



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.

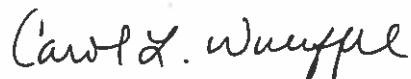
This notification is required pursuant to IRS Revenue Procedure 2014-17, Section which requires a taxpayer to provide a copy of the completed application to any regulatory body having jurisdiction over the public utility property within 30 calendar days of filing the federal income tax return for the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

A handwritten signature in cursive script that reads "Carol L. Wuerffel".

Carol L. Wuerffel, CPA
Director, Income Tax Compliance, Audits and Special Projects

Enclosures

Application for Change in Accounting Method

OMB No. 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)

Ameren Corporation

Identification number (see instructions)

43-1723446

Principal business activity code number (see instructions)

551112

Number, street, and room or suite no. If a P.O. box, see the instructions.

1901 Chouteau Ave., P.O. Box 66149, Code 210

Tax year of change begins (MM/DD/YYYY)

01/01/2013

Tax year of change ends (MM/DD/YYYY)

12/31/2013

City or town, state, and ZIP code

St. Louis, MO 63166-6149

Name of contact person (see instructions)

Sara Logan, PricewaterhouseCoopers, LLP

Name of applicant(s) (if different than filer) and identification number(s) (see instructions)

See attached

Contact person's telephone number

(202) 414-1417

If the applicant is a member of a consolidated group, check this box

☒

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

☒

Check the box to indicate the type of applicant.

☐ Individual

☒ Corporation

☐ Controlled foreign corporation

(Sec. 957)

☐ 10/50 corporation (Sec. 904(d)(2)(E))

☐ Qualified personal service

corporation (Sec. 448(d)(2))

☐ Exempt organization. Enter Code section

☐ Cooperative (Sec. 1381)

☐ Partnership

☐ S corporation

☐ Insurance co. (Sec. 816(a))

☐ Insurance co. (Sec. 831)

☐ Other (specify)

Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

☐ Depreciation or Amortization

☐ Financial Products and/or Financial Activities of Financial Institutions

☒ Other (specify) **Dispositions of Tangible Depreciable Assets**

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request

1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions.

(a) Change No. **178** (b) Other ☐ Description

2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation **See Attached**

Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

Part II Information For All Requests

3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)?

If "Yes," the applicant is not eligible to make the change under automatic change request procedures.

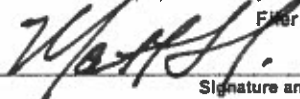
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)?

If "No," go to line 5.

b Is the method of accounting the applicant is requesting to change an issue (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)) either (i) under consideration or (ii) placed in suspense (see instructions)?

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.


Filer

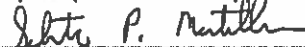
Signature and date

5-27-14

Martin J. Lyons, Jr., Executive VP & Chief Financial Officer

Name and title (print or type)

Preparer (other than filer/applicant)



Signature of individual preparing the application and date

Salvatore P. Montalbano

Name of individual preparing the application (print or type)

PricewaterhouseCoopers LLP

Name of firm preparing the application

Part II 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 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)?		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)? If "Yes," attach the consent statement from the director.		X
e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended _____		X
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 <u>Jacqueline Upchurch</u> Telephone number <u>(314) 554-2674</u> Tax year(s) <u>2012</u> Name <u>Jodi Geissler</u> Telephone number <u>(618) 589-7362</u> Tax year(s) <u>2013, 2014</u>		
g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?	X	
5a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box) <input checked="" type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name <u>See Attached</u> Telephone number <u>See Attached</u> Tax year(s) <u>See Attached</u>	X	
b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?	X	
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)? If "Yes," attach an explanation.		X
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. <u>See Attached</u>		
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? If "Yes," the applicant is not eligible to make the change.		N/A
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)?		X
b 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)?	X	
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. <u>See Attached</u>		
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. <u>N/A</u>		
10a 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). <u>See Attached</u>		
11 Is the applicant requesting to change its overall method of accounting? 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: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) Proposed method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		X

Part II Information For All Requests (continued)

Yes No

- 12 If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:
- a The item(s) being changed. See Attached
- b The applicant's present method for the item(s) being changed. See Attached
- c The applicant's proposed method for the item(s) being changed. See Attached
- d The applicant's present overall method of accounting (cash, accrual, or hybrid). See Attached
- 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 applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. See Attached
- 14 Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions. See Attached
- If "No," attach an explanation.
- 15a Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? X
- b If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying 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 application.
- 16 Does the applicant request a conference 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 section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change. N/A
- | 1st preceding
year ended: mo. yr. | 2nd preceding
year ended: mo. yr. | 3rd preceding
year ended: mo. yr. |
|--------------------------------------|--------------------------------------|--------------------------------------|
| \$ | \$ | \$ |

