

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO. ER-2007-0002**

**COMPANY'S REVISED TRUE-UP ACCOUNTING SCHEDULES**

**April 13, 2007**

**AmerenUE**  
**MISSOURI JURISDICTIONAL ORIGINAL COST RATE BASE AND COST OF SERVICE**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2006 UPDATED THROUGH JANUARY 1, 2007**  
**TRUE-UP**

<u>LINE</u>	<u>DESCRIPTION</u> (A)	<u>Missouri</u> <u>Jurisdictional</u> <u>Amount</u> (B)
<b>A. Original Cost Rate Base</b>		
1	Original Cost of Plant In Service	\$ 11,266,232,208
2	Less: Reserves for Depreciation	4,633,769,105
3	Net Original Cost of Plant	<u>6,632,463,103</u>
4	Materials and Supplies	242,184,644
5	Average Prepayments	6,753,298
6	Cash Working Capital	(35,219,150)
7	Interest Expense Cash Requirement	(21,007,915)
8	Federal Income Tax Cash Requirement	(175,480)
9	State Income Tax Cash Requirement	(1,265,899)
10	City Earnings Tax Cash Requirement	(186,319)
11	Average Customer Advances for Construction	(2,402,813)
12	Average Customer Deposits	(12,548,547)
13	Accumulated Deferred Taxes on Income	(1,171,160,613)
14	Total Original Cost Rate Base	<u>\$ 5,637,434,309</u>
<b>B. Revenue Requirement</b>		
Operating Expenses:		
15	Production	995,548,551
16	Transmission	41,912,646
17	Distribution	123,478,210
18	Customer Accounts	53,713,245
19	Customer Service	4,459,637
20	Sales	1,115,789
21	Administrative and General	229,605,889
22	Total Operating Expenses	<u>1,449,833,967</u>
23	Depreciation and Amortization	386,254,518
24	Taxes Other than Income Taxes	114,539,754
Income Taxes-Based on Proposed Rate of Return		
25	Federal	189,977,734
26	State	29,853,644
27	City Earnings Tax	371,860
28	Deferred Income Taxes	(11,287,297)
29	Total Income Taxes	<u>208,915,941</u>
30	Return (8.88% on Rate Base and 12% on Common Equity)	<u>500,547,792</u>
31	Total Revenue Requirement	2,660,091,972
32	Current Revenues	2,414,680,425
33	Additional Revenue Requirement	<u>\$ 245,411,547</u>

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**Revenue Requirement**

Line	(A)		9.00% Equity Return (B)	12.00% Equity Return (C)	9.75% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 5,637,434,308	\$ 5,637,434,308	\$ 5,637,434,308
2	Rate of Return		7.31%	8.88%	7.70%
3	Net Operating Income Requirement		\$ 412,040,074	\$ 500,547,792	\$ 434,026,067
4	Net Operating Income Available	(From Accounting Schedule 9)	349,451,451	349,451,451	349,451,451
5	Additional Net Operating Income Requirement		\$ 62,588,623	\$ 151,096,341	\$ 84,574,616
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 164,956,211	\$ 220,203,238	\$ 178,679,995
8	Test Year Current Income Tax		125,888,034	125,888,034	125,888,034
9	Additional Current Income Tax Requirement		\$ 39,068,177	\$ 94,315,204	\$ 52,791,961
10	<b>Gross Revenue Requirement</b>		<b>\$ 101,656,800</b>	<b>\$ 245,411,545</b>	<b>\$ 137,366,576</b>

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**Rate Base**

Line	Description		Amount
	(A)		(B)
1	Plant in Service	(From Accounting Schedule 3)	\$ 11,266,232,208
2	Less:		
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	4,633,769,105
4	Net Plant in Service		\$ 6,632,463,103
5	Add:		
6	Cash Working Capital (Before Tax Offsets)	(From Accounting Schedule 8)	\$ (35,219,150)
7	Materials and Supplies:		
8	Fuel	136,226,272 @ 98.3869%	134,028,806
9	General Materials and Supplies		
10	Production	85,340,595 @ 98.3869%	83,963,966
11	Transmission	2,313,646 @ Direct	2,313,646
12	Distribution	21,917,594 @ 99.8204%	21,878,226
13	Prepayments	6,843,136 @ 98.6872%	6,753,298
14	Total Additions to Net Plant in Service		\$ 213,718,791
15	Deduct:		
16	Interest Offset @ 14.8822%		\$ 21,007,915
17	Federal Income Tax Offset @ 0.1233%		175,480
18	State Income Tax Offset @ 5.6603%		1,265,899
19	City Earnings Tax Offset @ 68.5123%		186,319
20	Missouri Customer Advances For Construction	2,726,900 @ Direct	2,402,813
21	Missouri Customer Deposits - Electric Only	12,548,547 @ Direct	12,548,547
22	Deferred Income Taxes	1,185,495,626 @ 98.7908%	1,171,160,613
23	Emission Credits	0 @ 98.3869%	0
24	Total Deductions from Net Plant in Service		\$ 1,208,747,586
25	<b>Total Rate Base</b>		<b>\$ 5,637,434,308</b>

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**Plant In Service**

Line	Account No. (A)	Description (B)	Total Company 1/1/2007 (C)	Total Company Adjustment (D)	Allocation Factor (E)	Jurisdictional Adjustment (F)	Adj. No. Acctg Sch 4 (G)	Adjusted Balance ((C+D)x(E))+F (H)
1		Intangible						
2	302	Franchise and Consents	\$ 14,625,003	\$ 4,332,422	98.3658%	\$ 0	P-1	\$ 18,647,623
3	303	Miscellaneous Intangible	13,878,336	0	98.3658%	0	P-2	13,651,536
4		Total Intangible	\$ 28,503,339	\$ 4,332,422		\$ 0		\$ 32,299,159
5		Meramec Steam Production Plant						
6	310	Land/Land Rights	\$ 272,391	\$ 0	98.3658%	\$ 0	P-3	\$ 267,940
7	311	Structures	37,171,507	0	98.3658%	0	P-4	36,564,050
8	312	Boiler Plant Equipment	418,600,300	0	98.3658%	0	P-5	411,759,534
9	312.3	Coal Cars		0	98.3658%	0	P-6	0
10	314	Turbogenerator Units	82,700,717	0	98.3658%	0	P-7	81,349,222
11	315	Accessory Electric Equipment	42,145,638	0	98.3658%	0	P-8	41,456,894
12	316	Miscellaneous Power Plant Equipment	13,951,426	0	98.3658%	0	P-9	13,723,432
13		Other		0	98.3658%	0	P-10	0
14		Total Meramec Steam Production Plant	\$ 594,841,979	\$ 0		\$ 0		\$ 585,121,071
15		Sioux Steam Production Plant						
16	310	Land/Land Rights	\$ 447,405	\$ 0	98.3658%	\$ 0	P-11	\$ 440,094
17	311	Structures	25,339,785	0	98.3658%	0	P-12	24,925,682
18	312	Boiler Plant Equipment	341,747,974	0	98.3658%	0	P-13	336,163,129
19	312.3	Coal Cars		0	98.3658%	0	P-14	0
20	314	Turbogenerator Units	91,432,811	0	98.3658%	0	P-15	89,938,616
21	315	Accessory Electric Equipment	34,280,807	0	98.3658%	0	P-16	33,720,590
22	316	Miscellaneous Power Plant Equipment	8,421,909	0	98.3658%	0	P-17	8,284,278
23		Other		0	98.3658%	0	P-18	0
24		Total Sioux Steam Production Plant	\$ 501,670,691	\$ 0		\$ 0		\$ 493,472,389
25		Venice Steam Production Plant						
26	310	Land/Land Rights	\$	\$ 0	98.3658%	\$ 0	P-19	\$ 0
27	311	Structures		0	98.3658%	0	P-20	0
28	312	Boiler Plant Equipment		0	98.3658%	0	P-21	0
29	312.3	Coal Cars		0	98.3658%	0	P-22	0
30	314	Turbogenerator Units		0	98.3658%	0	P-23	0
31	315	Accessory Electric Equipment		0	98.3658%	0	P-24	0

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
32	316	Miscellaneous Power Plant Equipment		0	98.3658%	0	P-25	0
33		Other		0	98.3658%	0	P-26	0
34		Total Venice Steam Production Plant	\$ 0	\$ 0		\$ 0		\$ 0
35		Labadie Steam Production Plant						
36	310	Land/Land Rights	\$ 6,500,488	\$ 0	98.3658%	\$ 0	P-27	\$ 6,394,257
37	311	Structures	61,747,060	0	98.3658%	0	P-28	60,737,990
38	312	Boiler Plant Equipment	571,318,297	0	98.3658%	0	P-29	561,981,813
39	312.3	Coal Cars	117,686,242	0	98.3658%	0	P-30	115,763,014
40	314	Turbogenerator Units	185,112,204	0	98.3658%	0	P-31	182,087,100
41	315	Accessory Electric Equipment	73,095,421	0	98.3658%	0	P-32	71,900,896
42	316	Miscellaneous Power Plant Equipment	17,438,762	0	98.3658%	0	P-33	17,153,778
43		Other		0	98.3658%	0	P-34	0
44		Total Labadie Steam Production Plant	\$ 1,032,898,474	\$ 0		\$ 0		\$ 1,016,018,847
45		Rush Island Steam Production Plant						
46	310	Land/Land Rights	\$ 621,986	\$ 0	98.3658%	0	P-35	611,821
47	311	Structures	52,441,397	0	98.3658%	0	P-36	51,584,400
48	312	Boiler Plant Equipment	360,253,046	0	98.3658%	0	P-37	354,365,791
49	312.3	Coal Cars		0	98.3658%	0	P-38	0
50	314	Turbogenerator Units	136,061,057	0	98.3658%	0	P-39	133,837,547
51	315	Accessory Electric Equipment	32,048,823	0	98.3658%	0	P-40	31,525,081
52	316	Miscellaneous Power Plant Equipment	10,609,352	0	98.3658%	0	P-41	10,435,974
53		Other		0	98.3658%	0	P-42	0
54		Total Rush Island Steam Production Plant	\$ 592,035,661	\$ 0		\$ 0		\$ 582,360,614
55		Common Steam Production Plant						
56	310	Land/Land Rights	\$	\$ 0	98.3658%	\$ 0	P-43	\$ 0
57	311	Structures	1,959,206	0	98.3658%	0	P-44	1,927,188
58	312	Boiler Plant Equipment	37,071,156	0	98.3658%	0	P-45	36,465,339
59	312.3	Coal Cars		0	98.3658%	0	P-46	0
60	314	Turbogenerator Units		0	98.3658%	0	P-47	0
61	315	Accessory Electric Equipment	3,129,975	0	98.3658%	0	P-48	3,078,825
62	316	Miscellaneous Power Plant Equipment	20,843	0	98.3658%	0	P-49	20,502

