

Exhibit No.: 227
Issue: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Type of Exhibit: Accounting Schedules
Case No.: ER-2008-0318
Date Prepared: August 28, 2008

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**UNION ELECTRIC COMPANY
D/B/A AMERENUE**

CASE NO. ER-2008-0318

Staff Exhibit No. 227
Case No(s) ER-2008-0318
Date 12-12-08 Rptr XF

*Jefferson City, Missouri
August 2008*

AmerenUE
Case No. ER-2008-0318
Ameren Corp
Test Year Ending 03-31-2008
Revenue Requirement

Line Number	A Description	B 7.39% Return	C 7.64% Return	D 7.77% Return
1	Net Orig Cost Rate Base	\$5,641,381,755	\$5,641,381,755	\$5,641,381,755
2	Rate of Return	7.39%	7.64%	7.77%
3	Net Operating Income Requirement	\$416,728,870	\$431,057,980	\$438,222,535
4	Net Income Available	\$424,041,510	\$424,041,510	\$424,041,510
5	Additional Net Income Required	-\$7,312,640	\$7,016,470	\$14,181,025
6	Income Tax Requirement			
7	Required Current Income Tax	\$157,774,466	\$166,717,730	\$171,189,361
8	Current Income Tax Available	\$162,338,522	\$162,338,522	\$162,338,522
9	Additional Current Tax Required	-\$4,564,056	\$4,379,208	\$8,850,839
10	Revenue Requirement	-\$11,876,696	\$11,395,678	\$23,031,864
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$40,000,000	\$40,000,000	\$40,000,000
12	Gross Revenue Requirement	\$28,123,304	\$51,395,678	\$63,031,864

AmerenUE
Case No. ER-2008-0318
Ameren Corp
Test Year Ending 03-31-2008
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$11,836,786,663
2	Less Accumulated Depreciation Reserve		\$5,140,571,217
3	Net Plant In Service		<u>\$6,696,215,446</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$37,923,831
6	Prepayments		\$7,250,151
7	Materials & Supplies		\$138,346,557
8	Fuel Inventories		\$159,530,464
9	Net Cost of Removal Reg. Asset		\$0
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$267,203,341</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	11.5644%	\$16,633,464
13	State Tax Offset	10.9151%	\$2,467,073
14	City Tax Offset	28.3205%	\$79,862
15	Interest Expense Offset	15.6384%	\$23,917,034
16	Customer Deposits		\$14,398,821
17	Customer Advances for Construction		\$3,154,817
18	Pension Tracker Liability		\$4,043,179
19	OPEB Tracker Liability		\$10,165,391
20	Deferred Taxes		\$1,247,177,391
21	Reserved		\$0
22	Reserved		\$0
23	TOTAL SUBTRACT FROM NET PLANT		<u>\$1,322,037,032</u>
24	Total Rate Base		<u><u>\$5,641,381,755</u></u>