Part III Information For Advance Consent Request

Yes No

- 18 Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? N/A
- If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.
- 19 Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the 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 rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.
- 20 Attach a copy of all documents related to the proposed change (see instructions).
- 21 Attach a statement of the applicant's reasons for the proposed change.
- 22 If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? N/A
- If "No," attach an explanation.
- 23a Enter the amount of user fee attached to this application (see instructions). \$ N/A
- b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).

Part IV Section 481(a) Adjustment

Yes No

- 24 Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? X
- If "Yes," do not complete lines 25, 26, and 27 below.
- 25 Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. \$ See Attached Attach a summary of the computation and an explanation of the 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 the amount of the section 481(a) adjustment attributable to each applicant.

Part IV Section 481(a) Adjustment (continued)

Yes	No
	N/A
	X

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?

27 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?
If "Yes," attach an explanation.

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

N/A

Part I Change in Overall Method (see instructions)

N/A

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

- 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
- 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
- g 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.
- 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.

Amount
\$
\$

- 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 applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

N/A

Applicants 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 regulations.

Schedule 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. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
- a 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 required by section 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 advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
- a 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 services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
- c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
- d A statement explaining whether the inventorable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

Schedule C—Changes Within the LIFO Inventory Method (see instructions)**N/A****Part I 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.
- 5 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**

- 1 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.
- 3 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).

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)).

N/A

Section A—Allocation and Capitalization Methods

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).
- 3 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.

N/A

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
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 expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
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 Interest		
28 Other costs (Attach a list of these costs.)		

Part III Method of Cost Allocation (see instructions) (continued)

N/A

Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

N/A

	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 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.)		

Schedule E—Change in Depreciation or Amortization (see instructions)

N/A

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section.

Applicants **must** provide this information for each item or class of property for which a change is requested.

Note. See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 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)? ☐ Yes ☐ No
If "Yes," enter the applicable section _____
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under section 168(f)(1), 179, or 179C)? ☐ Yes ☐ No
If "Yes," state the election made _____
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? ☐ 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 statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting 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, provide the following information for both the present (if applicable) and proposed methods:
- a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
- b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
- 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 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 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 as to why no special depreciation allowance was or will be claimed.

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

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:

<u>Name</u>	<u>EIN</u>	<u>PBAC</u>	<u>Sec. 481(a)</u>
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

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

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

Parent Corporation's Name: Parent Corporation's EIN: Parent Corporation's Address: Tax Years under Exam: Tax Years before Appeals:	Ameren Corporation 43-1723446 1901 Chouteau Ave., P.O. Box 66149 St. Louis, MO 63166-6149 2012-2014 2007-2011
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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.

<u>Trade or Business</u>	<u>Year of Change</u>	<u>Status</u>	<u>Accounting Method Change Requested</u>
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

Ameren Corporation

EIN: 43-1723446

**Attachment to Form 3115, Application for Change in Accounting Method
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Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural
Components) (Automatic Change #178)
Tax Year Ended December 31, 2013**

Generation, Transmission & Distribution of Electricity	2013	Automatic	General Asset Account Election
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The Applicant is concurrently filing the method change(s) described below for the tax year ended December 31, 2013.

<u>Trade or Business</u>	<u>Year of Change</u>	<u>Status</u>	<u>Accounting Method Change Requested</u>
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.

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

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.

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**

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.

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

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;

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

Application for Change in Accounting Method

OMB No. 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions)	
Ameren Corporation		43-1723446	
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 (MM/DD/YYYY)	
1901 Chouteau Ave., P.O. Box 66149, Code 210		01/01/2013	
City or town, state, and ZIP code		Tax year of change ends (MM/DD/YYYY)	
St. Louis, MO 63166-6149		12/31/2013	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions)	
See attached		Sara Logan, PricewaterhouseCoopers, LLP	
Contact person's telephone number		(202) 414-1417	

