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DEC 29 2006

Missouri Public
Service Commission

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BY HAND DELIVERY

December 29, 2006

Cully Dale
Secretary/Chief Administrative Law Judge
Missouri Public Service Commission
200 Madison Street
Jefferson City, MO 65101

RE: Case No. ER-2007-0002

Dear Judge Dale:

Attached for filing on behalf of the Missouri Industrial Energy Consumers in the above-referenced case are an original and eight (8) copies each of the following:

- Direct Testimony of William Hinckley
- Direct Testimony of Gareth Kajander,
- Direct Testimony of Albert Owen
- Direct Testimony and Schedules of Maurice Brubaker on Cost of Service, Revenue Allocation and Rate Design
- Direct Testimony and Schedules of Maurice Brubaker on Fuel Adjustmemt, and
- Direct Testimony and Schedules of Jim Dauphinais (NP and HC versions)

Thank you for your assistance in bringing these filings to the attention of the Commission.

Very truly yours,

Diana M. Vuylsteke

Diana M. Vuylsteke
DMV:ln

Attachments
cc: All Parties

Exhibit No.:	
Witness:	Maurice Brubaker
Type of Exhibit:	Direct Testimony
Issues:	Cost of Service, Revenue Allocation, and Rate Design
Sponsoring Party:	Missouri Industrial Energy Consumers
Case No.:	ER-2007-0002

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area.	))))	Case No. ER-2007-0002

Direct Testimony and Schedules of

Maurice Brubaker on Cost of Service, Revenue Allocation and Rate Design

FILED[3]
DEC 29 2006
Missouri Public Service Commission

On Behalf of

Missouri Industrial Energy Consumers

December 29, 2006
Project 8632

BAI

BRUBAKER & ASSOCIATES, INC.
ST. LOUIS, MO 63141-2000

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area.	)	Case No. ER-2007-0002

STATE OF MISSOURI)
) **SS**
COUNTY OF ST. LOUIS)

Affidavit of Maurice Brubaker

Maurice Brubaker, being first duly sworn, on his oath states:

1. My name is Maurice Brubaker. I am a consultant with Brubaker & Associates, Inc., having its principal place of business at 1215 Fern Ridge Parkway, Suite 208, St. Louis, Missouri 63141-2000. We have been retained by the Missouri Industrial Energy Consumers in this proceeding on their behalf.

2. Attached hereto and made a part hereof for all purposes is my direct testimony and schedules on cost of service, revenue allocation and rate design issues which was prepared in written form for introduction into evidence in Missouri Public Service Commission Case No. ER-2007-0002.

3. I hereby swear and affirm that the testimony and schedules are true and correct and that they show the matters and things they purport to show.

M S Brubaker
Maurice Brubaker

Subscribed and sworn to before me this 28th day of December 2006.

CAROL SCHULZ
Notary Public - Notary Seal
STATE OF MISSOURI
St. Louis County
My Commission Expires: Feb. 26, 2008

Carol Schulz
Notary Public

My Commission Expires February 26, 2008.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area.	))))	Case No. ER-2007-0002

Direct Testimony of Maurice Brubaker

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Maurice Brubaker. My business address is 1215 Fern Ridge Parkway, Suite 208, St. Louis, Missouri 63141-2000.

Q WHAT IS YOUR OCCUPATION?

A I am a consultant in the field of public utility regulation and president of Brubaker & Associates, Inc., energy, economic and regulatory consultants.

Q PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A This information is included in Appendix A to my direct testimony on revenue requirement issues.

Q ON WHOSE BEHALF ARE YOU PRESENTING THIS DIRECT TESTIMONY ON COST OF SERVICE AND RATE DESIGN ISSUES?

A This testimony is presented on behalf of the Missouri Industrial Energy Consumers (MIEC). I am simultaneously submitting a separate volume of testimony which addresses fuel adjustment issues.

Q **WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

A The purpose of my testimony is to present the results of an electric system class cost of service study for AmerenUE, and to explain how the study should be used.

Q **HOW IS YOUR TESTIMONY ORGANIZED?**

A First, I present an overview of cost of service principles and concepts. This includes a description of how electricity is produced and distributed as well as a description of the various functions that are involved; namely, generation, transmission and distribution. This is followed by a discussion of the typical classification of these functionalized costs into demand-related costs, energy-related costs and customer-related costs.

With this as a background, I then explain the various factors which should be considered in determining how to allocate these functionalized and classified costs among customer classes.

Finally, I present the results of the detailed cost of service analysis for AmerenUE. This cost study indicates how individual customer class revenues compare to the costs incurred in providing service to them. This analysis and interpretation is then followed by recommendations with respect to the alignment of class revenues with class costs, and a critique of AmerenUE's proposed revenue allocation.

SUMMARY

Q PLEASE SUMMARIZE YOUR TESTIMONY AND RECOMMENDATIONS.

A My testimony and recommendations may be summarized as follows:

1. Class cost of service is the most important guideline for establishing the level of rates charged to customers.

2. AmerenUE exhibits significant summer peak demands.

3. There are two generally accepted methods for allocating generation and transmission fixed costs that would apply to AmerenUE. These are the coincident peak methodology and the average and excess (A&E) methodology.

4. For AmerenUE's generation and transmission system, I recommend using an A&E demand methodology. Specifically, a three non-coincident peak A&E method which uses class peak demands from the three summer peak months (June - August) and class annual energy consumption.

5. The A&E methodology appropriately considers both class maximum demands and class load factor, as well as diversity between class peaks and the system peak.

6. AmerenUE's cost of service study contains several deficiencies including: (1) use of a Four Non-Coincident Peak Average and Excess (4 NCP A&E) allocation method; (2) allocation of transmission costs using 12 monthly coincident peaks; (3) allocation of a significant proportion of non-fuel production expenses on energy; (4) the allocation of customer service credit and collection costs on a new and improper allocator; and (5) allocation of all of the energy and variable purchased power costs on a kilowatthour (kWh) basis, while crediting back off-system sales revenues on a demand basis.

7. More reasonable cost of service studies, which I present and summarize on Schedules MEB-COS-4, 5 and 6, show how class revenues compare to cost of service.

8. AmerenUE's proposal to depart materially from the results even of its own cost of service study and cap the residential class at a 10% increase (in the context of its overall 18% request), and to allocate the shortfall to other customers classes is inappropriate and it should not be accepted.

9. On a revenue-neutral basis, the Large Primary class revenues should be decreased by about 3%. After that adjustment, the Large Primary class should receive the average overall decrease or increase in revenues found appropriate for AmerenUE.

10. Any decrease or increase found appropriate for Rate 11 (Large Primary Service) should be applied as a uniform percentage decrease or increase to the existing charges in the tariff.

11. AmerenUE's proposal to "lock-in" customers with demands above 5,000 kW to the Large Primary Service rate, thereby withdrawing the option to take service on the Small Primary Service rate, is effectively an admission by AmerenUE that its proposed cost of service and revenue allocation are faulty. Under no circumstances should this provision be adopted.

COST OF SERVICE PROCEDURES

Overview

Q PLEASE DESCRIBE THE COST ALLOCATION PROCESS.

A The objective of *cost allocation* is to determine what proportion of the utility's total revenue requirement should be recovered from each customer class. As an aid to this determination, cost of service studies are usually performed to determine the portions of the total costs that are incurred to serve each customer class. The cost of service study identifies the cost responsibility of the class and provides the foundation for revenue allocation and rate design. For many regulators, cost-based rates are an expressed goal. To better interpret cost allocation and cost of service studies, it is important to understand the production and delivery of electricity.

Electricity Fundamentals

Q IS ELECTRICITY SERVICE LIKE ANY OTHER GOODS OR SERVICES?

A No. Electricity is different from most other goods or services purchased by consumers. For example:

- It cannot be stored; must be delivered as produced;
- It must be delivered to the customer's home or place of business;

- The delivery occurs instantaneously when and in the amount needed by the customer; and
- Both the total quantity used (energy or kWh) by a customer <u>and</u> the rate of use (demand or kW) are important.

These unique characteristics differentiate electric utilities from other service-related industries.

The service provided by electric utilities is multi-dimensional. First, unlike most vital services, electricity must be delivered at the place of consumption – homes, schools, businesses, factories – because this is where the lights, appliances, machines, air conditioning, etc. are located. Thus, every utility must provide a path through which electricity can be delivered regardless of the customer's **demand** and **energy** requirements at any point in time.

Even at the same location, electricity may be used in a variety of applications. Homeowners, for example, use electricity for lighting, space conditioning, and to operate various appliances. At any instant, several appliances may be operating (e.g., lights, refrigerator, TV, air conditioning, etc.). Which appliances are used and when reflects the second dimension of utility service–the rate of electricity use or **demand**. The demand imposed by customers is an especially important characteristic because the maximum demands determine how much capacity the utility is obligated to provide.

Generating units, transmission lines and substations and distribution lines and substations are rated according to the maximum demand that can safely be imposed on them. (They are not rated according to average annual demand; that is, the amount of energy consumed during the year divided by 8,760 hours.) On a hot summer afternoon when customers demand 9,000 megawatts (MW) of electricity, the utility must have at least 9,000 MW of generation, plus additional capacity to provide adequate reserves, so that when a consumer flips the switch, the lights turn on, the machines operate and air conditioning systems cool our homes, schools, offices, and factories.

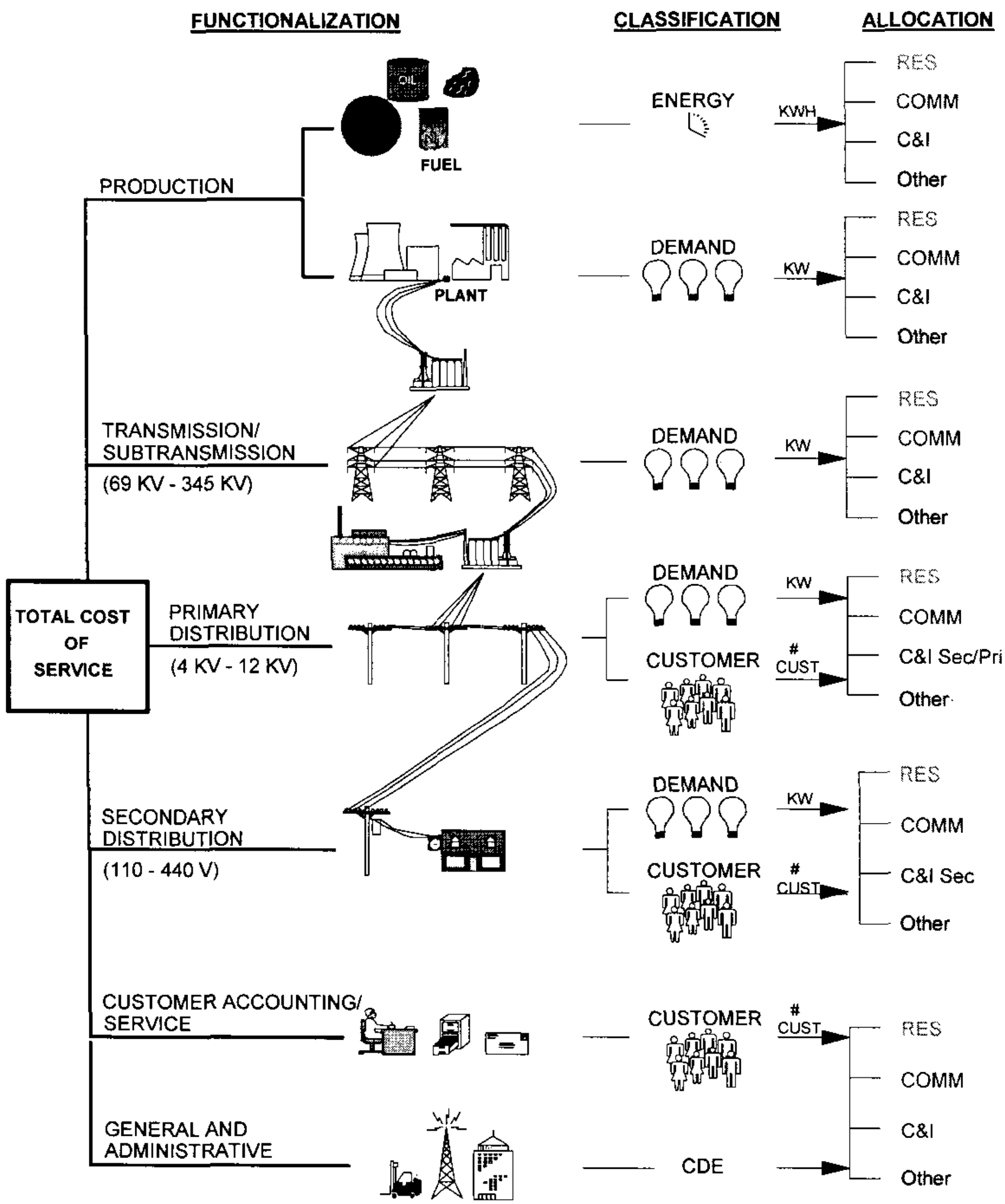
Satisfying customers' demand for electricity over time–providing **energy**–is the third dimension of utility service. It is also the dimension with which many people are most familiar, because people often think of electricity simply in terms of kWhs. To see one reason why this isn't so, consider a more familiar commodity–tomatoes, for example.

The tomatoes we buy at the supermarket for about $2.00 a pound might originally come from Florida where they are bought for about 30¢ a pound. In addition to the cost of buying them at the point of production, there is the cost of bringing them to the state of Missouri and distributing them in bulk to local wholesalers. The cost of transportation, insurance, handling and warehousing must be added to the original 30¢ a pound. Then they are distributed to neighborhood stores, which adds more handling costs as well as the store's own costs of light, heat, personnel and rent. Shoppers can then purchase as many or few tomatoes as they desire at their convenience. In addition, there are losses from spoilage and damage in handling. These "line losses" represent an additional cost which must be recovered in the final price. What we are really paying for at the store is not only the vegetable itself, but the <u>service</u> of having it available in convenient amounts and locations. If we took the time and trouble (and expense) to go down to the wholesale produce distributor, the price would be less. If we could arrange to buy them in bulk in Florida, they would be even cheaper.

As illustrated in Figure 1, electric utilities are similar, except that in most cases (including Missouri), a single company handles everything from production on down through wholesale (bulk and area transmission) and retail (distribution to homes and stores). The crucial difference is that, unlike producers and distributors of tomatoes, electric utilities have an obligation to provide continuous reliable service. The obligation is assumed in return for the exclusive right to serve all customers located within its territorial franchise. In addition to satisfying the energy (or kWh) requirements of its customers, the obligation to serve means that the utility must also provide the necessary facilities to attach customers to the grid (so that service can be used at the point where it is to be consumed) and these facilities must be responsive to changes in the kilowatt demands whenever they occur.

Figure 1

PRODUCTION AND DELIVERY OF ELECTRICITY



Maurice Brubaker

A CLOSER LOOK AT THE COST OF SERVICE STUDY

Q PLEASE EXPLAIN HOW A COST OF SERVICE STUDY IS PREPARED.

A To the extent possible, the unique characteristics that differentiate electric utilities from other service-related industries should be recognized in determining the cost of providing service to each of the various customer classes. The basic procedure for conducting a class cost of service study is simple. In an allocated cost of service study, we identify the different types of costs (**functionalization**), determine their primary causative factors (**classification**) and then apportion each item of cost among the various rate classes (**allocation**). Adding up the individual pieces gives the total cost for each customer class.

Functionalization

Q PLEASE EXPLAIN FUNCTIONALIZATION.

A Identifying the different levels of operation is a process referred to as **functionalization**. The utility's investment and expenses are separated by function (production, transmission, etc.). To a large extent, this is done in accordance with the Uniform System of Accounts.

Referring to Figure 1, at the top level there is generation. The next level is the extra high voltage transmission and subtransmission system (34,500 to 345,000 volts). Then the voltage is stepped down to primary voltage levels of distribution—4,160 to 12,000 volts. Finally, the voltage is stepped down by pole transformers at the "secondary" level to 110/220 volts used to serve homes, barber shops and the like. Additional investment and expenses are required to serve customers at secondary voltages, compared to the cost of serving customers at higher voltage.

Each additional transformation, thus, requires additional investment, additional expenses and results in some additional electrical losses. To say that "a kilowatthour is a kilowatthour" is like saying that "a tomato is a tomato." It's true in one sense, but when you buy a kWh at home you're not only buying the energy itself but also the service of having it delivered right to your doorstep in convenient form. Those who buy at the bulk or wholesale level – like Large Transmission and Large Primary service customers – pay less because some of the expenses to the utility are avoided. (Actually, the expenses are borne by the customer who must invest in his own transformers and other equipment, or pay separately for some services.)

Classification

Q WHAT IS CLASSIFICATION?

A Once the costs have been functionalized, the next step is to identify the primary causative factor (or factors). This step is referred to as **classification**. Costs are classified as demand-related, energy-related or customer-related.

Looking at the production function, the amount of production plant capacity required is primarily determined by the peak rate of usage during the year. If the utility anticipates a peak demand of 9,000 megawatts – it must install and/or contract for enough generating capacity to meet that anticipated demand (plus some reserve to compensate for variations in load and capacity that is temporarily unavailable).

There will be many hours during the day or during the year when not all of this generating capacity will be needed. Nevertheless, it must be in place to meet the peak demands on the system. Thus, production plant investment is usually classified to demand. **Regardless of how production plant investment is classified, the associated capital costs** (which include return on investment, depreciation, fixed operation and maintenance expenses, taxes and insurance) **are fixed;** that is, **they do not vary with the amount of kWhs generated and sold**. These fixed costs are determined by the amount of capacity (i.e., kilowatts) which the utility must install to satisfy its obligation-to-serve requirement.

On the other hand, it is easy to see that the amount of fuel burned–and therefore the amount of fuel expense–is closely related to the amount of energy (number of kWhs) that customers use. Therefore, fuel expense is an energy-related cost.

Most other O&M expenses are fixed and therefore are classified as demand-related. Variable O&M expenses are classified as energy-related. Demand-related and energy-related types of operating costs are not impacted by the number of customers served.

Customer-related costs are the third major category. Obvious examples of customer-related costs include the investment in meters and service drops (the line from the pole to the customer's facility or house). Along with meter reading, posting accounts and rendering bills, these "customer costs" may be several dollars per customer, per month. Less obvious examples of customer-related costs may include the investment in other distribution accounts.

A certain portion of the cost of the distribution system–poles, wires and transformers–is required simply to attach customers to the system, regardless of their demand or energy requirements. This minimum or "skeleton" distribution system may also be considered a customer-related cost since it depends primarily on the number of customers, rather than demand or energy usage.

Figure 2, as an example, shows the distribution network for a utility with two customer classes, A and B. The physical distribution network necessary to attach

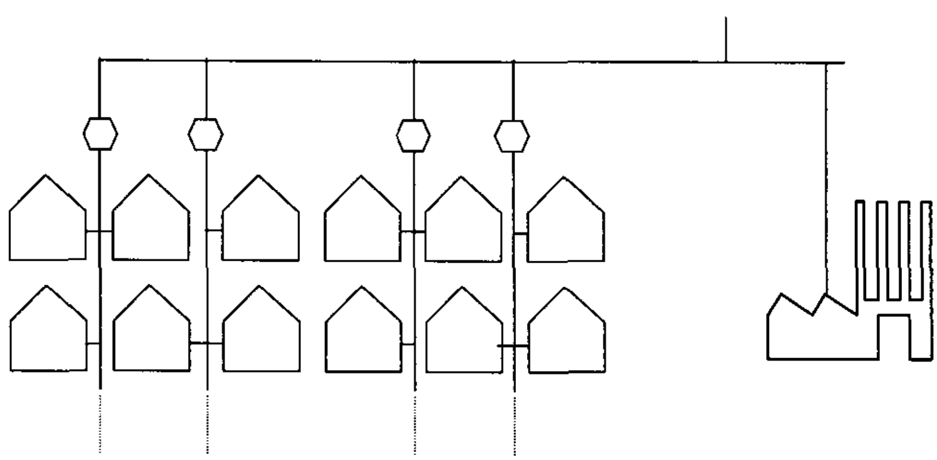
Class A is designed to serve 12 customers, each with a 10-kilowatt load, having a total demand of 120 kW. This is the same total demand as is imposed by Class B, which consists of a single customer. Clearly, a much more extensive distribution system is required to attach the multitude of small customers (Class A), than to attach the single larger customer (Class B), despite the fact that the total demand of each customer class is the same.

Even though some additional customers can be attached without additional investment in some areas of the system, it is obvious that attaching a large number of customers requires investment in facilities, not only initially but on a continuing basis as a result of the need for maintenance and repair.

To the extent that the distribution system components must be sized to accommodate additional load beyond the minimum, the balance is a demand-related cost. Thus, the distribution system is classified as both demand-related and customer-related.

Figure 2

Classification of Distribution Investment



Total Demand = 120 kW

Class A

Total Demand = 120 kW

Class B

Demand vs. Energy Costs

Q WHAT IS THE DISTINCTION BETWEEN DEMAND-RELATED COSTS AND ENERGY-RELATED COSTS?

A The difference between demand-related and energy-related costs explains the fallacy of the argument that "a kilowatthour is a kilowatthour." For example, Figure 3, compares the electrical requirements of two customers, A and B, each using 100-watt light bulbs.

Customer A turns on all five of his/her 100-watt light bulbs for two hours. Customer B, by contrast, turns on two light bulbs for five hours. Both customers use the same amount of energy–1,000 watthours or 1 kWh. However, Customer A utilized electric power at a higher rate, 500 watts per hour or 0.5 kilowatts (kW), than Customer who demanded only 200 watts per hour or 0.2 kW.

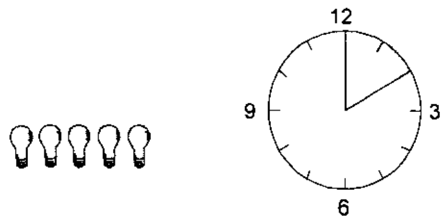
Although both customers had precisely the same kWh energy usage, Customer A's kW demand was 2.5 times Customer B's. Therefore, the utility must install 2.5 times as much generating capacity for Customer A as for Customer B. The cost of serving Customer A, therefore, is much higher.

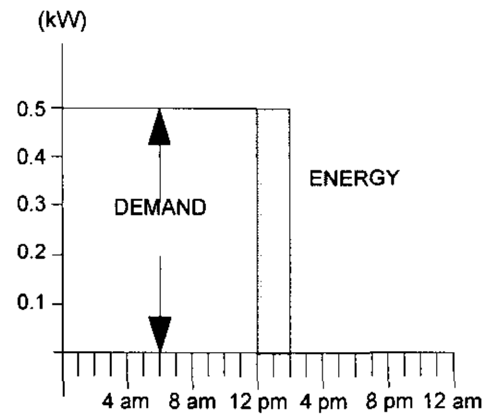
Q DOES THIS HAVE ANYTHING TO DO WITH THE CONCEPT OF LOAD FACTOR?

A Yes. Load factor is an expression of how uniformly a customer uses energy. In our example of the light bulbs, the load factor of Customer B would be higher than the load factor of Customer A because the use of electricity was spread over a longer period of time, and the number of kWhs used for each kilowatt of demand imposed on the system is much greater in the case of Customer B.

Figure 3
DEMAND VS. ENERGY

CUSTOMER A

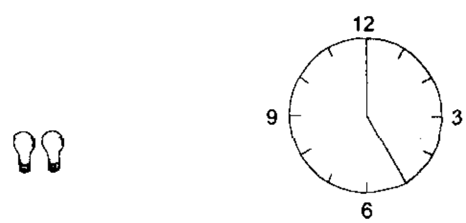


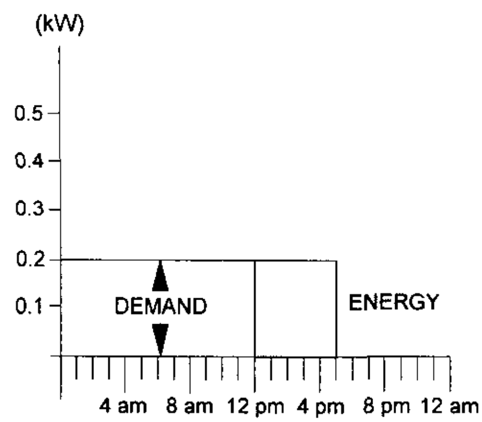


ENERGY: 500 watts x 2 hours = 1,000 watthours = 1.0 kWh

DEMAND: 500 watts = 0.5 kW

CUSTOMER B





ENERGY: 200 watts x 5 hours = 1,000 watthours = 1.0 kWh

DEMAND: 200 watts = 0.2 kW

Mathematically, load factor is the average rate of use divided by the peak rate of use. A customer with a higher load factor is less expensive to serve, on a per kWh basis, than a customer with a low load factor, irrespective of size.

Consider also the analogy of a rental car which costs \$40/day and 20¢/mile. If Customer A drives only 20 miles a day, the average cost will be \$2.20/mile. But for Customer B, who drives 200 miles a day, spreading the daily rental charge over the total mileage gives an average cost of 40¢/mile. For both customers, the fixed cost rate (daily charge) and variable cost rate (mileage charge) are identical, but the <u>average total</u> cost per mile will differ depending on how intensively the car is used. Likewise, the average cost per kWh will depend on how intensively the generating plant is used. A low load factor indicates that the capacity is idle much of the time; a high load factor indicates a more steady rate of usage. Since industrial customers generally have higher load factors than residential or commercial customers, they are less costly to serve on a per-kWh basis. Again, we can say that "a kilowatthour is a kilowatthour" as to energy content, but there may be a big difference in how much generating plant investment is required to convert the raw fuel into electric energy.

<u>Allocation</u>

Q WHAT IS ALLOCATION?

A The final step in the cost of service analysis is the **allocation** of the costs to the customer classes. Demand, energy and customer allocation factors are developed to apportion the costs among the customer classes. Each factor measures the customer class's contribution to the system total cost.

For example, we have already determined that the amount of fuel expense on the system is a function of the energy required by customers. In order to allocate this expense among classes, we must determine how much each class contributes to the total kWh consumption and we must recognize the line losses associated with transporting and distributing the kWh. These contributions, expressed in percentage terms, are then multiplied by the expense to determine how much expense should be attributed to each class. The energy allocators for AmerenUE's retail customers are shown in Table 1.

TABLE 1
Energy Allocation Factor

Rate Class	Energy Generated (MWh) (1)	Allocation Factor (2)
Residential	14,698,553	36.63%
Small GS	3,958,829	9.87%
Large GS	8,666,814	21.60%
Small Primary	4,292,364	10.70%
Large Primary	4,421,025	11.02%
Large Transmission	4,092,397	10.20%
Total	40,129,983	100.00%

For demand-related costs, we construct an allocation factor by looking at the important class demands. For purposes of discussion, Table 2 shows the calculation of the factor for AmerenUE. (The selection and derivation of this factor is discussed in more detail beginning at page 20.)

Q **DO THE RELATIONSHIPS BETWEEN THE ENERGY ALLOCATION FACTORS AND THE DEMAND ALLOCATION FACTORS TELL US ANYTHING ABOUT CLASS LOAD FACTOR?**

A Yes. Recall that load factor is a measure of the consistency or uniformity of use of demand. Accordingly, customer classes' whose energy allocation factor is a larger percentage than their demand allocation have an above-average load factor, while customers whose demand allocation factor is higher than their energy allocation factor have a below-average load factor.

These relationships are merely the result of differences in how electricity is used. In the case of AmerenUE (as is true for essentially every other utility) the large customer classes have above-average load factors, while the Residential and Small GS customers have below-average load factors. (Load factors are presented in Table 4, which is discussed later.)

TABLE 2
Demand Allocation Factor
Production System

Rate Class	Production A&E (MW) (1)	Allocation Factor (2)
Residential	3,924	47.16%
Small GS	935	11.23%
Large GS	1,624	19.52%
Small Primary	701	8.42%
Large Primary	661	7.94%
Large Transmission	476	5.72%
Total	8,321	100.00%

Q THE RATES, WHEN EXPRESSED PER KWH, CHARGED TO SMALL PRIMARY, LARGE PRIMARY AND LARGE TRANSMISSION CUSTOMERS ARE CURRENTLY LESS THAN THE RATES CHARGED TO OTHER CUSTOMERS. DOES THE COST OF SERVICE STUDY INDICATE THAT THIS IS APPROPRIATE?

A Yes. Table 3 shows the cost-based revenue requirement for each customer class. Note that the cost, per unit, to serve the Small Primary, Large Primary and Large Transmission customers is significantly less than the cost to serve the other customers. In fact, similar relationships hold true on any electric utility system.

TABLE 3
Class Revenue Requirement
Average and Excess Method
(Dollars in Thousands)

Rate Class	Cost-Based Revenue (1)	Energy Sales (MWh) (2)	Cost per kWh (3)
Residential	$970,129	13,498,193	7.19¢
Small GS	219,989	3,635,571	6.05¢
Large GS	369,566	7,959,038	4.64¢
Small Primary	159,152	4,098,092	3.88¢
Large Primary	151,186	4,241,996	3.56¢
Large Transmission	100,769	4,033,111	2.50¢
Total	$1,970,791	37,466,001	5.26¢

As previously discussed, the reasons for these differences are: (1) load factor, (2) delivery voltage and (3) size.