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
63		Other		0	98.3658%	0	P-50	0
64		Total Common Steam Production Plant	\$ 42,181,179	\$ 0		\$ 0		\$ 41,491,854
65		Nuclear Production Plant						
66	320	Land/Land Rights	\$ 5,430,873	\$ 0	98.3658%	\$ 0	P-51	\$ 5,342,122
67	321	Structures	894,006,337	0	98.3658%	0	P-52	879,396,485
68	322	Reactor Plant Equipment	957,603,337	0	98.3658%	0	P-53	941,954,183
69	323	Turbogenerator Units	496,157,394	0	98.3658%	0	P-54	488,049,190
70	324	Accessory Electric Equipment	210,744,648	0	98.3658%	0	P-55	207,300,659
71	325	Miscellaneous Power Plant Equipment	166,777,263	0	98.3658%	0	P-56	164,051,789
72		Callaway Post Operational Costs	116,730,946	0	98.3658%	0	P-57	114,823,329
73		Plant Disallowances	357,587,670	0	98.3658%	(339,358,670)	P-58	12,385,302
74		Other		0	98.3658%	0	P-59	0
75		Total Nuclear Production Plant	\$ 3,205,038,468	\$ 0		\$ (339,358,670)		\$ 2,813,303,060
76		Osage Hydraulic Production Plant						
77	330	Land/Land Rights	\$ 9,945,772	\$ 0	98.3658%	\$ 0	P-60	\$ 9,783,238
78	331	Structures	3,868,417	0	98.3658%	0	P-61	3,805,199
79	332	Reservoirs	25,993,704	0	98.3658%	0	P-62	25,568,915
80	333	Water Wheels/Generators	19,209,869	0	98.3658%	0	P-63	18,895,941
81	334	Accessory Electric Equipment	4,099,613	0	98.3658%	0	P-64	4,032,617
82	335	Miscellaneous Power Plant Equipment	1,906,404	0	98.3658%	0	P-65	1,875,250
83	336	Roads, Railroads, Bridges	77,445	0	98.3658%	0	P-66	76,179
84		Other		0	98.3658%	0	P-67	0
85		Total Osage Hydraulic Production Plant	\$ 65,101,224	\$ 0		\$ 0		\$ 64,037,340
86		Taum Sauk Hydraulic Production Plant						
87	330	Land/Land Rights	\$ 324,046	\$ 0	98.3658%	\$ 0	P-68	\$ 318,750
88	331	Structures	5,464,104	0	98.3658%	0	P-69	5,374,810
89	332	Reservoirs	27,625,861	0	98.3658%	0	P-70	27,174,399
90	333	Water Wheels/Generators	37,589,477	0	98.3658%	0	P-71	36,975,190
91	334	Accessory Electric Equipment	3,917,673	0	98.3658%	0	P-72	3,853,650
92	335	Miscellaneous Power Plant Equipment	1,682,094	0	98.3658%	0	P-73	1,654,605
93	336	Roads, Railroads, Bridges	45,570	0	98.3658%	0	P-74	44,825

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94		Other		0	98.3658%	0	P-75	0
95		Total Taum Sauk Hydraulic Production Plant	\$ 76,648,825	\$ 0		\$ 0		\$ 75,396,230
96		Keokuk Hydraulic Production Plant						
97	330	Land/Land Rights	\$ 7,884,034	\$ 0	98.3658%	\$ 0	P-76	\$ 7,755,193
98	331	Structures	4,138,633	0	98.3658%	0	P-77	4,070,999
99	332	Reservoirs	13,900,478	0	98.3658%	0	P-78	13,673,316
100	333	Water Wheels/Generators	59,189,903	0	98.3658%	0	P-79	58,222,622
101	334	Accessory Electric Equipment	9,165,783	0	98.3658%	0	P-80	9,015,996
102	335	Miscellaneous Power Plant Equipment	2,762,242	0	98.3658%	0	P-81	2,717,101
103	336	Roads, Railroads, Bridges	114,926	0	98.3658%	0	P-82	113,048
104		Other		0	98.3658%	0	P-83	0
105		Total Keokuk Hydraulic Production Plant	\$ 97,155,999	\$ 0		\$ 0		\$ 95,568,276
106		Other Production Plant						
107	340	Land/Land Rights	\$ 6,728,458	\$ 0	98.3658%	\$ 0	P-84	\$ 6,618,502
108	341	Structures	21,675,444	0	98.3658%	0	P-85	21,321,224
109	342	Fuel Holders	19,672,690	0	98.3658%	0	P-86	19,351,199
110	344	Generators	855,948,758	0	98.3658%	0	P-87	841,960,843
111	345	Accessory Electric Equipment	54,956,727	0	98.3658%	0	P-88	54,058,624
112	346	Miscellaneous Power Plant Equipment	6,147,799	0	98.3658%	0	P-89	6,047,332
113		AmerenUE Electric Combustion Turbines		0	98.3658%	0	P-90	0
114		Other		0	98.3658%	0	P-91	0
115		Total Other Production Plant	\$ 965,129,876	\$ 0		\$ 0		\$ 949,357,724
116		Transmission Plant						
117	350	Land/Land Rights	\$ 35,425,952	\$ 0	100.0000%	\$ 0	P-92	\$ 35,425,952
118	352	Structures	6,236,512	0	100.0000%	0	P-93	6,236,512
119	353	Station Equipment	181,604,037	0	100.0000%	0	P-94	181,604,037
120	354	Towers & Fixtures	71,034,200	0	100.0000%	0	P-95	71,034,200
121	355	Poles & Fixtures	127,602,592	0	100.0000%	0	P-96	127,602,592
122	356	Overhead Conductors	135,473,455	0	100.0000%	0	P-97	135,473,455
123	359	Roads & Trails	71,788	0	100.0000%	0	P-98	71,788
124		Other		0	100.0000%	0	P-99	0

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Plant In Service

Line	Account No. (A)	Description (B)	Total Company 1/1/2007 (C)	Total Company Adjustment (D)	Allocation Factor (E)	Jurisdictional Adjustment (F)	Adj. No. Acctg Sch 4 (G)	Adjusted Balance ((C+D)x E)+F (H)
125		Total Transmission Plant	\$ 557,448,536	\$ 0		\$ 0		\$ 557,448,536
126		Distribution Plant						
127	360	Land/Land Rights	\$ 23,073,986	\$ (70,466)	100.0000%	\$ 0	P-100	\$ 23,003,520
128	361	Structures	15,702,453	(133,122)	100.0000%	0	P-101	15,569,331
129	362	Station Equipment	545,624,976	(1,856,974)	100.0000%	0	P-102	543,768,002
130	364	Poles, Towers & Fixtures	688,906,873	(1,437,326)	100.0000%	0	P-103	687,469,547
131	365	Overhead Conductors	763,374,291	(1,594,939)	100.0000%	0	P-104	761,779,352
132	366	Underground Conduit	178,554,397	0	100.0000%	0	P-105	178,554,397
133	367	Underground Conductors	472,638,635	0	100.0000%	0	P-106	472,638,635
134	368	Transformers	360,087,796	(937,649)	100.0000%	0	P-107	359,150,147
135	369.1	Services - Overhead	138,097,821	0	100.0000%	0	P-108	138,097,821
136	369.2	Services - Underground	124,520,719	0	100.0000%	0	P-109	124,520,719
137	370	Meters	105,512,701	(280,510)	100.0000%	0	P-110	105,232,191
138	371	Meter Installations	164,856	(10,744)	100.0000%	0	P-111	154,112
139	373	Street Lighting	103,245,094	0	100.0000%	0	P-112	103,245,094
140	376	Other		0	100.0000%	0	P-113	0
141		Total Distribution Plant	\$ 3,519,504,598	\$ (6,321,730)		\$ 0		\$ 3,513,182,868
142		General Plant						
143	389	Land/Land Rights	\$ 10,589,067	\$ (214,463)	98.8268%	\$ 0	P-114	\$ 10,252,889
144	390	Structures	172,367,107	(3,794,329)	98.8268%	0	P-115	166,595,082
145	391	Office Furniture and Equipment	45,521,211	(500,391)	98.8268%	0	P-116	44,492,636
146	391.1	Mainframe Computers	422,014	0	98.8268%	0	P-117	417,063
147	391.2	Personal Computers	1,862,004	0	98.8268%	0	P-118	1,840,159
148	392	Transportation Equipment	83,953,071	0	98.8268%	0	P-119	82,968,134
149	393	Stores Equipment	2,264,482	(57,150)	98.8268%	0	P-120	2,181,436
150	394	Tools, Shop & Garage Equipment	10,849,947	(36,320)	98.8268%	0	P-121	10,686,762
151	395	Laboratory Equipment	6,997,631	(41,985)	98.8268%	0	P-122	6,874,042