If the applicant is a member of a consolidated group, check this box ☒

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☒

Check the box to indicate the type of applicant.		Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)	
<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Sec. 1381)	<input type="checkbox"/> Depreciation or Amortization	
<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions	
<input type="checkbox"/> Controlled foreign corporation (Sec. 957)	<input type="checkbox"/> S corporation	<input checked="" type="checkbox"/> Other (specify) Dispositions of Tangible Depreciable Assets	
<input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E))	<input type="checkbox"/> Insurance co. (Sec. 816(a))		
<input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))	<input type="checkbox"/> Insurance co. (Sec. 831)		
<input type="checkbox"/> Exempt organization. Enter Code section	<input type="checkbox"/> Other (specify)		

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request		Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions.			
(a) Change No. <u>178</u>	(b) Other <input type="checkbox"/> Description		
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation			X
Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).			

Part II Information For All Requests		Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.			X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.		X	
b Is the method of accounting the applicant is requesting to change an issue (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)) either (i) under consideration or (ii) placed in suspense (see instructions)?			X

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Filer

Preparer (other than filer/applicant)

Signature and date

Signature of individual preparing the application and date

Martin J. Lyons, Jr., Executive VP & Chief Financial Officer

Salvatore P. Montalbano

Name and title (print or type)

Name of individual preparing the application (print or type)

PricewaterhouseCoopers LLP

Name of firm preparing the application

Part II 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 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)?		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)? If "Yes," attach the consent statement from the director.		X
e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended _____		X
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 <u>Jacqueline Upchurch</u> Telephone number <u>(314) 554-2674</u> Tax year(s) <u>2012-2013</u>		
g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?	X	
5a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box) <input checked="" type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name <u>See Attached</u> Telephone number <u>See Attached</u> Tax year(s) <u>See Attached</u>	X	
b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?	X	
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)? If "Yes," attach an explanation.		X
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. <u>See Attached</u>		
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? If "Yes," the applicant is not eligible to make the change.		N/A
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)?		X
b 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)?	X	
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. <u>See Attached</u>		
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. <u>N/A</u>		
10a 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). <u>See Attached</u>		
11 Is the applicant requesting to change its overall method of accounting? 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: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) Proposed method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		X

Part II Information For All Requests (continued)

	Yes	No
12 If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:		
a The item(s) being changed. See Attached		
b The applicant's present method for the item(s) being changed. See Attached		
c The applicant's proposed method for the item(s) being changed. See Attached		
d The applicant's present overall method of accounting (cash, accrual, or hybrid). See Attached		
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 applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. See Attached		
14 Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the Instructions. See Attached		X
If "No," attach an explanation.		
15a Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? X		
b If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying 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 application.		
16 Does the applicant request a conference 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 section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change. N/A		
1st preceding year ended: mo. yr. 2nd preceding year ended: mo. yr. 3rd preceding year ended: mo. yr.		
\$ \$ \$		

Part III Information For Advance Consent Request

	Yes	No
18 Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? N/A		
If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.		
19 Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the 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 rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.		
20 Attach a copy of all documents related to the proposed change (see instructions).		
21 Attach a statement of the applicant's reasons for the proposed change.		
22 If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? N/A		
If "No," attach an explanation.		
23a Enter the amount of user fee attached to this application (see instructions). \$ N/A		
b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).		

Part IV Section 481(a) Adjustment

	Yes	No
24 Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? X		
If "Yes," do not complete lines 25, 26, and 27 below.		
25 Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. \$ See Attached Attach a summary of the computation and an explanation of the 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 the amount of the section 481(a) adjustment attributable to each applicant.		

Part IV Section 481(a) Adjustment (continued)

	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, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		X

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

N/A

Part I Change in Overall Method (see instructions)

N/A

- 1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

- 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
- 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
- g 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.
- 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.

Amount
\$
\$

- 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 applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

N/A

Applicants 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 regulations.

Schedule 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. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
- a 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 required by section 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 advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
- a 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 services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
- c A statement explaining that the advance payments will be included in income no later than when included in gross receipts 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 if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

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

N/A

Part I 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.
- 5 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

- 1 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.
- 3 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).

N/A

NA

- | Inventory Being Changed | | Inventory Not
Being Changed |
|-------------------------|-----------------|--------------------------------|
| Present method | Proposed method | Present method |
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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)).

N/A

Section A—Allocation and Capitalization Methods

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).
- 3 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.

N/A

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
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 expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
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 Interest		
28 Other costs (Attach a list of these costs.)		