The Primary and Transmission customers have higher load factors, as shown in Table 4. Consequently, the capital costs related to production and transmission are spread over a greater number of kWhs than is the case for lower load factor classes, resulting in lower costs per kWh and hence lower rates.

TABLE 4
Comparative Load Factors

Rate Class	Energy Generated (MWh) (1)	Production A&E (MW) (2)	Load Factor (3)
Residential	14,698,553	3,924	43%
Small GS	3,958,829	935	48%
Large GS	8,666,814	1,624	61%
Small Primary	4,292,364	701	70%
Large Primary	4,421,025	661	76%
Large Transmission	4,092,397	476	98%
Total	40,129,983	8,321	55%

In addition, these customers take service at a higher voltage level. This means that they do not cause the costs associated with lower voltage distribution. Losses incurred in providing service also are lower. Table 5 lists voltage level and composite loss percentages for the various classes. Losses are 8.89% at the secondary level, 4.28% at the primary level and 1.47% at the transmission level.

TABLE 5
Energy Loss Factors

Rate Class	Percent of Sale By Voltage Level: Secondary (1)	Percent of Sale By Voltage Level: Primary & Higher (2)	Composite Loss Percentage (3)
Residential	100%	0%	8.89%
Small GS	100%	0%	8.89%
Large GS	100%	0%	8.89%
Small Primary	0%	100%	4.74%
Large Primary	0%	100%	4.22%
Large Transmission	0%	100%	1.47%

The per capita sales to these classes are also much greater than to the other classes, as shown in Table 6. AmerenUE sells almost 6,400,000 and 70,000,000 kWhs per Small Primary and Large Primary customer, respectively, but less than

13,400 kWhs per Residential customer, or between 480 and 5,200 times more per capita, as shown in Table 6. The customer-related costs to serve the former are not 480 to 5,200 times the customer-related costs to serve the Residential customer.

TABLE 6
Energy Sold Per Customer

Rate Class	Energy Sold (MWh) (1)	Number of Customers (2)	KWh Sold per Customer (3)
Residential	13,498,193	1,014,213	13,309
Small GS	3,635,571	137,204	26,498
Large GS	7,959,038	9,426	844,371
Small Primary	4,098,092	642	6,383,321
Large Primary	4,241,996	61	69,540,918
Large Transmission	4,033,111	1	4,033,111,000
Total	37,466,001	1,161,547	32,255

These differences in the service and usage characteristics – load factor, delivery voltage and size – result in a lower per unit cost to serve customers operating at a higher load factor, taking service at higher delivery voltage and purchasing a larger quantity of power and energy at a single delivery point.

Utility System Characteristics

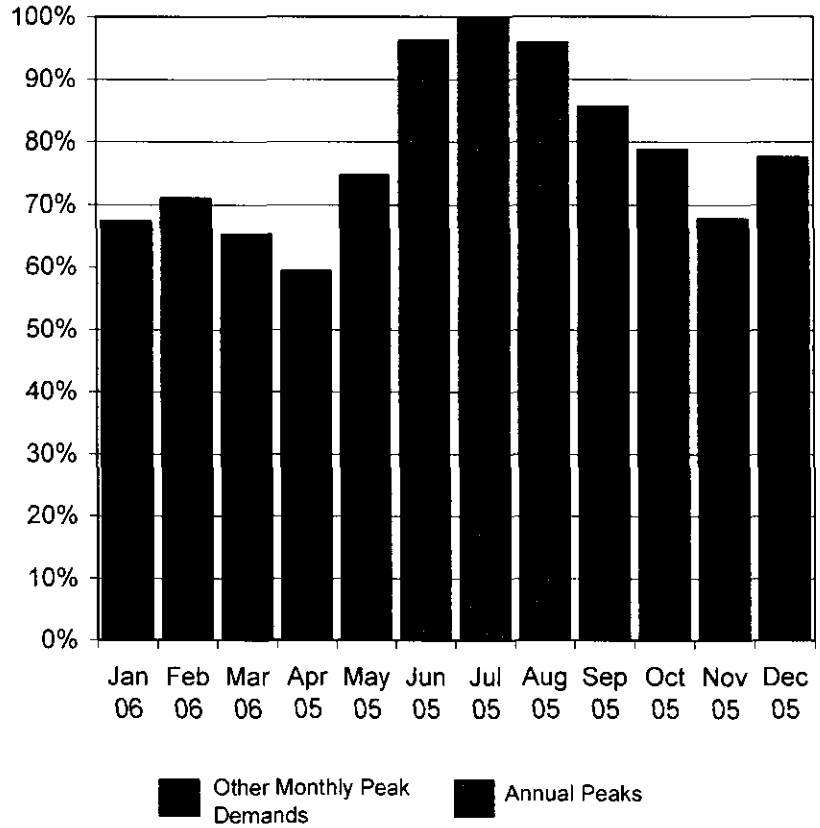
Q WHAT IS THE IMPORTANCE OF UTILITY SYSTEM LOAD CHARACTERISTICS?

A Utility system load characteristics are an important factor in determining the specific method which should be employed to allocate fixed, or demand-related costs on a utility system. The most important characteristic is the annual load pattern of the utility. These characteristics for AmerenUE's Missouri jurisdiction are shown on Schedule MEB-COS-1. For convenience, it is also shown here as Figure 4.

Figure 4

AmerenUE

Analysis of Ameren's (Missouri) Monthly Peak Demands
as a Percent of the Annual System Peak
<u>For the Test Year Ended March 2006</u>



This shows the monthly system peak demands for the test year used in the study. The red bars show the months in which the highest peaks occurred.

This analysis clearly shows that summer peaks dominate the AmerenUE system. (This same information is presented in tabular form on Schedule MEB-COS-2.)

Q WHAT CRITERIA SHOULD BE USED TO DETERMINE AN APPROPRIATE METHOD FOR ALLOCATING PRODUCTION AND TRANSMISSION CAPACITY COSTS AMONG THE VARIOUS CUSTOMER CLASSES?

A The specific allocation method should be consistent with the principle of cost-causation; that is, the allocation should reflect the contribution of each customer class to the demands that caused the utility to incur capacity costs.

Q WHAT FACTORS CAUSE ELECTRIC UTILITIES TO INCUR PRODUCTION AND TRANSMISSION CAPACITY COSTS?

A As discussed previously, production and transmission plant must be sized to meet the maximum demand imposed on these facilities. Thus, an appropriate allocation method should accurately reflect the characteristics of the loads served by the utility. For example, if a utility has a high summer peak relative to the demands in other seasons, then production and transmission capacity costs should be allocated relative to each customer class' contribution to the summer peak demands. If a utility has predominant peaks in both the summer and winter periods, then an appropriate allocation method would be based on the demands imposed during both the summer and winter peak periods. For a utility with a very high load factor and/or a non-seasonal load pattern, then demands in all months may be important.

Q WHAT DO THESE CONSIDERATIONS MEAN IN THE CONTEXT OF THE AMERENUE SYSTEM?

A As noted, the AmerenUE load pattern has predominant summer peaks. This means that these demands should be the primary ones used in the allocation of generation and transmission cost. Demands in other months are of much less significance, do not compel the addition of generation capacity to serve them and should not be used in determining the allocation of costs.

Q WHAT SPECIFIC RECOMMENDATIONS DO YOU HAVE?

A The two most predominantly used allocation methods in the industry are the coincident peak method and the A&E demand method.

The coincident method utilizes the demands of customer classes with the coincident peaks selected for allocation. In the case of AmerenUE, this would be the months of June, July and August.

Q WHAT IS THE A&E METHOD?

A The A&E method is one of a family of methods which incorporates a consideration of both the maximum rate of use (demand) and the duration of use (energy). As the name implies, A&E makes a conceptual split of the system into an "average" component and an "excess" component. The "average" demand is simply the total kWh usage divided by the total number of hours in the year. This is the amount of capacity that would be required to produce the energy if it were taken at the same demand rate each hour. The system "excess" demand is the difference between the system peak demand and the system average demand.

Under the A&E method, the average demand is allocated to classes in proportion to their average demand (energy usage). The difference between the system average demand and the system peak(s) is then allocated to customer classes on the basis of a measure that represents their "peaking" or variability in usage.[1]

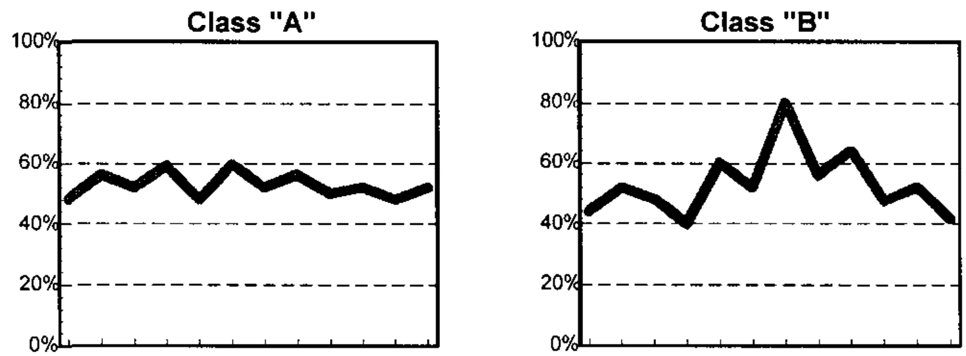
---

[1]NARUC Electric Utility Cost Allocation Manual, 1992, page 81.

Q WHAT DO YOU MEAN BY VARIABILITY IN USAGE?

A As an example, Figure 5 shows two classes that have different monthly usage patterns.

Figure 5
Load Patterns



Both classes use the same total amount of energy and, therefore, have the same average demand. Class B, though, has a much greater maximum demand[2] than Class A. The greater maximum demand imposes greater costs on the utility system. This is because the utility must provide sufficient capacity to meet the projected maximum demands of its customers. There may also be higher costs due to the greater variability of usage of some classes. This variability requires that a utility cycle its generating units in order to match output with demand on a real time basis. The stress of cycling generating units up and down causes wear and tear on the equipment, resulting in higher maintenance cost.

Thus, the excess component of the A&E method is an attempt to allocate the additional capacity requirements of the system (measured by the system excess) in

[2]During any specified time period (e.g., month, year), the maximum demand of a class, regardless of when it occurs, is called the non-coincident peak demand.

proportion to the "peakiness" of the customer classes (measured by the class excess demands).

Q WHAT DEMAND ALLOCATION METHODOLOGY DO YOU RECOMMEND FOR GENERATION AND TRANSMISSION?

A First, in order to reflect cost causation the methodology must give predominant weight to loads occurring during the summer months. Loads during these months (the peak loads) are the primary driver which has and continues to cause the utility to expand its generation and transmission capacity, and therefore should be given predominant weight in the allocation of capacity costs.

Either a coincident peak study, using the demands during the peak summer months, or a version of an A&E cost of service study that uses class non-coincident peak loads occurring during the summer, would be most appropriate to reflect these characteristics. The results should be similar as long as only summer period peak loads are used. I will make my recommendations based on the A&E method. It considers the maximum class demands during the critical time periods, and is less susceptible to variations in the absolute hour in which peaks occur – producing a somewhat more stable result over time.

Schedule MEB-COS-3 shows the derivation of the demand allocation factor for generation using class non-coincident peak loads from the three summer peak months.

Q REFERRING TO SCHEDULE MEB-COS-3, PLEASE EXPLAIN THE DEVELOPMENT OF THE A&E ALLOCATION FACTOR.

A Line 1 shows the average of the non-coincident peaks for each class in the three summer months. As explained previously, the summer months are selected because of their criticality in determining the need for generation capacity or firm purchased power. Line 2 shows the annual amount of energy required by each class. Line 3 is the average demand, in kilowatts, which is determined by dividing the annual energy in line 2 by the number of hours (8,760) in a year. Line 4 shows the percentage relationship between the average demand for each class and the total system.

The excess demand, shown on line 5, is equal to the non-coincident peak demand shown on line 1 minus the average demand that is shown on line 3. Line 6 shows the excess demand percentage, which is a relationship among the excess demand of each customer class and the total excess demand for all classes.

Finally, line 9 presents the composite A&E allocation factor. It is determined by weighting the average demand responsibility of each class (which is the same as each class' energy allocation factor) by the system load factor, and weighting the excess demand factor by the quantity one minus the system load factor.

Q HOW DOES THIS DIFFER FROM THE ALLOCATOR AMERENUE HAS USED?

A AmerenUE used a 4 NCP A&E allocation factor. This allocation factor differs from mine in two important respects. First, as is evident by the description factor, AmerenUE has used demands from four separate months, rather than from the three peak months. Second, AmerenUE has not consistently utilized class peaks from even the four highest load months, but rather has included, for a number of classes, peaks that occur outside of the summer peak period. This is inappropriate and allocates too much cost to those classes that have one or more peaks occurring outside of the summer peak season.

Making the Cost of Service Study–Summary

Q PLEASE SUMMARIZE THE PROCESS AND THE RESULTS OF A COST OF SERVICE ANALYSIS.

A As previously discussed, the cost of service procedure involves three steps:

1. Functionalization–Identify the different functional "levels" of the system;
2. Classification–Determine, for each functional type, the primary cause or causes (customer, demand or energy) of that cost being incurred; and
3. Allocation–Calculate the class proportional responsibilities for each type of cost and spread the cost among classes.

Q WHERE ARE YOUR COST OF SERVICE RESULTS PRESENTED?

A The results are presented in Schedule MEB-COS-4. In this cost of service study, which reflects costs at present rates, I have modified AmerenUE's numbers only to reflect the adjustments proposed by MIEC witnesses' Dauphinais and Selecky.

Q REFERRING TO SCHEDULE MEB-COS-4, PLEASE EXPLAIN THE ORGANIZATION AND WHAT IS SHOWN.

A Schedule MEB-COS-4 is a summary of the key elements and the results of the class cost of service study. The top section of the schedule shows the main elements of rate base. This is followed by revenues, expenses, operating income and, on line 25, the rate of return earned on service to each customer class under present rates. Line 26 shows the index of return which is developed by dividing the rate of return of each class by the overall rate of return of 6.74% at present rates.

Line 27 shows the dollar difference between the revenues being produced by a class and the revenues required for the class to produce the average rate of return at present rates, and Line 28 shows the percentage change.

Q OTHER THAN THE ALLOCATION OF THE GENERATION AND TRANSMISSION PLANT, HOW DOES YOUR STUDY DIFFER FROM THE ONE PRESENTED BY AMERENUE?

A There are also differences in terms of allocation of the transmission system, the allocation of non-fuel generation costs, the allocation of certain credit and collection costs and the allocation of off-system sales revenue.

Q WHAT IS THE ISSUE WITH RESPECT TO THE ALLOCATION OF TRANSMISSION COSTS?

A AmerenUE has allocated transmission costs using the 12 monthly coincident peaks. The transmission system must be built to meet the system peak demands, which occurs in the summer; not the average of the 12 monthly peak demands, some of which are significantly lower than the summer peak demands. In this respect, the transmission system is similar to the generation system, and should be allocated in a similar fashion.

Q WHAT IS THE ISSUE WITH RESPECT TO CERTAIN NON-FUEL GENERATION COSTS?

A AmerenUE has designated a substantial proportion of its non-fuel operation and maintenance expenses as variable. It is more conventional to allocate these costs on an "expenses follows plant" basis, this is to say, on a demand basis. The vast majority of these costs do not vary in any appreciable way with the number of kWhs generated, but occur as a function of hours of operation and passage of time.

Q WHAT IS THE ISSUE WITH RESPECT TO THE ALLOCATION OF CERTAIN CREDIT AND COLLECTION COSTS?

A In the previous case involving Ameren's rates (Case No. EC-2002-1) these costs were allocated based on an analysis of the time devoted to collection activities. As a result, the Large Primary service class was allocated 0.2% of total costs. In this case, Ameren has changed methods and bases the allocation on a subset of the costs in this account. It has not provided any explanation or rationale for changing methodology. The methodology employed in this case allocates 5.2% of such costs to Large Primary service customers, or over 25 times as much. In my experience, this proportion of credit and collection costs is significantly greater than one would expect for the Large Primary class. For this reason, and because Ameren has offered no explanation of the reason for the change in methodology, I have continued to employ the same allocation factors that were employed in Case No. EC-2002-1.

Q WHAT IS THE ISSUE WITH RESPECT TO THE ALLOCATION OF OFF-SYSTEM SALES?

A In its study, AmerenUE has allocated, to individual customer classes using the class energy allocation, all of the costs of the fuel and variable purchase power that is incurred to support off-system sales. Then, it allocates all of the revenues derived from off-system sales to the customer classes based on the production demand allocation factor. This inconsistent treatment results in a significant under-allocation of off-system sales revenue credits to high load factor customer classes. Allocating

100% of the expenses on an energy basis and 100% of the credits on a demand basis is a fundamental flaw in AmerenUE's study.

Q WHAT WOULD BE A MORE TRADITIONAL AND REASONABLE APPROACH?

A The more traditional approach is to allocate the revenues from off-system sales to customer classes on the basis of class kWh requirements. This would make the allocation of the revenues consistent with the allocation of the underlying costs. (This method was just adopted in the KCP&L rate case, Case No. ER-2006-0314.)

Q HAVE YOU PERFORMED ANY STUDIES IN WHICH A VARIATION OF THIS APPROACH TO THE ALLOCATION OF OFF-SYSTEM SALES WAS EMPLOYED?

A Yes. Schedule MEB-COS-5 shows the results of allocating all costs and revenues the same way as the study which I described in Schedule MEB-COS-4, except that the margin or profit from off-system sales is isolated and allocated to customer classes using the production demand allocation factor. An amount of revenue equal to the fuel costs associated with the sale is allocated on a kWh basis so that there is a matching offset against the allocation of the underlying fuel costs. With this allocation, the disparities among users narrow somewhat, but the results are basically the same.

Q HAVE YOU PREPARED ANY OTHER ALLOCATIONS?

A Yes. Schedule MEB-COS-6 shows the results of the cost allocation study using the same methods that were employed to develop Schedule MEB-COS-4, except that I have made further adjustments to the revenue requirements in an attempt to more closely approximate some of the adjustments to fuel, purchased power and off-system sales offered by other parties. As an approximation of this impact, I have reduced net variable fuel and purchased power costs by $100 million.

Q HOW DO THESE RESULTS COMPARE WITH THE RESULTS OF THE OTHER STUDIES?

A The rates of return from the various classes are all higher, but the relationships are similar.

Q DO YOU HAVE CONCERNS ABOUT ANY OTHER ASPECTS OF AMERENUE'S CLASS COST OF SERVICE STUDY?

A Yes. In reviewing the separation of the distribution accounts between customer-related and demand-related I noted that the customer-related component for these accounts, in Ameren's study, is significantly less than the customer-related component in studies recently filed by Kansas City Power & Light Company and Aquila. While I have not changed AmerenUE's customer/demand split for these accounts, I would note that AmerenUE's relatively low customer component has the effect of disadvantaging the customers on the Small Primary and Large Primary rate schedules.

Also, I believe that AmerenUE has allocated too much investment in the primary distribution network to the Large Primary customers as a result of not being more precise in recognizing the high voltage delivery of much of this load. I have not changed the study, but note that this, too, tends to understate the rate of return from these customers.

Q **HAVE YOU PROVIDED THE FULL PRINTOUT OF YOUR CLASS COST OF SERVICE STUDY?**

A Yes. I have included the full printout as Attachment 1.

Q **DID YOU USE AMERENUE'S COST OF SERVICE MODEL TO PRODUCE YOUR CLASS COST OF SERVICE STUDY?**

A It was the starting point. The results of AmerenUE's allocation were replicated by utilizing the data contained in its cost of service model. Many of AmerenUE's allocation factors and functionalizations and classifications have been utilized, and the principal areas where I depart from AmerenUE have heretofore been explained in this testimony.

Adjustment of Class Revenues

Q **WHAT SHOULD BE THE PRIMARY BASIS FOR ESTABLISHING CLASS REVENUE REQUIREMENTS AND DESIGNING RATES?**

A Cost should be the primary factor used in both steps.

Just as cost of service is used to establish a utility's total revenue requirement, it should also be the basis used to establish the revenues collected from each customer class and to design rate schedules.

Although factors such as simplicity, gradualism and ease of administration may also be taken into account, the basic starting point and guideline throughout the process should be cost of service. To the extent practicable, rate schedules should be structured and designed to reflect the important cost-causative features of the service provided, and to collect the appropriate cost from the customers within each class or rate schedule, based upon the individual load patterns exhibited by those customers.

Q **WHAT IS THE BASIS FOR YOUR RECOMMENDATION THAT COST BE USED AS THE PRIMARY FACTOR FOR THESE PURPOSES?**

A The basic reasons for using cost as the primary factor are equity, conservation, and engineering efficiency (cost-minimization).

Q **PLEASE EXPLAIN HOW EQUITY IS ACHIEVED BY BASING RATES ON COST.**

A When rates are based on cost, each customer pays what it costs the utility to provide service to that customer; no more and no less. If rates are based on anything other than cost factors, then some customers will pay the costs attributable to providing service to other customers–which is inherently inequitable.

Q **HOW DO COST-BASED RATES FURTHER THE GOAL OF CONSERVATION?**

A Conservation occurs when wasteful, inefficient use is discouraged or minimized. Only when rates are based on costs do customers receive a balanced price signal upon which to make their electric consumption decisions. If rates are not based on costs, then customers who are not paying their full costs may be mislead into using electricity inefficiently in response to the distorted rate design signals they receive.

Q **WILL COST-BASED RATES ASSIST IN THE DEVELOPMENT OF COST-EFFECTIVE DEMAND-SIDE MANAGEMENT (DSM) PROGRAMS?**

A Yes. The success of DSM (both energy efficiency and demand response programs) depends, to a large extent, on customer receptivity. There are many actions that can be taken by consumers to reduce their electricity requirements. A major element in a customer's decision-making process is the amount of reduction that can be achieved in the electric bill as a result of DSM activities. If the bill received by a customer is subsidized by other customers; that is, the bill is determined using rates which are below cost, that customer will have less reason to engage in DSM activities than when the bill reflects the actual cost of the electric service provided.

For example, assume that the relevant cost to produce and deliver energy is 8¢ per kWh. If a customer has an opportunity to install energy efficiency or DSM equipment that would allow the customer to reduce energy use or demand, the customer will be much more likely to make that investment if the price of electricity equals the cost of electricity, i.e., 8¢ per kWh, than if the customer is receiving a subsidized rate of 6¢ per kWh.

Q HOW DO COST-BASED RATES ACHIEVE THE COST-MINIMIZATION OBJECTIVE?

A When the rates are designed so that the energy costs, demand costs and customer costs are properly reflected in the energy, demand and customer components of the rate schedules, respectively, customers are provided with the proper incentives to minimize their costs, which will in turn minimize the costs to the utility.

If a utility attempts to extract a disproportionate share of revenues from a class that has alternatives available (such as producing products at other locations where costs are lower), then the utility will be faced with the situation where it must discount the rates or lose the load, either in part or in total. To the extent that the load could have been served more economically by the utility, then either the other customers of the utility or the stockholders (or some combination of both) will be worse off than if the rates were properly designed on the basis of cost.

From a rate design perspective, overpricing the energy portion of the rate and underpricing the fixed components of the rate (such as customer and demand charges) will result in a disproportionate share of revenues being collected from large customers and high load factor customers. To the extent that these customers may have lower cost alternatives than do the smaller or the low load factor customers, the same problems noted above are created.

Revenue Allocation

Q PLEASE REFER AGAIN TO SCHEDULE 4 AND SUMMARIZE THE RESULTS OF YOUR CLASS COST OF SERVICE STUDY.

A In general, the cost of service study shows that the Small General Service and Large Primary classes are closest to cost of service with other classes being further away. The Residential class is below cost of service and other classes are above cost of service.

Q HOW DOES AMERENUE PROPOSE TO ADJUST REVENUES?

A First, it should be noted that AmerenUE has proposed an overall increase of approximately 18%, which would produce a level of revenue significantly greater than any other party has recommended. Within that context, however, AmerenUE proposes to essentially ignore the results of its class cost of service study. Instead, it proposes to cap the increase to the residential class at 10%, which is well below the level of increase that its own cost of service study suggests would be appropriate (27%) if its overall increase of 18% were granted. It proposes to capture the difference in revenue by increasing the revenue requirements of other customer classes significantly more than the cost of service results indicate, which, in all cases, would move the revenue level associated with these customers substantially above where they should be. For example, Large Primary Service customers would see an increase of 43% under AmerenUE's proposal, which is significantly higher than even its distorted cost of service study suggests is appropriate on a cost of service basis.

Q WHICH AMERENUE WITNESS PRESENTS THE PROPOSAL TO CAP THE RESIDENTIAL INCREASE AT 10%?

A AmerenUE witness Hanser.

Q WHAT IS THE BASIS FOR THIS RECOMMENDATION?

A It is difficult to tell. The words used talk of "rate stability" for the Residential class. The substance of Mr. Hanser's testimony, however, is focused on explaining why an increase of <u>only</u> 10% is reasonable for the Residential customer class. In fact, in response to a data request (Noranda Data Request No. 28), Mr. Hanser indicates that an increase larger than this may in fact be appropriate.

Other than these few words, the only other statement made is speculation about the availability to other customers of options to adapt to higher prices and the speculation that some consumers may be able to "pass on" increases to others. Nowhere does Mr. Hanser provide any evidence about the so-called "options," or the ability of any non-residential customer to "pass on" unjustified subsidy surcharges. Nor does he provide any evidence about the ability of residential customers to absorb rate increases.

Q **ARE THE RATIONALES EXPRESSED BY MR. HANSER GENERALLY ACCEPTED IN THE INDUSTRY AS A BASIS FOR RATE DESIGN?**

A No, not at all. In fact, in response to Data Request TCG 8-01, Mr. Hanser responded that he was not aware of any regulatory decisions in which a given customer class was required to subsidize the rates of another class because of better access to capital markets or because of a belief that the class could more easily pass on rate increases.

Q **WHAT IS YOUR RECOMMENDATION FOR THE ALLOCATION OF REVENUE ADJUSTMENTS (INCREASES OR DECREASES) AMONG CUSTOMER CLASSES?**

A Based on the results of the cost of service study, Large Primary Service class revenues should be reduced by about 3% on a revenue-neutral basis. After that adjustment, the Large Primary Service class should receive the average overall decrease or increase in revenues found appropriate for AmerenUE.

Q **DO YOU HAVE ANY CONCERNS WITH RESPECT TO THE DESIGN OF PROPOSED RATE 11 – THE LARGE PRIMARY SERVICE RATE?**

A The general structure of the rate is maintained, which is appropriate, but the proposed charges for all of the blocks are far too high. I would recommend that whatever decrease or increase is found appropriate for the Large Primary Service rate be applied as an equal percentage decrease or increase to all existing rate values.

Q DO YOU HAVE ANY COMMENTS WITH RESPECT TO AMERENUE'S PROPOSAL TO REQUIRE ALL PRIMARY VOLTAGE CUSTOMERS WITH A DEMAND ABOVE 5,000 KW TO BE SERVED UNDER THE LARGE PRIMARY SERVICE RATE, THEREBY WITHDRAWING THE OPTION TO TAKE SERVICE AT THE SMALL PRIMARY SERVICE RATE?

A I oppose this provision. The fact that AmerenUE makes this proposal is essentially an admission that its cost of service and revenue allocation are faulty. Typically, customers who qualify for the larger load service rates (like Large Primary) would achieve a lower cost than on a rate designed for a smaller load. This is expected because of the economies of scale and the fact that the larger customers typically have higher load factors than many of the smaller ones. The fact that Ameren must try, to use Mr. Cooper's words, "lock in" (Direct Testimony of Wilbon Cooper at Page 34) the large customers on the Large Primary rate to keep them from escaping to a lower load rate, such as Small Primary, that would be more economical is revealing and further proof of the invalidity of AmerenUE's cost of service and revenue allocation proposals. Under no circumstances should this provision be adopted.

Q DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A Yes, it does.