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
152	396	Power Operated Equipment	9,757,843	0	98.8268%	0	P-123	9,643,364
153	397	Communication Equipment	129,079,070	0	98.8268%	0	P-124	127,564,714
154	398	Miscellaneous Equipment	673,393	(11,569)	98.8268%	0	P-125	654,059
155	399	Other Tangible Property		0	98.8268%	0	P-126	0
156		Other		0	98.8268%	0	P-127	0
157		Total General Plant	\$ 474,336,839	\$ (4,656,207)		\$ 0		\$ 464,170,339
158		Incentive Compensation Capitalization	\$	\$ (17,163,793)	99.0230%	\$ 0	P-128	\$ (16,996,099)
159		<b>Total Plant In Service</b>	<b>\$ 11,752,495,689</b>	<b>\$ (23,809,308)</b>		<b>\$ (339,358,670)</b>		<b>\$ 11,266,232,208</b>

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**Adjustments To Plant In Service**

Adj. No.	Description			Total Company Adjustment	Missouri Jurisdictional Adjustment
Intangible					
A/C 302	Franchise and Consents	P-1	\$ 4,332,422	\$ 0	
1	To record costs incurred for the Osage plant relicensing. (Began)			\$ 0	\$
2	To include headwater study costs and assessments. (Began)			4,332,422	
Nuclear Production Plant					
	Plant Disallowances	P-58	\$ 0	\$ (339,358,670)	
1	Nuclear plant disallowances. (Began)			\$	\$ (339,358,670)
Other Production Plant					
A/C 344	Generators	P-87	\$ 0	\$ 0	
1	To reprice Pinckneyville and Kinmundy unit transfers. (Rackers)			\$ 0	\$
Distribution Plant					
A/C 360	Land/Land Rights	P-100	\$ (70,466)	\$ 0	
1	To assign Missouri distribution plant to Sales For Resale. (Gibbs)			\$ (70,466)	\$
A/C 361	Structures	P-101	\$ (133,122)	\$ 0	
1	To assign Missouri distribution plant to Sales For Resale. (Gibbs)			\$ (133,122)	\$
A/C 362	Station Equipment	P-102	\$ (1,856,974)	\$ 0	
1	To assign Missouri distribution plant to Sales For Resale. (Gibbs)			\$ (1,856,974)	\$
A/C 364	Poles, Towers & Fixtures	P-103	\$ (1,437,326)	\$ 0	
1	To assign Missouri distribution plant to Sales For Resale. (Gibbs)			\$ (1,437,326)	\$
A/C 365	Overhead Conductors	P-104	\$ (1,594,939)	\$ 0	
1	To assign Missouri distribution plant to Sales For Resale. (Gibbs)			\$ (1,594,939)	\$
A/C 368	Transformers	P-107	\$ (937,649)	\$ 0	
1	To assign Missouri distribution plant to Sales For Resale. (Gibbs)			\$ (937,649)	\$
A/C 370	Meters	P-110	\$ (280,510)	\$ 0	
1	To assign Missouri distribution plant to Sales For Resale. (Gibbs)			\$ (280,510)	\$
A/C 371	Meter Installations	P-111	\$ (10,744)	\$ 0	
1	To assign Missouri distribution plant to Sales For Resale. (Gibbs)			\$ (10,744)	\$
General Plant					
A/C 389	Land/Land Rights	P-114	\$ (214,463)	\$ 0	
1	To assign/allocate general plant to gas operations. (Gibbs)			\$ (214,463)	\$
A/C 390	Structures	P-115	\$ (3,794,329)	\$ 0	
1	To assign/allocate general plant to gas operations. (Gibbs)			\$ (3,794,329)	\$
A/C 391	Office Furniture and Equipment	P-116	\$ (500,391)	\$ 0	
1	To assign/allocate general plant to gas operations. (Gibbs)			\$ (500,391)	\$
A/C 393	Stores Equipment	P-120	\$ (57,150)	\$ 0	
1	To assign/allocate general plant to gas operations. (Gibbs)			\$ (57,150)	\$

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**Adjustments To Plant In Service**

Adj. No.	Description	Total Company Adjustment	Missouri Jurisdictional Adjustment
A/C 394	Tools, Shop & Garage Equipment P-121	\$ (36,320)	\$ 0
1	To assign/allocate general plant to gas operations. (Gibbs)	\$ (36,320)	\$
A/C 395	Laboratory Equipment P-122	\$ (41,985)	\$ 0
1	To assign/allocate general plant to gas operations. (Gibbs)	\$ (41,985)	\$
A/C 398	Miscellaneous Equipment P-125	\$ (11,569)	\$ 0
1	To assign/allocate general plant to gas operations. (Gibbs)	\$ (11,569)	\$
	Incentive Compensation Capitalization P-128	\$ (17,163,793)	\$ 0
1	To adjust plant to disallow incentive compensation capitalized. (Hanneken)	\$ (17,163,793)	\$

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**Depreciation Reserve**

Line	Account No. (A)	Description (B)	Total Company 6/30/2006 (C)	Total Company Adjustment (D)	Allocation Factor (E)	Jurisdictional Adjustment (F)	Adj. No. Acctg Sch 6 (G)	Adjusted Balance ((C+D)×E)+F (H)
1		Intangible						
2	302	Franchise and Consents	\$ 30,469	\$ 0	98.3658%	\$ 0	R-1	\$ 29,971
3	303	Miscellaneous Intangible	4,660,349	0	98.3658%	0	R-2	4,584,190
4		Total Intangible	\$ 4,690,818	\$ 0		\$ 0		\$ 4,614,161
5		Meramec Steam Production Plant						
6	310	Land/Land Rights	\$	\$ 0	98.3658%	\$ 0	R-3	\$ 0
7	311	Structures	26,324,577	0	98.3658%	0	R-4	25,894,381
8	312	Boiler Plant Equipment	116,054,495	0	98.3658%	0	R-5	114,157,932
9	312.3	Coal Cars		0	98.3658%	0	R-6	0
10	314	Turbogenerator Units	50,877,194	0	98.3658%	0	R-7	50,045,759
11	315	Accessory Electric Equipment	21,546,161	0	98.3658%	0	R-8	21,194,054
12	316	Miscellaneous Power Plant Equipment	4,634,157	0	98.3658%	0	R-9	4,558,426
13		Other		0	98.3658%	0	R-10	0
14		Total Meramec Steam Production Plant	\$ 219,436,584	\$ 0		\$ 0		\$ 215,850,551
15		Sioux Steam Production Plant						
16	310	Land/Land Rights	\$	\$ 0	98.3658%	\$ 0	R-11	0
17	311	Structures	14,782,379	0	98.3658%	0	R-12	14,540,805
18	312	Boiler Plant Equipment	112,770,961	0	98.3658%	0	R-13	110,928,058
19	312.3	Coal Cars		0	98.3658%	0	R-14	0
20	314	Turbogenerator Units	30,644,211	0	98.3658%	0	R-15	30,143,423
21	315	Accessory Electric Equipment	11,978,559	0	98.3658%	0	R-16	11,782,805
22	316	Miscellaneous Power Plant Equipment	2,602,002	0	98.3658%	0	R-17	2,559,480
23		Other		0	98.3658%	0	R-18	0
24		Total Sioux Steam Production Plant	\$ 172,778,112	\$ 0		\$ 0		\$ 169,954,572
25		Venice Steam Production Plant						
26	310	Land/Land Rights	\$	\$ 0	98.3658%	\$ 0	R-19	\$ 0
27	311	Structures	(4,086,408)	0	98.3658%	0	R-20	(4,019,628)
28	312	Boiler Plant Equipment	1,909,383	0	98.3658%	0	R-21	1,878,180
29	312.3	Coal Cars		0	98.3658%	0	R-22	0

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Line	Account No.	Description	Total Company 6/30/2006	Total Company Adjustment	Allocation Factor	Jurisdictional Adjustment	Adj. No. Acctg Sch 6	Adjusted Balance ((C+D)xE)+F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
30	314	Turbogenerator Units	551,400	0	98.3658%	0	R-23	542,389
31	315	Accessory Electric Equipment		0	98.3658%	0	R-24	0
32	316	Miscellaneous Power Plant Equipment	(116,122)	0	98.3658%	0	R-25	(114,224)
33		Other		0	98.3658%	0	R-26	0
34		Total Venice Steam Production Plant	\$ (1,741,747)	\$ 0		\$ 0		\$ (1,713,283)
35		Labadie Steam Production Plant						
36	310	Land/Land Rights	\$	\$ 0	98.3658%	\$ 0	R-27	\$ 0
37	311	Structures	35,820,343	0	98.3658%	0	R-28	35,234,967
38	312	Boiler Plant Equipment	298,824,820	0	98.3658%	0	R-29	293,941,425
39	312.3	Coal Cars	63,114,498	0	98.3658%	0	R-30	62,083,081
40	314	Turbogenerator Units	69,573,615	0	98.3658%	0	R-31	68,436,643
41	315	Accessory Electric Equipment	40,088,146	0	98.3658%	0	R-32	39,433,026
42	316	Miscellaneous Power Plant Equipment	7,930,118	0	98.3658%	0	R-33	7,800,524
43		Other		0	98.3658%	0	R-34	0
44		Total Labadie Steam Production Plant	\$ 515,351,540	\$ 0		\$ 0		\$ 506,929,665
45		Rush Island Steam Production Plant						
46	310	Land/Land Rights	\$	\$ 0	98.3658%	\$ 0	R-35	\$ 0
47	311	Structures	33,161,311	0	98.3658%	0	R-36	32,619,389
48	312	Boiler Plant Equipment	207,955,590	0	98.3658%	0	R-37	204,557,180
49	312.3	Coal Cars		0	98.3658%	0	R-38	0
50	314	Turbogenerator Units	57,238,695	0	98.3658%	0	R-39	56,303,300
51	315	Accessory Electric Equipment	16,526,187	0	98.3658%	0	R-40	16,256,116
52	316	Miscellaneous Power Plant Equipment	4,608,623	0	98.3658%	0	R-41	4,533,309
53		Other		0	98.3658%	0	R-42	0
54		Total Rush Island Steam Production Plant	\$ 319,490,406	\$ 0		\$ 0		\$ 314,269,294
55		Common Steam Production Plant						
56	310	Land/Land Rights	\$	\$ 0	98.3658%	\$ 0	R-43	\$ 0
57	311	Structures	276,184	0	98.3658%	0	R-44	271,671
58	312	Boiler Plant Equipment	5,719,717	0	98.3658%	0	R-45	5,626,245
59	312.3	Coal Cars		0	98.3658%	0	R-46	0
60	314	Turbogenerator Units		0	98.3658%	0	R-47	0