Part III Method of Cost Allocation (see instructions) (continued)

N/A

Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

N/A

	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 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.)		

Schedule E—Change in Depreciation or Amortization (see instructions)

N/A

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section.

Applicants **must** provide this information for each item or class of property for which a change is requested.

Note. See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 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)? ☐ Yes ☐ No
If "Yes," enter the applicable section _____
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under section 168(f)(1), 179, or 179C)? ☐ Yes ☐ No
If "Yes," state the election made _____
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? ☐ 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 statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting 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, provide the following information for both the present (if applicable) and proposed methods:
 - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
 - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
 - 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 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 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 as to why no special depreciation allowance was or will be claimed.

Ameren Corporation**EIN: 43-1723446****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>	<u>EIN</u>	<u>PBAC</u>	<u>Sec. 481(a)</u>
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: 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

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

Ameren Corporation

EIN: 43-1723446

**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.

<u>Trade or Business</u>	<u>Year of Change</u>	<u>Status</u>	<u>Accounting Method Change Requested</u>
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.

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

Ameren Corporation

EIN: 43-1723446

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
 - l. 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

Ameren Corporation

EIN: 43-1723446

**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
 - j. 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, 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 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)

Ameren Corporation

EIN: 43-1723446

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
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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.

Ameren Corporation

EIN: 43-1723446

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**

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

Ameren Corporation
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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

- Each boiler feed pump
 - The primary condensate pump
 - The water conveyance system
 - The evaporator system
 - Instrumentation and controls
- Turbine
 - Shell and casing
 - 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
 - Stator, including the windings, shell and casing
 - Rotor, incl core and windings
 - Instrumentation and controls
- Condenser and Cooling Water System
 - Condenser
 - 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
 - Instrumentation and controls
- Water Treatment System
 - Filtration system
 - Desalination system
 - Demineralization system
 - Disinfection system, incl chlorination
 - Sedimentation system
 - Instrumentation and controls
- Water Supply System
 - Each storage tank
 - Water conveyance system
 - Instrumentation and controls
- Wastewater System
 - Each treatment tank
 - Wastewater conveyance system
 - Instrumentation and controls
- Fuel Storage and Handling System
 - Coal handling systems

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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**

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

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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
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- Convection pass
 - Complete burner system, and
 - Instrumentation and controls
- Auxiliary Boiler
 - No major components
- Combustion Air System
 - Forced draft fan,
 - Induced draft fan
 - Ductwork, including the combustion air ductwork, the flue gas ductwork, and all related expansion joints,
 - Air preheater, and
 - Instrumentation and controls
- NOx Removal System
 - Selective catalytic reducer box,
 - Ammonia/urea transport system, including the transport and injection equipment, and
 - Instrumentation and controls
- Continuous Emissions Monitoring System
 - Instrumentation and controls
- Condensate/Feedwater System
 - Each boiler feed pump turbine, if the boiler feedpump is power by a steam turbine.
 - Each boiler feed pump
 - The deaerater system
 - The primary condensate pump
 - The water conveyance system
 - The evaporator system
 - Instrumentation and controls
- Turbine
 - Shell and casing
 - 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
 - Stator, including the windings, shell and casing
 - Rotor, incl core and windings
 - Instrumentation and controls
- Condenser and Cooling Water System
 - Condenser

Ameren Corporation

EIN: 43-1723446

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

- Cooling tower
 - 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
 - Filtration system
 - Desalination system
 - Demineralization system
 - Disinfection system, incl chlorination
 - Sedimentation system
 - Instrumentation and controls
- Water Supply System
 - Each storage tank
 - Water conveyance system
 - Instrumentation and controls
- Wastewater System
 - Each treatment tank
 - Wastewater conveyance system
 - Instrumentation and controls
- Fuel Storage and Handling System
 - Each fuel storage tank
 - Fuel transport system, and
 - Instrumentation and controls
- Auxiliary Power System
 - Each auxiliary generator
- Simulator
 - No major components
- Main Step-up Transformer
 - No special rules
- Ventilation System
 - No special rule
- Station Electrical Delivery System
 - No special rule
- Safety System
 - No special rule
- Fire Protection System
 - No special rule
- Combustion Turbine
 - Compressor section
 - Combustor section