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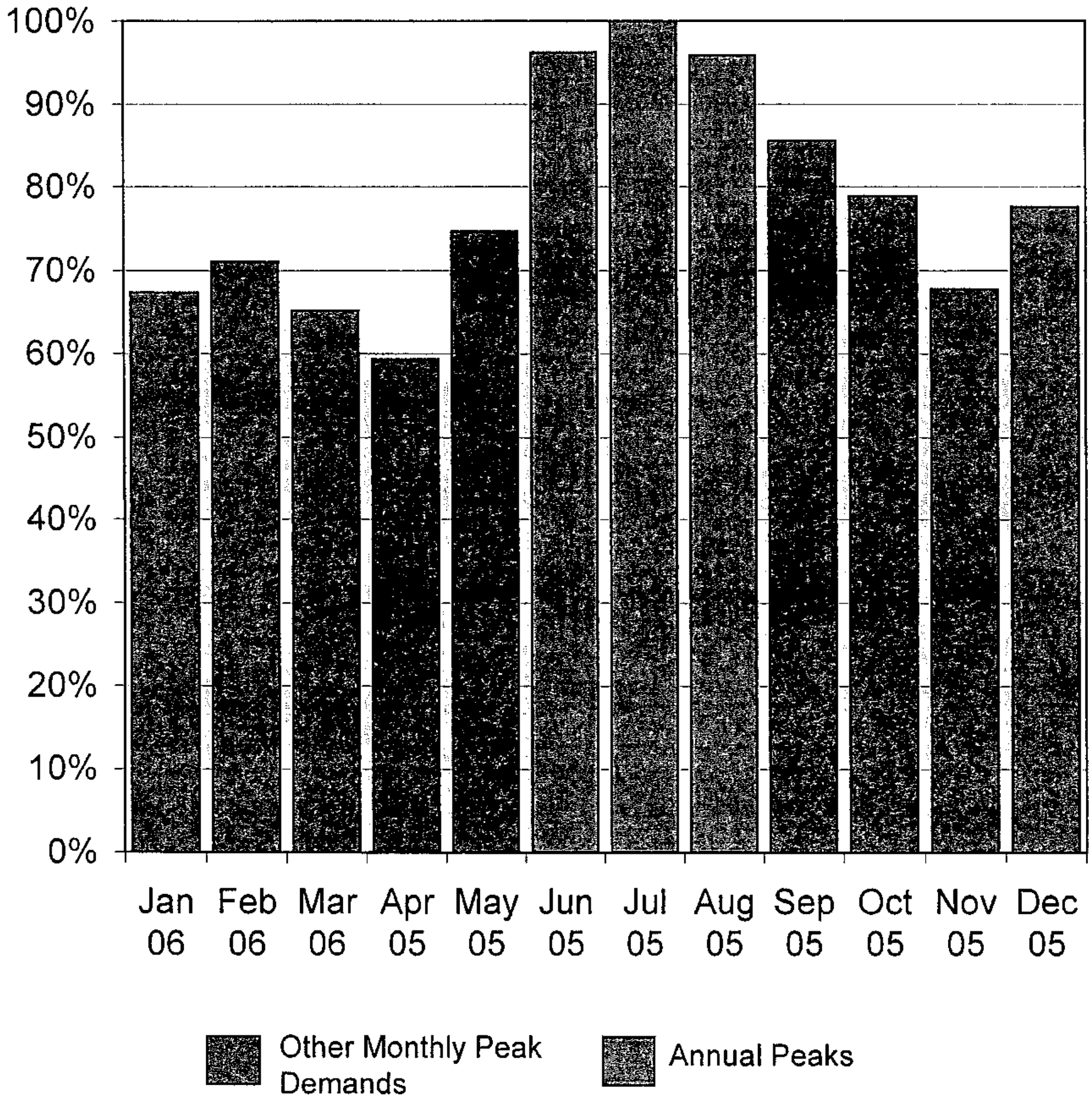
AmerenUE

Analysis of Ameren's (Missouri) Monthly Peak Demands as a Percent of the Annual System Peak
For the Test Year Ended March 2006



Schedule MEB-COS-1

AmerenUE

Analysis of Ameren's Monthly Peak Demands
as a Percent of the Annual System Peak
(Weather Normalized and with Losses)
For the Test Year Ended March 2006

Line	Description	Total Company MW (1)	Percent (2)
1	April 2005	4,936	59
2	May	6,211	75
3	June	8,010	96
4	July	8,321	100
5	August	7,978	96
6	September	7,125	86
7	October	6,564	79
8	November	5,640	68
9	December	6,457	78
10	January 2006	5,605	67
11	February	5,911	71
12	March	5,421	65

Source: AmerenUE COS, System_Peak Worksheet

AmerenUE

Development of
Average and Excess Demand Allocator
Based on 3 NonCoincident Peaks
For the Test Year Ended March 2006

Line	Description	Missouri Retail (1)	Residential (2)	Small General Service (3)	Large General Service (4)	Small Primary Service (5)	Large Primary Service (6)	Large Trans. Service (7)
1	Average of 3 NCPs (JJA) - kW	8,743,202	4,177,913	989,314	1,695,827	724,594	678,447	477,108
2	Energy Sales with Losses - MWh	40,129,983	14,698,553	3,958,829	8,666,814	4,292,364	4,421,025	4,092,397
3	Average Demand - kW	4,581,048	1,677,917	451,921	989,362	489,996	504,683	467,169
4	Average Demand - Percent	1.000000	0.366274	0.098650	0.215969	0.106962	0.110168	0.101979
5	Class Excess Demand - kW	4,162,154	2,499,996	537,393	706,465	234,598	173,763	9,939
6	Class Excess Demand - Percent	1.000000	0.600650	0.129114	0.169735	0.056365	0.041748	0.002388
	Allocator:							
7	Annual Load Factor * Average Demand	0.550569	0.201659	0.054314	0.118906	0.058890	0.060655	0.056146
8	(1-LF) * Excess Demand	0.449431	0.269951	0.058028	0.076284	0.025332	0.018763	0.001073
9	Average and Excess Demand Allocator	1.000000	0.471609	0.112342	0.195190	0.084222	0.079418	0.057219

Notes:

Line 3 equals Line 2 ÷ 8.760
Line 5 equals Line 1 - Line 3

System Annual Load Factor 55.06% (40,129,983 MWh ÷ 8,320.572 MW ÷ 8,760 hours)
1 - Load Factor 44.94%

AMEREN-UE
ELECTRIC COST OF SERVICE ALLOCATION STUDY
FOR THE TEST YEAR ENDED JUNE 2006
DOLLARS IN THOUSANDS

LINE	DESCRIPTION	MISSOURI	RESIDENTIAL	SMALL GEN SERV	LARGE GEN SERV	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANS
1	GROSS PLANT IN SERVICE	$11,224,426	$5,805,293	$1,306,255	$2,082,949	$824,226	$762,941	$442,761
2	RESERVES FOR DEPRECIATION	$ 4,500,562	$2,366,908	$ 527,035	$ 828,511	$318,509	$293,813	$165,785
3	NET PLANT IN SERVICE	$ 6,723,865	$3,438,385	$ 779,220	$1,254,438	$505,717	$469,129	$276,976
	RATE BASE ADDITIONS/REDUCTIONS:							
4	MATERIALS & SUPPLIES - FUEL	$ 227,226	$ 83,227	$ 22,416	$ 49,074	$ 24,304	$ 25,033	$ 23,172
5	MATERIALS & SUPPLIES -LOCAL	$ 21,434	$ 13,184	$ 2,694	$ 3,557	$ 1,059	$ 912	$ 28
6	CASH WORKING CAPITAL	$ (13,595)	$ (6,173)	$ (1,442)	$ (2,635)	$ (1,219)	$ (1,197)	$ (930)
7	CUSTOMER ADVANCES & DEPOSITS	$ (14,677)	$ (6,243)	$ (4,406)	$ (2,673)	$ (845)	$ (511)	$ -
8	ACCUMULATED DEFERRED INCOME TAXES	$(1,095,577)	$ (566,651)	$ (127,513)	$ (203,325)	$(80,429)	$(74,448)	$(43,210)
9	TOTAL NET ORIGINAL COST RATE BASE	$ 5,848,677	$2,955,730	$ 670,969	$1,098,436	$448,588	$418,918	$256,036
	OPERATING REVENUES							
10	BASE REVENUE	$ 1,970,790	$ 850,213	$ 226,710	$ 418,267	$182,440	$155,952	$137,209
11	OTHER REVENUE	$ 62,831	$ 33,783	$ 6,546	$ 10,673	$ 4,457	$ 4,304	$ 3,068
12	LIGHTING REVENUE	$ 27,111	$ 13,701	$ 3,110	$ 5,092	$ 2,079	$ 1,942	$ 1,187
13	SYSTEM REVENUE	$ 336,500	$ 123,251	$ 33,196	$ 72,673	$ 35,993	$ 37,071	$ 34,316
14	RATE REVENUE VARIANCE	$ (22)	$ (11)	$ (3)	$ (4)	$ (2)	$ (2)	$ (1)
15	TOTAL OPERATING REVENUE	$ 2,397,210	$1,020,937	$ 269,559	$ 506,701	$224,967	$199,267	$175,778
	OPERATING EXPENSES							
16	TOTAL PROD, T&D, CUST, AND A&G EXP	$ 1,466,770	$ 665,942	$ 155,545	$ 284,291	$131,480	$129,178	$100,334
17	TOTAL DEPR AND AMMORT EXPENSES	$ 261,666	$ 135,638	$ 30,472	$ 48,484	$ 19,151	$ 17,718	$ 10,203
18	REAL ESTATE AND PROPERTY TAXES	$ 99,528	$ 51,478	$ 11,584	$ 18,471	$ 7,307	$ 6,763	$ 3,925
19	INCOME TAXES	$ 155,544	$ 78,607	$ 17,844	$ 29,213	$ 11,930	$ 11,141	$ 6,809
20	PAYROLL TAXES	$ 19,601	$ 10,023	$ 2,181	$ 3,526	$ 1,584	$ 1,473	$ 814
21	FEDERAL EXCISE TAX	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	REVENUE TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	TOTAL OPERATING EXPENSES	$ 2,003,109	$ 941,688	$ 217,626	$ 383,984	$171,452	$166,273	$122,086
24	NET OPERATING INCOME	$ 394,101	$ 79,250	$ 51,933	$ 122,717	$ 53,515	$ 32,994	$ 53,692
25	RATE OF RETURN	6.738%	2.681%	7.740%	11.172%	11.930%	7.876%	20.971%
26	RATE OF RETURN INDEX	100	40	115	166	177	117	311
27	REVENUE CHANGE TO EQUAL COS	0	119,916	-6,721	-48,701	-23,288	-4,766	-36,440
28	PERCENT OF BASE REVENUE	0.0%	14.1%	-3.0%	-11.6%	-12.8%	-3.1%	-26.6%

AMEREN-UE
ELECTRIC COST OF SERVICE ALLOCATION STUDY
FOR THE TEST YEAR ENDED JUNE 2006
DOLLARS IN THOUSANDS *

LINE	DESCRIPTION	MISSOURI	RESIDENTIAL	SMALL GEN SERV	LARGE GEN SERV	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANS
1	GROSS PLANT IN SERVICE	$11,224,426	$5,805,293	$1,306,255	$2,082,949	$824,226	$762,941	$442,761
2	RESERVES FOR DEPRECIATION	$ 4,500,562	$2,366,908	$ 527,035	$ 828,511	$318,509	$293,813	$165,785
3	NET PLANT IN SERVICE	$ 6,723,865	$3,438,385	$ 779,220	$1,254,438	$505,717	$469,129	$276,976
	RATE BASE ADDITIONS/REDUCTIONS:							
4	MATERIALS & SUPPLIES - FUEL	$ 227,226	$ 83,227	$ 22,416	$ 49,074	$ 24,304	$ 25,033	$ 23,172
5	MATERIALS & SUPPLIES -LOCAL	$ 21,434	$ 13,184	$ 2,694	$ 3,557	$ 1,059	$ 912	$ 28
6	CASH WORKING CAPITAL	$ (13,595)	$ (6,173)	$ (1,442)	$ (2,635)	$ (1,219)	$ (1,197)	$ (930)
7	CUSTOMER ADVANCES & DEPOSITS	$ (14,677)	$ (6,243)	$ (4,406)	$ (2,673)	$ (845)	$ (511)	$ -
8	ACCUMULATED DEFERRED INCOME TAXES	$(1,095,577)	$ (566,651)	$ (127,513)	$ (203,325)	$(80,429)	$(74,448)	$(43,210)
9	TOTAL NET ORIGINAL COST RATE BASE	$ 5,848,677	$2,955,730	$ 670,969	$1,098,436	$448,588	$418,918	$256,036
	OPERATING REVENUES							
10	BASE REVENUE	$ 1,970,790	$ 850,213	$ 226,710	$ 418,267	$182,440	$155,952	$137,209
11	OTHER REVENUE	$ 62,831	$ 33,783	$ 6,546	$ 10,673	$ 4,457	$ 4,304	$ 3,068
12	LIGHTING REVENUE	$ 27,111	$ 13,701	$ 3,110	$ 5,092	$ 2,079	$ 1,942	$ 1,187
13	SYSTEM REVENUE	$ 336,500	$ 144,636	$ 36,098	$ 68,565	$ 31,277	$ 30,716	$ 25,209
14	RATE REVENUE VARIANCE	$ (22)	$ (11)	$ (3)	$ (4)	$ (2)	$ (2)	$ (1)
15	TOTAL OPERATING REVENUE	$ 2,397,210	$1,042,322	$ 272,461	$ 502,593	$220,251	$192,912	$166,671
	OPERATING EXPENSES							
16	TOTAL PROD, T&D, CUST, AND A&G EXP	$ 1,466,770	$ 665,942	$ 155,545	$ 284,291	$131,480	$129,178	$100,334
17	TOTAL DEPR AND AMMORT EXPENSES	$ 261,666	$ 135,638	$ 30,472	$ 48,484	$ 19,151	$ 17,718	$ 10,203
18	REAL ESTATE AND PROPERTY TAXES	$ 99,528	$ 51,478	$ 11,584	$ 18,471	$ 7,307	$ 6,763	$ 3,925
19	INCOME TAXES	$ 155,544	$ 78,607	$ 17,844	$ 29,213	$ 11,930	$ 11,141	$ 6,809
20	PAYROLL TAXES	$ 19,601	$ 10,023	$ 2,181	$ 3,526	$ 1,584	$ 1,473	$ 814
21	FEDERAL EXCISE TAX	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	REVENUE TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	TOTAL OPERATING EXPENSES	$ 2,003,109	$ 941,688	$ 217,626	$ 383,984	$171,452	$166,273	$122,086
24	NET OPERATING INCOME	$ 394,101	$ 100,635	$ 54,835	$ 118,609	$ 48,799	$ 26,638	$ 44,586
25	RATE OF RETURN	6.738%	3.405%	8.172%	10.798%	10.878%	6.359%	17.414%
26	RATE OF RETURN INDEX	100	51	121	160	161	94	258
27	REVENUE CHANGE TO EQUAL COS	0	98,531	-9,623	-44,593	-18,572	1,590	-27,333
28	PERCENT OF BASE REVENUE	0.0%	11.6%	-4.2%	-10.7%	-10.2%	1.0%	-19.9%

* Off-system sales margin allocated on the generation demand allocation factor.

AMEREN-UE
ELECTRIC COST OF SERVICE ALLOCATION STUDY
FOR THE TEST YEAR ENDED JUNE 2006
DOLLARS IN THOUSANDS *

LINE	DESCRIPTION	MISSOURI	RESIDENTIAL	SMALL GEN SERV	LARGE GEN SERV	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANS
1	GROSS PLANT IN SERVICE	$11,224,426	$5,805,292	$1,306,255	$2,082,949	$824,226	$762,942	$442,762
2	RESERVES FOR DEPRECIATION	$ 4,500,562	$2,366,908	$ 527,035	$ 828,511	$318,509	$293,813	$165,786
3	NET PLANT IN SERVICE	$ 6,723,865	$3,438,384	$ 779,220	$1,254,439	$505,717	$469,129	$276,976
	RATE BASE ADDITIONS/REDUCTIONS:							
4	MATERIALS & SUPPLIES - FUEL	$ 227,226	$ 83,227	$ 22,416	$ 49,074	$ 24,304	$ 25,033	$ 23,172
5	MATERIALS & SUPPLIES -LOCAL	$ 21,434	$ 13,184	$ 2,694	$ 3,557	$ 1,059	$ 912	$ 28
6	CASH WORKING CAPITAL	$ (13,595)	$ (6,260)	$ (1,449)	$ (2,613)	$ (1,201)	$ (1,175)	$ (897)
7	CUSTOMER ADVANCES & DEPOSITS	$ (14,677)	$ (6,243)	$ (4,406)	$ (2,673)	$ (845)	$ (511)	$ -
8	ACCUMULATED DEFERRED INCOME TAXES	$(1,095,577)	$ (566,651)	$ (127,513)	$ (203,325)	$(80,429)	$(74,448)	$(43,211)
9	TOTAL NET ORIGINAL COST RATE BASE	$ 5,848,677	$2,955,642	$ 670,962	$1,098,458	$448,605	$418,940	$256,070
	OPERATING REVENUES							
10	BASE REVENUE	$ 1,970,790	$ 850,213	$ 226,710	$ 418,267	$182,440	$155,952	$137,209
11	OTHER REVENUE	$ 62,831	$ 33,783	$ 6,546	$ 10,673	$ 4,457	$ 4,304	$ 3,068
12	LIGHTING REVENUE	$ 27,111	$ 13,701	$ 3,110	$ 5,092	$ 2,079	$ 1,942	$ 1,187
13	SYSTEM REVENUE	$ 336,500	$ 123,251	$ 33,196	$ 72,673	$ 35,993	$ 37,071	$ 34,316
14	RATE REVENUE VARIANCE	$ (22)	$ (11)	$ (3)	$ (4)	$ (2)	$ (2)	$ (1)
15	TOTAL OPERATING REVENUE	$ 2,397,210	$1,020,937	$ 269,559	$ 506,702	$224,967	$199,267	$175,778
	OPERATING EXPENSES							
16	TOTAL PROD, T&D, CUST, AND A&G EXP	$ 1,366,770	$ 629,315	$ 145,680	$ 262,694	$120,784	$118,161	$ 90,136
17	TOTAL DEPR AND AMMORT EXPENSES	$ 261,666	$ 135,638	$ 30,472	$ 48,484	$ 19,151	$ 17,718	$ 10,203
18	REAL ESTATE AND PROPERTY TAXES	$ 99,528	$ 51,478	$ 11,584	$ 18,471	$ 7,307	$ 6,763	$ 3,925
19	INCOME TAXES	$ 193,932	$ 98,004	$ 22,248	$ 36,423	$ 14,875	$ 13,891	$ 8,491
20	PAYROLL TAXES	$ 19,601	$ 10,023	$ 2,181	$ 3,526	$ 1,584	$ 1,473	$ 814
21	FEDERAL EXCISE TAX	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	REVENUE TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	TOTAL OPERATING EXPENSES	$ 1,941,498	$ 924,458	$ 212,165	$ 369,598	$163,701	$158,007	$113,570
24	NET OPERATING INCOME	$ 455,712	$ 96,480	$ 57,394	$ 137,103	$ 61,266	$ 41,261	$ 62,208
25	RATE OF RETURN	7.792%	3.264%	8.554%	12.481%	13.657%	9.849%	24.294%
26	RATE OF RETURN INDEX	100	42	110	160	175	126	312
27	REVENUE CHANGE TO EQUAL COS	0	133,816	-5,115	-51,515	-26,312	-8,618	-42,256
28	PERCENT OF BASE REVENUE	0.0%	15.7%	-2.3%	-12.3%	-14.4%	-5.5%	-30.8%

* Net variable costs reduced by $100 million

ATTACHMENT 1

SUMMARY

AMEREN-UE
ELECTRIC COST OF SERVICE ALLOCATION STUDY
FOR THE TEST YEAR ENDED JUNE 2006
DOLLARS IN THOUSANDS

LINE	DESCRIPTION	MISSOURI	RESIDENTIAL	SMALL GEN SERV	LARGE GEN SERV	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANS
1	GROSS PLANT IN SERVICE	$11,224,426	$5,805,293	$1,306,255	$2,082,949	$824,226	$762,941	$442,761
2	RESERVES FOR DEPRECIATION	$ 4,500,562	$2,366,908	$ 527,035	$ 828,511	$318,509	$293,813	$165,785
3	NET PLANT IN SERVICE	$ 6,723,865	$3,438,385	$ 779,220	$1,254,438	$505,717	$469,129	$276,976
	RATE BASE ADDITIONS/REDUCTIONS:							
4	MATERIALS & SUPPLIES - FUEL	$ 227,226	$ 83,227	$ 22,416	$ 49,074	$ 24,304	$ 25,033	$ 23,172
5	MATERIALS & SUPPLIES -LOCAL	$ 21,434	$ 13,184	$ 2,694	$ 3,557	$ 1,059	$ 912	$ 28
6	CASH WORKING CAPITAL	$ (13,595)	$ (6,173)	$ (1,442)	$ (2,635)	$ (1,219)	$ (1,197)	$ (930)
7	CUSTOMER ADVANCES & DEPOSITS	$ (14,677)	$ (6,243)	$ (4,406)	$ (2,673)	$ (845)	$ (511)	$ -
8	ACCUMULATED DEFERRED INCOME TAXES	$(1,095,577)	$ (566,651)	$ (127,513)	$ (203,325)	$(80,429)	$(74,448)	$(43,210)
9	TOTAL NET ORIGINAL COST RATE BASE	$ 5,848,677	$2,955,730	$ 670,969	$1,098,436	$448,588	$418,918	$256,036
	OPERATING REVENUES							
10	BASE REVENUE	$ 1,970,790	$ 850,213	$ 226,710	$ 418,267	$182,440	$155,952	$137,209
11	OTHER REVENUE	$ 62,831	$ 33,783	$ 6,546	$ 10,673	$ 4,457	$ 4,304	$ 3,068
12	LIGHTING REVENUE	$ 27,111	$ 13,701	$ 3,110	$ 5,092	$ 2,079	$ 1,942	$ 1,187
13	SYSTEM REVENUE	$ 336,500	$ 123,251	$ 33,196	$ 72,673	$ 35,993	$ 37,071	$ 34,316
14	RATE REVENUE VARIANCE	$ (22)	$ (11)	$ (3)	$ (4)	$ (2)	$ (2)	$ (1)
15	TOTAL OPERATING REVENUE	$ 2,397,210	$1,020,937	$ 269,559	$ 506,701	$224,967	$199,267	$175,778
	OPERATING EXPENSES							
16	TOTAL PROD, T&D, CUST, AND A&G EXP	$ 1,466,770	$ 665,942	$ 155,545	$ 284,291	$131,480	$129,178	$100,334
17	TOTAL DEPR AND AMMORT EXPENSES	$ 261,666	$ 135,638	$ 30,472	$ 48,484	$ 19,151	$ 17,718	$ 10,203
18	REAL ESTATE AND PROPERTY TAXES	$ 99,528	$ 51,478	$ 11,584	$ 18,471	$ 7,307	$ 6,763	$ 3,925
19	INCOME TAXES	$ 155,544	$ 78,607	$ 17,844	$ 29,213	$ 11,930	$ 11,141	$ 6,809
20	PAYROLL TAXES	$ 19,601	$ 10,023	$ 2,181	$ 3,526	$ 1,584	$ 1,473	$ 814
21	FEDERAL EXCISE TAX	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	REVENUE TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	TOTAL OPERATING EXPENSES	$ 2,003,109	$ 941,688	$ 217,626	$ 383,984	$171,452	$166,273	$122,086
24	NET OPERATING INCOME	$ 394,101	$ 79,250	$ 51,933	$ 122,717	$ 53,515	$ 32,994	$ 53,692
25	RATE OF RETURN	6.738%	2.681%	7.740%	11.172%	11.930%	7.876%	20.971%
26	RATE OF RETURN INDEX	100	40	115	166	177	117	311
27	REVENUE CHANGE TO EQUAL COS	0	119,916	-6,721	-48,701	-23,288	-4,766	-36,440
28	PERCENT OF BASE REVENUE	0.0%	14.1%	-3.0%	-11.6%	-12.8%	-3.1%	-26.6%

RATE BASE

AmerenUE

ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: GROSS PLANT IN SERVICE - PAGE 1

LINE #	ACCT #	ITEM	ALLOCATION BASIS	MISSOURI TOTAL	RESIDENTIAL	SMALL GEN SERVICE	LARGE GEN SERVICE	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING
1		PRODUCTION	A.F.1	$ 6,761,332	$ 3,188,708	$ 759,579	$ 1,319,744	$ 569,451	$ 536,971	$ 386,880	$ -
2											
3		TRANSMISSION									
4		LINES	[redacted]	$ 342,940	$ 161,734	$ 38,526	$ 66,938	$ 28,883	$ 27,236	$ 19,623	$ -
5		SUBSTATION	[redacted]	$ 194,667	$ 91,807	$ 21,869	$ 37,997	$ 16,395	$ 15,460	$ 11,139	$ -
6											
7		TOTAL TRANSMISSION		$ 537,607	$ 253,540	$ 60,396	$ 104,935	$ 45,278	$ 42,696	$ 30,762	$ -
8											
9		DISTRIBUTION PLANT									
10											
11	360	SUBSTATION LAND	A.F.8	$ 19,098	$ 9,771	$ 2,237	$ 3,932	$ 1,642	$ 1,516	$ -	$ -
12		OTHER LAND	A.F.5	$ 3,845	$ 1,996	$ 457	$ 803	$ 319	$ 270	$ -	$ -
13											
14	361-362	SUBSTATIONS	A.F.8	$ 541,327	$ 276,956	$ 63,405	$ 111,453	$ 46,548	$ 42,965	$ -	$ -
15											
16	364	POLES TOWERS FIXTURES									
17		CUSTOMER	A.F.4	$ 78,476	$ 68,522	$ 9,270	$ 637	$ 43	$ 4	$ 0	$ -
18		PRIMARY	A.F.5	$ 451,074	$ 234,127	$ 53,581	$ 94,218	$ 37,473	$ 31,675	$ -	$ -
19		SECONDARY	A.F.6	$ 135,498	$ 83,067	$ 19,003	$ 33,428	$ -	$ -	$ -	$ -
20		LIGHTING-DIRECT	DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21											
22		SUBTOTAL		$ 665,048	$ 385,716	$ 81,853	$ 128,282	$ 37,516	$ 31,679	$ 0	$ -
23											
24	365	OVERHEAD CONDUCTOR									
25		CUSTOMER	A.F.4	$ 211,674	$ 184,825	$ 25,003	$ 1,718	$ 117	$ 11	$ 0	$ -
26		PRIMARY	A.F.5	$ 513,824	$ 266,697	$ 61,034	$ 107,324	$ 42,686	$ 36,081	$ -	$ -
27		SECONDARY	A.F.6	$ 30,481	$ 18,686	$ 4,275	$ 7,520	$ -	$ -	$ -	$ -
28											
29		SUBTOTAL		$ 755,979	$ 470,209	$ 90,313	$ 116,562	$ 42,803	$ 36,093	$ 0	$ -
30											
31	366	UNDERGROUND CONDUIT									
32		CUSTOMER	A.F.4	$ 9,539	$ 8,329	$ 1,127	$ 77	$ 5	$ 1	$ 0	$ -
33		PRIMARY	A.F.5	$ 111,437	$ 57,841	$ 13,237	$ 23,276	$ 9,258	$ 7,825	$ -	$ -
34		SECONDARY	A.F.6	$ 49,367	$ 30,264	$ 6,923	$ 12,179	$ -	$ -	$ -	$ -
35											
36		SUBTOTAL		$ 170,343	$ 96,434	$ 21,287	$ 35,533	$ 9,263	$ 7,826	$ 0	$ -
37											
38	367	UNDERGROUND CONDUCTORS									
39		CUSTOMER	A.F.4	$ 98,426	$ 85,942	$ 11,626	$ 799	$ 54	$ 5	$ 0	$ -
40		PRIMARY	A.F.5	$ 226,404	$ 117,514	$ 26,893	$ 47,290	$ 18,809	$ 15,898	$ -	$ -
41		SECONDARY	A.F.6	$ 132,967	$ 81,516	$ 18,648	$ 32,804	$ -	$ -	$ -	$ -
42											
43		SUBTOTAL		$ 457,797	$ 284,971	$ 57,168	$ 80,892	$ 18,863	$ 15,904	$ 0	$ -

AmerenUE

ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: GROSS PLANT IN SERVICE - PAGE 2