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Line	Account No.	Description	Total Company 6/30/2006	Total Company Adjustment	Allocation Factor	Jurisdictional Adjustment	Adj. No. Acctg Sch 6	Adjusted Balance ((C+D)xE)+F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
61	315	Accessory Electric Equipment	429,393	0	98.3658%	0	R-48	422,376
62	316	Miscellaneous Power Plant Equipment	3,114	0	98.3658%	0	R-49	3,063
63		Other		0	98.3658%	0	R-50	0
64		Total Common Steam Production Plant	\$ 6,428,408	\$ 0		\$ 0		\$ 6,323,355
65		Nuclear Production Plant						
66	320	Land/Land Rights	\$	\$ 0	98.8194%	\$ 0	R-51	\$ 0
67	321	Structures	462,744,925	0	98.8194%	0	R-52	457,281,758
68	322	Reactor Plant Equipment	308,962,629	0	98.8194%	0	R-53	305,315,016
69	323	Turbogenerator Units	196,840,105	0	98.8194%	0	R-54	194,516,211
70	324	Accessory Electric Equipment	113,743,183	0	98.8194%	0	R-55	112,400,331
71	325	Miscellaneous Power Plant Equipment	35,902,295	0	98.8194%	0	R-56	35,478,433
72		Callaway Post Operational Costs	50,971,135	0	98.8194%	0	R-57	50,369,370
73		Plant Disallowances		0	98.8194%	0	R-58	0
74		Other		0	98.8194%	0	R-59	0
75		Total Nuclear Production Plant	\$ 1,169,164,272	\$ 0		\$ 0		\$ 1,155,361,119
76		Osage Hydraulic Production Plant						
77	330	Land/Land Rights	\$ 5,097,331	\$ 0	98.3658%	\$ 0	R-60	\$ 5,014,030
78	331	Structures	1,167,820	0	98.3658%	0	R-61	1,148,735
79	332	Reservoirs	13,732,670	0	98.3658%	0	R-62	13,508,251
80	333	Water Wheels/Generators	7,091,201	0	98.3658%	0	R-63	6,975,317
81	334	Accessory Electric Equipment	1,420,063	0	98.3658%	0	R-64	1,396,856
82	335	Miscellaneous Power Plant Equipment	406,097	0	98.3658%	0	R-65	399,461
83	336	Roads, Railroads, Bridges	116,572	(50,808)	98.3658%	0	R-66	64,689
84		Other		0	98.3658%	0	R-67	0
85		Total Osage Hydraulic Production Plant	\$ 29,031,754	\$ (50,808)		\$ 0		\$ 28,507,339
86		Taum Sauk Hydraulic Production Plant						
87	330	Land/Land Rights	\$	\$ 0	98.3658%	\$ 0	R-68	\$ 0
88	331	Structures	1,668,707	0	98.3658%	0	R-69	1,641,437
89	332	Reservoirs	10,117,050	0	98.3658%	0	R-70	9,951,717
90	333	Water Wheels/Generators	7,868,006	0	98.3658%	0	R-71	7,739,427
91	334	Accessory Electric Equipment	1,175,333	0	98.3658%	0	R-72	1,156,126

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Depreciation Reserve

Line	Account No.	Description	Total Company 6/30/2006	Total Company Adjustment	Allocation Factor	Jurisdictional Adjustment	Adj. No. Acctg Sch 6	Adjusted Balance ((C+D)x(E)+F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
92	335	Miscellaneous Power Plant Equipment	528,127	0	98.3658%	0	R-73	519,496
93	336	Roads, Railroads, Bridges	57,251	0	98.3658%	0	R-74	56,316
94		Other		0	98.3658%	0	R-75	0
95		Total Taum Sauk Hydraulic Production Plant	\$ 21,414,474	\$ 0		\$ 0		\$ 21,064,519
96		Keokuk Hydraulic Production Plant						
97	330	Land/Land Rights	\$ 3,532,358	\$ 0	98.3658%	\$ 0	R-76	\$ 3,474,632
98	331	Structures	1,395,368	0	98.3658%	0	R-77	1,372,565
99	332	Reservoirs	5,666,791	0	98.3658%	0	R-78	5,574,184
100	333	Water Wheels/Generators	6,150,120	0	98.3658%	0	R-79	6,049,615
101	334	Accessory Electric Equipment	892,018	0	98.3658%	0	R-80	877,441
102	335	Miscellaneous Power Plant Equipment	696,390	0	98.3658%	0	R-81	685,010
103	336	Roads, Railroads, Bridges	59,331	0	98.3658%	0	R-82	58,361
104		Other		0	98.3658%	0	R-83	0
105		Total Keokuk Hydraulic Production Plant	\$ 18,392,376	\$ 0		\$ 0		\$ 18,091,808
106		Other Production Plant						
107	340	Land/Land Rights	\$	\$ 0	98.3658%	\$ 0	R-84	\$ 0
108	341	Structures	5,933,396	0	98.3658%	0	R-85	5,836,432
109	342	Fuel Holders	3,639,060	0	98.3658%	0	R-86	3,579,590
110	344	Generators	175,205,337	0	98.3658%	0	R-87	172,342,131
111	345	Accessory Electric Equipment	9,173,116	0	98.3658%	0	R-88	9,023,209
112	346	Miscellaneous Power Plant Equipment	897,159	0	98.3658%	0	R-89	882,498
113		AmerenUE Electric Combustion Turbines		0	98.3658%	0	R-90	0
114		Other		0	98.3658%	0	R-91	0
115		Total Other Production Plant	\$ 194,848,068	\$ 0		\$ 0		\$ 191,663,861
116		Transmission Plant						
117	350	Land/Land Rights	\$ 6,286,554	\$ 0	100.0000%	\$ 0	R-92	\$ 6,286,554
118	352	Structures	2,133,808	0	100.0000%	0	R-93	2,133,808
119	353	Station Equipment	55,619,214	0	100.0000%	0	R-94	55,619,214
120	354	Towers & Fixtures	42,487,664	0	100.0000%	0	R-95	42,487,664
121	355	Poles & Fixtures	43,423,796	0	100.0000%	0	R-96	43,423,796

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Depreciation Reserve

Line	Account No. (A)	Description (B)	Total Company 6/30/2006 (C)	Total Company Adjustment (D)	Allocation Factor (E)	Jurisdictional Adjustment (F)	Adj. No. Acctg Sch 6 (G)	Adjusted Balance ((C+D)+E)+F (H)
122	356	Overhead Conductors	44,908,625	0	100.0000%	0	R-97	44,908,625
123	359	Roads & Trails	77,701	0	100.0000%	0	R-98	77,701
124		Other		0	100.0000%	0	R-99	0
125		Total Transmission Plant	\$ 194,937,362	\$ 0		\$ 0		\$ 194,937,362
126		Distribution Plant						
127	360	Land/Land Rights	\$ 369,043	\$ 0	99.8204%	\$ 0	R-100	\$ 368,380
128	361	Structures	5,231,769	0	99.8204%	0	R-101	5,222,372
129	362	Station Equipment	242,358,662	0	99.8204%	0	R-102	241,923,338
130	364	Poles, Towers & Fixtures	599,913,117	0	99.8204%	0	R-103	598,835,554
131	365	Overhead Conductors	252,741,291	0	99.8204%	0	R-104	252,287,317
132	366	Underground Conduit	53,488,614	0	99.8204%	0	R-105	53,392,538
133	367	Underground Conductors	110,226,026	0	99.8204%	0	R-106	110,028,038
134	368	Transformers	117,718,577	0	99.8204%	0	R-107	117,507,131
135	369.1	Services - Overhead	145,941,104	0	99.8204%	0	R-108	145,678,965
136	369.2	Services - Underground	29,328,395	0	99.8204%	0	R-109	29,275,715
137	370	Meters	39,234,055	0	99.8204%	0	R-110	39,163,583
138	371	Meter Installations	46,721	0	99.8204%	0	R-111	46,637
139	373	Street Lighting	83,176,086	0	99.8204%	0	R-112	83,026,685
140	376	Other	0	0	99.8204%	0	R-113	0
141		Total Distribution Plant	\$ 1,679,773,460	\$ 0		\$ 0		\$ 1,676,756,253
142		General Plant						
143	389	Land/Land Rights	\$	\$ 0	98.8268%	\$ 0	R-114	\$ 0
144	390	Structures	49,149,843	(1,227,870)	98.8268%	0	R-115	47,359,753
145	391	Office Furniture and Equipment	66,186	(1,653)	98.8268%	0	R-116	63,775
146	391.1	Mainframe Computers	(15,106,413)	0	98.8268%	0	R-117	(14,929,185)
147	391.2	Personal Computers		0	98.8268%	0	R-118	0
148	392	Transportation Equipment	45,943,266	0	98.8268%	0	R-119	45,404,260
149	393	Stores Equipment	705,644	(17,629)	98.8268%	0	R-120	679,944
150	394	Tools, Shop & Garage Equipment	1,256,767	(31,397)	98.8268%	0	R-121	1,210,994
151	395	Laboratory Equipment	(287,910)	7,193	98.8268%	0	R-122	(277,424)

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**Depreciation Reserve**

Line	Account No. (A)	Description (B)	Total Company 6/30/2006 (C)	Total Company Adjustment (D)	Allocation Factor (E)	Jurisdictional Adjustment (F)	Adj. No. Acctg Sch 6 (G)	Adjusted Balance ((C+D)x(E))+F (H)
152	396	Power Operated Equipment	5,678,620	0	98.8268%	0	R-123	5,611,998
153	397	Communication Equipment	47,488,002	0	98.8268%	0	R-124	46,930,873
154	398	Miscellaneous Equipment	274,244	(6,851)	98.8268%	0	R-125	264,256
155	399	Other Tangible Property		0	98.8268%	0	R-126	0
156		Other		0	98.8268%	0	R-127	0
157		Total General Plant	\$ 135,168,249	\$ (1,278,207)		\$ 0		\$ 132,319,244
158		Incentive Capitalization	\$	\$ (1,171,459)	99.0828%	\$ 0	R-128	\$ (1,160,714)
159		<b>Total Depreciation Reserve</b>	<b>\$ 4,679,164,136</b>	<b>\$ (2,500,474)</b>		<b>\$ 0</b>		<b>\$ 4,633,769,105</b>