Ameren Corporation

EIN: 43-1723446

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**

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

Ameren Corporation

EIN: 43-1723446

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**

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

Ameren Corporation

EIN: 43-1723446

**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**

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

Ameren Corporation
EIN: 43-1723446

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

- Instrumentation and controls
- Core flood system (PWR)
 - Each core flood tank
 - Each loop of the water conveyance system
- Instrumentation and controls
- Turbine
 - Shell and casing
 - 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
 - Stator, including the windings, shell and casing
 - Rotor, incl core and windings
 - Instrumentation and controls
- Water Treatment System
 - Filtration system
 - Desalination system
 - Evaporator
 - Demineralization system
 - Disinfection system, incl chlorination
 - Sedimentation system
 - Instrumentation and controls
- Water Supply System
 - Each storage tank
 - Water conveyance system
 - Instrumentation and controls
- Wastewater System
 - Each treatment tank
 - Wastewater conveyance system
 - Instrumentation and controls
- Radioactive Liquid Treatment and Disposal System
 - Each tank
 - Liquid conveyance system
 - Liquid concentrator
 - Instrumentation and controls.
- Radioactive Gas Treatment and Disposal System
 - Each tank
 - Gas conveyance system

Ameren Corporation

EIN: 43-1723446

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

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

Ameren Corporation
EIN: 43-1723446

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.

Ameren Corporation**EIN: 43-1723446**

**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>	<u>EIN</u>	<u>PBAC</u>	<u>481(a)</u>
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

Form

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. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

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.Taxpayer name and address
Ameren Corporation
1901 Chouteau Ave.
P.O. Box 66149, Code 210
St. Louis, MO 63166-6149

Taxpayer identification number(s)

43-1723446

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.Name and address
SEE ATTACHMENT

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent notices and communications ☐Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent notices and communications ☐Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Income Tax	Form 3115 - Dispositions of Tangible Depreciable Assets	2013

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ☒**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.☐ Disclosure to third parties; ☒ Substitute or add representative(s); ☐ Signing a return; _____☒ Other acts authorized: **Authority is granted for representatives to send and receive facsimile documents.**

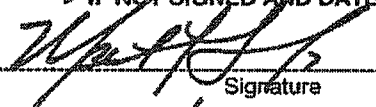
(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).List any specific deletions to the acts otherwise authorized in this power of attorney: **Authority to execute waivers, consents, agreements, or to sign return is hereby denied.**

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.


 Signature 12/20/13 Date Executive VP & Chief Financial Officer Title (if applicable)
Martin J. Lyons, Jr.
 Martin J. Lyons, Jr. Print Name ☐☐☐☐☐ PIN Number Ameren Corporation Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.


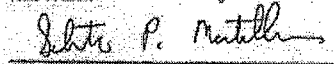

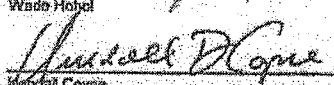

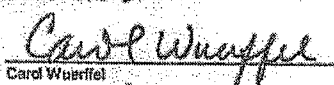

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

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 for more information.	Signature	Date
SEE ATTACHMENT				

Ameren Corporation & Subsidiaries EIN: 34-1723448
Form 2848, Power of Attorney and Declaration of Representative
Supporting Statement

Part I. Line 2 - Representatives

Name and address	CAF No.	PTIN	Telephone No.	Fax No.
Kala Walton PricewaterhouseCoopers LLP 1301 K Street NW, Suite 800W Washington, DC 20005		P00992594	202-312-7934	202-312-7539
Sal Montalbano PricewaterhouseCoopers LLP 1100 Walnut Street Kansas City, MO 64106	4005-81678R	P00666833	816-218-1671	816-375-8317
Wade Hohel PricewaterhouseCoopers LLP 225 South Sixth Street, Suite 400 Minneapolis, MN 55402	4005-11680R	P01234987	612-596-4776	612-329-2425
Kendall Coyne Ameren Corporation 1901 Chouteau Ave. P.O. Box 66149, Code 210 St. Louis, MO 63166-6149	2605-53133R	NONE	314-554-2812	314-206-1559
Brenda Menke Ameren Corporation 1901 Chouteau Ave. P.O. Box 66149, Code 210 St. Louis, MO 63166-6149	0200-17624R	NONE	314-554-2839	314-206-1559
Carol Wuerffel Ameren Corporation 1901 Chouteau Ave. P.O. Box 66149, Code 210 St. Louis, MO 63166-6149	7806-07117R	NONE	314-206-8429	314-206-1559
Michael Braun Ameren Corporation 1901 Chouteau Ave. P.O. Box 66149, Code 210 St. Louis, MO 63166-6149	0309-59523R	P00662301	314-554-5109	314-206-1559