LINE #	ACCT #	ITEM	ALLOCATION BASIS	MISSOURI TOTAL	RESIDENTIAL	SMALL GEN SERVICE	LARGE GEN SERVICE	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING
1											
2	368	LINE TRANSFORMERS									
3		CUSTOMER	A.F.15	$ 210,377	$ 183,804	$ 24,865	$ 1,708	$ -	$ -	$ -	$ -
4		SECONDARY	A.F.6	$ 147,407	$ 90,368	$ 20,673	$ 36,366	$ -	$ -	$ -	$ -
5											
6		SUBTOTAL		$ 357,784	$ 274,172	$ 45,538	$ 38,074	$ -	$ -	$ -	$ -
7											
8	369-1	OVERHEAD SERVICES									
9		CUSTOMER	A.F.15	$ 62,624	$ 54,714	$ 7,402	$ 509	$ -	$ -	$ -	$ -
10		SECONDARY	A.F.16	$ 63,889	$ 43,257	$ 9,522	$ 11,110	$ -	$ -	$ -	$ -
11											
12		SUBTOTAL		$ 126,513	$ 97,971	$ 16,923	$ 11,619	$ -	$ -	$ -	$ -
13											
14	369-2	UNDERGROUND SERVICES									
15		CUSTOMER	A.F.15	$ 28,296	$ 24,721	$ 3,344	$ 230	$ -	$ -	$ -	$ -
16		SECONDARY	A.F.16	$ 92,625	$ 62,714	$ 13,804	$ 16,107	$ -	$ -	$ -	$ -
17											
18		SUBTOTAL		$ 120,921	$ 87,435	$ 17,149	$ 16,337	$ -	$ -	$ -	$ -
19											
20	370	METERS	A.F.7	$ 106,119	$ 72,347	$ 23,088	$ 6,455	$ 3,191	$ 980	$ 58	$ -
21											
22	371	CUSTOMER INSTALLATIONS	DIRECT	$ 2,948	$ -	$ -	$ -	$ 1,474	$ 1,474	$ -	$ -
23											
24	373	STREET LIGHTING	A.F.29	$ 101,560	$ 51,325	$ 11,651	$ 19,074	$ 7,790	$ 7,274	$ 4,446	$ -
25											
26		SUBTOTAL - CUSTOMER DIST PLANT		$ 805,530	$ 683,203	$ 105,725	$ 12,133	$ 3,411	$ 1,001	$ 58	$ -
27		- DEMAND DIST PLANT		$ 2,623,752	$ 1,426,100	$ 325,344	$ 556,884	$ 165,998	$ 144,979	$ 4,446	$ -
28											
29		DISTRIBUTION TOTAL		$ 3,429,282	$ 2,109,303	$ 431,070	$ 569,016	$ 169,409	$ 145,980	$ 4,504	$ -
30											
31		GENERAL PLANT	A.F.35	$ 467,354	$ 238,988	$ 52,001	$ 84,064	$ 37,758	$ 35,127	$ 19,417	$ -
32											
33				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34											
35				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36											
37		SUBTOTAL PROD,T&D,GEN,COMMON PLANT		$ 11,195,575	$ 5,790,540	$ 1,303,045	$ 2,077,759	$ 821,895	$ 760,773	$ 441,563	$ -
38											
39		INTANGIBLE PLANT	A.F.35	$ 28,852	$ 14,754	$ 3,210	$ 5,190	$ 2,331	$ 2,169	$ 1,199	$ -
40		CONSTRUCTION WORK IN PROGRESS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41		PLANT HELD FOR FUTURE USE		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42											
43		TOTAL GROSS PLANT		$ 11,224,426	$ 5,805,293	$ 1,306,255	$ 2,082,949	$ 824,226	$ 762,941	$ 442,761	$ -

AmerenUE

ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: GROSS PLANT IN SERVICE - PAGE 3

LINE #	ACCT #	ITEM	ALLOCATION BASIS	MISSOURI TOTAL	RESIDENTIAL	SMALL GEN SERVICE	LARGE GEN SERVICE	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING
1											
2		MATERIALS & SUPPLIES - FUEL	A.F.11	$ 227,226	$ 83,227	$ 22,416	$ 49,074	$ 24,304	$ 25,033	$ 23,172	$ -
3		MATERIALS & SUPPLIES - LOCAL	A.F.18	$ 21,434	$ 13,184	$ 2,694	$ 3,557	$ 1,059	$ 912	$ 28	$ -
4		CASH WORKING CAPITAL	A.F.37	$ (13,595)	$ (6,173)	$ (1,442)	$ (2,635)	$ (1,219)	$ (1,197)	$ (930)	$ -
5		CUSTOMER ADVANCES & DEPOSITS	A.F.12	$ (14,677)	$ (6,243)	$ (4,406)	$ (2,673)	$ (845)	$ (511)	$ -	$ -
6		ACCUM DEFERRED INCOME TAXES	A.F.19	$ (1,095,577)	$ (566,651)	$ (127,513)	$ (203,325)	$ (80,429)	$ (74,448)	$ (43,210)	$ -
7											
8		TOTAL GROSS RATE BASE		$ 10,349,238	$ 5,322,638	$ 1,198,004	$ 1,926,946	$ 767,097	$ 712,731	$ 421,821	$ -

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ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: RESERVES FOR DEPRECIATION - PAGE 1

LINE #	ACCT #	ITEM	ALLOCATION BASIS	MISSOURI TOTAL	RESIDENTIAL	SMALL GEN SERVICE	LARGE GEN SERVICE	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING
1		PRODUCTION	A.F.1	$ 2,508,091	$ 1,182,839	$ 281,763	$ 489,554	$ 211,236	$ 199,187	$ 143,512	$ -
2											
3		TRANSMISSION									
4		LINES	[redacted]	$ 137,247	$ 64,727	$ 15,419	$ 26,789	$ 11,559	$ 10,900	$ 7,853	$ -
5		SUBSTATION		$ 61,770	$ 29,131	$ 6,939	$ 12,057	$ 5,202	$ 4,906	$ 3,534	$ -
6											
7		TOTAL TRANSMISSION		$ 199,017	$ 93,858	$ 22,358	$ 38,846	$ 16,762	$ 15,806	$ 11,388	$ -
8											
9		DISTRIBUTION PLANT									
10											
11	360	SUBSTATION LAND	A.F.8	$ 374	$ 191	$ 44	$ 77	$ 32	$ 30	$ -	$ -
12	321	OTHER LAND	A.F.5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13											
14	361-362	SUBSTATIONS	A.F.8	$ 170,995	$ 87,485	$ 20,029	$ 35,206	$ 14,704	$ 13,572	$ -	$ -
15											
16	364	POLES TOWERS FIXTURES									
17		CUSTOMER	A.F.4	$ 63,203	$ 55,186	$ 7,466	$ 513	$ 35	$ 3	$ 0	$ -
18		PRIMARY	A.F.5	$ 363,287	$ 188,562	$ 43,153	$ 75,881	$ 30,180	$ 25,511	$ -	$ -
19		SECONDARY	A.F.6	$ 109,128	$ 66,901	$ 15,305	$ 26,922	$ -	$ -	$ -	$ -
20		LIGHTING-DIRECT	DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21											
22		SUBTOTAL		$ 535,618	$ 310,649	$ 65,923	$ 103,316	$ 30,215	$ 25,514	$ 0	$ -
23											
24	365	OVERHEAD CONDUCTOR									
25		CUSTOMER	A.F.4	$ 73,252	$ 63,961	$ 8,653	$ 594	$ 40	$ 4	$ 0	$ -
26		PRIMARY	A.F.5	$ 177,815	$ 92,294	$ 21,122	$ 37,141	$ 14,772	$ 12,486	$ -	$ -
27		SECONDARY	A.F.6	$ 10,548	$ 6,467	$ 1,479	$ 2,602	$ -	$ -	$ -	$ -
28											
29		SUBTOTAL		$ 261,615	$ 162,721	$ 31,254	$ 40,338	$ 14,812	$ 12,490	$ 0	$ -
30											
31	366	UNDERGROUND CONDUIT									
32		CUSTOMER	A.F.4	$ 3,311	$ 2,891	$ 391	$ 27	$ 2	$ 0	$ 0	$ -
33		PRIMARY	A.F.5	$ 38,678	$ 20,076	$ 4,594	$ 8,079	$ 3,213	$ 2,716	$ -	$ -
34		SECONDARY	A.F.6	$ 17,134	$ 10,504	$ 2,403	$ 4,227	$ -	$ -	$ -	$ -
35											
36		SUBTOTAL		$ 59,123	$ 33,471	$ 7,388	$ 12,333	$ 3,215	$ 2,716	$ 0	$ -
37											
38	367	UNDERGROUND CONDUCTORS									
39		CUSTOMER	A.F.4	$ 29,390	$ 25,662	$ 3,472	$ 239	$ 16	$ 2	$ 0	$ -
40		PRIMARY	A.F.5	$ 67,605	$ 35,090	$ 8,030	$ 14,121	$ 5,616	$ 4,747	$ -	$ -
41		SECONDARY	A.F.6	$ 39,704	$ 24,341	$ 5,568	$ 9,795	$ -	$ -	$ -	$ -
42											
43		SUBTOTAL		$ 136,699	$ 85,093	$ 17,070	$ 24,155	$ 5,633	$ 4,749	$ 0	$ -
44											

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ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: RESERVES FOR DEPRECIATION - PAGE 2

LINE #	ACCT #	ITEM	ALLOCATION BASIS	MISSOURI TOTAL	RESIDENTIAL	SMALL GEN SERVICE	LARGE GEN SERVICE	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING
1											
2	368	LINE TRANSFORMERS									
3		CUSTOMER	A.F.15	$ 65,037	$ 56,822	$ 7,687	$ 528	$ -	$ -	$ -	$ -
4		SECONDARY	A.F.6	$ 45,570	$ 27,937	$ 6,391	$ 11,242	$ -	$ -	$ -	$ -
5											
6		SUBTOTAL		$ 110,608	$ 84,759	$ 14,078	$ 11,770	$ -	$ -	$ -	$ -
7											
8	369-1	OVERHEAD SERVICES									
9		CUSTOMER	A.F.15	$ 74,301	$ 64,915	$ 8,782	$ 603	$ -	$ -	$ -	$ -
10		SECONDARY	A.F.16	$ 75,802	$ 51,323	$ 11,297	$ 13,182	$ -	$ -	$ -	$ -
11											
12		SUBTOTAL		$ 150,102	$ 116,238	$ 20,079	$ 13,785	$ -	$ -	$ -	$ -
13											
14	369-2	UNDERGROUND SERVICES									
15		CUSTOMER	A.F.15	$ 17,431	$ 15,230	$ 2,060	$ 142	$ -	$ -	$ -	$ -
16		SECONDARY	A.F.16	$ 57,062	$ 38,635	$ 8,504	$ 9,923	$ -	$ -	$ -	$ -
17											
18		SUBTOTAL		$ 74,493	$ 53,864	$ 10,564	$ 10,064	$ -	$ -	$ -	$ -
19											
20	370	METERS	A.F.7	$ 34,446	$ 23,484	$ 7,494	$ 2,095	$ 1,036	$ 318	$ 19	$ -
21											
22	371	CUSTOMER INSTALLATIONS	DIRECT	$ 223	$ -	$ -	$ -	$ 112	$ 112	$ -	$ -
23											
24	373	STREET LIGHTING	A.F.29	$ 44,833	$ 22,657	$ 5,143	$ 8,420	$ 3,439	$ 3,211	$ 1,963	$ -
25											
26		SUBTOTAL - CUSTOMER DIST PLANT		$ 360,372	$ 308,151	$ 46,005	$ 4,741	$ 1,129	$ 327	$ 19	$ -
27		- DEMAND DIST PLANT		$ 1,218,758	$ 672,462	$ 153,063	$ 256,819	$ 72,067	$ 62,384	$ 1,963	$ -
28											
29		DISTRIBUTION TOTAL		$ 1,579,130	$ 980,614	$ 199,067	$ 261,560	$ 73,197	$ 62,711	$ 1,982	$ -
30											
31		GENERAL PLANT	A.F.35	$ 210,994	$ 107,895	$ 23,476	$ 37,952	$ 17,046	$ 15,858	$ 8,766	$ -
32											
33				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34											
35				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36											
37		SUBTOTAL PROD,T&D,GEN,COMMON PLANT		$ 4,497,233	$ 2,365,206	$ 526,665	$ 827,912	$ 318,240	$ 293,563	$ 165,647	$ -
38											
39		INTANGIBLE PLANT	A.F.35	$ 3,328	$ 1,702	$ 370	$ 599	$ 269	$ 250	$ 138	$ -
40		CONSTRUCTION WORK IN PROGRESS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41		PLANT HELD FOR FUTURE USE		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42											
43		TOTAL RESERVE FOR DEPRECIATION		$ 4,500,562	$ 2,366,908	$ 527,035	$ 828,511	$ 318,509	$ 293,813	$ 165,785	$ -

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ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: RESERVES FOR DEPRECIATION - PAGE 3

LINE #	ACCT #	ITEM	ALLOCATION BASIS	MISSOURI TOTAL	RESIDENTIAL	SMALL GEN SERVICE	LARGE GEN SERVICE	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING
1											
2		MATERIALS & SUPPLIES - FUEL	A.F.11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3		MATERIALS & SUPPLIES - LOCAL	A.F.18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4		CASH WORKING CAPITAL	A.F.37	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5		CUSTOMER ADVANCES & DEPOSITS	A.F.12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6		ACCUM DEFERRED INCOME TAXES	A.F.19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7											
8		RESERVES FOR DEPRECIATION		$ 4,500,562	$ 2,366,908	$ 527,035	$ 828,511	$ 318,509	$ 293,813	$ 165,785	$ -

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ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: NET ORIGINAL COST - PAGE 1

LINE #	ACCT #	ITEM	ALLOCATION BASIS	MISSOURI TOTAL	RESIDENTIAL	SMALL GEN SERVICE	LARGE GEN SERVICE	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING
1		PRODUCTION	A.F.1	$ 4,253,241	$ 2,005,868	$ 477,816	$ 830,190	$ 358,215	$ 337,784	$ 243,368	$ -
2											
3		TRANSMISSION									
4		LINES	[illegible]	$ 205,693	$ 97,007	$ 23,108	$ 40,149	$ 17,324	$ 16,336	$ 11,770	$ -
5		SUBSTATION	[illegible]	$ 132,896	$ 62,675	$ 14,930	$ 25,940	$ 11,193	$ 10,554	$ 7,604	$ -
6											
7		TOTAL TRANSMISSION		$ 338,589	$ 159,682	$ 38,038	$ 66,089	$ 28,517	$ 26,890	$ 19,374	$ -
8											
9		DISTRIBUTION PLANT									
10											
11	360	SUBSTATION LAND	A.F.8	$ 18,724	$ 9,580	$ 2,193	$ 3,855	$ 1,610	$ 1,486	$ -	$ -
12	321	OTHER LAND	A.F.5	$ 3,845	$ 1,996	$ 457	$ 803	$ 319	$ 270	$ -	$ -
13											
14	361-362	SUBSTATIONS	A.F.8	$ 370,332	$ 189,471	$ 43,377	$ 76,247	$ 31,844	$ 29,393	$ -	$ -
15											
16	364	POLES TOWERS FIXTURES									
17		CUSTOMER	A.F.4	$ 15,273	$ 13,335	$ 1,804	$ 124	$ 8	$ 1	$ 0	$ -
18		PRIMARY	A.F.5	$ 87,787	$ 45,565	$ 10,428	$ 18,336	$ 7,293	$ 6,164	$ -	$ -
19		SECONDARY	A.F.6	$ 26,370	$ 16,166	$ 3,698	$ 6,506	$ -	$ -	$ -	$ -
20		LIGHTING-DIRECT	DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21											
22		SUBTOTAL		$ 129,429	$ 75,067	$ 15,930	$ 24,966	$ 7,301	$ 6,165	$ 0	$ -
23											
24	365	OVERHEAD CONDUCTOR									
25		CUSTOMER	A.F.4	$ 138,422	$ 120,864	$ 16,351	$ 1,123	$ 77	$ 7	$ 0	$ -
26		PRIMARY	A.F.5	$ 336,009	$ 174,404	$ 39,913	$ 70,184	$ 27,914	$ 23,595	$ -	$ -
27		SECONDARY	A.F.6	$ 19,933	$ 12,220	$ 2,795	$ 4,917	$ -	$ -	$ -	$ -
28											
29		SUBTOTAL		$ 494,363	$ 307,487	$ 59,059	$ 76,224	$ 27,991	$ 23,602	$ 0	$ -
30											
31	366	UNDERGROUND CONDUIT									
32		CUSTOMER	A.F.4	$ 6,228	$ 5,438	$ 736	$ 51	$ 3	$ 0	$ 0	$ -
33		PRIMARY	A.F.5	$ 72,759	$ 37,765	$ 8,643	$ 15,197	$ 6,044	$ 5,109	$ -	$ -
34		SECONDARY	A.F.6	$ 32,232	$ 19,760	$ 4,520	$ 7,952	$ -	$ -	$ -	$ -
35											
36		SUBTOTAL		$ 111,220	$ 62,963	$ 13,899	$ 23,200	$ 6,048	$ 5,110	$ 0	$ -
37											
38	367	UNDERGROUND CONDUCTORS									
39		CUSTOMER	A.F.4	$ 69,036	$ 60,279	$ 8,155	$ 560	$ 38	$ 4	$ 0	$ -
40		PRIMARY	A.F.5	$ 158,799	$ 82,424	$ 18,863	$ 33,169	$ 13,192	$ 11,151	$ -	$ -
41		SECONDARY	A.F.6	$ 93,263	$ 57,175	$ 13,080	$ 23,008	$ -	$ -	$ -	$ -
42											
43		SUBTOTAL		$ 321,098	$ 199,878	$ 40,097	$ 56,737	$ 13,230	$ 11,155	$ 0	$ -

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ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: NET ORIGINAL COST - PAGE 2

LINE #	ACCT #	ITEM	ALLOCATION BASIS	MISSOURI TOTAL	RESIDENTIAL	SMALL GEN SERVICE	LARGE GEN SERVICE	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING
1											
2	368	LINE TRANSFORMERS									
3		CUSTOMER	A.F.15	$ 145,340	$ 126,982	$ 17,178	$ 1,180	$ -	$ -	$ -	$ -
4		SECONDARY	A.F.6	$ 101,837	$ 62,431	$ 14,282	$ 25,124	$ -	$ -	$ -	$ -
5											
6		SUBTOTAL		$ 247,177	$ 189,413	$ 31,460	$ 26,304	$ -	$ -	$ -	$ -
7											
8	369-1	OVERHEAD SERVICES									
9		CUSTOMER	A.F.15	$ (11,677)	$ (10,202)	$ (1,380)	$ (95)	$ -	$ -	$ -	$ -
10		SECONDARY	A.F.16	$ (11,912)	$ (8,066)	$ (1,775)	$ (2,072)	$ -	$ -	$ -	$ -
11											
12		SUBTOTAL		$ (23,589)	$ (18,267)	$ (3,155)	$ (2,166)	$ -	$ -	$ -	$ -
13											
14	369-2	UNDERGROUND SERVICES									
15		CUSTOMER	A.F.15	$ 10,864	$ 9,492	$ 1,284	$ 88	$ -	$ -	$ -	$ -
16		SECONDARY	A.F.16	$ 35,564	$ 24,079	$ 5,300	$ 6,184	$ -	$ -	$ -	$ -
17											
18		SUBTOTAL		$ 46,428	$ 33,571	$ 6,584	$ 6,273	$ -	$ -	$ -	$ -
19											
20	370	METERS	A.F.7	$ 71,672	$ 48,863	$ 15,594	$ 4,360	$ 2,155	$ 662	$ 39	$ -
21											
22	371	CUSTOMER INSTALLATIONS	DIRECT	$ 2,725	$ -	$ -	$ -	$ 1,362	$ 1,362	$ -	$ -
23											
24	373	STREET LIGHTING	A.F.29	$ 56,728	$ 28,668	$ 6,508	$ 10,654	$ 4,351	$ 4,063	$ 2,483	$ -
25											
26		SUBTOTAL - CUSTOMER DIST PLANT		$ 445,158	$ 375,052	$ 59,721	$ 7,392	$ 2,282	$ 674	$ 39	$ -
27		- DEMAND DIST PLANT		$ 1,404,993	$ 753,638	$ 172,282	$ 300,065	$ 93,931	$ 82,595	$ 2,483	$ -
28											
29		DISTRIBUTION TOTAL		$ 1,850,152	$ 1,128,690	$ 232,002	$ 307,457	$ 96,212	$ 83,268	$ 2,523	$ -
30											
31		GENERAL PLANT	A.F.35	$ 256,360	$ 131,093	$ 28,524	$ 46,112	$ 20,711	$ 19,268	$ 10,651	$ -
32											
33				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34											
35				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36											
37		SUBTOTAL PROD,T&D,GEN,COMMON PLANT		$ 6,698,342	$ 3,425,333	$ 776,380	$ 1,249,847	$ 503,655	$ 467,210	$ 275,916	$ -
38											
39		INTANGIBLE PLANT		$ 25,523	$ 13,052	$ 2,840	$ 4,591	$ 2,062	$ 1,918	$ 1,060	$ -
40		CONSTRUCTION WORK IN PROGRESS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41		PLANT HELD FOR FUTURE USE		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42											
43		TOTAL NET PLANT		$ 6,723,865	$ 3,438,385	$ 779,220	$ 1,254,438	$ 505,717	$ 469,129	$ 276,976	$ -

AmerenUE

ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: NET ORIGINAL COST - PAGE 3

LINE #	ACCT #	ITEM	ALLOCATION BASIS	MISSOURI TOTAL	RESIDENTIAL	SMALL GEN SERVICE	LARGE GEN SERVICE	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING
42											
43											
44											
45		MATERIALS & SUPPLIES - FUEL	A.F.11	$ 227,226	$ 83,227	$ 22,416	$ 49,074	$ 24,304	$ 25,033	$ 23,172	$ -
46		MATERIALS & SUPPLIES - LOCAL	A.F.18	$ 21,434	$ 13,184	$ 2,694	$ 3,557	$ 1,059	$ 912	$ 28	$ -
47		CASH WORKING CAPITAL	A.F.37	$ (13,595)	$ (6,173)	$ (1,442)	$ (2,635)	$ (1,219)	$ (1,197)	$ (930)	$ -
48		CUSTOMER ADVANCES & DEPOSITS	A.F.12	$ (14,677)	$ (6,243)	$ (4,406)	$ (2,673)	$ (845)	$ (511)	$ -	$ -
49		ACCUM DEFERRED INCOME TAXES	A.F.19	$ (1,095,577)	$ (566,651)	$ (127,513)	$ (203,325)	$ (80,429)	$ (74,448)	$ (43,210)	$ -
		TOTAL NET ORIGINAL COST RATE BASE		$ 5,848,677	$ 2,955,730	$ 670,969	$ 1,098,436	$ 448,588	$ 418,918	$ 256,036	$ -

EXPENSES

AmerenUE

ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: OPERATING EXPENSES - PAGE 1

LINE #	ACCT #	ITEM	ALLOCATION BASIS	TOTAL MISSOURI LABOR	TOTAL MISSOURI OTHER	TOTAL	RESIDENTIAL LABOR	RESIDENTIAL OTHER	SMALL G. S. LABOR	SMALL G. S. OTHER	LARGE G. S. LABOR	LARGE G. S. OTHER	S. PRIMARY LABOR	S. PRIMARY OTHER	L. PRIMARY LABOR	L. PRIMARY OTHER	L. TRANSMISSION LABOR	L. TRANSMISSION OTHER	LIGHTING LABOR	LIGHTING OTHER
1		OPERATING EXPENSES																		
3																				
4		PRODUCTION																		
5		OTHER	A.F.1	[redacted]	[redacted]	$ 334,888	$ 81,474	$ 76,463	$ 19,408	$ 18,214	$ 33,720	$ 31,646	$ 14,550	$ 13,655	$ 13,720	$ 12,876	$ 9,885	$ 9,277	$ -	$ -
6		VARIABLE	A.F.11	[redacted]	[redacted]	$ 669,223	$ -	$ 245,119	$ -	$ 66,019	$ -	$ 144,531	$ -	$ 71,581	$ -	$ 73,727	$ -	$ 68,246	$ -	$ -
7																				
8		SUBTOTAL		$ 172,757	$ 831,354	$ 1,004,111 OK	$ 81,474	$ 321,581	$ 19,408	$ 84,233	$ 33,720	$ 176,177	$ 14,550	$ 85,236	$ 13,720	$ 86,603	$ 9,885	$ 77,523	$ -	$ -
9																				
10		SYSTEM REVENUE CREDITS																		
11		INTERRUPTIBLE SALES	A.F.1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12		RENTALS	A.F.2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13																				
14		SUBTOTAL		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15																				
16		TRANSMISSION																		
17		LINES	[redacted]	$ 699	$ 3,521	$ 4,220	$ 330	$ 1,660	$ 79	$ 396	$ 137	$ 687	$ 59	$ 297	$ 56	$ 280	$ 40	$ 201	$ -	$ -
18		SUBSTATIONS	[redacted]	$ 4,792	$ 41,054	$ 45,846	$ 2,260	$ 19,361	$ 538	$ 4,612	$ 935	$ 8,013	$ 404	$ 3,458	$ 381	$ 3,260	$ 274	$ 2,349	$ -	$ -
19																				
20		TOTAL TRANSMISSION EXPENSES		$ 5,492	$ 44,575	$ 50,066 OK	$ 2,590	$ 21,022	$ 617	$ 5,008	$ 1,072	$ 8,701	$ 463	$ 3,754	$ 436	$ 3,540	$ 314	$ 2,551	$ -	$ -
21																				
22																				
23		DISTRIBUTION OPERATING EXPENSES																		
24																				
25																				
26	582	SUBSTATIONS	A.F.8	$ 2,758	$ 1,190	$ 3,948	$ 1,411	$ 609	$ 323	$ 139	$ 568	$ 245	$ 237	$ 102	$ 219	$ 94	$ -	$ -	$ -	$ -
27																				
28	583-1	OVERHEAD LINES																		
29		CUSTOMER	A.F.22	$ 562	$ 189	$ 751	$ 491	$ 165	$ 66	$ 22	$ 5	$ 2	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -
30		PRIMARY	A.F.23	$ 1,678	$ 564	$ 2,242	$ 871	$ 293	$ 199	$ 67	$ 350	$ 118	$ 139	$ 47	$ 118	$ 40	$ -	$ -	$ -	$ -
31		SECONDARY	A.F.24	$ 136	$ 46	$ 182	$ 80	$ 27	$ 19	$ 6	$ 37	$ 12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32		LIGHTING-DIRECT	A.F.25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33																				
34		SUBTOTAL		$ 2,376	$ 799	$ 3,175	$ 1,442	$ 485	$ 284	$ 96	$ 392	$ 132	$ 140	$ 47	$ 118	$ 40	$ 0	$ 0	$ -	$ -
35																				
36	583-2	OVERHEAD TRANSFORMERS																		
37		CUSTOMER	A.F.20	$ 950	$ 197	$ 1,147	$ 830	$ 172	$ 112	$ 23	$ 8	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38		SECONDARY	A.F.21	$ 665	$ 138	$ 804	$ 408	$ 85	$ 93	$ 19	$ 164	$ 34	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39																				
40		SUBTOTAL		$ 1,615	$ 335	$ 1,950	$ 1,238	$ 257	$ 206	$ 43	$ 172	$ 36	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

AmerenUE

ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: OPERATING EXPENSES - PAGE 2

			ALLOCATION	TOTAL MISSOURI			RESIDENTIAL		SMALL G. S.		LARGE G. S.		PRIMARY		L. PRIMARY		L. TRANSMISSION		LIGHTING	
LINE #	ACCT #	ITEM	BASIS	LABOR	OTHER	TOTAL	LABOR	OTHER	LABOR	OTHER	LABOR	OTHER	LABOR	OTHER	LABOR	OTHER	LABOR	OTHER	LABOR	OTHER
1																				
2	584-1	UNDERGROUND LINES																		
3		CUSTOMER	A.F.26	107	100	207	93	87	13	12	1	1	0	0	0	0	0	0	-	-
4		PRIMARY	A.F.27	286	268	555	149	139	34	32	60	56	24	22	20	19	-	-	-	-
5		SECONDARY	A.F.28	200	186	386	125	117	26	26	46	43	-	-	-	-	-	-	-	-
6																				
7		SUBTOTAL		594	553	1,148	366	343	75	70	107	100	24	22	20	19	0	0	-	-
8																				
9	584-2	UNDERGROUND TRANSFORMERS																		
10		CUSTOMER	A.F.20	673	(201)	472	588	(176)	80	(24)	5	(2)	-	-	-	-	-	-	-	-
11		SECONDARY	A.F.21	472	(141)	331	289	(86)	66	(20)	116	(35)	-	-	-	-	-	-	-	-
12																				
13		SUBTOTAL		1,145	(342)	803	877	(262)	146	(43)	122	(36)	-	-	-	-	-	-	-	-
14																				
15	585	LIGHTING	A.F.29	394	121	515	199	61	45	14	74	23	30	9	28	9	17	5	-	-
16																				
17	586	METERS	A.F.7	2,881	923	3,804	1,964	629	627	201	175	56	87	28	27	9	2	1	-	-
18																				
19	587	CUSTOMER INSTALLATION	DIRECT	1,653	(180)	1,473	(712)	78	-	-	-	-	1,183	(129)	1,183	(129)	-	-	-	-
20																				
21		DIST OPERATING EXPENSE SUBTOTAL																		
22		CUSTOMER A582-A587		5,173	1,208	6,381	3,967	878	898	234	194	58	87	28	27	9	2	1	-	-
23		DEMAND A582-A587		8,243	2,192	10,436	2,821	1,322	808	285	1,416	496	1,613	52	1,568	33	17	5	-	-
24																				
25	580	SUPERVISION & ENGR																		
26		CUSTOMER	A.F.30	795	383	1,178	610	278	138	74	30	19	13	9	4	3	0	0	-	-
27		DEMAND	A.F.31	1,267	695	1,962	434	419	124	90	218	157	248	16	241	10	3	2	-	-
28																				
29		SUBTOTAL		2,063	1,078	3,140	1,043	697	262	164	247	176	261	25	245	13	3	2	-	-
30																				
31	581	DISPATCHING																		
32		CUSTOMER	A.F.30	1,474	117	1,591	1,130	85	256	23	55	6	25	3	8	1	0	0	-	-
33		DEMAND	A.F.31	2,349	212	2,561	804	128	230	27	404	48	460	5	447	3	5	1	-	-
34																				
35		SUBTOTAL		3,823	328	4,151	1,934	212	486	50	459	54	485	8	454	4	5	1	-	-
36																				
37	588	MISCELLANEOUS																		
38		CUSTOMER	A.F.30	1,771	4,441	6,211	1,358	3,228	307	862	66	215	30	103	9	31	1	2	-	-
39		DEMAND	A.F.31	2,822	8,062	10,883	966	4,860	277	1,046	485	1,825	552	191	537	120	6	19	-	-
40																				
41		SUBTOTAL		4,592	12,502	17,095	2,323	8,088	584	1,906	551	2,040	582	293	546	151	6	21	-	-