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**Adjustments To Depreciation Reserve**

Adj. No.	Description	Total Company Adjustment	Missouri Jurisdictional Adjustment
A/C 336	Roads, Railroads, Bridges R-66	\$ (50,808)	\$ 0
1	To eliminate depreciation over accrual.	\$ (50,808)	\$
<b>Other Production Plant</b>			
A/C 344	Generators R-87	\$ 0	\$ 0
1	To reprice Pinckneyville and Kinmundy unit transfers. (Rackers)	\$ 0	\$
<b>General Plant</b>			
A/C 390	Structures R-115	\$ (1,227,870)	\$ 0
1	To assign/allocate general plant to gas operations. (Gibbs)	\$ (1,227,870)	\$
A/C 391	Office Furniture and Equipment R-116	\$ (1,653)	\$ 0
1	To assign/allocate general plant to gas operations. (Gibbs)	\$ (1,653)	\$
A/C 393	Stores Equipment R-120	\$ (17,629)	\$ 0
1	To assign/allocate general plant to gas operations. (Gibbs)	\$ (17,629)	\$
A/C 394	Tools, Shop & Garage Equipment R-121	\$ (31,397)	\$ 0
1	To assign/allocate general plant to gas operations. (Gibbs)	\$ (31,397)	\$
A/C 395	Laboratory Equipment R-122	\$ 7,193	\$ 0
1	To assign/allocate general plant to gas operations. (Gibbs)	\$ 7,193	\$
A/C 398	Miscellaneous Equipment R-125	\$ (6,851)	\$ 0
1	To assign/allocate general plant to gas operations. (Gibbs)	\$ (6,851)	\$
	<b>Incentive Capitalization R-128</b>	<b>\$ (1,171,459)</b>	<b>\$ 0</b>
1	To adjust depreciation reserve to disallow incentive compensation capitalized. (Hanneken)	\$ (1,171,459)	\$

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**Depreciation Expense**

Line	Account No.	Plant Description	Adjusted Jurisdictional Plant	Depreciation Rate	Depreciation Expense [CxD]
	(A)	(B)	(C)	(D)	(E)
1		Intangible			
2	302	Franchise and Consents	\$ 18,647,623		\$
3	303	Miscellaneous Intangible	13,651,536		
4		Total Intangible	\$ 32,299,159		\$
5		Meramec Steam Production Plant			
6	310	Land/Land Rights	\$ 267,940		\$
7	311	Structures	36,564,050	3.7900%	1,385,778
8	312	Boiler Plant Equipment	411,759,534	5.9200%	24,376,164
9	312.3	Coal Cars			
10	314	Turbogenerator Units	81,349,222	4.2700%	3,473,612
11	315	Accessory Electric Equipment	41,456,894	4.2200%	1,749,481
12	316	Miscellaneous Power Plant Equipment	13,723,432	4.8300%	662,842
13		Other			
14		Total Meramec Steam Production Plant	\$ 585,121,071		\$ 31,647,876
15		Sioux Steam Production Plant			
16	310	Land/Land Rights	\$ 440,094		\$
17	311	Structures	24,925,682	3.2200%	802,607
18	312	Boiler Plant Equipment	336,163,129	4.4500%	14,959,259
19	312	Coal Cars			
20	314	Turbogenerator Units	89,938,616	3.8800%	3,489,618
21	315	Accessory Electric Equipment	33,720,590	3.8200%	1,288,127
22	316	Miscellaneous Power Plant Equipment	8,284,278	3.7400%	309,832
23		Other			
24		Total Sioux Steam Production Plant	\$ 493,472,389		\$ 20,849,443
25		Venice Steam Production Plant			
26	310	Land/Land Rights	\$		\$
27	311	Structures			
28	312	Boiler Plant Equipment			
29	312	Coal Cars			
30	314	Turbogenerator Units			
31	315	Accessory Electric Equipment			
32	316	Miscellaneous Power Plant Equipment			
33		Other			
34		Total Venice Steam Production Plant	\$		\$
35		Labadie Steam Production Plant			
36	310	Land/Land Rights	\$ 6,394,257		\$
37	311	Structures	60,737,990	2.7400%	1,664,221
38	312	Boiler Plant Equipment	561,981,813	3.4800%	19,556,967

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**Depreciation Expense**

Line	Account No.	Plant Description	Adjusted Jurisdictional Plant	Depreciation Rate	Depreciation Expense [CxD]
	(A)	(B)	(C)	(D)	(E)
39	312	Coal Cars	115,763,014	4.1900%	4,850,470
40	314	Turbogenerator Units	182,087,100	3.0700%	5,590,074
41	315	Accessory Electric Equipment	71,900,896	2.6700%	1,919,754
42	316	Miscellaneous Power Plant Equipment	17,153,778	3.1800%	545,490
43		Other			
44		Total Labadie Steam Production Plant	\$ 1,016,018,847		\$ 34,126,976
45		Rush Island Steam Production Plant			
46	310	Land/Land Rights	\$ 611,821		\$
47	311	Structures	51,584,400	2.4800%	1,279,293
48	312	Boiler Plant Equipment	354,365,791	3.3000%	11,694,071
49	312	Coal Cars			
50	314	Turbogenerator Units	133,837,547	2.7900%	3,734,068
51	315	Accessory Electric Equipment	31,525,081	2.5400%	800,737
52	316	Miscellaneous Power Plant Equipment	10,435,974	3.0200%	315,166
53		Other			
54		Total Rush Island Steam Production Plant	\$ 582,360,614		\$ 17,823,335
55		Common Steam Production Plant			
56	310	Land/Land Rights	\$		\$
57	311	Structures	1,927,188	3.8800%	74,775
58	312	Boiler Plant Equipment	36,465,339	4.4600%	1,626,354
59	312	Coal Cars			
60	314	Turbogenerator Units			
61	315	Accessory Electric Equipment	3,078,825	3.6000%	110,838
62	316	Miscellaneous Power Plant Equipment	20,502	3.8600%	791
63		Other			
64		Total Common Steam Production Plant	\$ 41,491,854		\$ 1,812,758
65		Nuclear Production Plant			
66	320	Land/Land Rights	\$ 5,342,122		\$
67	321	Structures	879,396,485	2.9200%	25,678,377
68	322	Reactor Plant Equipment	941,954,183	3.5800%	33,721,960
69	323	Turbogenerator Units	488,049,190	3.2800%	16,008,013
70	324	Accessory Electric Equipment	207,300,659	2.8400%	5,887,339
71	325	Miscellaneous Power Plant Equipment	164,051,789	3.8000%	6,233,968
72		Callaway Post Operational Costs	114,823,329		
73		Plant Disallowances	12,385,302		
74		Other			
75		Total Nuclear Production Plant	\$ 2,813,303,060		\$ 87,529,657

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**Depreciation Expense**

Line	Account No.	Plant Description	Adjusted Jurisdictional Plant	Depreciation Rate	Depreciation Expense [CxD]
	(A)	(B)	(C)	(D)	(E)
76		Osage Hydraulic Production Plant			
77	330	Land/Land Rights	\$ 9,783,238		\$
78	331	Structures	3,805,199	2.0300%	77,246
79	332	Reservoirs	25,568,915	1.2500%	319,611
80	333	Water Wheels/Generators	18,895,941	4.7400%	895,668
81	334	Accessory Electric Equipment	4,032,617	2.3800%	95,976
82	335	Miscellaneous Power Plant Equipment	1,875,250	2.4900%	46,694
83	336	Roads, Railroads, Bridges	76,179	1.1200%	853
84		Other			
85		Total Osage Hydraulic Production Plant	\$ 64,037,340		\$ 1,436,048
86		Taum Sauk Hydraulic Production Plant			
87	330	Land/Land Rights	\$ 318,750		\$
88	331	Structures	5,374,810	2.3100%	124,158
89	332	Reservoirs	27,174,399	1.7500%	475,552
90	333	Water Wheels/Generators	36,975,190	5.9900%	2,214,814
91	334	Accessory Electric Equipment	3,853,650	2.8200%	108,673
92	335	Miscellaneous Power Plant Equipment	1,654,605	3.1100%	51,458
93	336	Roads, Railroads, Bridges	44,825	1.5000%	672
94		Other			
95		Total Taum Sauk Hydraulic Production Plant	\$ 75,396,230		\$ 2,975,327
96		Keokuk Hydraulic Production Plant			
97	330	Land/Land Rights	\$ 7,755,193		\$
98	331	Structures	4,070,999	2.6900%	109,510
99	332	Reservoirs	13,673,316	1.6700%	228,344
100	333	Water Wheels/Generators	58,222,622	7.2300%	4,209,496
101	334	Accessory Electric Equipment	9,015,996	3.2500%	293,020
102	335	Miscellaneous Power Plant Equipment	2,717,101	2.9800%	80,970
103	336	Roads, Railroads, Bridges	113,048	1.9800%	2,238
104		Other			
105		Total Keokuk Hydraulic Production Plant	\$ 95,568,276		\$ 4,923,578
106		Other Production Plant			
107	340	Land/Land Rights	\$ 6,618,502		\$
108	341	Structures	21,321,224	2.6300%	560,748
109	342	Fuel Holders	19,351,199	2.6300%	508,937
110	344	Generators	841,960,843	2.6300%	22,143,570