AmerenUE
Case No ER-2008-0318
Ameren Corp
Test Year Ending 03-31-2008
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302 000	Franchises and Consents	\$19,121,866	P-2	\$0	\$19,121,866	98 9200%	\$0	\$18,915,350
3	303 000	Miscellaneous Intangibles	\$21,577,652	P-3	\$0	\$21,577,652	98 9200%	\$0	\$21,344,613
4		TOTAL PLANT INTANGIBLE	\$40,699,518		\$0	\$40,699,518		\$0	\$40,259,963
5		PRODUCTION PLANT							
6		STEAM PRODUCTION							
7		MERAMEC STEAM PRODUCTION PLANT							
8	310 000	Land/Land Rights - Meramec	\$272,391	P-8	\$0	\$272,391	98 4000%	\$0	\$268,033
9	311 000	Structures - Meramec	\$38,578,986	P-9	\$0	\$38,578,986	98 4000%	\$0	\$37,961,722
10	312 000	Boiler Plant Equipment - Meramec	\$420,361,671	P-10	\$0	\$420,361,671	98 4000%	\$0	\$413,635,884
11	312 300	Coal Cars - Meramec	\$0	P-11	\$0	\$0	98 4000%	\$0	\$0
12	314 000	Turbogenerator Units - Meramec	\$83,099,433	P-12	\$0	\$83,099,433	98 4000%	\$0	\$81,769,842
13	315 000	Accessory Electric Equipment - Meramec	\$42,716,522	P-13	\$0	\$42,716,522	98 4000%	\$0	\$42,033,058
14	316 000	Misc Power Plant Equipment - Meramec	\$14,553,133	P-14	\$0	\$14,553,133	98 4000%	\$0	\$14,320,283
15	317 000	Meramec ARO	\$14,403,044	P-15	-\$14,403,044	\$0	100 0000%	\$0	\$0
16		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$613,985,180		-\$14,403,044	\$599,582,136		\$0	\$589,988,822
17		SIoux STEAM PRODUCTION PLANT							
18	310 000	Land/Land Rights - Sioux	\$488,657	P-18	\$0	\$488,657	98 4000%	\$0	\$480,838
19	311 000	Structures - Sioux	\$28,783,575	P-19	\$0	\$28,783,575	98 4000%	\$0	\$28,323,038
20	312 000	Boiler Plant Equipment - Sioux	\$379,482,301	P-20	\$0	\$379,482,301	98 4000%	\$0	\$373,410,584
21	312 300	Coal Cars - Sioux	\$0	P-21	\$0	\$0	98 4000%	\$0	\$0
22	314 000	Turbogenerator Units - Sioux	\$91,405,259	P-22	\$0	\$91,405,259	98 4000%	\$0	\$89,942,775
23	315 000	Accessory Electric Equipment - Sioux	\$34,514,458	P-23	\$0	\$34,514,458	98 4000%	\$0	\$33,962,227
24	316 000	Misc Power Plant Equipment - Sioux	\$9,089,781	P-24	\$0	\$9,089,781	98 4000%	\$0	\$8,944,345
25	317 000	Sioux ARO	\$2,944,548	P-25	-\$2,944,548	\$0	100 0000%	\$0	\$0
26		TOTAL SIoux STEAM PRODUCTION PLANT	\$546,708,579		-\$2,944,548	\$543,764,031		\$0	\$535,063,807
27		VENICE STEAM PRODUCTION PLANT							
28	310 000	Land/Land Rights - Venice	\$0	P-28	\$0	\$0	98 4000%	\$0	\$0
29	311 000	Structures - Venice	\$0	P-29	\$0	\$0	98 4000%	\$0	\$0
30	312 000	Boiler Plant Equipment - Venice	\$0	P-30	\$0	\$0	98 4000%	\$0	\$0
31	312 300	Coal Cars - Venice	\$0	P-31	\$0	\$0	98 4000%	\$0	\$0
32	314 000	Turbogenerator Units - Venice	\$0	P-32	\$0	\$0	98 4000%	\$0	\$0
33	315 000	Accessory Electric Equipment - Venice	\$0	P-33	\$0	\$0	98 4000%	\$0	\$0
34	316 000	Misc Power Plant Equipment - Venice	\$0	P-34	\$0	\$0	98 4000%	\$0	\$0
35	317 000	Venice ARO	\$733,751	P-35	-\$733,751	\$0	100 0000%	\$0	\$0
36		TOTAL VENICE STEAM PRODUCTION PLANT	\$733,751		-\$733,751	\$0		\$0	\$0
37		LABADIE STEAM PRODUCTION PLANT							
38	310 000	Land/Land Rights - Labadie	\$6,859,200	P-38	\$0	\$6,859,200	98 4000%	\$0	\$6,749,453
39	311 000	Structures - Labadie	\$62,028,537	P-39	\$0	\$62,028,537	98 4000%	\$0	\$61,036,080
40	312 000	Boiler Plant Equipment - Labadie	\$578,058,571	P-40	\$0	\$578,058,571	98 4000%	\$0	\$568,809,634
41	312 300	Coal Cars - Labadie	\$116,547,175	P-41	\$0	\$116,547,175	98 4000%	\$0	\$114,682,420
42	314 000	Turbogenerator Units - Labadie	\$186,444,077	P-42	\$0	\$186,444,077	98 4000%	\$0	\$183,460,972
43	315 000	Accessory Electric Equipment - Labadie	\$73,851,862	P-43	\$0	\$73,851,862	98 4000%	\$0	\$72,670,232
44	316 000	Misc Power Plant Equipment - Labadie	\$18,813,141	P-44	\$0	\$18,813,141	98 4000%	\$0	\$18,512,131
45	317 000	Labadie ARO	\$6,211,132	P-45	-\$6,211,132	\$0	100 0000%	\$0	\$0
46		TOTAL LABADIE STEAM PRODUCTION PLANT	\$1,048,813,695		-\$6,211,132	\$1,042,602,563		\$0	\$1,025,920,922
47		RUSH ISLAND STEAM PRODUCTION PLANT							
48	310 000	Land/Land Rights - Rush	\$616,804	P-48	\$0	\$616,804	98 4000%	\$0	\$606,935
49	311 000	Structures - Rush	\$53,344,279	P-49	\$0	\$53,344,279	98 4000%	\$0	\$52,490,771