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ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: OPERATING EXPENSES - PAGE 3

LINE #	ACCT #	ITEM	ALLOCATION BASIS	TOTAL MISSOURI LABOR	TOTAL MISSOURI OTHER	TOTAL	RESIDENTIAL LABOR	RESIDENTIAL OTHER	SMALL G. S. LABOR	SMALL G. S. OTHER	LARGE G. S. LABOR	LARGE G. S. OTHER	PRIMARY LABOR	PRIMARY OTHER	L. PRIMARY LABOR	L. PRIMARY OTHER	L. TRANSMISSION LABOR	L. TRANSMISSION OTHER	LIGHTING LABOR	LIGHTING OTHER
1																				
2	589	RENTS																		
3		CUSTOMER	A.F.30	$ -	$ 60	$ 60	$ -	$ 44	$ -	$ 12	$ -	$ 3	$ -	$ 1	$ -	$ 0	$ -	$ 0	$ -	$ -
4		DEMAND	A.F.31	$ -	$ 105	$ 109	$ -	$ 66	$ -	$ 14	$ -	$ 25	$ -	$ 3	$ -	$ 2	$ -	$ 0	$ -	$ -
5																				
6		SUBTOTAL		$ -	$ 170	$ 170	$ -	$ 110	$ -	$ 26	$ -	$ 28	$ -	$ 4	$ -	$ 2	$ -	$ 0	$ -	$ -
7																				
8		DIST OPERATING EXPENSE SUBTOTAL																		
9		CUSTOMER A560-599		$ 9,214	$ 6,208	$ 15,421	$ 7,064	$ 4,512	$ 1,599	$ 1,205	$ 345	$ 300	$ 155	$ 143	$ 47	$ 44	$ 3	$ 3	$ -	$ -
10		DEMAND A580-599		$ 14,681	$ 11,270	$ 25,951	$ 5,024	$ 6,795	$ 1,440	$ 1,462	$ 2,522	$ 2,551	$ 2,873	$ 266	$ 2,792	$ 168	$ 31	$ 27	$ -	$ -
11																				
12		TOTAL DIST OPERATING EXPENSES		$ 23,895	$ 17,478	$ 41,372	$ 12,098	$ 11,307	$ 3,038	$ 2,667	$ 2,867	$ 2,852	$ 3,028	$ 410	$ 2,840	$ 212	$ 34	$ 30	$ -	$ -
13																				
14																				
15		DISTRIBUTION MAINTENANCE EXPENSES																		
16																				
17																				
18	591-592	SUBSTATIONS	A.F.8	$ 7,710	$ 5,603	$ 13,313	$ 3,945	$ 2,867	$ 903	$ 656	$ 1,587	$ 1,154	$ 663	$ 462	$ 612	$ 445	$ -	$ -	$ -	$ -
19																				
20	593	OVERHEAD LINES																		
21		CUSTOMER	A.F.22	$ 3,191	$ 8,168	$ 11,360	$ 2,786	$ 7,132	$ 377	$ 965	$ 26	$ 66	$ 2	$ 5	$ 0	$ 0	$ 0	$ 0	$ -	$ -
22		PRIMARY	A.F.23	$ 9,523	$ 24,375	$ 33,899	$ 4,943	$ 12,652	$ 1,131	$ 2,895	$ 1,989	$ 5,091	$ 791	$ 2,025	$ 669	$ 1,712	$ -	$ -	$ -	$ -
23		SECONDARY	A.F.24	$ 773	$ 1,978	$ 2,751	$ 457	$ 1,169	$ 106	$ 271	$ 210	$ 538	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24		LIGHTING-DIRECT	A.F.25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25																				
26		SUBTOTAL		$ 13,488	$ 34,522	$ 48,009	$ 8,186	$ 20,953	$ 1,614	$ 4,132	$ 2,225	$ 5,696	$ 793	$ 2,030	$ 669	$ 1,712	$ 0	$ 0	$ -	$ -
27																				
28	594	UNDERGROUND LINES																		
29		CUSTOMER	A.F.26	$ 641	$ 203	$ 844	$ 559	$ 177	$ 76	$ 24	$ 5	$ 2	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -
30		PRIMARY	A.F.27	$ 1,722	$ 546	$ 2,268	$ 894	$ 283	$ 205	$ 65	$ 360	$ 114	$ 143	$ 45	$ 121	$ 38	$ -	$ -	$ -	$ -
31		SECONDARY	A.F.28	$ 1,198	$ 380	$ 1,577	$ 751	$ 238	$ 170	$ 54	$ 276	$ 88	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32																				
33		SUBTOTAL		$ 3,560	$ 1,129	$ 4,689	$ 2,204	$ 699	$ 451	$ 143	$ 641	$ 203	$ 143	$ 45	$ 121	$ 38	$ 0	$ 0	$ -	$ -
34																				
35	595	UNDERGROUND TRANSFORMERS																		
36		CUSTOMER	A.F.20	$ 488	$ 233	$ 721	$ 426	$ 204	$ 58	$ 28	$ 4	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37		SECONDARY	A.F.21	$ 342	$ 163	$ 505	$ 210	$ 100	$ 48	$ 23	$ 84	$ 40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38																				
39		SUBTOTAL		$ 830	$ 397	$ 1,227	$ 636	$ 304	$ 106	$ 50	$ 88	$ 42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40																				
41	596	LIGHTING	A.F.29	$ 1,740	$ 516	$ 2,257	$ 879	$ 261	$ 200	$ 59	$ 327	$ 97	$ 133	$ 40	$ 125	$ 37	$ 76	$ 23	$ -	$ -
42																				
43	597	METERS	A.F.7	$ 314	$ 203	$ 517	$ 214	$ 138	$ 68	$ 44	$ 19	$ 12	$ 9	$ 6	$ 3	$ 2	$ 0	$ 0	$ -	$ -
44																				
45		DIST MAINTENANCE EXPENSE SUBTOTAL																		
46		CUSTOMER A593-A597		$ 4,635	$ 6,807	$ 13,442	$ 3,987	$ 7,651	$ 579	$ 1,060	$ 54	$ 92	$ 12	$ 11	$ 3	$ 2	$ 0	$ 0	$ -	$ -
47		DEMAND A593-A597		$ 23,008	$ 33,562	$ 56,570	$ 12,078	$ 17,570	$ 2,763	$ 4,024	$ 4,834	$ 7,122	$ 1,731	$ 2,592	$ 1,526	$ 2,232	$ 76	$ 23	$ -	$ -

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ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
AVERAGE EXCESS THREE NONCOINCIDENT PEAKS
($000's)

TITLE: OPERATING EXPENSES - PAGE 4

LINE #	ACCT #	ITEM	ALLOCATION BASIS	TOTAL MISSOURI LABOR	TOTAL MISSOURI OTHER	TOTAL	RESIDENTIAL LABOR	RESIDENTIAL OTHER	SMALL G. S. LABOR	SMALL G. S. OTHER	LARGE G. S. LABOR	LARGE G. S. OTHER	PRIMARY LABOR	PRIMARY OTHER	L. PRIMARY LABOR	L. PRIMARY OTHER	L. TRANSMISSION LABOR	L. TRANSMISSION OTHER	LIGHTING LABOR	LIGHTING OTHER
1																				
2	590	SUPERVISION & ENGR																		
3		CUSTOMER	A.F.32	$ 359	$ 179	$ 539	$ 309	$ 155	$ 45	$ 22	$ 4	$ 2	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -
4		DEMAND	A.F.33	$ 1,784	$ 681	$ 2,464	$ 936	$ 356	$ 214	$ 82	$ 375	$ 144	$ 134	$ 53	$ 118	$ 45	$ 6	$ 0	$ -	$ -
5																				
6		SUBTOTAL		$ 2,143	$ 859	$ 3,002	$ 1,245	$ 511	$ 259	$ 103	$ 379	$ 146	$ 135	$ 53	$ 119	$ 45	$ 6	$ 0	$ -	$ -
7																				
8	598	MISCELLANEOUS																		
9		CUSTOMER	A.F.32	$ 19	$ 334	$ 353	$ 17	$ 290	$ 2	$ 40	$ 0	$ 3	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -
10		DEMAND	A.F.33	$ 96	$ 1,272	$ 1,368	$ 51	$ 666	$ 12	$ 153	$ 20	$ 270	$ 7	$ 98	$ 6	$ 85	$ 0	$ 1	$ -	$ -
11																				
12		SUBTOTAL		$ 116	$ 1,606	$ 1,721	$ 67	$ 956	$ 14	$ 193	$ 20	$ 273	$ 7	$ 99	$ 6	$ 85	$ 0	$ 1	$ -	$ -
13		DIST MAINTENANCE EXPENSE SUBTOTAL																		
14		CUSTOMER A590-A598		$ 5,013	$ 9,320	$ 14,333	$ 4,312	$ 9,096	$ 626	$ 1,122	$ 59	$ 87	$ 13	$ 12	$ 3	$ 2	$ 0	$ 0	$ -	$ -
15		DEMAND A590-A598		$ 24,888	$ 35,515	$ 60,402	$ 13,065	$ 13,592	$ 2,988	$ 4,258	$ 5,229	$ 7,536	$ 1,872	$ 2,743	$ 1,651	$ 2,362	$ 82	$ 24	$ -	$ -
16																				
17		TOTAL MAINTENANCE OPERATING EXPENSE		$ 29,901	$ 44,834	$ 74,735	$ 17,378	$ 26,689	$ 3,615	$ 5,380	$ 5,287	$ 7,623	$ 1,885	$ 2,754	$ 1,654	$ 2,364	$ 83	$ 24	$ -	$ -
18																				
19		TOTAL DISTRIBUTION EXPENSES		$ 53,796	$ 62,312	$ 116,107.828	$ 29,466	$ 37,996	$ 6,653	$ 8,048	$ 8,155	$ 10,475	$ 4,913	$ 3,164	$ 4,494	$ 2,576	$ 116	$ 54	$ -	$ -

Date 12/29/2006 8:31 AM
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ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
($000's)

TITLE: OPERATING EXPENSES - PAGE 5

LINE #	ACCT. #	ITEM	ALLOCATION BASIS	TOTAL MISSOURI LABOR	TOTAL MISSOURI OTHER	TOTAL	RESIDENTIAL LABOR	RESIDENTIAL OTHER	SMALL G. S. LABOR	SMALL G. S. OTHER	LARGE G. S. LABOR	LARGE G. S. OTHER	S. PRIMARY LABOR	S. PRIMARY OTHER	L. PRIMARY LABOR	L. PRIMARY OTHER	L. TRANSMISSION LABOR	L. TRANSMISSION OTHER	LIGHTING LABOR	LIGHTING OTHER
1																				
2																				
3		CUSTOMER ACCOUNT EXPENSES																		
4																				
5	902	METER READING	A.F.7A	$213	$16,157	$16,370	$ 185	$ 14,028	$ 25	$ 1,899	$ 3	$ 210	$ 0	$ 19	$ 0	$ 4	$ 0	$ 0	$ -	$ -
6	905	MISCELLANEOUS	A.F.7A	$1	$486	$487	$ 1	$ 422	$ 0	$ 57	$ 0	$ 6	$ 0	$ 1	$ 0	$ 0	$ 0	$ 0	$ -	$ -
7	903	CUSTOMER RECORDS	A.F.40	$9,801	$7,314	$17,115	$ 7,852	$ 5,505	$ 564	$ 911	$ 1,275	$ 826	$ 100	$ 65	$ 9	$ 6	$ 0	$ 0	$ -	$ -
8	904	UNCOLLECTIBLE ACCOUNTS	A.F.13	$727	$14,597	$15,324	$ 663	$ 13,305	$ 41	$ 830	$ 21	$ 426	$ 2	$ 33	$ 0	$ 3	$ -	$ -	$ -	$ -
9	903	CREDIT AND COLLECTION	A.F.13	$2,179	$1,626	$3,804	$ 1,966	$ 1,482	$ 124	$ 92	$ 64	$ 47	$ 5	$ 4	$ 0	$ 0	$ -	$ -	$ -	$ -
10		INTEREST ON SURETY DEPOSITS	A.F.12	$ -	$ 990	$ 990	$ -	$ 421	$ -	$ 297	$ -	$ 180	$ -	$ 57	$ -	$ 34	$ -	$ -	$ -	$ -
11																				
12		SUBTOTAL		$12,921	$41,170	$54,091	$ 10,687	$ 35,163	$ 755	$ 4,086	$ 1,363	$ 1,695	$ 107	$ 178	$ 9	$ 47	$ 0	$ 0	$ -	$ -
13																				
14	901	SUPERVISION	A.F.34	$ 147	$ 4	$ 152	$ 122	$ 4	$ 9	$ 0	$ 16	$ 0	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -
15																				
16		TOTAL CUSTOMER ACCOUNT EXPENSES		$13,068	$41,174	$54,242	$ 10,808	$ 35,167	$ 763	$ 4,086	$ 1,378	$ 1,696	$ 108	$ 178	$ 10	$ 47	$ 0	$ 0	$ -	$ -
17						OK														
18																				
19																				
20																				
21		CUSTOMER SERVICE & SALES EXPENSES																		
22																				
23	908-1 & 90	RCS	DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	908-916	CUSTOMER SERVICES	A.F.34	$ 2,945	$ 3,534	$ 6,479	$ 2,436	$ 3,019	$ 172	$ 351	$ 311	$ 146	$ 24	$ 15	$ 2	$ 4	$ 0	$ 0	$ -	$ -
25																				
26		SUBTOTAL		$ 2,945	$ 3,534	$ 6,479	$ 2,436	$ 3,019	$ 172	$ 351	$ 311	$ 146	$ 24	$ 15	$ 2	$ 4	$ 0	$ 0	$ -	$ -
27																				
28	907	SUPERVISION	A.F.38	$ 235	$ 7	$ 241	$ 194	$ 6	$ 14	$ 1	$ 25	$ 0	$ 2	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -
29																				
30		TOTAL CUSTOMER SERVICE EXPENSES		$ 3,180	$ 3,541	$ 6,721	$ 2,630	$ 3,024	$ 186	$ 351	$ 335	$ 146	$ 26	$ 15	$ 2	$ 4	$ 0	$ 0	$ -	$ -
31						OK														
32		TOTAL PROD, T&D,CUST EXPENSES		$ 248,292	$ 982,956	$ 1,231,248	$ 126,968	$ 416,790	$ 27,626	$ 101,726	$ 44,661	$ 197,194	$ 20,060	$ 92,348	$ 18,662	$ 92,770	$ 10,316	$ 90,128	$ -	$ -
33																				
34																				
35		A & G EXPENSES																		
36																				
37		EPRI	A.F.14	$ -	$ 2,269	$ 2,269	$ -	$ 908	$ -	$ 240	$ -	$ 480	$ -	$ 228	$ -	$ 215	$ -	$ 199	$ -	$ -
38		OTHER	A.F.35	$ 33,043	$ 200,210	$ 233,253	$ 16,897	$ 102,380	$ 3,677	$ 22,277	$ 5,944	$ 36,012	$ 2,670	$ 16,175	$ 2,484	$ 15,048	$ 1,373	$ 8,318	$ -	$ -
39																				
39		SUBTOTAL		$ 33,043	$ 202,479	$ 235,522	$ 16,897	$ 103,288	$ 3,677	$ 22,516	$ 5,944	$ 36,492	$ 2,670	$ 16,403	$ 2,484	$ 15,263	$ 1,373	$ 8,517	$ -	$ -
40						OK														
41		TOTAL PROD,T&D,CUST,A&G EXPENSES		$ 281,336	$ 1,185,435	$ 1,466,770	$ 143,865	$ 522,077	$ 31,303	$ 124,242	$ 50,604	$ 233,687	$ 22,729	$ 108,751	$ 21,145	$ 108,032	$ 11,689	$ 88,645	$ -	$ -
42						OK														

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File: 104159 EXP2

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ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
($000's)

SCHEDULE 1
PAGE 1 OF 1

TITLE: OPERATING EXPENSES - PAGE 6

LINE #	ACCT #	ITEM	ALLOCATION BASIS		TOTAL MISSOURI LABOR	TOTAL MISSOURI OTHER	TOTAL	RESIDENTIAL LABOR	RESIDENTIAL OTHER	SMALL G. S. LABOR	SMALL G. S. OTHER	LARGE G. S. LABOR	LARGE G. S. OTHER	PRIMARY LABOR	PRIMARY OTHER	L. PRIMARY LABOR	L. PRIMARY OTHER	L. TRANSMISSION LABOR	L. TRANSMISSION OTHER	LIGHTING LABOR	LIGHTING OTHER
1		DEPREC & AMORTIZATION EXPENSES																			
2																					
3																					
4		DEPR-PRODUCTION PLANT	A.F.1	OK	$ -	$ 156,976	$ 156,976	$ -	$ 74,031	$ -	$ 17,635	$ -	$ 30,640	$ -	$ 13,221	$ -	$ 12,467	$ -	$ 8,982	$ -	$ -
5		DEPR-COMMON PLANT	A.F.1	OK	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6		DEPR-TRANSMISSION PLANT	A.F.17	OK	$ -	$ 9,831	$ 9,831	$ -	$ 4,636	$ -	$ 1,104	$ -	$ 1,919	$ -	$ 828	$ -	$ 781	$ -	$ 563	$ -	$ -
7		DEPR-DISTRIBUTION PLANT	A.F.18	OK	$ -	$ 81,589	$ 81,589	$ -	$ 50,164	$ -	$ 10,256	$ -	$ 13,536	$ -	$ 4,031	$ -	$ 3,473	$ -	$ 107	$ -	$ -
8		DEPR-GENERAL PLANT	A.F.35	OK	$ -	$ 13,271	$ 13,271	$ -	$ 6,786	$ -	$ 1,477	$ -	$ 2,387	$ -	$ 1,072	$ -	$ 997	$ -	$ 551	$ -	$ -
9																					
10		SUBTOTAL			$ -	$ 261,666	$ 261,666	$ -	$ 135,638	$ -	$ 30,472	$ -	$ 48,484	$ -	$ 19,151	$ -	$ 17,718	$ -	$ 10,203	$ -	$ -
11																					
12					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13																					
14		TOTAL DEPREC & AMORTIZ EXPENSES			$ -	$ 261,666	$ 261,666	$ -	$ 135,638	$ -	$ 30,472	$ -	$ 48,484	$ -	$ 19,151	$ -	$ 17,718	$ -	$ 10,203	$ -	$ -
15							OK														
16																					
17		OTHER																			
18																					
19																					
20		REAL ESTATE & PROPERTY TAXE	A.F.19	OK	$ -	$ 99,528	$ 99,528	$ -	$ 51,478	$ -	$ 11,584	$ -	$ 18,471	$ -	$ 7,307	$ -	$ 6,763	$ -	$ 3,925	$ -	$ -
21		Income Loss Interest (GSW-WP-E622)		$ 496,476																	
22		Effective Tax Rate		38.389%																	
23		Tax Factor		1.623																	
24		Net Income Required		$ 56,247																	
25		Revenue Increase Amount		$ 91,294																	
26		Taxes Associated with Revenue Increas		$ 35,047																	
27		Difference		[redacted]																	
28		INCOME TAXES	A.F.29	OK	$ -	$ 155,544	$ 155,544	$ -	$ 78,607	$ -	$ 17,844	$ -	$ 29,213	$ -	$ 11,930	$ -	$ 11,141	$ -	$ 6,809	$ -	$ -
29		RETURN	A.F.29	OK	$ -	$ 156,474	$ 156,474	$ -	$ 79,077	$ -	$ 17,951	$ -	$ 29,387	$ -	$ 12,001	$ -	$ 11,208	$ -	$ 6,850	$ -	$ -
30		PAYROLL TAXES	A.F.35	OK	$ -	$ 19,601	$ 19,601	$ -	$ 10,023	$ -	$ 2,181	$ -	$ 3,526	$ -	$ 1,594	$ -	$ 1,473	$ -	$ 814	$ -	$ -
31		ENVIRONMENTAL TAX	A.F.1	OK	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32																					
33		SUBTOTAL			$ -	$ 431,147	$ 431,147	$ -	$ 219,185	$ -	$ 49,560	$ -	$ 80,597	$ -	$ 32,822	$ -	$ 30,585	$ -	$ 18,399	$ -	$ -
34																					
35		TOTAL OPERATING & OTHER EXPENSES			$ 281,336	$ 1,878,248	$ 2,159,584	$ 143,865	$ 876,900	$ 31,303	$ 204,274	$ 50,604	$ 362,767	$ 22,729	$ 160,724	$ 21,145	$ 156,336	$ 11,689	$ 117,247	$ -	$ -
36																					
37					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39																					
40		TOTAL COST OF SERVICE			$ 281,336	$ 1,878,248	$ 2,159,584	$ 143,865	$ 876,900	$ 31,303	$ 204,274	$ 50,604	$ 362,767	$ 22,729	$ 160,724	$ 21,145	$ 156,336	$ 11,689	$ 117,247	$ -	$ -
41							OK														
42									1,020,765		235,577		413,372		183,453		177,481		126,936		
43																					
44		Additional Taxes	A.F.29		$ -	$ 35,047	$ 35,047	0	$ 17,711	$ -	$ 4,021	$ -	$ 6,582	$ -	$ 2,688	$ -	$ 2,510	$ -	$ 1,534	$ -	$ -

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AmerenUE

ELECTRIC COST OF SERVICE ALLOCATION STUDY
TEST YEAR PERIOD: 12 MONTHS ENDED JUNE 2006
($000's)

TITLE: SUMMARY		MISSOURI TOTAL	RESIDENTIAL	SMALL GEN SERVICE	LARGE GEN SERVICE	SMALL PRIMARY	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING	SUM CHECK	DIFF
	426420.2										
BASE REVENUE	391373.6	$ 1,970,790	$ 850,213	$ 226,710	$ 413,267	$ 182,440	$ 155,952	$ 137,209	$ -	$1,970,790	$0
OTHER REVENUE	A.F.41	$ 62,831	$ 33,783	$ 6,546	$ 10,673	$ 4,457	$ 4,304	$ 3,068	$ -	$62,831	$0
LIGHTING REVENUE	A.F.29	$ 27,111	$ 13,701	$ 3,110	$ 5,092	$ 2,079	$ 1,942	$ 1,187	$ -	$27,111	$0
SYSTEM & INTERCHANGE SALES REVENUE	A.F.11	$ 336,500	$ 123,251	$ 33,196	$ 72,673	$ 35,993	$ 37,071	$ 34,316	$ -	$336,500	$0
RATE REVENUE VARIANCE	A.F.29	$ (22)	$ (11)	$ (3)	$ (4)	$ (2)	$ (2)	$ (1)	$ -	-$22	$0
TOTAL OPERATING REVENUE		$ 2,397,210	$ 1,020,937	$ 269,559	$ 506,701	$ 224,967	$ 199,267	$ 175,778	$ -	$2,397,210	$0
		OK									
TOTAL PRODUCTION, T&D, CUSTOMER, AND A&G EX	OK	$ 1,466,770	$ 665,942	$ 155,545	$ 284,291	$ 131,480	$ 129,178	$ 100,334	$ -	$1,466,770	$0
TOTAL DEPRECIATION AND AMMORTIZATION EXPENS	OK	$ 261,666	$ 135,638	$ 30,472	$ 48,484	$ 19,151	$ 17,718	$ 10,203	$ -	$261,666	$0
REAL ESTATE AND PROPERTY TAXES		$ 99,528	$ 51,478	$ 11,584	$ 19,471	$ 7,307	$ 6,763	$ 3,925	$ -	$99,528	$0
INCOME TAXES		$ 155,544	$ 78,607	$ 17,844	$ 29,213	$ 11,930	$ 11,141	$ 6,809	$ -	$155,544	$0
PAYROLL TAXES		$ 19,601	$ 10,023	$ 2,181	$ 3,526	$ 1,584	$ 1,473	$ 814	$ -	$19,601	$0
FEDERAL EXCISE TAX		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0	$0
REVENUE TAXES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0	$0
TOTAL OPERATING EXPENSES		$ 2,003,109	$ 941,668	$ 217,626	$ 383,984	$ 171,452	$ 166,273	$ 122,086	$ -	$2,003,109	$0
NET OPERATING INCOME		$ 394,101	$ 79,250	$ 51,933	$ 122,717	$ 53,515	$ 32,994	$ 53,692	$ -	$394,101	$0
GROSS PLANT IN SERVICE	OK	$ 11,224,426	$ 5,805,293	$ 1,306,255	$ 2,082,949	$ 824,226	$ 762,941	$ 442,761	$ -	$11,224,426	$0
RESERVES FOR DEPRECIATION	OK	$ 4,500,562	$ 2,366,908	$ 527,035	$ 828,511	$ 318,509	$ 293,813	$ 165,785	$ -	$4,500,562	$0
NET PLANT IN SERVICE		$ 6,723,865	$ 3,438,385	$ 779,220	$ 1,254,438	$ 505,717	$ 469,129	$ 276,976	$ -	$6,723,865	$0
MATERIALS & SUPPLIES - FUEL		$ 227,226	$ 93,227	$ 22,416	$ 49,074	$ 24,304	$ 25,033	$ 23,172	$ -	$227,226	$0
MATERIALS & SUPPLIES -LOCAL		$ 21,434	$ 13,184	$ 2,694	$ 3,557	$ 1,059	$ 912	$ 28	$ -	$21,434	$0
CASH WORKING CAPITAL		$ (13,595)	$ (6,173)	$ (1,442)	$ (2,635)	$ (1,219)	$ (1,197)	$ (930)	$ -	-$13,595	$0
CUSTOMER ADVANCES & DEPOSITS		$ (14,677)	$ (6,243)	$ (4,406)	$ (2,673)	$ (845)	$ (511)	$ -	$ -	-$14,677	$0
ACCUMULATED DEFERRED INCOME TAXES		$ (1,095,577)	$ (566,651)	$ (127,513)	$ (203,325)	$ (80,429)	$ (74,448)	$ (43,210)	$ -	-$1,095,577	$0
TOTAL NET ORIGINAL COST RATE BASE	OK	$ 5,848,677	$ 2,955,730	$ 670,969	$ 1,098,436	$ 448,588	$ 418,918	$ 256,036	$ -	$5,848,677	$0
RATE OF RETURN	OK	6.738%	2.681%	7.740%	11.172%	11.930%	7.876%	20.971%	0.00%	1	-1
			0.505367	0.114722	0.187809	0.076699	0.071626	0.043777	0	100%	