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**Depreciation Expense**

Line	Account No.	Plant Description	Adjusted Jurisdictional Plant	Depreciation Rate	Depreciation Expense [CxD]
	(A)	(B)	(C)	(D)	(E)
111	345	Accessory Electric Equipment	54,058,624	2.6300%	1,421,742
112	346	Miscellaneous Power Plant Equipment	6,047,332	2.6300%	159,045
113		AmerenUE Electric Combustion Turbines			
114		Other			
115		Total Other Production Plant	\$ 949,357,724		\$ 24,794,042
116		Transmission Plant			
117	350	Land/Land Rights	\$ 35,425,952		\$
118	352	Structures	6,236,512	1.7500%	109,139
119	353	Station Equipment	181,604,037	1.8200%	3,305,193
120	354	Towers & Fixtures	71,034,200	1.6900%	1,200,478
121	355	Poles & Fixtures	127,602,592	3.6500%	4,657,495
122	356	Overhead Conductors	135,473,455	2.2700%	3,075,247
123	359	Roads & Trails	71,788	2.0000%	1,436
124		Other			
125		Total Transmission Plant	\$ 557,448,536		\$ 12,348,988
126		Distribution Plant			
127	360	Land/Land Rights	\$ 23,003,520		\$
128	361	Structures	15,569,331	1.7500%	272,463
129	362	Station Equipment	543,768,002	1.8200%	9,896,578
130	364	Poles, Towers & Fixtures	687,469,547	5.4700%	37,604,584
131	365	Overhead Conductors	761,779,352	3.1900%	24,300,761
132	366	Underground Conduit	178,554,397	2.3100%	4,124,607
133	367	Underground Conductors	472,638,635	2.3600%	11,154,272
134	368	Transformers	359,150,147	2.4000%	8,619,604
135	369.1	Services - Overhead	138,097,821	8.0900%	11,172,114
136	369.2	Services - Underground	124,520,719	3.9900%	4,968,377
137	370	Meters	105,232,191	3.5700%	3,756,789
138	371	Meter Installations	154,112	5.0000%	7,706
139	373	Street Lighting	103,245,094	4.3900%	4,532,460
140	376	Other			
141		Non-Jurisdiction Distribution Plant			
142		Total Distribution Plant	\$ 3,513,182,868		\$ 120,410,313
143		General Plant			
144	389	Land/Land Rights	\$ 10,252,889		\$
145	390	Structures	166,595,082	2.3300%	3,881,665

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**Depreciation Expense**

Line	Account No.	Plant Description	Adjusted Jurisdictional Plant	Depreciation Rate	Depreciation Expense [CxD]
	(A)	(B)	(C)	(D)	(E)
146	391	Office Furniture and Equipment	44,492,636	6.6700%	2,967,659
147	391.1	Mainframe Computers	417,063		
148	391.2	Personal Computers	1,840,159	20.0000%	368,032
149	392	Transportation Equipment	82,968,134	8.2300%	6,828,277
150	393	Stores Equipment	2,181,436	5.0000%	109,072
151	394	Tools, Shop & Garage Equipment	10,686,762	5.0000%	534,338
152	395	Laboratory Equipment	6,874,042	5.0000%	343,702
153	396	Power Operated Equipment	9,643,364	5.6700%	546,779
154	397	Communication Equipment	127,564,714	6.6700%	8,508,566
155	398	Miscellaneous Equipment	654,059	5.0000%	32,703
156	399	Other Tangible Property			
157		Other			
158		Total General Plant	\$ 464,170,339		\$ 24,120,794
159		Incentive Compensation Capitalization	\$ (16,996,099)	3.4900%	\$ (593,164)
160		<b>Total Plant In Service/Depreciation Expense</b>	<b>\$ 11,266,232,208</b>		<b>\$ 384,205,972</b>

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**Cash Working Capital**

	Description	Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag	Factor	Cash Working Capital Requirement
	(A)	(B)	(C)	(D)	C - D	E / 365	B x F
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 166,105,483	37.4300	10.4900	26.9400	0.073808	\$ 12,259,914
3	Vacation Payroll	16,201,125	37.4300	300.7000	(263.2700)	(0.721288)	(11,685,677)
4	401(k)	19,918,592	37.4300	21.4900	15.9400	0.043671	869,865
5	Federal Income Taxes Withheld	37,928,214	37.4300	12.7900	24.6400	0.067507	2,560,420
6	State Income Taxes Withheld	11,026,812	37.4300	14.9600	22.4700	0.061562	678,833
7	Employee FICA Taxes	17,745,431	37.4300	12.7900	24.6400	0.067507	1,197,941
8	Employee Benefits Excluding Pensions	70,551,395	37.4300	59.3700	(21.9400)	(0.060110)	(4,240,844)
9	Fuel - Nuclear	43,875,638	37.4300	18.8800	18.5500	0.050822	2,229,848
10	Fuel - Coal	500,525,733	37.4300	21.9200	15.5100	0.042493	21,268,840
11	Fuel - Gas	23,616,791	37.4300	39.7300	(2.3000)	(0.006301)	(148,809)
12	Fuel - Oil	1,749,319	37.4300	30.1100	7.3200	0.020055	35,083
13	Purchased Power	36,264,496	37.4300	35.2100	2.2200	0.006082	220,561
14	Uncollectible Expense	13,396,533	37.4300	37.4300	0.0000	0.000000	0
15	Pension Expense	38,024,576	37.4300	73.5400	(36.1100)	(0.098932)	(3,761,847)
16	Headwater and Relicensing	1,066,249	37.4300	402.4300	(365.0000)	(1.000000)	(1,066,249)
17	Cash Vouchers	451,837,578	37.4300	45.3800	(7.9500)	(0.021781)	(9,841,474)
18	Total Operation & Maintenance Expense	\$ 1,449,833,966					\$ 10,576,405
19	Taxes						
20	FICA - Employer Portion	\$ 17,745,431	37.4300	12.7900	24.6400	0.067507	\$ 1,197,941
21	Unemployment Taxes	169,660	37.4300	76.3800	(38.9500)	(0.106712)	(18,105)
22	Corporate Franchise	1,430,705	37.4300	(77.5000)	114.9300	0.314877	450,496
23	Property Tax	94,901,985	37.4300	182.2300	(144.8000)	(0.396712)	(37,648,756)
24	PET	131,942	37.4300	76.3800	(38.9500)	(0.106712)	(14,080)
25	Total Operating Taxes	\$ 114,379,722					\$ (36,032,504)
26	Other Expenses						
27	Gross Receipts Taxes	\$ 97,227,514	21.2700	53.4800	(32.2100)	(0.088247)	(8,580,036)
28	Sales & Use Taxes	48,571,825	0.0000	8.8900	(8.8900)	(0.024356)	(1,183,015)
29	Total Other Expenses	\$ 145,799,339					\$ (9,763,051)
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ (35,219,150)</b>
31	Federal Income Tax Offset	\$ 142,319,732	37.4300	37.8800	(0.4500)	(0.001233)	\$ (175,480)
32	State Income Tax Offset	\$ 22,364,529	37.4300	58.0900	(20.6600)	(0.056603)	\$ (1,265,899)
33	City Earning Tax Offset	\$ 271,950	37.4300	287.5000	(250.0700)	(0.685123)	\$ (186,319)
34	Interest Expense Offset	\$ 141,161,355	37.4300	91.7500	(54.3200)	(0.148822)	\$ (21,007,915)

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Income Statement

Line	Description (A)	Total Company (B)	Total Company Adjustment Acctg Sch 10 (C)	Allocation Factor (D)	Jurisdictional Adjustment (E)	Adj. No. Acctg Sch 10 (F)	Adjusted Jurisdictional (B+C)+(D)+E (G)
1	Operating Revenues						
2	Missouri Retail System Sales	\$ 2,113,036,410	\$ 0	100.0000%	\$ (97,410,126)	S-1	\$ 2,015,626,284
3	Sales For Resale	20,445,814					
4	Provision For Rate Refunds	(215,687)	0	100.0000%	215,687	S-2	0
5	Other Electric Revenues	67,942,319	0	100.0000%	(4,150,109)	S-3	63,792,210
6	System Revenues	0	0	98.3658%	0	S-4	0
7	Interchange Revenue	497,783,698	(156,951,893)	98.3658%	0	S-5	335,261,932
8	Total Revenues	\$ 2,698,992,553	\$ (156,951,893)		\$ (101,344,548)		\$ 2,414,680,425
9	Operating Expenses						
10	Operation & Maintenance:						
11	Production Expense						
12	Non-Fuel/Purch Power (Variable)	\$ 229,328,598	\$ (11,503,320)	98.3869%	\$ 0	S-6	\$ 214,311,538
13	Fuel/Purchased Power For Load (Variable)	530,308,241	(25,017,525)	98.3869%	0	S-7	497,139,872
14	Interchange (Fixed)	278,549,115	(140,179,310)	98.3658%	0	S-8	136,108,566
15	Production (Direct)	(1,665,818)	0	98.2284%	0	S-9	(1,636,307)
16	Production (Fixed)	136,857,479	15,253,196	98.3658%	0	S-10	149,624,882
17	Transmission	39,009,487	2,903,159	100.0000%	0	S-11	41,912,646
18	Distribution Expense	117,236,945	6,463,456	99.8204%	0	S-12	123,478,210
19	Customer Accounting	53,198,741	(250,831)	100.0000%	765,335	S-13	53,713,245
20	Customer Service and Information	4,354,826	(45,849)	100.0000%	150,660	S-14	4,459,637
21	Sales	1,137,639	(13,102)	100.0000%	(8,748)	S-15	1,115,789
22	Administrative & General						
23	Missouri - Direct	3,624,718	0	100.0000%	0	S-16	3,624,718
24	Allocable A&G	237,031,613	(8,367,758)	98.8268%	0	S-17	225,981,171
25	Total O & M Expense	\$ 1,628,971,584	\$ (160,757,885)		\$ 907,247		\$ 1,449,833,966
26	Other Operating Expenses						
27	Depreciation						
28	Fixed	\$ 106,771,754	\$ 0	98.3658%	\$ 30,512,023	S-18	\$ 135,538,913
29	Nuclear	69,922,006	0	98.8194%	18,433,151	S-19	87,529,657
30	Transmission	9,544,329	0	100.0000%	2,804,660	S-20	12,348,988
31	Distribution	98,364,989	0	99.8204%	22,222,008	S-21	120,410,313
32	General	9,867,619	0	98.8268%	6,618,259	S-22	16,370,110
33	Amortization						
34	Fixed	6,241,630	538,922	98.3658%	0	S-23	6,669,744
35	General	0	0	98.8268%	0	S-24	0
36	Nuclear Decommissioning	6,758,790	0	95.9723%	0	S-25	6,486,567
37	Post Operational Callaway	0	0	98.3658%	0	S-26	0
38	Transmission	240,613	0	100.0000%	0	S-27	240,613
39	Merger Costs/Y2K	4,164,900	(3,505,288)	100.0000%	0	S-28	659,612
41	Total Depreciation/Amortization	\$ 311,876,628	\$ (2,966,366)		\$ 80,590,100		\$ 386,254,518
42	Taxes Other Than Income Taxes						
43	Missouri - Direct	\$ 102,927,150	(132,837)	100.0000%	\$ (98,315,363)	S-29	\$ 4,478,950
44	Distribution	30,432,853	(917,356)	99.8204%	0	S-30	29,462,481
45	Taxes Other (Fixed)	59,642,402	(1,476,595)	98.3658%	0	S-31	57,215,261
46	Taxes Other (Variable)	0	0	98.3869%	0	S-32	0
47	Taxes Other (Labor)	24,739,244	(1,078,596)	98.8268%	0	S-33	23,383,061
48	Total Taxes Other	\$ 217,741,649	\$ (3,605,384)		\$ (98,315,363)		\$ 114,539,754
49	Total Operating Expenses	\$ 2,158,589,862	\$ (167,329,635)		(16,818,016)		\$ 1,950,628,238
50	Net Income Before Income Taxes	\$ 540,402,692	\$ 10,377,742		(84,526,532)		\$ 464,052,188
51	Income Taxes						
52	Current Income Tax	\$ 172,501,713	\$ 0	99.6262%	\$ (45,968,947)	S-34	\$ 125,888,034
53	Deferred Income Tax	18,538,130	0	98.8052%	(23,475,931)	S-35	(5,159,294)
54	Amortization of ITC	(6,013,280)	(188,826)	98.8052%	0	S-36	(6,128,003)
55	Total Income Taxes	\$ 185,026,563	\$ (188,826)		\$ (69,444,878)		\$ 114,600,736
56	Net Operating Income	\$ 355,376,129	\$ 10,566,568		\$ (15,081,654)		\$ 349,451,451