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50	312 000	Boiler Plant Equipment - Rush	\$382,627,990	P-50	\$0	\$382,627,990	98 4000%	\$0	\$376,505,942
51	312 300	Coal Cars - Rush	\$0	P-51	\$0	\$0	98 4000%	\$0	\$0
52	314 000	Turbogenerator Units - Rush	\$134,019,848	P-52	\$0	\$134,019,848	98 4000%	\$0	\$131,875,530
53	315 000	Accessory Electric Equipment - Rush	\$32,069,823	P-53	\$0	\$32,069,823	98 4000%	\$0	\$31,556,706
54	316 000	Misc Power Plant Equipment - Rush	\$11,138,150	P-54	\$0	\$11,138,150	98 4000%	\$0	\$10,959,940
55	317 000	Rush Island ARO	\$2,316,392	P-55	-\$2,316,392	\$0	100 0000%	\$0	\$0
56		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$616,133,286		-\$2,316,392	\$613,816,894		\$0	\$603,995,824
57		COMMON STEAM PRODUCTION PLANT							
58	310 000	Land/Land Rights - Common	\$0	P-58	\$0	\$0	98 4000%	\$0	\$0
59	311 000	Structures - Common	\$1,959,206	P-59	\$0	\$1,959,206	98 4000%	\$0	\$1,927,859
60	312 000	Boiler Plant Equipment - Common	\$37,125,889	P-60	\$0	\$37,125,889	98 4000%	\$0	\$36,531,875
61	312 300	Coal Cars - Common	\$0	P-61	\$0	\$0	98 4000%	\$0	\$0
62	314 000	Turbogenerator Units - Common	\$0	P-62	\$0	\$0	98 4000%	\$0	\$0
63	315 000	Accessory Electric Equipment - Common	\$3,129,975	P-63	\$0	\$3,129,975	98 4000%	\$0	\$3,079,895
64	316 000	Misc Power Plant Equipment - Common	\$20,843	P-64	\$0	\$20,843	98 4000%	\$0	\$20,510
65		TOTAL COMMON STEAM PRODUCTION PLANT	\$42,235,913		\$0	\$42,235,913		\$0	\$41,560,139
66		TOTAL STEAM PRODUCTION	\$2,868,610,404		-\$26,608,867	\$2,842,001,537		\$0	\$2,796,529,514
67		NUCLEAR PRODUCTION							
68		CALLAWAY NUCLEAR PRODUCTION PLANT							
69	320 000	Land/Land Rights - Callaway	\$6,184,103	P-69	\$0	\$6,184,103	98 4000%	\$0	\$6,085,157
70	321 000	Structures - Callaway	\$907,573,730	P-70	\$0	\$907,573,730	98 4000%	\$0	\$893,052,550
71	322 000	Reactor Plant Equipment - Callaway	\$986,881,799	P-71	\$0	\$986,881,799	98 4000%	\$0	\$971,091,690
72	323 000	Turbogenerator Units - Callaway	\$505,342,461	P-72	\$0	\$505,342,461	98 4000%	\$0	\$497,256,982
73	324 000	Accessory Electric Equipment - Callaway	\$210,994,813	P-73	\$0	\$210,994,813	98 4000%	\$0	\$207,618,896
74	325 000	Misc Power Plant Equipment - Callaway	\$166,971,750	P-74	\$0	\$166,971,750	98 4000%	\$0	\$164,300,202
75	326 000	Callaway ARO	\$40,826,807	P-75	-\$40,826,807	\$0	100 0000%	\$0	\$0
76		Callaway Post Operational Costs	\$116,730,946	P-76	\$0	\$116,730,946	98 4000%	\$0	\$114,863,251
77		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$2,941,506,409		-\$40,826,807	\$2,900,679,602		\$0	\$2,854,268,728
78		TOTAL NUCLEAR PRODUCTION	\$2,941,506,409		-\$40,826,807	\$2,900,679,602		\$0	\$2,854,268,728
79		HYDRAULIC PRODUCTION							
80		OSAGE HYDRAULIC PRODUCTION PLANT							
81	330 000	Land/Land Rights - Osage	\$9,934,043	P-81	\$0	\$9,934,043	98 4000%	\$0	\$9,775,088
82	331 000	Structures - Osage	\$3,953,144	P-82	\$0	\$3,953,144	98 4000%	\$0	\$3,889,894
83	332 000	Reservoirs - Osage	\$26,001,465	P-83	\$0	\$26,001,465	98 4000%	\$0	\$25,585,442
84	333 000	Water Wheels/Generators - Osage	\$19,361,198	P-84	\$0	\$19,361,198	98 4000%	\$0	\$19,051,419
85	334 000	Accessory Electric Equipment - Osage	\$5,774,735	P-85	\$0	\$5,774,735	98 4000%	\$0	\$5,582,339
86	335 000	Misc Power Plant Equipment - Osage	\$2,058,574	P-86	\$0	\$2,058,574	98 4000%	\$0	\$2,025,637
87	336 000	Roads, Railroads, Bridges - Osage	\$77,445	P-87	\$0	\$77,445	98 4000%	\$0	\$76,206
88		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$67,160,604		\$0	\$67,160,604		\$0	\$66,086,035
89		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
90	330 000	Land/Land Rights - Taum Sauk	\$324,827	P-90	\$0	\$324,827	98 4000%	\$0	\$319,630
91	331 000	Structures - Taum Sauk	\$5,631,409	P-91	\$0	\$5,631,409	98 4000%	\$0	\$5,541,306
92	332 000	Reservoirs - Taum Sauk	\$27,625,861	P-92	\$0	\$27,625,861	98 4000%	\$0	\$27,183,847
93	333 000	Water Wheels/Generators - Taum Sauk	\$37,601,507	P-93	\$0	\$37,601,507	98 4000%	\$0	\$36,999,883
94	334 000	Accessory Electric Equipment - Taum Sauk	\$3,917,128	P-94	\$0	\$3,917,128	98.4000%	\$0	\$3,854,454