ALLOCATION FACTORS

				RES		SGS		LGS		SP		LP		LT		LIGHT		
A.F.1 PRODUCTION				47.16%		11.23%		19.52%		8.42%		7.94%		5.72%		0.00%		100.00%
A.F.2 TRANSMISSION LINE				43.46%		11.25%		20.51%		8.83%		8.72%		7.24%		0.00%		100.00%
A.F.3 TRANSMISSION SUBSTATION				43.46%		11.25%		20.51%		8.83%		8.72%		7.24%		0.00%		100.00%
A.F.4 DISTRIBUTION - % CUSTOMER				87.32%		11.81%		0.81%		0.06%		0.01%		0.00%		0.00%		100.00%
A.F.5 DISTRIBUTION - PRIMARY				51.90%		11.88%		20.89%		8.31%		7.02%		0.00%		0.00%		100.00%
A.F.6 DISTRIBUTION - SECONDARY				61.31%		14.02%		24.67%		0.00%		0.00%		0.00%		0.00%		100.00%
A.F.7 DISTRIBUTION - % METER				68.18%		21.76%		6.08%		3.01%		0.92%		0.05%		0.00%		100.00%
A.F.7A METER READING				86.82%		11.74%		1.30%		0.12%		0.02%		0.00%		0.00%		100.00%
A.F.8 DISTRIBUTION SUBSTATION - (% CLASS NCP @ PRIM)				51.16%		11.71%		20.59%		8.60%		7.94%		0.00%		0.00%		100.00%
A.F.9 REVENUE TAX																		0.00%
A.F.10																		0.00%
A.F.11 FUEL				36.63%		9.87%		21.60%		10.70%		11.02%		10.20%		0.00%		100.00%
A.F.12 CUSTOMER ADVANCES & DEPOSITS				42.53%		30.02%		18.21%		5.76%		3.48%		0.00%		0.00%		100.00%
A.F.13 REC - COL C&C				91.15%		5.69%		2.92%		0.23%		0.02%		0.00%		0.00%		100.00%
A.F.14 EPRI				39.99%		10.57%		21.17%		10.05%		9.46%		8.76%		0.00%		100.00%
A.F.14A ACTUAL REVENUES				43.94%		11.48%		20.96%		9.15%		7.80%		6.66%		0.00%		100.00%
A.F.15 DISTRIBUTION - % CUSTOMER (EXCEPT PS)				87.37%		11.82%		0.81%		0.00%		0.00%		0.00%		0.00%		100.00%
A.F.16 DISTRIBUTION - SECONDARY (INDIV PEAK)				67.71%		14.90%		17.39%		0.00%		0.00%		0.00%		0.00%		100.00%
A.F.17 GPS -- TRANSMISSION (ALL)				47.16%		11.23%		19.52%		8.42%		7.94%		5.72%		0.00%		100.00%
A.F.18 ALL DIST, GRS				61.51%		12.57%		16.59%		4.94%		4.26%		0.13%		0.00%		100.00%
A.F.19 SUBTOTAL-GRS- PROD, T&D, GEN, COMMON PLANT				51.72%		11.64%		18.56%		7.34%		6.80%		3.94%		0.00%		100.00%
A.F.20 CUSTOMER AS % OF LINE TRF - NET OC	58.80%			51.37%		6.95%		0.48%		0.00%		0.00%		0.00%		0.00%		58.80%
A.F.21 SECONDARY AS % OF LINE TRF - NET OC	41.20%			25.26%		5.78%		10.16%		0.00%		0.00%		0.00%		0.00%		41.20%
A.F.22 ACCT 364, 365, 369-1 CUSTOMER - NET OC	23.66%			20.66%		2.79%		0.19%		0.01%		0.00%		0.00%		0.00%		23.66%
A.F.23 ACCT 364, 365, 369-1 PRIMARY - NET OC	70.61%			36.65%		8.39%		14.75%		5.87%		4.96%		0.00%		0.00%		70.61%
A.F.24 ACCT 364,65,69-1 SEC - NET	5.73%			3.39%		0.79%		1.56%		0.00%		0.00%		0.00%		0.00%		5.73%
A.F.25 ACCT 364,65,69-1 LIT - NET	0.00%			0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
A.F.26 ACCT 366,67,69-2 CUS - NET	17.99%			15.71%		2.13%		0.15%		0.01%		0.00%		0.00%		0.00%		17.99%
A.F.27 ACCT 366,67,69-2 PRI - NET	48.37%			25.10%		5.75%		10.10%		4.02%		3.40%		0.00%		0.00%		48.37%
A.F.28 ACCT 366,67,69-2 SEC - NET	33.64%			21.10%		4.78%		7.76%		0.00%		0.00%		0.00%		0.00%		33.64%
A.F.29 TOTAL NET RATE BASE				50.54%		11.47%		18.78%		7.67%		7.16%		4.38%		0.00%		100.00%
A.F.30 CUST & METER AS % OF A582-87	38.56%	35.52%		76.67%	72.69%	17.35%	19.41%	3.75%	4.84%	1.68%	2.31%	0.51%	0.71%	0.03%	0.04%	0.00%	0.00%	
A.F.31 DEMAND AS % OF A582-87	61.44%	64.48%		34.22%	60.29%	9.81%	12.98%	17.18%	22.64%	19.57%	2.36%	19.02%	1.49%	0.21%	0.24%	0.00%	0.00%	
A.F.32 CUST & METER AS % OF A593-A597	16.77%	20.79%		86.02%	86.87%	12.49%	12.04%	1.17%	0.93%	0.25%	0.13%	0.07%	0.03%	0.00%	0.00%	0.00%	0.00%	
A.F.33 DEMAND AS % OF A593-A597	83.23%	79.21%		52.50%	52.35%	12.01%	11.99%	21.01%	21.22%	7.52%	7.72%	8.83%	6.65%	0.33%	0.07%	0.00%	0.00%	
A.F.34 CUSTOMER 902-905 EXPENSES	69.69%			82.71%	85.41%	5.84%	9.92%	10.55%	4.12%	0.83%	0.43%	0.07%	0.11%	0.00%	0.00%	0.00%	0.00%	
A.F.35 PRODUCTION, T&D, & CUSTOMER EXP				51.14%	51.14%	11.13%	11.13%	17.99%	17.99%	8.08%	8.08%	7.52%	7.52%	4.15%	4.15%	0.00%	0.00%	
A.F.36 TOTAL OPERATING & OTHER EXPENSES				47.27%	47.27%	10.91%	10.91%	19.14%	19.14%	8.49%	8.49%	8.22%	8.22%	5.97%	5.97%	0.00%	0.00%	
A.F.37 TOTAL PRODUCTION, T&D, CUST, AND A&G EXPENSES				45.40%	45.40%	10.60%	10.60%	19.38%	19.38%	8.96%	8.96%	8.81%	8.81%	6.84%	6.84%	0.00%	0.00%	
A.F.38 CUSTOMER & SALES EXPENSE A908-916				82.71%	85.41%	5.84%	9.92%	10.55%	4.12%	0.83%	0.43%	0.07%	0.11%	0.00%	0.00%	0.00%	0.00%	
A.F.39 SURETY DEPOSITS				0.00%	34.11%	0.00%	56.19%	0.00%	9.08%	0.00%	0.31%	0.00%	0.31%	0.00%	0.00%	0.00%	0.00%	
A.F.40 CUSTOMER SERVICE				80.12%	75.27%	5.76%	12.46%	13.01%	11.30%	1.02%	0.89%	0.09%	0.08%	0.00%	0.00%	0.00%	0.00%	
A.F.41 OTHER REVENUES				53.77%		10.42%		16.99%		7.09%		6.85%		4.88%		0.00%	0.00%	
A.F.42 SYSTEM REVENUES				46.76%		11.24%		19.65%		8.46%		8.00%		5.88%		0.00%	0.00%	
PRODUCTION AND T&D EXPENSES	232,045	938,240	1,170,285	113,529	380,599	26,678	97,288	42,947	195,353	19,925	92,154	18,650	92,719	10,315	80,128	-	-	
GROSS PLT	11,224,426			5,805,293		1,306,255		2,082,949		824,226		762,941		442,761				
DEPRECIATION	4,500,562			2,366,908		527,035		828,511		318,509		293,813		165,785		-		
MAT&SUP-FUEL	227,226			83,227		22,416		49,074		24,304		25,033		23,172				
MAT&SUP-LOCL	21,434			13,184		2,694		3,557		1,059		912		28				
CASH WC	(13,595)			(6,173)		(1,442)		(2,635)		(1,219)		(1,197)		(930)				
CUS ADV&DEP	(14,677)			(6,243)		(4,406)		(2,673)		(845)		(511)		-				
ACC DFFR I T	(1,095,577)			(566,651)		(127,513)		(203,325)		(80,429)		(74,448)		(43,210)				
				50.54%		11.47%		18.78%		7.67%		7.16%		4.38%		0.00%		

ALLOCATION FACTOR 1

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CLASS NCP DEMANDS @ GEN (Incl Losses & Residuals)
12 Months Ending March 2006

Montly Class 12CPs	Res MW @ Gen	SGS MW @ Gen	LGS MW @ Gen	SPS MW @ Gen	LPS MW @ Gen	INT MW @ Gen	LTS MW @ Gen	LGT MW @ Gen	SYS MW @ Gen
Apr-05	2,049.452	727.200	1,371.863	609.330	669.264	-	479.882	-	5,906.990
May-05	2,598.195	828.911	1,506.261	733.133	700.984	-	479.882	-	6,847.366
Jun-05	3,960.026	984.304	1,632.167	711.078	621.071	-	480.128	-	8,388.773
Jul-05	4,386.464	1,004.221	1,765.200	727.965	730.221	-	478.120	-	9,092.190
Aug-05	4,187.248	979.417	1,690.114	734.738	684.048	-	473.077	-	8,748.643
Sep-05	3,854.532	938.614	1,688.618	735.257	691.766	-	464.071	-	8,372.859
Oct-05	2,887.880	887.373	1,646.926	738.677	713.302	-	473.844	-	7,348.003
Nov-05	2,488.688	718.154	1,364.768	605.892	567.966	-	478.769	-	6,224.238
Dec-05	3,068.707	753.412	1,419.264	606.341	552.423	-	482.366	-	6,882.513
Jan-06	2,770.630	678.252	1,257.208	576.798	533.278	-	481.726	-	6,297.893
Feb-06	3,124.280	706.859	1,307.882	595.264	540.304	-	482.478	-	6,757.068
Mar-06	2,549.247	667.328	1,218.170	579.452	499.339	-	482.454	-	6,015.989
TOTAL	37,925.349	9,894.045	17,868.441	7,953.925	7,503.967	-	5,736.796	-	86,882.525

AVG & EXCESS ALLOCATION--3 NON-COINCIDENT CLASS PEAKS
Missouri Jursidiction--Includes Losses and Residuals

	Res MW	SGS MW	LGS MW	SPS MW	LPS MW	INT MW	LTS MW	LGT MW	SYS MW
Jun-05	3,960.026	984.304	1,632.167	711.078	621.071	-	480.128	-	8,388.773
Jul-05	4,386.464	1,004.221	1,765.200	727.965	730.221	-	478.120	-	9,092.190
Aug-05	4,187.248	979.417	1,690.114	734.738	684.048	-	473.077	-	8,748.643
Class Peak #4									
TOTAL	12,533.738	2,967.942	5,087.481	2,173.781	2,035.340	-	1,431.324	-	26,229.606
Ann MWhs	13,498,193	3,635,571	7,959,038	4,098,092	4,241,996	0	4,033,111	0	37,466,001
	8.89%	8.89%	8.89%	4.74%	4.22%	0.00%	1.47%	0.00%	7.11%
incl losses	14,698,553	3,958,829	8,666,814	4,292,364	4,421,025	0	4,092,397	0	40,129,983
Load Factor	40.16%	45.68%	58.34%	67.62%	74.39%	0.00%	97.92%	0.00%	52.40%
peak=avg(4 NCPs)									
Avg MW	1677.917	451.921	989.362	489.996	504.683	0.000	467.169	0.000	4581.048
Avg RATIO	0.36627	0.09865	0.21597	0.10696	0.11017	0.00000	0.10198	0.00000	1.00000
Excess MW	2499.996	537.393	706.465	234.598	173.763	0.000	9.939	0.000	4162.154
Excess RATIO	0.60065	0.12911	0.16974	0.05636	0.04175	0.00000	0.00239	0.00000	1.00000
Avg RATIO*LF	0.20166	0.05431	0.11891	0.05889	0.06065	0.00000	0.05615	0.00000	0.55057
Exc RATIO*(1-LF)	0.26995	0.05803	0.07628	0.02533	0.01876	0.00000	0.00107	0.00000	0.44943
Avg & Exc Alloc	**0.471609**	**0.112342**	**0.195190**	**0.084222**	**0.079418**	**0.000000**	**0.057219**	**0.000000**	**1.000000**
Class CPs Date&Time	Res MW @ Gen	SGS MW @ Gen	LGS MW @ Gen	SPS MW @ Gen	LPS MW @ Gen	INT MW @ Gen	LTS MW @ Gen	LGT MW @ Gen	SYS MW @ Gen
04/20/2005 15:59:59	1438.357	655.109	1221.396	545.309	600.925	0.000	474.430	0.000	4935.52503
05/11/2005 16:59:59	2344.811	729.070	1365.898	651.758	645.279	0.000	474.430	0.000	6211.24536
06/29/2005 16:59:59	3868.957	890.352	1534.997	656.820	584.123	0.000	474.381	0.000	8009.63069
07/25/2005 15:59:59	3879.262	968.095	1681.766	663.600	659.629	0.000	468.220	0.000	8320.57192
08/03/2005 16:59:59	3837.865	886.299	1517.542	651.964	617.412	0.000	466.852	0.000	7977.93355
09/22/2005 15:59:59	2927.289	881.697	1590.050	648.737	620.684	0.000	456.517	0.000	7124.97402
10/04/2005 15:59:59	2523.785	804.880	1487.676	658.135	647.584	0.000	461.491	0.000	6563.55086
11/29/2005 17:59:59	2302.198	689.477	1200.436	469.510	508.015	0.000	470.546	0.000	5640.18143
12/08/2005 18:59:59	3034.661	619.472	1270.363	537.544	519.803	0.000	474.899	0.000	6456.74224
01/17/2006 18:59:59	2561.883	566.702	1043.670	476.901	479.144	0.000	476.898	0.000	5605.19796
02/18/2006 09:59:59	2774.860	565.812	1133.006	467.838	489.869	0.000	479.297	0.000	5910.68226
03/21/2006 19:59:59	2483.037	534.110	1005.935	473.100	446.306	0.000	478.809	0.000	5421.29699
MO sys Mwhs	40,129,983			AF 1	1 CP	2 CP	3 CP	4 CP	
Annual Hours	8760		res	47.1609%	46.62%	47.45%	47.66%	46.17%	
MO Avg MW =	4,581		sgs	11.2342%	11.63%	11.38%	11.29%	11.54%	
			lgs	19.5190%	20.21%	19.70%	19.48%	20.12%	
MO Peak MW	8,321		sps	8.4222%	7.98%	8.09%	8.11%	8.34%	
			lps	7.9418%	7.93%	7.62%	7.66%	7.90%	
MO Sys LF =	55.0569%		lts	5.7219%	5.63%	5.77%	5.80%	5.94%	
One minus LF =	44.9431%			100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	

ALLOCATION FACTOR 2 AND 3

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Company:	AmerenUE

ALLOCATION FACTORS 2 & 3

Class 12CP demands at the transmission level

	res mw @ trans	sgs mw @ trans	lgs mw @ trans	sps mw @ trans	lps mw @ trans	lts @ trans	total
Apr-05	1,412.925	643.525	1,199.800	535.667	590.299	466.042	4,848.256
May-05	2,303.350	716.179	1,341.747	640.234	633.869	466.042	6,101.420
Jun-05	3,800.547	874.609	1,507.856	645.206	573.795	465.994	7,868.007
Jul-05	3,810.670	950.978	1,652.030	651.867	647.965	459.941	8,173.450
Aug-05	3,770.005	870.628	1,490.709	640.436	606.495	458.597	7,836.870
Sep-05	2,875.529	866.107	1,561.936	637.266	609.710	448.445	6,998.992
Oct-05	2,479.160	790.648	1,441.725	646.498	636.134	453.331	6,447.496
Nov-05	2,261.491	677.286	1,179.210	461.208	499.033	462.226	5,540.453
Dec-05	2,981.003	608.518	1,247.901	528.039	510.612	466.502	6,342.576
Jan-06	2,516.584	556.681	1,025.217	468.468	470.672	468.466	5,506.088
Feb-06	2,725.796	555.808	1,112.972	459.566	481.207	470.822	5,806.171
Mar-06	2,439.133	524.666	988.148	464.735	438.415	470.342	5,325.439
totals	33,376.192	8,635.633	15,749.249	6,779.190	6,698.206	5,556.749	76,795.218
%	43.4613%	11.2450%	20.5081%	8.8276%	8.7222%	7.2358%	100.0000%

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Company:	AmerenUE		

ALLOCATION FACTOR 4
Customer Counts

	Avg # cust	%
res	1,014,213	87.3157%
sgs	137,204	11.8122%
lgs	9,426	0.8115%
sps	642	0.0553%
lps	61	0.0053%
lts	1	0.0001%
totals	1,161,547	100.0000%

ALLOCATION FACTOR 5

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Company: AmerenUE

ALLOCATION FACTOR 5
Class 1NCP demands at the pri and hv level

	res mw	sgs mw	lgs mw	sps mw	lps mw	lts mw	
	@ pri	@ pri	@ pri	@ pri	@ pri	@ pri	total
	4,124.348	943.513	1,659.720	626.116	473.795	-	7,827.492
	res mw	sgs mw	lgs mw	sps mw	lps mw		
	@ hv	@ hv	@ hv	@ hv	@ hv		total
	4,242.717	971.312	1,707.354	713.067	658.183	-	8,292.633
sum	8,367.065	1,914.825	3,367.074	1,339.183	1,131.978	-	16,120.125
%	51.9045%	11.8785%	20.8874%	8.3075%	7.0221%	0.0000%	100.0000%

ALLOCATION FACTOR 6

Date / Time:	12/28/06	10:00 AM						
File:	\\Huey\Shares\PLDocs\JWC\8632\[104159.xls]A.F.6							
Company:	AmerenUE							
				ALLOCATION FACTOR 6				
				Class 1NCP demands at the sec level				
		res mw	sgs mw	lgs mw	sps mw	lps mw	lts mw	
		@ sec	@ sec	@ sec	@ sec	@ sec	@ sec	total
		3,981.031	910.727	1,602.046	-	-	-	6,493.804
	%	61.3051%	14.0246%	24.6704%	0.0000%	0.0000%	0.0000%	100.0000%

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Company:	AmerenUE				
	ALLOCATION FACTOR 7				
			Cost Per		
Meters		# of Meters	Meter	Total	Allocator
	RES	1,014,213	$ 70.60	$ 71,604,249	68.1757%
	SGS	137,204	$ 166.55	$ 22,851,014	21.7569%
	LGS	11,039	$ 578.79	$ 6,389,162	6.0832%
	SPS	778	$ 4,059.16	$ 3,157,931	3.0067%
	LPS	153	$ 6,358.10	$ 969,610	0.9232%
	LTS	4	$ 14,271.87	$ 57,087	0.0544%
				$ 105,029,054	100.0000%

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Company: AmerenUE -- MO

CUSTOMER SERVICE -- SYSTEM METER:

METER READING MV-90 SUPPORT

	Meters Per Class	Accts w/ MV-90 Factor	Accts w/ MV-90 Meters	Allocation	Labor	Other	Total
Large C & I					$ 66,000	$ -	$ 66,000
LGS	11,039	50%	5,519	85.5601%	$ 56,470	$ -	$ 56,470
SPS	778	100%	778	12.0603%	$ 7,960	$ -	$ 7,960
LPS	153	100%	153	2.3640%	$ 1,560	$ -	$ 1,560
LTS	4	100%	1	0.0155%	$ 10	$ -	$ 10
	11,973		6,451	100.0000%	$ 66,000	$ -	$ 66,000

METER READING SERVICE FEES
Residential & Commercial

	Meters Per Class	Allocation	Labor	Other	Total
			$ 161,017	$ 15,814,750	$ 15,975,767
RES	1,014,213	87.1774%	$ 140,370	$ 13,786,882	$ 13,927,253
SGS	137,204	11.7935%	$ 18,989	$ 1,865,107	$ 1,884,096
LGS	11,039	0.9488%	$ 1,528	$ 150,058	$ 151,586
SPS	778	0.0669%	$ 108	$ 10,576	$ 10,684
LPS	153	0.0131%	$ 21	$ 2,073	$ 2,094
LTS	4	0.0003%	$ 1	$ 54	$ 55
	1,163,390	100.0000%	$ 161,017	$ 15,814,750	$ 15,975,767

	Labor	Other	Total
RES	$ 140,370	$ 13,786,882	$ 13,927,253
SGS	$ 18,989	$ 1,865,107	$ 1,884,096
LGS	$ 57,997	$ 150,058	$ 208,055
SPS	$ 8,068	$ 10,576	$ 18,643
LPS	$ 1,581	$ 2,073	$ 3,654
LTS	$ 11	$ 54	$ 65
TOTAL	$ 227,017	$ 15,814,750	$ 16,041,767

RES	86.8187%
SGS	11.7449%
LGS	1.2970%
SPS	0.1162%
LPS	0.0228%
LTS	0.0004%
	100.000%

ALLOCATION FACTOR 8

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Company:	AmerenUE							
	ALLOCATION FACTOR 8							
	Class 1NCP demands at the hv level							
		res mw @ hv	sgs mw @ hv	lgs mw @ hv	sps mw @ hv	lps mw @ hv	lts mw @ hv	total
		4,242.717	971.312	1,707.354	713.067	658.183	-	8,292.633
	%	51.1625%	11.7130%	20.5888%	8.5988%	7.9370%	0.0000%	100.0000%

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Company:	AmerenUE

ALLOCATION FACTOR 9

(not calculated)

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Company:	AmerenUE

ALLOCATION FACTOR 10

(not calculated)

ALLOCATION FACTOR 11

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Company: AmerenUE

ALLOCATION FACTOR 11
class mwh @ generator

	Res	SGS	LGS	SPS	LPS	LTS	SYS MWH
Ann mWhs	13,498,193.4	3,635,570.8	7,959,037.6	4,098,092.2	4,241,996.4	4,033,110.6	37,466,000.9
	8.89%	8.89%	8.89%	4.74%	4.22%	1.47%	7.11%
incl losses	14,698,552.9	3,958,829.1	8,666,814.2	4,292,364.5	4,421,025.3	4,092,397.4	40,129,983.4
Energy Alloc	36.6274%	9.8650%	21.5969%	10.6962%	11.0168%	10.1979%	100.0000%

res	36.6274%
sgs	9.8650%
lgs	21.5969%
pri	21.7129%
lts	10.1979%
total	100.0000%

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Company:	AmerenUE		

ALLOCATION FACTOR 12

customer advances and deposits

	$	%
res	$ 5,164,614	42.5344%
sgs	$ 3,644,916	30.0185%
lgs	$ 2,211,026	18.2094%
sps	$ 699,137	5.7579%
lps	$ 422,520	3.4798%
lts	$ -	0.0000%
total	$ 12,142,213	100.0000%

ALLOCATION FACTOR #13

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Filename: \\Huey\Shares\PLDocs\JWC\8632\[104159.xls]A.F.13
Company: AmerenUE-MO

ALLOCATION FACTOR #13

Customer Service – Credit & Collection

	Charge Offs	013	Total $	Total Allocation Factor
RES	$ 8,519,664	$ 2,531,519	$ 11,051,183	91.1493%
SGS	$ 524,405	$ 133,238	$ 657,642	5.6861%
LGS	$ 237,189	$ -	$ 237,189	2.9166%
SPS	$ 112,770	$ -	$ 112,770	0.2280%
LPS	$ 662,177	$ -	$ 662,177	0.0199%
LTS	$ -	$ -	$ -	0.0000%
TOTALS	$ 10,056,205	$ 2,664,757	$ 12,720,962	100.0000%

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Company: AmerenUE

ALLOCATION FACTOR 14
epri allocation

	energy sales	%	epri energy $ $1,134,229	rev	%	epri rev $ $1,135,152	total	composite %
res	13,482,617,252	36.0348%	$ 408,718	$ 880,801,104	43.9412%	$ 498,799	$ 907,517	39.9896%
sgs	3,615,426,115	9.6629%	$ 109,600	$ 230,213,566	11.4848%	$ 130,370	$ 239,970	10.5742%
lgs	7,996,120,123	21.3711%	$ 242,398	$ 420,154,530	20.9606%	$ 237,934	$ 480,332	21.1658%
sps	4,096,226,321	10.9479%	$ 124,175	$ 183,413,403	9.1501%	$ 103,867	$ 228,042	10.0486%
lps	4,161,069,539	11.1212%	$ 126,140	$ 156,372,530	7.8011%	$ 88,554	$ 214,694	9.4605%
lts	4,064,046,757	10.8619%	$ 123,199	$ 133,546,210	6.6623%	$ 75,627	$ 198,827	8.7613%
totals	37,415,506,107	100.0000%	$1,134,229	$2,004,501,343	100.0000%	$1,135,152	$2,269,381	100.0000%

ALLOCATION FACTOR 15

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File:	\\Huey\Shares\PLDocs\JWC\8632\[104159.xls]A.F.15		
Company:	AmerenUE		
	Allocation Factor 15		
	customer counts at secondary		
		Avg # of	%
	res	1,014,213	87.3687%
	sgs	137,204	11.8193%
	lgs	9,426	0.8120%
	sps	0	0.0000%
	lps	0	0.0000%
	lts	0	0.0000%
	totals	1,160,843	100.0000%

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Company:	AmerenUE

ALLOCATION FACTOR 16

sum of customer 1ncp by class at secondary

class	customer ncp	%
res	7,117.210	67.7068%
sgs	1,566.629	14.9035%
lgs	1,827.976	17.3897%
sps	-	0.0000%
lps	-	0.0000%
lts	-	0.0000%
total	10,511.815	100.0000%

VANDAS STUDY RESULTS

		customer	demand	pri	sec	ltg	check
360	land and land rights	0.0%	100.0%	1	0	0	100.0%
361	structures	0.0%	100.0%	1	0	0	100.0%
362	substations	0.0%	100.0%	1	0	0	100.0%
364	poles & fixtures	11.8%	88.2%	0.67826	0.20374	0	88.2%
365	wires & devices	28.0%	72.0%	0.67896	0.04032	0	71.9%
366	conduit	5.6%	94.4%	0.65419	0.28981	0	94.4%
367	cable & devices	21.5%	78.5%	0.49534	0.29045	0	78.6%
368	line transformers	58.8%	41.2%	0	0.412	0	41.2%
369	services	39.5%	60.5%	0	1	0	100.0%
369-01	OH services	49.5%	50.5%	0	1	0	100.0%
369-02	URD services	23.4%	76.6%	0	1	0	100.0%
370	meters(1)	100.0%	0.0%	0	0	0	0.0%
371	customer premises	0.0%	100.0%	1	0	0	100.0%
373	street lighting	0.0%	100.0%	0	0	1	100.0%

(1) - see allocation factor 7

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Company: AmerenUE-MO

CUSTOMER SERVICE:

	Residential Labor	Residential Other	Residential Total	Small General Service Labor	Small General Service Other	Small General Service Total	Large General Service Labor	Large General Service Other	Large General Service Total
Mailings	$ 48,342	$2,764,127	$ 2,812,470	$ 7,928	$ 430,044	$ 437,972	$ 4,906	$ 234,353	$ 239,259
Payment Processing	$ 761,179	$1,456,686	$ 2,217,865	$104,535	$ 200,051	$ 304,586	$ 9,340	$ 17,874	$ 27,215
IT Development	$ 289,662	$ 350,963	$ 640,626	$118,715	$ 319,920	$ 438,635	$ 221,032	$ 741,676	$ 962,708
Customer Accounts	$ 485,308	$ -	$ 485,308	$ 62,838	$ -	$ 62,838	$ 695,943	$ -	$ 695,943
Customer Relations	$5,495,245	$2,142,336	$ 7,637,581	$214,695	$ 161,408	$ 376,103	$ 218,703	$ 13,642	$ 232,345
	$7,079,737	$6,714,113	$13,793,850	$508,711	$1,111,422	$1,620,133	$1,149,924	$1,007,546	$2,157,470
Allocation Factor	80.1195%	75.2755%	77.6862%	5.7569%	12.4607%	9.1245%	13.0134%	11.2961%	12.1507%
As Adjusted For LTS									
	$ (202)	$ (168)		$ (15)	$ (28)		$ (33)	$ (25)	
	$7,079,535	$6,713,945		$508,697	$1,111,395		$1,149,891	$1,007,521	
	80.1172%	75.2736%		5.7568%	12.4604%		13.0130%	11.2958%	
			$ 1.13			$ 0.98			$ 19.07

	Small Primary Service Labor	Small Primary Service Other	Small Primary Service Total	Large Primary Service Labor	Large Primary Service Other	Large Primary Service Total	Large Transmission Service Labor	Large Transmission Service Other	Large Transmission Service Total	Grand Total Labor	Grand Total Other	Grand Total Total
Mailings	$ 384	$18,321	$ 18,705	$ 34	$ 1,602	$ 1,635				$ 61,594	$ 3,448,447	$ 3,510,041
Payment Processing	$ 1,003	$ 1,919	$ 2,922	$ 133	$ 254	$ 387				$ 876,190	$ 1,676,785	$ 2,552,975
IT Development	$17,280	$57,982	$ 75,262	$ 1,511	$ 5,069	$ 6,580				$ 648,199	$ 1,475,611	$ 2,123,810
Customer Accounts	$54,407	$ -	$ 54,407	$ 4,756	$ -	$ 4,756				$ 1,303,253	$ -	$ 1,303,253
Customer Relations	$17,098	$ 1,067	$ 18,164	$ 1,495	$ 93	$ 1,588				$ 5,947,235	$ 2,318,546	$ 8,265,781
	$90,171	$79,289	$169,460	$ 7,928	$ 7,018	$14,946				$ 8,836,471	$ 8,919,389	$ 17,755,860
Allocation Factor	1.0204%	0.8890%	0.9544%	0.0897%	0.0787%	0.0842%				100.0000%	100.0000%	100.0000%
				Annual Bills		730			24			
						0.96817			0.03183			
As Adjusted For LTS												
	$ (3)	$ (2)		(0)	0		$ 252	$ 223	$ 476	$ -	0	0
	$90,168	$79,287		$ 7,928	$ 7,018		$ 252	$ 223		$ 8,836,471	$ 8,919,389	$ 17,755,860
	1.0204%	0.8889%		0.0897%	0.0787%		0.0029%	0.0025%		100.0000%	100.0000%	
			$ 22.01			$ 20.47			$ 39.65			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
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2	File:	\\Huey\Shares\PLDocs\JWC\8632\[104159.xls]Cust Inst														
3	Company:	AmerenUE														
4																
5																
6																
7	**Customer Installations (12 months ended May 06)**															
8	Customer Premises -- Company Expense		$ 1,275,979													
9	Customer Premises -- Customer Expense		$ 565,659													
10	Customer Premises -- Amount Billed		$ (95)													
11	Power Quality Investigations		$ 200,138													
12	Current Diversion Investigation Expense		$ (614,905)													
13			$ 1,426,775													
14																
15		Residential	$ (614,905)	-43.1%												
16		Primary	$ 2,041,681	143.1%	71.55%											
17			$ 1,426,775													
18																
19			Total Missouri			Residential			Small Primary			Large Primary				
20			Labor	Other	Total	Labor	Other	Total	Labor	Other	Total	Labor	Other	Total		
21						-43.1%	-43.1%		71.5%	71.5%		71.5%	71.5%			
22		Customer Installations	$ 1,656	$ (180)	$ 1,475											
23		Distribution Allocator	99.82%	99.82%												
24		Customer Installations	$ 1,653	$ (180)	$ 1,473	$ (712)	$ 78	$ (635)	$ 1,183	$ (129)	$ 1,054	$ 1,183	$ (129)	$ 1,054	$ 1,473	
25															$ (180)	
26															$ 1,653	
27																
28																
29																
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COS INPUTS