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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Missouri Jurisdictional Adjustment
<b>Missouri Retail System Sales</b>			
	<b>S-1</b>	<b>\$ 0</b>	<b>\$ (97,410,126)</b>
1	To adjust operating revenue to eliminate per book unbilled revenue. (Hagemeyer)	\$	\$ 23,885,001
2	To adjust operating revenue to reflect test year billed revenues to test year actuals. (Busch, Wells, Lange)		1,418,322
3	To eliminate test year gross receipts taxes (GRT) included in operating revenues. (Hagemeyer)		(98,742,890)
4	To adjust operating revenue to reflect 365 day calendar year. (Busch, Wells, Lange)		2,966,788
5	To adjust operating revenue to reflect normal weather. (Busch, Lange)		(45,540,540)
6	To adjust operating revenue for customer growth. (Hagemeyer)		21,062,571
7	To annualize large customers. (Wells)		(1,703,182)
8	To remove additional contribution charge. (Hagemeyer)		(756,196)
<b>Provision For Rate Refunds</b>			
	<b>S-2</b>	<b>\$ 0</b>	<b>\$ 215,687</b>
1	To eliminate rate refunds from operating revenues.		\$ 215,687
<b>Other Electric Revenues</b>			
	<b>S-3</b>	<b>\$ 0</b>	<b>\$ (4,150,109)</b>
1	To decrease other electric revenue for a change in MISO. (Meyer)	\$	\$ (4,150,109)
<b>System Revenues</b>			
	<b>S-4</b>	<b>\$ 0</b>	<b>\$ 0</b>
1	No adjustment.	\$ 0	\$
<b>Interchange Revenue</b>			
	<b>S-5</b>	<b>\$ (156,951,893)</b>	<b>\$ 0</b>
1	To adjust interchange revenue. (Cassidy, Proctor)	\$ (156,951,893)	\$
<b>Production Expense</b>			
	<b>S-6</b>	<b>\$ (11,503,320)</b>	<b>\$ 0</b>
1	To annualize payroll expense. (Hanneken)	2,453,457	
2	To normalize incentive compensation. (Hanneken)	(1,096,266)	
3	To disallow performance incentive plan compensation. (Hanneken)	(2,731,289)	
4	To disallow executive bonus plan compensation. (Hanneken)	(162,629)	
5	To normalize non-labor costs of Callaway refueling. (Cassidy)	(4,947,139)	
6	To disallow various dues and donations. (Hagemeyer)	(11,641)	
7	Taum Sauk cost disallowance. (Rackers)	(815,957)	
8	To annualize expense associated with new combustion turbine generators. (Cassidy)	1,932,857	
9	To normalize overtime labor costs of Callaway refueling. (Hanneken)	(3,621,610)	

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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Missouri Jurisdictional Adjustment
10	To annualize headwater and relicensing costs and to eliminate test year recorded operation expense. (Began)	(5,691,604)	
11	To include expense for diesel fuel hedging.	3,188,502	
<b>Fuel/Purchased Power For Load (Variable) S-7</b>			
1	To adjust fuel and purchase power expense. (Cassidy)	(32,443,033)	
2	To eliminate test year emission credits. (Cassidy)	3,910,508	
3	Fuel compliance cost. (Cassidy)	3,515,000	
4	To remove SO <sub>2</sub> emission premiums from fuel cost. (Cassidy)	0	
<b>Interchange (Fixed) S-8</b>			
1	To adjust fuel and purchased power for interchange. (Cassidy)	(140,179,310)	
<b>Production (Direct) S-9</b>			
1	No adjustment required.	0	
<b>Production (Fixed) S-10</b>			
1	To annualize payroll expense. (Hanneken)	2,939,072	
2	To normalize incentive compensation. (Hanneken)	(1,313,252)	
3	To disallow performance incentive plan compensation. (Hanneken)	(3,271,897)	
4	To disallow executive bonus plan compensation. (Hanneken)	(194,818)	
5	To include charges related to MISO. (Meyer)	36,993,999	
6	To adjust capacity purchases from EEI. (Meyer)	(19,899,909)	
<b>Transmission S-11</b>			
1	To annualize payroll expense. (Hanneken)	163,962	
2	To normalize incentive compensation. (Hanneken)	(73,262)	
3	To disallow performance incentive plan compensation. (Hanneken)	(182,529)	
4	To disallow executive bonus plan compensation. (Hanneken)	(10,868)	
5	To adjust lease expense. (Hagemeyer)	500	
6			
	To increase transmission expense to reflect an increase in MISO expenses. (Meyer)	(367,250)	
7	To decrease transmission expense to reflect a decrease in MISO Day 2 charges. (Meyer)	3,372,607	
<b>Distribution Expense</b>			
<b>Distribution Expense S-12</b>			
1	To annualize payroll expense. (Hanneken)	1,672,300	
2	To normalize incentive compensation. (Hanneken)	(747,226)	

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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Missouri Jurisdictional Adjustment
3	To disallow performance incentive plan compensation. (Hanneken)	(1,861,673)	
4	To disallow executive bonus plan compensation. (Hanneken)	(110,849)	
5	To disallow various dues and donations. (Hagemeyer)	(4,269)	

Union Electric Company d/b/a Ameren UE  
Case No. ER-2007-0002  
Test Year Ending June 30, 2006

**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Missouri Jurisdictional Adjustment
6	Taum Sauk cost disallowance. (Rackers)	(1,399)	
7	To adjust lease expense. (Hagemeyer)	(520)	
8	To disallow miscellaneous expense. (Hanneken)	(6,116)	
9	To increase tree trimming expense. (Meyer)	11,173,500	
10	To decrease test year tree trimming expense for remaning storm restorations. (Meyer)	(4,450,292)	
11	To amortize 2006 post-test year storms over 5 years. (Meyer)	0	
12	To amortize test year storms over 5 years. (Meyer)	800,000	
<b>Customer Accounting</b>			
<b>Customer Accounting</b>		<b>S-13</b>	
		\$ (250,831)	\$ 765,335
1	Missouri customer accounting expense assigned to sales for resale.	\$	\$ (10,706)
2	To annualize payroll expense. (Hanneken)	400,464	
3	To normalize incentive compensation. (Hanneken)	(178,937)	
4	To disallow performance incentive plan compensation. (Hanneken)	(445,813)	
5	To disallow executive bonus plan compensation. (Hanneken)	(26,545)	
6	To adjust uncollectible expense. (Hagemeyer)		(271,080)
7	To adjust expense for third-party pay station. (Hagemeyer)		696,059
8	To disallow miscellaneous expense. (Hanneken)		(7,115)
9	To adjust postage. (Hagemeyer)		100,490
10	To adjust automatic meter reading expense. (Hagemeyer)		257,687
<b>Customer Service and Information</b>			
<b>Customer Service and Information</b>		<b>S-14</b>	
		\$ (45,849)	\$ 150,660
1	To annualize payroll expense. (Hanneken)	\$ 73,200	\$
2	To normalize incentive compensation. (Hanneken)	(32,708)	
3	To disallow performance incentive plan compensation. (Hanneken)	(81,490)	
4	To disallow executive bonus plan compensation. (Hanneken)	(4,852)	
5	To include interest on customer deposits. (Began)		1,011,458
6	To disallow miscellaneous expense. (Hanneken)		(10,726)
7	To disallow advertising. (Hagemeyer)		(850,072)
<b>Sales</b>			
<b>Sales</b>		<b>S-15</b>	
		\$ (13,102)	\$ (8,748)
1	To annualize payroll expense. (Hanneken)	\$ 20,917	\$