Designation	Jurisdiction	Bar, License or Registration Number	Signature	Date
a	GA	CPA027595	 Kala Walton	12/23/2013
b	MO	CPA17346	 Sal Montalbano	12/20/2013
c	MN	CPA22740	 Wade Hohel	12/20/13
b	MO	CPA001871	 Kendall Coyne	
b	MO	CPA2002013131	 Brenda Menke	12/19/13
b	MO	CPA20673	 Carol Wuerffel	12/19/13
b	MO	CPA2004807036	 Michael Braun	12/19/13


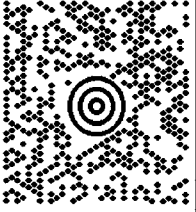
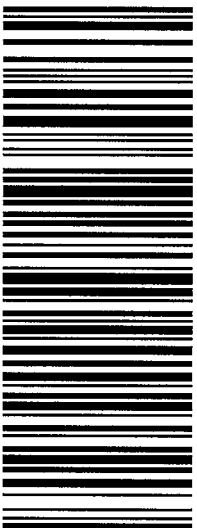

UPS CampusShip: View/Print Label

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.

FOLD HERE

DIANE LOWE (202) 312-7607 PRICEWATERHOUSE COOPERS 1301 K STREET NW WASHINGTON DC 20005		0.0 LBS LTR		1 OF 1	
SHIP TO: INTERNAL REVENUE SERVICE 000-000-0000 INTERNAL REVENUE SERVICE 1973 NORTH RULON WHITE BLVD MAIL STOP 4917 OGDEN UT 84201-1000		UT 844 0-01 			
		UPS NEXT DAY AIR TRACKING #: 1Z R32 V08 01 9078 8018 1			
					
		BILLING: P/P			
		Reference # 1: 00695089001			
		CS 15.6.12. WNTIE90 45.0A 10/2013			
					

Application for Change in Accounting Method

OMB No. 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) 43-1723446	
Principal business activity code number (see instructions) 551112		Tax year of change begins (MM/DD/YYYY) 01/01/2013	
Tax year of change ends (MM/DD/YYYY) 12/31/2013		Name of contact person (see instructions) Sara Logan - PricewaterhouseCoopers, LLP	
Contact person's telephone number (202) 414-1417			

If the applicant is a member of a consolidated group, check this box ☒ **X**

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☒ **X**

Check the box to indicate the type of applicant.		Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)	
<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Sec. 1381)	<input type="checkbox"/> Depreciation or Amortization	
<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions	
<input type="checkbox"/> Controlled foreign corporation (Sec. 957)	<input type="checkbox"/> S corporation	<input checked="" type="checkbox"/> Other (specify) General Asset Account	
<input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E))	<input type="checkbox"/> Insurance co. (Sec. 816(a))		
<input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))	<input type="checkbox"/> Insurance co. (Sec. 831)		
<input type="checkbox"/> Exempt organization. Enter Code section	<input type="checkbox"/> Other (specify)		


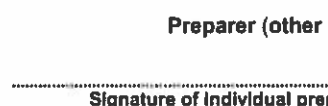
Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request		Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. (a) Change No. 180 (b) Other <input type="checkbox"/> Description			
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation			X
Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).			
Part II Information For All Requests		Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.			X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.		X	
b Is the method of accounting the applicant is requesting to change an issue (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)) either (i) under consideration or (ii) placed in suspense (see instructions)?			X

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Filer  Signature and date Martin J. Lyons, Executive VP & Chief Financial Officer Name and title (print or type)	Preparer (other than filer/applicant)  Signature of individual preparing the application and date Salvatore P. Montalbano Name of individual preparing the application (print or type)
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PRICEWATERHOUSECOOPERS LLP
Name of firm preparing the application

Yes	No
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Form 3115 (Rev. 12-2009)

Part IV Section 481(a) Adjustment (continued)

	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, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		X

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

N/A

Part I Change in Overall Method (see instructions)

N/A

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

	Amount
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	
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	
g 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.	
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 applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

N/A

Applicants 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 regulations.

Schedule 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. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
 - a 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 required by section 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 advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
 - a 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 services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
 - c A statement explaining that the advance payments will be included in income no later than when included in gross receipts 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 if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

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

N/A

Part I 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.
- 5 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

- 1 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.
- 3 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).