UNION ELECTRIC COMPANY

ELECTRIC COST OF SERVICE ALLOCATION STUDY

LINE #	ACCOUNT #	ITEM					MISSOURI TOTAL		MISSOURI TOTAL
1		PRODUCTION		$ (339,289)	$ 7,218,278	0.9837	$ 6,761,332		$ 6,761,332
2									
3		TRANSMISSION							
4		LINES	$ 342,940	0.63790	$ 342,940	1.0000	$ 342,940		$ 342,940
5		SUBSTATION	$ 194,667	0.36210	$ 194,667	1.0000	$ 194,667		$ 194,667
6									
7		TOTAL TRANSMISSION	$ 537,607		$ 537,607		$ 537,607		$ 537,607
8									
9		DISTRIBUTION PLANT							
10									
11	360	SUBSTATION LAND			$ 22,986	0.8324	$ 19,133	0.0056	$ 19,098
12		OTHER LAND			$ 22,986	0.1676	$ 3,852	0.0011	$ 3,845
13									
14	361-362	SUBSTATIONS					$ 542,325	0.1579	$ 541,327
15									
16	364	POLES TOWERS FIXTURES							
17		CUSTOMER	$ 666,274	$ -	0.1180		$ 78,620	0.0229	$ 78,476
18		PRIMARY	$ 666,274	$ -	0.8820	0.7690	$ 451,905	0.1315	$ 451,074
19		SECONDARY	$ 666,274	$ -	0.8820	0.2310	$ 135,748	0.0395	$ 135,498
20		LIGHTING-DIRECT	$	$ -	0.8820	0.0000	$ -	-	$ -
21									
22		SUBTOTAL 364					$ 666,274		$ 665,048
23									
24	365	OVERHEAD CONDUCTOR							
25		CUSTOMER		$ 757,373	0.2800		$ 212,064	0.0617	$ 211,674
26		PRIMARY		$ 757,373	0.7200	0.9440	$ 514,771	0.1498	$ 513,824
27		SECONDARY		$ 757,373	0.7200	0.0560	$ 30,537	0.0089	$ 30,481
28									
29		SUBTOTAL 365					$ 757,373		$ 755,979
30									
31	366	UNDERGROUND CONDUIT							
32		CUSTOMER		$170,657	0.0560		$ 9,557	0.0028	$ 9,539
33		PRIMARY		$170,657	0.9440	0.6930	$ 111,642	0.0325	$ 111,437
34		SECONDARY		$170,657	0.9440	0.3070	$ 49,458	0.0144	$ 49,367
35									
36		SUBTOTAL					$ 170,657		$ 170,343
37									
38	367	UNDERGROUND CONDUCTORS							
39		CUSTOMER		$ 458,641	0.2150		$ 98,608	0.0287	$ 98,426
40		PRIMARY		$ 458,641	0.7850	0.6300	$ 226,821	0.0660	$ 226,404
41		SECONDARY		$ 458,641	0.7850	0.3700	$ 133,212	0.0388	$ 132,967
42									
43		SUBTOTAL					$ 458,641		$ 457,797

UNION ELECTRIC COMPANY

ELECTRIC COST OF SERVICE ALLOCATION STUDY

LINE #	ACCOUNT #	ITEM				MISSOURI TOTAL		MISSOURI TOTAL
44								
45	368	LINE TRANSFORMERS						
46		CUSTOMER	$ 358,444	0.5880		$ 210,765	0.0613	$ 210,377
47		SECONDARY	$ 358,444	0.4120	1.0000	$ 147,679	0.0430	$ 147,407
48								
49		SUBTOTAL				$ 358,444		$ 357,784
50								
51	369-1	OVERHEAD SERVICES						
52		CUSTOMER	$ 126,746	0.4950		$ 62,739	0.0183	$ 62,624
53		SECONDARY	$ 126,746	0.5050	1.0000	$ 64,007	0.0186	$ 63,889
54								
55		SUBTOTAL				$ 126,746		$ 126,513
56								
57	369-2	UNDERGROUND SERVICES						
58		CUSTOMER	$ 121,144	0.2340		$ 28,348	0.0083	$ 28,296
59		SECONDARY	$ 121,144	0.7660	1.0000	$ 92,796	0.0270	$ 92,625
60								
61		SUBTOTAL				$ 121,144		$ 120,921
62								
63	370	METERS				$ 106,314	0.0309	$ 106,119
64								
65	371	CUSTOMER INSTALLATIONS				$ 2,953	0.0009	$ 2,947.8767
66								
67	373	STREET LIGHTING				$ 101,748	0.0296	$ 101,560
68								
69		SUBTOTAL - CUSTOMER DIST PLANT				$ 807,015		$ 805,530
70		- DEMAND DIST PLANT				$ 2,628,588		$ 2,623,752
71								
72		DISTRIBUTION TOTAL				$ 3,435,604		$ 3,429,282
73								$ 3,429,282
74		GENERAL PLANT		$ 472,887	0.9883	$ 467,354		$ 467,354
75								
76						$ -		$ -
77								
78						$ -		$ -
79								
80		SUBTOTAL PROD,T&D,GEN,COMMON PLANT				$ 11,201,897		$ 11,195,575
81								
82		INTANGIBLE PLANT		$ 29,330	0.9837	$ 28,852		$ 28,852
83		CONSTRUCTION WORK IN PROGRESS				$ -		$ -
84		PLANT HELD FOR FUTURE USE				$ -		$ -
85								
86		TOTAL GROSS PLANT				$ 11,230,748		$ 11,224,426
87								
88								
89		MATERIALS & SUPPLIES - FUEL				$ 227,226		$ 227,226
90		MATERIALS & SUPPLIES - LOCAL				$ 21,434		$ 21,434
91		CASH WORKING CAPITAL				$ (13,595)		$ (13,595)
92		CUSTOMER ADVANCES & DEPOSITS				$ (14,677)		$ (14,677)
93		ACCUM DEFERRED INCOME TAXES				$ (1,095,577)		$ (1,095,577)
94								
95		TOTAL GROSS RATE BASE				$ 10,355,560		$ 10,349,238

UNION ELECTRIC COMPANY

ELECTRIC COST OF SERVICE ALLOCATION STUDY

LINE #	ACCOUNT #	ITEM					MISSOURI TOTAL		MISSOURI TOTAL

TITLE: RESERVES FOR DEPRECIATION - PAGE 1

LINE #	ACCOUNT #	ITEM					MISSOURI TOTAL		MISSOURI TOTAL
1		PRODUCTION		$ 2,511,420	($3,384)	0.9837	$ 2,508,091		$ 2,508,091
2									
3		TRANSMISSION							
4		LINES	$ 137,247	0.689624	$ 137,247	1.0000	$ 137,247		$ 137,247
5		SUBSTATION	$ 61,770	0.310376	$ 61,770	1.0000	$ 61,770		$ 61,770
6									
7		TOTAL TRANSMISSION	$ 199,017		$ 199,017		$ 199,017		$ 199,017
8									
9		DISTRIBUTION PLANT							
10									
11	360	SUBSTATION LAND					$ 375	0.0002	$ 374
12	321	OTHER LAND					$ -	-	$ -
13									
14	361-362	SUBSTATIONS					$ 171,303	0.1083	$ 170,995
15									
16	364	POLES TOWERS FIXTURES							
17		CUSTOMER	$ 536,584	$ -	0.1180		$ 63,317	0.0400	$ 63,203
18		PRIMARY	$ 536,584	$ -	0.8820	0.7690	$ 363,942	0.2301	$ 363,287
19		SECONDARY	$ 536,584	$ -	0.8820	0.2310	$ 109,325	0.0691	$ 109,128
20		LIGHTING-DIRECT	$ -	$ -	0.8820	0.0000	$ -	-	$ -
21									
22		SUBTOTAL					$ 536,584		$ 535,618
23									
24	365	OVERHEAD CONDUCTOR							
25		CUSTOMER		$ 262,087	0.2800		$ 73,384	0.0464	$ 73,252
26		PRIMARY		$ 262,087	0.7200	0.9440	$ 178,135	0.1126	$ 177,815
27		SECONDARY		$ 262,087	0.7200	0.0560	$ 10,567	0.0067	$ 10,548
28									
29		SUBTOTAL					$ 262,087		$ 261,615
30									
31	366	UNDERGROUND CONDUIT							
32		CUSTOMER		$ 59,230	0.0560		$ 3,317	0.0021	$ 3,311
33		PRIMARY		$ 59,230	0.9440	0.6930	$ 38,748	0.0245	$ 38,678
34		SECONDARY		$ 59,230	0.9440	0.3070	$ 17,165	0.0109	$ 17,134
35									
36		SUBTOTAL					$ 59,230		$ 59,123
37									
38	367	UNDERGROUND CONDUCTORS							
39		CUSTOMER		$ 136,946	0.2150		$ 29,443	0.0186	$ 29,390
40		PRIMARY		$ 136,946	0.7850	0.6300	$ 67,727	0.0428	$ 67,605
41		SECONDARY		$ 136,946	0.7850	0.3700	$ 39,776	0.0251	$ 39,704
42									
43		SUBTOTAL					$ 136,946		$ 136,699
44									

UNION ELECTRIC COMPANY

ELECTRIC COST OF SERVICE ALLOCATION STUDY

LINE #	ACCOUNT #	ITEM				MISSOURI TOTAL		MISSOURI TOTAL
45	368	LINE TRANSFORMERS						
46		CUSTOMER	$110,807	0.5880		$ 65,155	0.0412	$ 65,037
47		SECONDARY	$110,807	0.4120	1.0000	$ 45,652	0.0289	$ 45,570
48								
49		SUBTOTAL				$ 110,807		$ 110,608
50								
51	369-1	OVERHEAD SERVICES						
52		CUSTOMER	$150,373	0.4950		$ 74,434	0.0471	$ 74,301
53		SECONDARY	$150,373	0.5050	1.0000	$ 75,938	0.0480	$ 75,802
54								
55		SUBTOTAL				$ 150,373		$ 150,102
56								
57	369-2	UNDERGROUND SERVICES						
58		CUSTOMER	$74,627	0.2340		$ 17,463	0.0110	$ 17,431
59		SECONDARY	$74,627	0.7660	1.0000	$ 57,165	0.0361	$ 57,062
60								
61		SUBTOTAL				$ 74,627		$ 74,493
62								
63	370	METERS				$ 34,509	0.0218	$ 34,446
64								
65	371	CUSTOMER INSTALLATIONS				$ 223	0.0001	$ 223
66								
67	373	STREET LIGHTING				$ 44,914	0.0284	$ 44,833
68								
69		SUBTOTAL - CUSTOMER DIST PLANT				$ 361,022		$ 360,372
70		- DEMAND DIST PLANT				$ 1,220,956		$ 1,218,758
71								
72		DISTRIBUTION TOTAL				$ 1,581,978		$ 1,579,130
73								$ 1,579,130
74		GENERAL PLANT		$213,492	0.9883	$ 210,994		$ 210,994
75								
76						$ -		$ -
77								
78						$ -		$ -
79								
80		SUBTOTAL PROD, T&D, GEN, COMMON PLANT				$ 4,500,081		$ 4,497,233
81								
82		INTANGIBLE PLANT	$	3,384	0.9837	$ 3,328		$ 3,328
83		CONSTRUCTION WORK IN PROGRESS				$ -		$ -
84		PLANT HELD FOR FUTURE USE				$ -		$ -
85								
86		TOTAL RESERVE FOR DEPRECIATION				$ 4,503,409		$ 4,500,562
87								
88		MATERIALS & SUPPLIES - FUEL				$ -		$ -
89		MATERIALS & SUPPLIES - LOCAL				$ -		$ -
90		CASH WORKING CAPITAL				$ -		$ -
91		CUSTOMER ADVANCES & DEPOSITS				$ -		$ -
92		ACCUM DEFERRED INCOME TAXES				$ -		$ -
93								
94		RESERVES FOR DEPRECIATION				$ 4,503,409		$ 4,500,562

UNION ELECTRIC COMPANY

ELECTRIC COST OF SERVICE ALLOCATION STUDY

TITLE: NET ORIGINAL COST - PAGE 1

LINE #	ACCOUNT #	ITEM	MISSOURI TOTAL	MISSOURI TOTAL
1		PRODUCTION	$ 4,253,241	$ 4,253,241
2				
3		TRANSMISSION		
4		LINES	$ 205,693	$ 205,693
5		SUBSTATION	$ 132,896	$ 132,896
6				
7		TOTAL TRANSMISSION	$ 338,589	$ 338,589
8				
9		DISTRIBUTION PLANT		
10				
11	360	SUBSTATION LAND	$ 18,758	$ 18,724
12	321	OTHER LAND	$ 3,852	$ 3,845
13				
14	361-362	SUBSTATIONS	$ 371,022	$ 370,332
15				
16	364	POLES TOWERS FIXTURES		
17		CUSTOMER	$ 15,303	$ 15,273
18		PRIMARY	$ 87,963	$ 87,787
19		SECONDARY	$ 26,423	$ 26,370
20		LIGHTING-DIRECT	$ -	$ -
21				
22		SUBTOTAL	$ 129,690	$ 129,429
23				
24	365	OVERHEAD CONDUCTOR		
25		CUSTOMER	$ 138,680	$ 138,422
26		PRIMARY	$ 336,636	$ 336,009
27		SECONDARY	$ 19,970	$ 19,933
28				
29		SUBTOTAL	$ 495,285	$ 494,363
30				
31	366	UNDERGROUND CONDUIT		
32		CUSTOMER	$ 6,240	$ 6,228
33		PRIMARY	$ 72,895	$ 72,759
34		SECONDARY	$ 32,292	$ 32,232
35				
36		SUBTOTAL	$ 111,427	$ 111,220
37				
38	367	UNDERGROUND CONDUCTORS		
39		CUSTOMER	$ 69,164	$ 69,036
40		PRIMARY	$ 159,094	$ 158,799
41		SECONDARY	$ 93,436	$ 93,263
42				
43		SUBTOTAL	$ 321,695	$ 321,098
44				

UNION ELECTRIC COMPANY

ELECTRIC COST OF SERVICE ALLOCATION STUDY

LINE #	ACCOUNT #	ITEM	MISSOURI TOTAL	MISSOURI TOTAL
45	368	LINE TRANSFORMERS		
46		CUSTOMER	$ 145,610	$ 145,340
47		SECONDARY	$ 102,026	$ 101,837
48				
49		SUBTOTAL	$ 247,637	$ 247,177
50				
51	369-1	OVERHEAD SERVICES		
52		CUSTOMER	$ (11,695)	$ (11,677)
53		SECONDARY	$ (11,931)	$ (11,912)
54				
55		SUBTOTAL	$ (23,626)	$ (23,589)
56				
57	369-2	UNDERGROUND SERVICES		
58		CUSTOMER	$ 10,885	$ 10,864
59		SECONDARY	$ 35,632	$ 35,564
60				
61		SUBTOTAL	$ 46,516	$ 46,428
62				
63	370	METERS	$ 71,806	$ 71,672
64				
65	371	CUSTOMER INSTALLATIONS	$ 2,730	$ 2,725
66				
67	373	STREET LIGHTING	$ 56,834	$ 56,728
68				
69		SUBTOTAL - CUSTOMER DIST PLANT	$ 445,993	$ 445,158
70		- DEMAND DIST PLANT	$ 1,407,632	$ 1,404,993
71				
72		DISTRIBUTION TOTAL	$ 1,853,626	$ 1,850,152
73				
74		GENERAL PLANT	$ 256,360	$ 256,360
75				
76		DEFERRED EQUITY	$ -	$ -
77				
78		AMORT OF CALLAWAY DECOMMISSIONING	$ -	$ -
79				
80		SUBTOTAL PROD,T&D,GEN,COMMON PLANT	$ 6,701,816	$ 6,698,342
81				
82		INTANGIBLE PLANT	$ 25,523	$ 25,523
83		CONSTRUCTION WORK IN PROGRESS	$ -	$ -
84		PLANT HELD FOR FUTURE USE	$ -	$ -
85				
86		TOTAL NET PLANT	$ 6,727,339	$ 6,723,865
87				
88		MATERIALS & SUPPLIES - FUEL	$ 227,226	$ 227,226
89		MATERIALS & SUPPLIES - LOCAL	$ 21,434	$ 21,434
90		CASH WORKING CAPITAL	$ (13,595)	$ (13,595)
91		CUSTOMER ADVANCES & DEPOSITS	$ (14,677)	$ (14,677)
92		ACCUM DEFERRED INCOME TAXES	$ (1,095,577)	$ (1,095,577)
93				
94		TOTAL NET ORIGINAL COST RATE BASE	$ 5,852,151	$ 5,848,677
				$ 5,848,677

SYSTEM/OTHER REVENUE

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Company: AmerenUE

System Revenues:			Missouri	Residential	Small GS	Large GS	Small Primary	Large Primary	Large TS
Rental Payments - AAEC,AMC,AME,AMS	(general plant)	A.F.35	$ (15,736,446)	$ (8,047,055)	$ (1,750,930)	$ (2,830,543)	$ (1,271,353)	$ (1,182,764)	$ (653,801)
Leased Land Rental Revenue	(trans plant)	A.F.2	$ (2,819,143)	$ (1,225,236)	$ (317,013)	$ (578,153)	$ (248,863)	$ (245,890)	$ (203,988)
Agric Land Rental Revenue	(trans plant)	A.F.2	$ (25,757)	$ (11,194)	$ (2,896)	$ (5,282)	$ (2,274)	$ (2,247)	$ (1,864)
Interchange Rental Revenue	(trans plant)	A.F.2	$ (382,873)	$ (166,402)	$ (43,054)	$ (78,520)	$ (33,799)	$ (33,395)	$ (27,704)
Transmission Service Charges	(trans plant)	A.F.2	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Meramec Terminal Operation	(prod plant)	A.F.1	$ (574,004)	$ (270,706)	$ (64,485)	$ (112,040)	$ (48,344)	$ (45,586)	$ (32,844)
			$ (3,801,777)	$ (1,673,537)	$ (427,448)	$ (773,995)	$ (333,279)	$ (327,118)	$ (266,399)
			$ (19,538,223)	$ (9,720,592)	$ (2,178,378)	$ (3,604,538)	$ (1,604,632)	$ (1,509,882)	$ (920,201)
Interchange Sales		A.F.1	$ 305,670,019	$ 144,156,858	$ 34,339,459	$ 59,663,709	$ 25,744,035	$ 24,275,677	$ 17,490,281
		A.F.2	$ 19,219,750	$ 8,353,151	$ 2,161,263	$ 3,941,608	$ 1,696,646	$ 1,676,378	$ 1,390,703
			$ 305,351,546	$ 142,789,417	$ 34,322,345	$ 60,000,778	$ 25,836,049	$ 24,442,174	$ 17,960,783
Composite Allocation Factor			100.0000%	46.7623%	11.2403%	19.6497%	8.4611%	8.0046%	5.8820%

Note: Not Using Allocating System Revenues on Energy

Unbundled System Revenues:		Missouri	Residential	Small GS	Large GS	Small Primary	Large Primary	Large TS
Rental Payments - AAEC,AMC,AME,AMS								
	Customer	$ (1,931,437)	(1,572,740.59)	(201,145.80)	(134,226.39)	(19,141.69)	(3,971.00)	(211.18)
	Prod - Demand	$ (10,949,122)	(5,163,709.14)	(1,230,041.92)	(2,137,158.38)	(922,153.20)	(869,556.52)	(626,503.13)
	Prod - Energy	$ -	-	-	-	-	-	-
	Trans - Demand	$ (348,046)	(164,141.59)	(39,100.00)	(67,935.00)	(29,312.98)	(27,641.06)	(19,914.99)
	Distr - Demand	$ (2,507,841)	(1,146,463.70)	(280,642.03)	(491,223.40)	(300,745.39)	(281,595.01)	(7,171.90)
		$ (15,736,446)	$ (8,047,055)	$ (1,750,930)	$ (2,830,543)	$ (1,271,353)	$ (1,182,764)	$ (653,801)
Leased Land Rental Revenue	Trans - Demand	$ (2,819,143)	$ (1,225,236)	$ (317,013)	$ (578,153)	$ (248,863)	$ (245,890)	$ (203,988)
Agric Land Rental Revenue	Trans - Demand	$ (25,757)	$ (11,194)	$ (2,896)	$ (5,282)	$ (2,274)	$ (2,247)	$ (1,864)
Interchange Rental Revenue	Trans - Demand	$ (382,873)	$ (166,402)	$ (43,054)	$ (78,520)	$ (33,799)	$ (33,395)	$ (27,704)
Transmission Service Charges	Trans - Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ (3,227,773)	$ (1,402,832)	$ (362,964)	$ (661,955)	$ (284,936)	$ (281,532)	$ (233,555)
Totals		$ (18,964,219)	$ (9,449,887)	$ (2,113,893)	$ (3,492,498)	$ (1,556,289)	$ (1,464,295)	$ (887,356)
	Customer	$ (1,931,437)	$ (1,572,741)	$ (201,146)	$ (134,226)	$ (19,142)	$ (3,971)	$ (211)
		10.1846%	16.6430%	9.5154%	3.8433%	1.2300%	0.2712%	0.0238%
	Prod - Demand	$ (10,949,122)	$ (5,163,709)	$ (1,230,042)	$ (2,137,158)	$ (922,153)	$ (869,557)	$ (626,503)
		57.7357%	54.6431%	58.1885%	61.1928%	59.2533%	59.3840%	70.6033%
	Prod - Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Trans - Demand	$ (3,575,819)	$ (1,566,973)	$ (402,064)	$ (729,890)	$ (314,248)	$ (309,173)	$ (253,470)
		18.8556%	16.5819%	19.0200%	20.8988%	20.1922%	21.1141%	28.5646%
	Distr - Demand	$ (2,507,841)	$ (1,146,464)	$ (280,642)	$ (491,223)	$ (300,745)	$ (281,595)	$ (7,172)
		13.2241%	12.1320%	13.2761%	14.0651%	19.3245%	19.2308%	0.8082%
		$ (18,964,219)	$ (9,449,887)	$ (2,113,893)	$ (3,492,498)	$ (1,556,289)	$ (1,464,295)	$ (887,356)
		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

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Company: AmerenUE

OTHER REVENUES (12 months ended May 06)

Description	Amounts	Allocation	Allocator	Residential	Small GS	Large GS	Small Pri	Large Pri	Large TS
Emission Allowances, Options	$ 3,899,258	Energy	A.F.11	$ 1,428,195	$ 384,662	$ 842,117	$ 417,071	$ 429,572	$ 397,641
Unbundled ARES NITS, PTP Billing	$ 1,104	12CP	A.F.2	$ 480	$ 124	$ 226	$ 97	$ 96	$ 80
Forfeited Discounts	$ 9,992,501	Credit & Collec	A.F.13	$ 9,108,099	$ 568,180	$ 291,445	$ 22,784	$ 1,992	$ -
Misc. Service Revenues – Changing, Connection, Disconnections, Trouble Calls	$ 1,527,961	Credit & Collec	A.F.13	$ 1,392,727	$ 86,881	$ 44,565	$ 3,484	$ 305	$ -
Misc. Service Revenues – Other Work on customers premises	$ 1,262,577	Distr Trans Exp		$ 967,519	$ 160,699	$ 134,359	$ -	$ -	$ -
Misc. Service Revenues – Temporary facilities	$ -	Labor Exp	A.F.35	$ -	$ -	$ -	$ -	$ -	$ -
Rent From Electric Property – AEC, AFS, AMC, AME, AMS, CIP, EEI, GEN, GMC, IMS	$ 20,890,560	Labor Exp	A.F.35	$ 10,682,684	$ 2,324,407	$ 3,757,623	$ 1,687,756	$ 1,570,151	$ 867,939
Rent From Electric Property – Pole Space Rental	$ 4,016,381	Distr Pole Acct		$ 2,329,432	$ 494,332	$ 774,727	$ 226,571	$ 191,318	$ 0
Rent From Electric Property – Other Rentals	$ 2,300,354	Labor Exp	A.F.35	$ 1,176,319	$ 255,951	$ 413,769	$ 185,846	$ 172,896	$ 95,573
Rent From Electric Property – Agricultural Lands	$ 39,702	A&E 4NCP	A.F.1	$ 18,724	$ 4,460	$ 7,749	$ 3,344	$ 3,153	$ 2,272
Rent From Electric Property – Facility Charges Interchange	$ 510,498	12CP	A.F.2	$ 221,869	$ 57,406	$ 104,693	$ 45,065	$ 44,526	$ 36,939
Rent From Electric Property – Facility Charges Other	$ 907,677	Total Distr Plt		$ 558,299	$ 114,097	$ 150,610	$ 44,840	$ 38,639	$ 1,192
Other Electric Revenues – Ameren Services	$ 36,279,184	12CP	A.F.2	$ 15,767,401	$ 4,079,599	$ 7,440,175	$ 3,202,588	$ 3,164,331	$ 2,625,089
Other Electric Revenues -- Miscellaneous Billings	$ (2,095,450)	Revenue	A.F.14A	$ (920,765)	$ (240,659)	$ (439,218)	$ (191,735)	$ (163,468)	$ (139,606)
Other Electric Revenues – Meramec Terminal Operations	$ (489,191)	A&E 4NCP	A.F.1	$ (230,707)	$ (54,957)	$ (95,485)	$ (41,200)	$ (38,851)	$ (27,991)
	$ 79,043,115			$ 42,500,276	$ 8,235,183	$ 13,427,357	$ 5,606,511	$ 5,414,661	$ 3,859,127
		Composite Factor		53.7685%	10.4186%	16.9874%	7.0930%	6.8503%	4.8823%
	$ 79,043,115								
Pro Forma Adjustment	$ -	Energy	A.F.11	$ -	$ -	$ -	$ -	$ -	$ -
	$ 79,043,115			$ 42,500,276	$ 8,235,183	$ 13,427,357	$ 5,606,511	$ 5,414,661	$ 3,859,127
				53.7685%	10.4186%	16.9874%	7.0930%	6.8503%	4.8823%

UNBUNDLED:

	Functionalization	Residential	Small GS	Large GS	Small Pri	Large Pri	Large TS
Emission Allowances, Options	Prod - Energy	$ 1,428,195	$ 384,662	$ 842,117	$ 417,071	$ 429,572	$ 397,641
Unbundled ARES NITS, PTP Billing	Trans - Demand	$ 480	$ 124	$ 226	$ 97	$ 96	$ 80
Forfeited Discounts	Customer	$ 9,108,099	$ 568,180	$ 291,445	$ 22,784	$ 1,992	$ -
Misc. Service Revenues – Changing, Connection, Disconnections, Trouble Calls	Customer	$ 1,392,727	$ 86,881	$ 44,565	$ 3,484	$ 305	$ -
Misc. Service Revenues – Other Work on customers premises							
	Customer	$ 648,621	$ 87,746	$ 6,028	$ -	$ -	$ -
	Distr - Demand	$ 318,898	$ 72,953	$ 128,331	$ -	$ -	$ -
Misc. Service Revenues – Temporary facilities							
	Customer	$ -	$ -	$ -	$ -	$ -	$ -
	Prod - Demand	$ -	$ -	$ -	$ -	$ -	$ -
	Prod - Energy	$ -	$ -	$ -	$ -	$ -	$ -
	Trans - Demand	$ -	$ -	$ -	$ -	$ -	$ -
	Distr - Demand	$ -	$ -	$ -	$ -	$ -	$ -
Rent From Electric Property -- AEC, AMC, AME, AMS, EEI, GEN, GMC, IHC, IMS							
	Customer	$ 2,087,858	$ 287,027	$ 178,189	$ 25,411	$ 5,272	$ 280
	Prod - Demand	$ 6,854,964	$ 1,632,914	$ 2,837,136	$ 1,224,183	$ 1,154,360	$ 831,700
	Prod - Energy	$ -	$ -	$ -	$ -	$ -	$ -
	Trans - Demand	$ 217,902	$ 51,906	$ 90,186	$ 38,914	$ 36,694	$ 26,438
	Distr - Demand	$ 1,521,982	$ 372,560	$ 652,112	$ 399,248	$ 373,825	$ 9,521
Rent From Electric Property – Pole Space Rental							
	Customer	$ 413,818	$ 55,982	$ 3,846	$ 262	$ 25	$ 0
	Distr - Demand	$ 1,915,614	$ 438,350	$ 770,881	$ 226,309	$ 191,293	$ -
Rent From Electric Property – Other Rentals							
	Customer	$ 229,903	$ 29,403	$ 19,621	$ 2,798	$ 580	$ 31
	Prod - Demand	$ 754,831	$ 179,808	$ 312,410	$ 134,800	$ 127,112	$ 91,582
	Prod - Energy	$ -	$ -	$ -	$ -	$ -	$ -
	Trans - Demand	$ 23,994	$ 5,716	$ 9,931	$ 4,285	$ 4,041	$ 2,911
	Distr - Demand	$ 167,590	$ 41,024	$ 71,807	$ 43,963	$ 41,164	$ 1,048
Rent From Electric Property -- Agricultural Lands	Prod - Demand	$ 18,724	$ 4,460	$ 7,749	$ 3,344	$ 3,153	$ 2,272
Rent From Electric Property – Facility Charges Interchange	Trans - Demand	$ 221,869	$ 57,406	$ 104,693	$ 45,065	$ 44,526	$ 36,939
Rent From Electric Property -- Facility Charges Other							
	Customer	$ 180,833	$ 27,984	$ 3,211	$ 903	$ 265	$ 15
	Distr - Demand	$ 377,466	$ 86,114	$ 147,398	$ 43,937	$ 38,374	$ 1,177
Other Electric Revenues – Ameren Services	Trans - Demand	$ 15,767,401	$ 4,079,599	$ 7,440,175	$ 3,202,588	$ 3,164,331	$ 2,625,089
Other Electric Revenues – Miscellaneous Billings							
	Customer	$ (113,992)	$ (17,824)	$ (7,105)	$ (1,159)	$ (251)	$ (6)
	Prod - Demand	$ (422,417)	$ (114,212)	$ (208,920)	$ (89,716)	$ (74,917)	$ (64,863)
	Prod - Energy	$ (194,323)	$ (59,488)	$ (136,869)	$ (67,445)	$ (61,500)	$ (68,330)
	Trans - Demand	$ (37,507)	$ (10,142)	$ (18,545)	$ (7,963)	$ (6,649)	$ (5,752)
	Distr - Demand	$ (152,526)	$ (38,993)	$ (67,779)	$ (25,452)	$ (20,150)	$ (655)
Other Electric Revenues -- Meramec Terminal Operations	Prod - Demand	$ (230,707)	$ (54,957)	$ (95,485)	$ (41,200)	$ (38,851)	$ (27,991)
Pro Forma Adjustment	Prod - Energy	$ -	$ -	$ -	$ -	$ -	$ -