Union Electric Company d/b/a Ameren UE  
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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Missouri Jurisdictional Adjustment
2	To normalize incentive compensation. (Hanneken)	(9,346)	
3	To disallow performance incentive plan compensation. (Hanneken)	(23,286)	
4	To disallow executive bonus plan compensation. (Hanneken)	(1,387)	
5	To disallow various dues and donations. (Hagemeyer)		(7,662)
6	To disallow miscellaneous expense. (Hanneken)		(1,086)

Union Electric Company d/b/a Ameren UE  
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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Missouri Jurisdictional Adjustment
<b>Administrative &amp; General</b>			
	Missouri - Direct S-16	\$ 0	\$ 0
1	No adjustment required.	\$ 0	\$
	Allocable A&G S-17	\$ (8,367,758)	\$ 0
1	To annualize payroll expense. (Hanneken)	\$ 1,060,143	\$
2	To normalize incentive compensation. (Hanneken)	(473,699)	
3	To disallow performance incentive plan compensation. (Hanneken)	(1,180,195)	
4	To disallow executive bonus plan compensation. (Hanneken)	(70,272)	
5	To disallow various dues and donations. (Hagemeyer)	(1,407,835)	
6	To adjust pension expense to reflect current cost per latest FAS 87 actuarial study. (Gibbs)	(896,558)	
7	To adjust other employee benefits to reflect current cost per latest FAS 106 actuarial study. (Gibbs)	(1,877,325)	
8	Taum Sauk cost disallowance. (Rackers)	(12,363,130)	
9	To eliminate over accrual of environmental expense. (Cassidy)	530,890	
10	To adjust lease expense. (Hagemeyer)	(89,393)	
11	To annualize expense associated with new combustion turbine generators. (Cassidy)	79,578	
12	To adjust insurance. (Hagemeyer)	2,015,330	
13	To adjust employee benefits. (Hanneken)	4,875,660	
14	To adjust operating expense for allocation of AMS charges. (Hanneken)	(3,078,793)	
15	To disallow advertising. (Hagemeyer)	(213,172)	
16	To disallow miscellaneous expense. (Hanneken)	(425,728)	
17	To adjust expense for PSC assessment. (Began)	832,925	
18	To adjust rate case expense. (Began)	(456,487)	
19	To adjust for TIER II Settlement	4,770,303	
<b>Depreciation</b>			
	Fixed S-18	\$ 0	\$ 30,512,023
1	To adjust depreciation to reflect current/ Staff's proposed rates. (Began)	\$	\$ 35,362,494
2	To exclude depreciation on coal cars included in annualized fuel cost. (Began)		(4,850,470)
	Nuclear S-19	\$ 0	\$ 18,433,151
1	To adjust depreciation to reflect current/ Staff's proposed rates. (Began)	\$	\$ 18,433,151
	Transmission S-20	\$ 0	\$ 2,804,660

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Test Year Ending June 30, 2006

**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Missouri Jurisdictional Adjustment
1	To adjust depreciation to reflect current/ Staff's proposed rates. (Began)	\$	\$ 2,804,660
	Distribution S-21	\$ 0	\$ 22,222,008
1	To adjust depreciation to reflect current/ Staff's proposed rates. (Began)	\$	\$ 22,222,008
	General S-22	\$ 0	\$ 6,618,259
1	To adjust depreciation to reflect current/ Staff's proposed rates. (Began)	\$	\$ 13,775,778
2	To exclude depreciation on transportation and power operated equipment. (Began)		(7,157,519)
<b>Amortization</b>			
	Fixed S-23	\$ 538,922	\$ 0
1	To adjust expense to include an amortization of the Osage plant relicensing project. (Began)	\$ 365,625	\$
2	To adjust expense to include an amortization of Headwater Study costs. (Began)	173,297	
	General S-24	\$ 0	\$ 0
1	No adjustment required.	\$ 0	\$
	Nuclear Decommissioning S-25	\$ 0	\$ 0
1	No adjustment required.	\$ 0	\$
	Post Operational Callaway S-26	\$ 0	\$ 0
1	No adjustment required.	\$ 0	\$
	Transmission S-27	\$ 0	\$ 0
1	No adjustment required.	\$ 0	\$
	Merger Costs/Y2K S-28	\$ (3,505,288)	\$ 0
1	To reschedule amortization over 4 years.	\$ (3,505,288)	\$
<b>Taxes Other Than Income Taxes</b>			
	Missouri - Direct S-29	\$ (132,837)	\$ (98,315,363)
1	To eliminate gross receipts tax from operating expense. (Hagemeyer)	\$	\$ (98,315,363)
2	To adjust property tax. (Began)	(132,837)	
	Distribution S-30	\$ (917,356)	\$ 0
1	To adjust property tax. (Began)	\$ (917,356)	\$
	Taxes Other (Fixed) S-31	\$ (1,476,595)	\$ 0
1	To adjust property tax. (Began)	\$ (1,421,380)	\$
2	To adjust excess tax on N.E.I.L. premiums. (Hagemeyer)	(55,215)	
	Taxes Other (Variable) S-32	\$ 0	\$ 0
1	No adjustment required.	\$ 0	\$
	Taxes Other (Labor) S-33	\$ (1,078,596)	\$ 0
1	To adjust property tax. (Began)	\$ (168,008)	\$
2	To adjust FICA. (Hanneken)	(978,551)	

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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Missouri Jurisdictional Adjustment
3	To adjust payroll earnings tax. (Hanneken)	(5,087)	
4	To adjust unemployment tax. (Hanneken)	73,050	
<b>Current Income Tax</b>			
	<b>S-34</b>	<b>\$ 0</b>	<b>\$ (45,968,947)</b>
1	To adjust current income tax. (Rackers)	\$	\$ (45,968,947)
<b>Deferred Income Tax</b>			
	<b>S-35</b>	<b>\$ 0</b>	<b>\$ (23,475,931)</b>
1	To adjust deferred income tax. (Rackers)	\$	\$ (23,475,931)
<b>Amortization of ITC</b>			
	<b>S-36</b>	<b>\$ (188,826)</b>	<b>\$ 0</b>
1	To adjust amortization of ITC. (Rackers)	\$ (188,826)	\$

## Union Electric Company d/b/a Ameren UE

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Test Year Ending June 30, 2006

**Income Tax Calculation**

Line	Description (A)	Test Year (B)	7.31% Return (C)	8.88% Return (D)	7.70% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 349,451,451	\$ 412,040,074	\$ 500,547,792	\$ 434,026,067
2	Add:				
3	Current Income Tax	\$ 125,888,034	\$ 164,956,211	\$ 220,203,238	\$ 178,679,995
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	(5,159,294)	(5,159,294)	(5,159,294)	(5,159,294)
6	ITC Amortization	(6,128,003)	(6,128,003)	(6,128,003)	(6,128,003)
7	Net Income Before Income Tax	\$ 464,052,188	\$ 565,708,988	\$ 709,463,732	\$ 601,418,764
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 372,197,982	\$ 372,197,982	\$ 372,197,982	\$ 372,197,982
10	Subtractions to Net Income Before Income Tax:				
11	Interest Expense @ 2.50%	\$ 141,161,355	\$ 141,161,355	\$ 141,161,355	\$ 141,161,355
12	Production Credit	23,941,094	23,941,094	23,941,094	23,941,094
13	Tax Straight-line	343,540,237	343,540,237	343,540,237	343,540,237
14	Cost of Removal	0	0	0	0
15	Total Subtractions	\$ 508,642,686	\$ 508,642,686	\$ 508,642,686	\$ 508,642,686
16	Net Taxable Income	\$ 327,607,484	\$ 429,264,284	\$ 573,019,029	\$ 464,974,060
17	Provision for Federal Income Tax	28,657,745			
18	Net Taxable Income	\$ 327,607,484	\$ 429,264,284	\$ 573,019,029	\$ 464,974,060
19	Deduct:				
20	Missouri Income Tax @ 100.00%	17,068,569	22,364,529	29,853,644	24,224,883
21	City Earnings Tax @ 100.00%	201,299	271,950	371,860	296,769
22	Federal Taxable Income	\$ 310,337,616	\$ 406,627,805	\$ 542,793,525	\$ 440,452,409
23	Federal Income Tax @ 35.00%	\$ 108,618,166	\$ 142,319,732	\$ 189,977,734	\$ 154,158,343
24	Provision for Missouri Income Tax				
25	Net Taxable Income	\$ 327,607,484	\$ 429,264,284	\$ 573,019,029	\$ 464,974,060
26	Deduct:				
27	Federal Income Tax @ 50.00%	54,309,083	71,159,866	94,988,867	77,079,172
28	City Earnings Tax @ 100.00%	201,299	271,950	371,860	296,769
29	Missouri Taxable Income	\$ 273,097,102	\$ 357,832,468	\$ 477,658,302	\$ 387,598,120
30	Missouri Income Tax @ 6.25%	\$ 17,068,569	\$ 22,364,529	\$ 29,853,644	\$ 24,224,883
31	Provision for City Earnings Tax				
32	Net Taxable Income	\$ 327,607,484	\$ 429,264,284	\$ 573,019,029	\$ 464,974,060
33	City Earnings Tax @ 0.0695%	227,687	298,339	398,248	323,157
34	Less: Tax Credit	26,388	26,388	26,388	26,388
35	Net City Earning Tax	\$ 201,299	\$ 271,950	\$ 371,860	\$ 296,769
36	Summary of Provision For Income Tax				
37	Federal Income Tax	\$ 108,618,166	\$ 142,319,732	\$ 189,977,734	\$ 154,158,343
38	State Income Tax	17,068,569	22,364,529	29,853,644	24,224,883
39	City Earnings Tax	201,299	271,950	371,860	296,769
40	<b>Total Current Income Tax</b>	<b>\$ 125,888,034</b>	<b>\$ 164,956,211</b>	<b>\$ 220,203,238</b>	<b>\$ 178,679,995</b>