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)).

N/A

Section A—Allocation and Capitalization Methods

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).
- 3 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.

N/A

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
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 expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
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 Interest		
28 Other costs (Attach a list of these costs.)		

Part III Method of Cost Allocation (see instructions) (continued)

N/A

Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

N/A

	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 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.)		

Schedule E—Change in Depreciation or Amortization (see instructions)

N/A

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section.

Applicants **must** provide this information for each item or class of property for which a change is requested.

Note. See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 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)? ☐ Yes ☐ No
If "Yes," enter the applicable section
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under section 168(f)(1), 179, or 179C)? ☐ Yes ☐ No
If "Yes," state the election made
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? ☐ 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 statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting 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, provide the following information for both the present (if applicable) and proposed methods:
 - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
 - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
 - 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 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 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 as to why no special depreciation allowance was or will be claimed.

Ameren Corporation
EIN: 43-1723446
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>	<u>PBAC</u>
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 Harry
Appeals Officer's Telephone Number:	(312) 582-6898

Ameren Corporation
EIN: 43-1723446
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.

<u>Trade or Business</u>	<u>Year of Change</u>	<u>Status</u>	<u>Accounting Method Change Requested</u>
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

Ameren Corporation

EIN: 43-1723446

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	<u>Year of Change</u>	<u>Status</u>	<u>Accounting Method Change Requested</u>
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

Ameren Corporation
EIN: 43-1723446
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.

Ameren Corporation

EIN: 43-1723446

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

Ameren Corporation
EIN: 43-1723446
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 change 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 § 1.168(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

Ameren Corporation

EIN: 43-1723446

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.

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

► Type or print. ► See the separate instructions.

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.

Taxpayer name and address		Taxpayer identification number(s)	
Ameren Corporation and Subsidiaries 1901 Chouteau Ave., P.O. Box 66149, Code 210 St. Louis, MO 63166-6149		43-1723446	
		Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. _____
SEE ATTACHMENT	PTIN _____
	Telephone No. _____
	Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Income Tax	Form 3115 - General Asset Account	2013

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ☒

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☒ Substitute or add representative(s); ☐ Signing a return; _____

☒ Other acts authorized: **Authority is granted for representatives to send and receive faxes.**

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

Authority to execute waivers, consents, or agreements, or to sign tax returns is hereby denied.

This is a specific use Power of Attorney and should not be recorded on CAF.

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Signature

12/10/13

Date

Executive VP & Chief Financial Officer
Title (if applicable)

Martin J. Lyons, Jr.

Print Name

☐☐☐☐☐

PIN Number

Ameren Corporation

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

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 for more information.	Signature	Date
SEE ATTACHMENT				

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

Part I, Line 2 - Representatives

<u>Name and address</u>	<u>CAF No.</u>	<u>PTIN</u>	<u>Telephone No.</u>	<u>Fax No.</u>
Sara Logan PricewaterhouseCoopers LLP 1301 K Street NW, Suite 800W Washington, DC 20005	0308-02457R	P01068044	202-414-1417	202-312-7537
Sai Montalbano PricewaterhouseCoopers LLP 1100 Walnut Street Kansas City, MO 64106	4005-81678R	P00666833	816-218-1671	813-375-8317
Wade Hohol PricewaterhouseCoopers LLP 225 South Sixth Street, Suite 400 Minneapolis, MN 55402	4005-11660R	P01234997	612-596-4776	813-329-2425
Kendall Coyne Ameren Corporation 1901 Chouteau Ave. P.O. Box 66149, Code 210 St. Louis, MO 63166-6149	2605-53133R	NONE	314-554-2912	314-206-1559
Brenda Menke Ameren Corporation 1901 Chouteau Ave. P.O. Box 66149, Code 210 St. Louis, MO 63166-6149	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

<u>Designation</u>	<u>Jurisdiction</u>	<u>Bar, License or Enrollment Number</u>	<u>Signature</u>	<u>Date</u>
a	MD	200212180188	Sara Logan	
b	MO	CPA17346	Sai Montalbano	
b	MN	CPA22740	Wade Hohol	
b	NM	CPA001871	Kendall Coyne	12/10/13
b	MO	CPA2002013131	Brenda Menke	12/10/13
b	MO	CPA20673	Carol Wuerffel	12/10/13