Functionalization		Residential	Small GS	Large GS	Small Pri	Large Pri	Large TS
Customer		$ 13,947,865	$ 1,105,378	$ 539,801	$ 54,484	$ 8,187	$ 321
Prod - Demand		$ 6,975,395	$ 1,648,013	$ 2,852,890	$ 1,231,411	$ 1,170,857	$ 832,699
Prod - Energy		$ 1,233,872	$ 325,175	$ 705,248	$ 349,626	$ 368,072	$ 329,311
Trans - Demand		$ 16,194,139	$ 4,184,609	$ 7,626,667	$ 3,282,986	$ 3,243,039	$ 2,685,705
Distr - Demand		$ 4,149,004	$ 972,008	$ 1,702,751	$ 688,004	$ 624,505	$ 11,091
	$ 79,043,115	$ 42,500,276	$ 8,235,183	$ 13,427,357	$ 5,606,511	$ 5,414,661	$ 3,859,127
Customer		0.328182935	0.134226336	0.040201616	0.009717927	0.001512088	8.32195E-05
Prod - Demand		0.164125878	0.200118604	0.212468449	0.219639408	0.21623826	0.215773973
Prod - Energy		0.029032094	0.03948601	0.052523189	0.062360656	0.06797693	0.085333042
Trans - Demand		0.381036099	0.508137936	0.567994651	0.585566798	0.598936728	0.695935706
Distr - Demand		0.097622994	0.118031114	0.126812095	0.122715211	0.115335993	0.00287406
		1	1	1	1	1	1

MISSOURI RETAIL ALLOCATION

AmerenUE
ALLOCATION FACTORS
12 MONTHS ENDED 06/30/2006
CONFIDENTIAL - SUBJECT TO ATTORNEY / CLIENT PRIVILEGE

	TOTAL ELECTRIC	ELECTRIC MISSOURI RETAIL	SALES FOR RESALE
FIXED	100.00%	98.37%	1.63%
VARIABLE	100.00%	98.44%	1.56%
NUCLEAR	100.00%	98.82%	1.18%
DISTRIBUTION	100.00%	99.82%	0.18%
LABOR	100.00%	98.83%	1.17%
NET PLANT	100.00%	98.97%	1.03%
OPERATING REVENUES	100.00%	98.96%	1.04%
OPERATING EXPENSES	100.00%	98.73%	1.27%
MISSOURI DISTRIBUTION PLANT	100.00%	99.82%	0.18%

DEMAND DATA

Residential

	@ System Peak						
	Secondary	Primary	HV-Low	HV-High	HV	Transmission	Generator
Apr-05	1,305,413	1,352,407	-	-	1,391,221	1,412,925	1,438,357
May-05	2,128,084	2,204,695	-	-	2,267,970	2,303,350	2,344,811
Jun-05	3,511,357	3,637,765	-	-	3,742,169	3,800,547	3,868,957
Jul-05	3,520,709	3,647,454	-	-	3,752,136	3,810,670	3,879,262
Aug-05	3,483,138	3,608,531	-	-	3,712,096	3,770,005	3,837,865
Sep-05	2,656,725	2,752,367	-	-	2,831,360	2,875,529	2,927,289
Oct-05	2,290,516	2,372,975	-	-	2,441,079	2,479,160	2,523,785
Nov-05	2,089,410	2,164,629	-	-	2,226,754	2,261,491	2,302,198
Dec-05	2,754,173	2,853,323	-	-	2,935,213	2,981,003	3,034,661
Jan-06	2,325,093	2,408,796	-	-	2,477,929	2,516,584	2,561,883
Feb-06	2,518,385	2,609,047	-	-	2,683,926	2,725,796	2,774,860
Mar-06	2,253,535	2,334,662	-	-	2,401,667	2,439,133	2,483,037
max	3,520,709	3,647,454			3,752,136	3,810,670	3,879,262
4CP	3,292,982	3,411,530			3,509,440	3,564,188	3,628,343
12CP	2,569,711	2,662,221			2,738,627	2,781,349	2,831,414

SGS

	@ System Peak						
	Secondary	Primary	HV-Low	HV-High	HV	Transmission	Generator
Apr-05	594,457	615,857	-	108	633,640	643,525	655,109
May-05	661,616	685,434	-	72	705,178	716,179	729,070
Jun-05	807,957	837,044	-	108	861,175	874,609	890,352
Jul-05	878,548	910,176	-	72	936,370	950,978	968,095
Aug-05	804,319	833,275	-	65	857,255	870,628	886,299
Sep-05	800,203	829,011	-	0	852,803	866,107	881,697
Oct-05	730,486	756,784	-	0	778,504	790,648	804,880
Nov-05	625,750	648,277	-	0	666,882	677,286	689,477
Dec-05	562,148	582,385	-	72	599,171	608,518	619,472
Jan-06	514,255	532,768	-	72	548,131	556,681	566,702
Feb-06	513,515	532,002	-	0	547,270	555,808	565,812
Mar-06	484,675	502,124	-	72	516,607	524,666	534,110
max	878,548	910,176			936,370	950,978	968,095
4CP	822,757	852,376			876,901	890,580	906,611
12CP	664,828	688,761			708,582	719,636	732,590

LGS

	@ System Peak						
	Secondary	Primary	HV-Low	HV-High	HV	Transmission	Generator
Apr-05	1,108,505	1,148,411	-	-	1,181,370	1,199,800	1,221,396
May-05	1,239,651	1,284,278	-	-	1,321,137	1,341,747	1,365,898
Jun-05	1,393,120	1,443,272	-	-	1,484,694	1,507,856	1,534,997
Jul-05	1,526,324	1,581,271	-	-	1,626,654	1,652,030	1,681,766
Aug-05	1,377,279	1,426,861	-	-	1,467,812	1,490,709	1,517,542
Sep-05	1,443,085	1,495,036	-	-	1,537,944	1,561,936	1,590,050
Oct-05	1,332,021	1,379,974	-	-	1,419,579	1,441,725	1,467,676
Nov-05	1,089,482	1,128,703	-	-	1,161,097	1,179,210	1,200,436
Dec-05	1,152,946	1,194,452	-	-	1,228,733	1,247,901	1,270,363
Jan-06	947,206	981,305	-	-	1,009,469	1,025,217	1,043,670
Feb-06	1,028,284	1,065,302	-	-	1,095,877	1,112,972	1,133,006
Mar-06	912,958	945,825	-	-	972,970	988,148	1,005,935
max	1,526,324	1,581,271			1,626,654	1,652,030	1,681,766
4CP	1,434,952	1,486,610			1,529,276	1,553,133	1,581,089
12CP	1,212,572	1,256,224			1,292,278	1,312,437	1,336,061

LTS

	@ System Peak						
	Secondary	Primary	HV-Low	HV-High	HV	Transmission	Generator
Apr-05	-	-	-	-	-	466,042	474,430
May-05	-	-	-	-	-	466,042	474,430
Jun-05	-	-	-	-	-	465,994	474,381
Jul-05	-	-	-	-	-	459,941	468,220
Aug-05	-	-	-	-	-	458,597	466,852
Sep-05	-	-	-	-	-	448,445	456,517
Oct-05	-	-	-	-	-	453,331	461,491
Nov-05	-	-	-	-	-	462,226	470,546
Dec-05	-	-	-	-	-	466,502	474,899
Jan-06	-	-	-	-	-	468,466	476,898
Feb-06	-	-	-	-	-	470,822	479,297
Mar-06	-	-	-	-	-	470,342	478,809

max	470,822	479,297
4CP	458,244	466,492
12CP	463,062	471,398

SPS

	Secondary	Primary	HV-Low	HV-High	HV	Trans-High	Trans	Generator
				@ System Peak				
Apr-05	-	454,521	31,589	32,783	527,203	239	535,667	545,309
May-05	-	552,101	33,548	32,179	630,169	234	640,234	651,758
Jun-05	-	561,735	29,725	28,250	634,807	496	645,206	656,820
Jul-05	-	569,040	31,315	27,023	641,854	0	651,867	663,600
Aug-05	-	554,247	35,758	28,511	630,598	0	640,436	651,964
Sep-05	-	561,242	30,289	20,790	627,020	464	637,266	648,737
Oct-05	-	564,550	36,042	23,838	636,092	483	646,498	658,135
Nov-05	-	392,230	31,148	20,283	453,302	834	461,208	469,510
Dec-05	-	453,188	30,512	21,752	518,858	1,087	528,039	537,544
Jan-06	-	398,768	30,822	22,702	460,521	763	468,468	476,901
Feb-06	-	392,723	32,542	16,596	451,528	994	459,566	467,838
Mar-06	-	397,562	28,141	20,520	456,850	758	464,735	473,100
max		569,040			641,854		651,867	663,600
4CP		561,566			633,570		643,694	655,280
12CP		487,659			555,734		564,932	575,101

LPS

	Secondary	Primary	HV-Low	HV-High	HV	Trans-Low	Trans	Generator
				@ System Peak				
Apr-05	-	410,370	44,921	87,673	544,862	36,688	590,299	600,925
May-05	-	420,935	53,040	104,288	581,779	42,724	633,869	645,279
Jun-05	-	380,381	52,442	92,339	533,375	31,882	573,795	584,123
Jul-05	-	457,055	58,414	94,578	618,142	20,044	647,965	659,629
Aug-05	-	386,787	64,759	102,834	555,326	42,219	606,495	617,412
Sep-05	-	441,388	44,928	86,896	582,027	18,478	609,710	620,684
Oct-05	-	429,258	56,972	97,078	583,724	43,011	636,134	647,584
Nov-05	-	336,730	37,254	83,094	462,725	28,892	499,033	508,015
Dec-05	-	337,846	41,039	77,991	467,290	35,789	510,612	519,803
Jan-06	-	301,274	39,369	85,901	427,456	36,301	470,672	479,144
Feb-06	-	303,157	37,490	81,645	426,832	47,394	481,207	489,869
Mar-06	-	266,046	44,438	85,792	401,608	30,335	438,415	446,306
max		457,055			618,142		647,965	659,629
4CP		416,403			572,217		609,491	620,462
12CP		372,602			515,429		558,184	568,231

Residential

	@ Class Peak						
	Secondary	*Primary*	*HV-Low*	*HV-High*	*HV*	*Transmission*	*Generator*
Apr-05	1,860,025	1,926,986	-	-	1,982,290	2,013,214	2,049,452
May-05	2,358,049	2,442,939	-	-	2,513,051	2,552,255	2,598,195
Jun-05	3,594,008	3,723,392	-	-	3,830,254	3,890,006	3,960,026
Jul-05	3,981,031	4,124,348	-	-	4,242,717	4,308,903	4,386,464
Aug-05	3,800,229	3,937,037	-	-	4,050,030	4,113,211	4,187,248
Sep-05	3,498,265	3,624,203	-	-	3,728,217	3,786,377	3,854,532
Oct-05	2,620,959	2,715,314	-	-	2,793,243	2,836,818	2,887,880
Nov-05	2,258,663	2,339,975	-	-	2,407,132	2,444,683	2,488,688
Dec-05	2,785,072	2,885,335	-	-	2,968,144	3,014,447	3,068,707
Jan-06	2,514,546	2,605,070	-	-	2,679,835	2,721,641	2,770,630
Feb-06	2,835,509	2,937,587	-	-	3,021,896	3,069,038	3,124,280
Mar-06	2,313,625	2,396,916	-	-	2,465,707	2,504,172	2,549,247
max	3,981,031	4,124,348			4,242,717	4,308,903	4,386,464

SGS

	@ Class Peak						
	Secondary	*Primary*	*HV-Low*	*HV-High*	*HV*	*Transmission*	*Generator*
Apr-05	659,648	683,396	-	360	703,369	714,342	727,200
May-05	751,283	778,329	-	1,080	801,747	814,254	828,911
Jun-05	892,549	924,681	-	828	952,047	966,899	984,304
Jul-05	910,727	943,513	-	720	971,312	986,464	1,004,221
Aug-05	888,106	920,078	-	837	947,321	962,100	979,417
Sep-05	851,184	881,827	-	720	907,855	922,018	938,614
Oct-05	804,848	833,822	-	540	858,293	871,682	887,373
Nov-05	650,662	674,086	-	1,188	694,620	705,456	718,154
Dec-05	682,931	707,516	-	900	728,722	740,090	753,412
Jan-06	613,604	635,693	-	2,088	656,026	666,260	678,252
Feb-06	641,019	664,096	-	540	683,695	694,361	706,859
Mar-06	623,293	645,731	-	540	664,804	675,175	687,328
max	910,727	943,513			971,312	986,464	1,004,221

LGS

	@ Class Peak						
	Secondary	*Primary*	*HV-Low*	*HV-High*	*HV*	*Transmission*	*Generator*
Apr-05	1,245,064	1,289,886	-	-	1,326,906	1,347,606	1,371,863
May-05	1,367,040	1,416,253	-	-	1,456,900	1,479,628	1,506,261
Jun-05	1,481,309	1,534,636	-	-	1,578,680	1,603,308	1,632,167
Jul-05	1,602,046	1,659,720	-	-	1,707,354	1,733,988	1,765,200
Aug-05	1,533,900	1,589,120	-	-	1,634,728	1,660,230	1,690,114
Sep-05	1,532,542	1,587,714	-	-	1,633,281	1,658,760	1,688,618
Oct-05	1,494,704	1,548,513	-	-	1,592,956	1,617,806	1,646,926
Nov-05	1,238,625	1,283,216	-	-	1,320,044	1,340,636	1,364,768
Dec-05	1,288,084	1,334,455	-	-	1,372,754	1,394,169	1,419,264
Jan-06	1,141,007	1,182,083	-	-	1,216,009	1,234,979	1,257,208
Feb-06	1,186,997	1,229,729	-	-	1,265,022	1,284,756	1,307,882
Mar-06	1,105,577	1,145,378	-	-	1,178,250	1,196,631	1,218,170
max	1,602,046	1,659,720			1,707,354	1,733,988	1,765,200
		1.036			1.0287	1.0156	1.018

LTS

	@ Class Peak						
	Secondary	*Primary*	*HV-Low*	*HV-High*	*HV*	*Transmission*	*Generator*
Apr-05	-	-	-	-	-	471,397	479,882
May-05	-	-	-	-	-	471,397	479,882
Jun-05	-	-	-	-	-	471,638	480,128
Jul-05	-	-	-	-	-	469,666	478,120
Aug-05	-	-	-	-	-	464,712	473,077
Sep-05	-	-	-	-	-	455,866	464,071
Oct-05	-	-	-	-	-	465,466	473,844
Nov-05	-	-	-	-	-	470,304	478,769
Dec-05	-	-	-	-	-	473,837	482,366
Jan-06	-	-	-	-	-	473,208	481,726
Feb-06	-	-	-	-	-	473,947	482,478
Mar-06	-	-	-	-	-	473,923	482,454
max						473,947	482,478
							1.018

	Secondary	Primary	HV-Low	HV-High	HV	Trans-High	Trans	Generator
				@ Class Peak				
SPS								
Apr-05	-	497,559	32,878	43,905	588,846	524	598,556	609,330
May-05	-	610,347	39,572	40,649	708,355	765	720,170	733,133
Jun-05	-	597,106	34,664	36,366	685,509	2,302	698,505	711,078
Jul-05	-	611,936	37,198	34,769	701,720	2,427	715,094	727,965
Aug-05	-	618,336	39,619	32,486	708,457	2,237	721,746	734,738
Sep-05	-	624,778	35,364	31,410	709,723	1,461	722,256	735,257
Oct-05	-	626,116	36,389	32,345	713,067	1,425	725,616	738,677
Nov-05	-	491,775	35,561	43,420	585,111	940	595,179	605,892
Dec-05	-	487,915	34,442	48,607	585,201	1,289	595,620	606,341
Jan-06	-	470,958	32,752	39,520	556,970	940	566,599	576,798
Feb-06	-	494,395	37,873	27,737	574,452	1,325	584,738	595,264
Mar-06	-	479,102	33,729	32,717	559,528	950	569,206	579,452
max		626,116			713,067		725,616	738,677

	Secondary	Primary	HV-Low	HV-High	HV	Trans-Low	Trans	Generator
				@ Class Peak				
LPS								
Apr-05	-	444,429	48,119	91,525	597,155	50,615	657,430	669,264
May-05	-	446,191	56,985	106,834	623,203	55,288	688,589	700,984
Jun-05	-	388,575	56,943	94,222	551,279	49,871	610,089	621,071
Jul-05	-	473,795	67,503	102,829	658,183	48,529	717,310	730,221
Aug-05	-	412,818	72,421	110,708	608,287	53,811	671,953	684,048
Sep-05	-	455,734	52,219	100,574	621,962	47,547	679,535	691,766
Oct-05	-	466,376	59,043	100,675	639,880	50,485	700,690	713,302
Nov-05	-	349,088	47,757	94,447	501,636	48,135	557,924	567,966
Dec-05	-	336,610	51,984	86,970	485,577	49,169	542,656	552,423
Jan-06	-	321,787	51,880	91,791	475,046	41,113	523,849	533,278
Feb-06	-	314,802	52,139	92,370	468,700	54,370	530,751	540,304
Mar-06	-	271,463	56,219	92,257	428,113	55,342	490,509	499,339
max		473,795			658,183		717,310	730,221

Residential

	@ Noncoincident Peak						
	Secondary	Primary	HV-Low	HV-High	HV	Transmission	Generator
Apr-05	6,038,278	6,255,656	-	-	6,435,193	6,535,582	6,653,223
May-05	6,086,779	6,305,903	-	-	6,486,882	6,588,078	6,706,663
Jun-05	6,813,971	7,059,274	-	-	7,261,875	7,375,160	7,507,913
Jul-05	6,830,614	7,076,516	-	-	7,279,612	7,393,174	7,526,251
Aug-05	7,117,210	7,373,430	-	-	7,585,047	7,703,374	7,842,034
Sep-05	6,824,134	7,069,803	-	-	7,272,706	7,386,160	7,519,111
Oct-05	6,461,566	6,694,182	-	-	6,886,305	6,993,732	7,119,619
Nov-05	5,920,019	6,133,140	-	-	6,309,161	6,407,584	6,522,920
Dec-05	6,477,674	6,710,870	-	-	6,903,472	7,011,166	7,137,367
Jan-06	6,709,387	6,950,925	-	-	7,150,416	7,261,963	7,392,678
Feb-06	6,615,703	6,853,868	-	-	7,050,574	7,160,563	7,289,453
Mar-06	6,490,770	6,724,438	-	-	6,917,429	7,025,341	7,151,797
max	7,117,210	7,373,430			7,585,047	7,703,374	7,842,034

SGS

	@ Noncoincident Peak						
	Secondary	Primary	HV-Low	HV-High	HV	Transmission	Generator
Apr-05	1,390,105	1,440,149	-	360	1,481,841	1,504,958	1,532,047
May-05	1,474,703	1,527,792	-	1,080	1,572,720	1,597,254	1,626,005
Jun-05	1,451,637	1,503,896	-	828	1,547,886	1,572,033	1,600,329
Jul-05	1,415,948	1,466,922	-	720	1,509,743	1,533,295	1,560,894
Aug-05	1,436,030	1,487,727	-	837	1,531,262	1,555,150	1,583,142
Sep-05	1,566,629	1,623,028	-	720	1,670,329	1,696,386	1,726,921
Oct-05	1,521,469	1,576,242	-	540	1,622,020	1,647,324	1,676,975
Nov-05	1,409,631	1,460,378	-	1,188	1,503,479	1,526,933	1,554,418
Dec-05	1,237,363	1,281,908	-	900	1,319,599	1,340,185	1,364,308
Jan-06	1,196,306	1,239,373	-	2,088	1,277,031	1,296,953	1,320,298
Feb-06	1,226,964	1,271,135	-	540	1,308,156	1,328,564	1,352,478
Mar-06	1,287,425	1,333,772	-	540	1,372,592	1,394,004	1,419,096
max	1,566,629	1,623,028			1,670,329	1,696,386	1,726,921

LGS

	@ Noncoincident Peak						
	Secondary	Primary	HV-Low	HV-High	HV	Transmission	Generator
Apr-05	1,511,620	1,566,038	-	-	1,610,984	1,636,115	1,665,565
May-05	1,619,230	1,677,522	-	-	1,725,667	1,752,588	1,784,134
Jun-05	1,741,066	1,803,744	-	-	1,855,512	1,884,458	1,918,378
Jul-05	1,827,976	1,893,783	-	-	1,948,135	1,978,526	2,014,139
Aug-05	1,808,403	1,873,506	-	-	1,927,275	1,957,341	1,992,573
Sep-05	1,754,825	1,817,999	-	-	1,870,175	1,899,350	1,933,538
Oct-05	1,745,023	1,807,844	-	-	1,859,729	1,888,741	1,922,738
Nov-05	1,611,544	1,669,560	-	-	1,717,476	1,744,269	1,775,665
Dec-05	1,554,337	1,610,293	-	-	1,656,509	1,682,350	1,712,632
Jan-06	1,426,104	1,477,444	-	-	1,519,846	1,543,556	1,571,340
Feb-06	1,534,233	1,589,465	-	-	1,635,083	1,660,590	1,690,481
Mar-06	1,501,860	1,555,927	-	-	1,600,582	1,625,551	1,654,811
max	1,827,976	1,893,783			1,948,135	1,978,526	2,014,139

LTS

	@ Noncoincident Peak						
	Secondary	Primary	HV-Low	HV-High	HV	Transmission	Generator
Apr-05	-	-	-	-	-	471,397	479,882
May-05	-	-	-	-	-	471,397	479,882
Jun-05	-	-	-	-	-	471,638	480,128
Jul-05	-	-	-	-	-	469,666	478,120
Aug-05	-	-	-	-	-	464,712	473,077
Sep-05	-	-	-	-	-	455,866	464,071
Oct-05	-	-	-	-	-	465,466	473,844
Nov-05	-	-	-	-	-	470,304	478,769
Dec-05	-	-	-	-	-	473,837	482,366
Jan-06	-	-	-	-	-	473,208	481,726
Feb-06	-	-	-	-	-	473,947	482,478
Mar-06	-	-	-	-	-	473,923	482,454
max						473,947	482,478

SPS

	Secondary	Primary	HV-Low	HV-High	HV	Trans-High	Trans	Generator
	@ Noncoincident Peak							
Apr-05	-	589,023	43,569	47,347	697,141	524	708,540	721,294
May-05	-	709,922	46,879	44,835	822,330	765	835,923	850,970
Jun-05	-	708,490	44,069	36,670	809,862	2,302	824,798	839,645
Jul-05	-	708,339	48,712	35,291	813,003	2,427	828,113	843,019
Aug-05	-	727,673	48,612	35,316	832,817	2,237	848,046	863,310
Sep-05	-	735,868	43,547	33,709	834,539	1,461	849,019	864,302
Oct-05	-	713,173	47,560	34,848	816,372	1,425	830,533	845,482
Nov-05	-	579,632	46,460	38,053	681,097	940	692,662	705,130
Dec-05	-	581,360	48,885	54,550	701,812	1,289	714,049	726,902
Jan-06	-	580,262	45,750	43,060	686,036	940	697,679	710,237
Feb-06	-	623,419	47,580	28,347	717,562	1,325	730,081	743,222
Mar-06	-	588,505	39,014	36,077	680,751	950	692,321	704,783
max		735,868			834,539		849,019	864,302

LPS

	Secondary	Primary	HV-Low	HV-High	HV	Trans-Low	Trans	Generator
	@ Noncoincident Peak							
Apr-05	-	457,694	48,119	105,425	624,701	52,853	687,659	700,036
May-05	-	460,498	56,985	116,393	647,480	57,295	715,265	728,140
Jun-05	-	416,875	56,943	99,600	585,769	52,466	647,730	659,389
Jul-05	-	479,651	67,503	109,184	670,563	50,289	731,654	744,824
Aug-05	-	421,609	72,421	116,444	623,066	55,560	688,724	701,121
Sep-05	-	507,354	52,219	108,542	683,031	48,762	742,780	756,150
Oct-05	-	484,748	59,043	108,697	666,801	51,709	729,264	742,391
Nov-05	-	395,913	47,757	101,586	556,945	49,681	615,651	626,733
Dec-05	-	369,527	51,984	93,119	525,589	50,549	584,681	595,205
Jan-06	-	336,139	51,880	100,891	498,910	46,931	553,944	563,915
Feb-06	-	393,031	52,139	100,692	557,495	61,986	628,600	639,915
Mar-06	-	324,889	56,219	98,204	489,019	59,194	556,244	566,256
max		507,354			683,031		742,780	756,150

DEPRECIATION / OPERATING EXPENSE ADJUSTMENT

AMEREN UE DEPRECIATION ANALYSIS
MIEC AMOUNTS COMPARED WITH AMEREN'S

	Ameren Proposed	MIEC Proposed	Ratio	AMEREN COSS	DECOMISH	TOTAL AMEREN COSS	MIEC COSS	DECOMISH	MIEC AMEREM COSS	DIFFERENCE
DEPR-PRODUCTION PLANT	$225,339,821	$143,691,183	63.8%	$235,968,410	$6,506,912	$242,475,322	$150,468,656	$6,506,912	$156,975,568	-$85,499,754
DEPR-COMMON PLANT				$0	$0	$0	$0	$0	$0	$0
DEPR-TRANSMISSION PLANT	$12,021,746	$9,245,253	76.9%	$12,782,945	$0	$12,782,945	$9,830,649	$0	$9,830,649	-$2,952,296
DEPR-DISTRIBUTION PLANT	$114,909,529	$79,148,935	68.9%	$118,451,817	$0	$118,451,817	$81,588,840	$0	$81,588,840	-$36,862,977
DEPR-GENERAL PLANT	$13,290,526	$13,331,072	100.3%	$13,230,639	$0	$13,230,639	$13,271,002	$0	$13,271,002	$40,363
Total	$365,561,622	$245,416,443	67.1%	$380,433,811	$6,506,912	**$386,940,723**	$255,159,147	$6,506,912	**$261,666,059**	**-$125,274,664**

	Missouri Retail	
O&M Expenses		
Production		**Source: GSW-WP-E3**
Incremental Costs:		
Labor	5,684,482	
Fuel (Excl W/H CR)	596,422,366	
Westinghouse Credits	(1,636,307)	
Purchase Power	71,973,422	
Other (Fuel Handling)	2,463,035	
Total Incremental Costs	**674,906,998**	
Other Operating Expenses:		
Labor	98,669,169	
Other	65,844,381	
Total Other Operating Expenses	**164,513,550**	
Maint. Expenses		
Labor	68,403,433	
Other	74,645,535	
Total Maint. Expenses	**143,048,968**	
Capacity Costs	**21,641,400**	
Total Production Expenses	**1,004,110,916**	
Total Variable (Fuel)	**669,222,516**	Allocated on Energy
Total Other - Labor	**172,757,084**	Allocated on A&E
Total Other - Other	**162,131,316**	Allocated on A&E