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95	335,000	Misc Power Plant Equipment - Taum Sauk	\$1,601,819	P-95	\$0	\$1,601,819	98 4000%	\$0	\$1,576,190
96	336,000	Roads, Railroads, Bridges - Taum Sauk	\$45,570	P-96	\$0	\$45,570	98 4000%	\$0	\$44,841
97		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$76,748,121		\$0	\$76,748,121		\$0	\$75,520,151
98		KEOKUK HYDRAULIC PRODUCTION PLANT							
99	330 000	Land/Land Rights - Keokuk	\$7,817,980	P-99	\$0	\$7,817,980	98 4000%	\$0	\$7,692,892
100	331 000	Structures - Keokuk	\$4,446,230	P-100	\$0	\$4,446,230	98 4000%	\$0	\$4,375,090
101	332 000	Reservoirs - Keokuk	\$13,641,495	P-101	\$0	\$13,641,495	98 4000%	\$0	\$13,423,231
102	333 000	Water Wheels/Generators - Keokuk	\$59,284,578	P-102	\$0	\$59,284,578	98 4000%	\$0	\$58,336,025
103	334 000	Accessory Electric Equipment - Keokuk	\$10,086,576	P-103	\$0	\$10,086,576	98 4000%	\$0	\$9,925,191
104	335 000	Misc Power Plant Equipment - Keokuk	\$2,925,180	P-104	\$0	\$2,925,180	98 4000%	\$0	\$2,878,377
105	336 000	Roads, Railroads, Bridges - Keokuk	\$114,926	P-105	\$0	\$114,926	98 4000%	\$0	\$113,087
106		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$98,316,965		\$0	\$98,316,965		\$0	\$96,743,893
107		TOTAL HYDRAULIC PRODUCTION	\$242,225,690		\$0	\$242,225,690		\$0	\$238,350,079
108		OTHER PRODUCTION							
109		OTHER PRODUCTION PLANT							
110	340 000	Land/Land Rights - Other	\$6,733,573	P-110	\$0	\$6,733,573	98 4000%	\$0	\$6,625,836
111	341 000	Structures - Other	\$24,114,495	P-111	\$0	\$24,114,495	98 4000%	\$0	\$23,728,663
112	342 000	Fuel Holders - Other	\$22,901,528	P-112	\$0	\$22,901,528	98 4000%	\$0	\$22,535,104
113	344 000	Generators - Other	\$1,062,000,958	P-113	\$0	\$1,062,000,958	98 4000%	\$0	\$1,045,008,943
114	345 000	Accessory Electric Equipment - Other	\$62,862,697	P-114	\$0	\$62,862,697	98 4000%	\$0	\$61,856,894
115	346 000	Misc Power Plant Equipment - Other	\$5,664,825	P-115	\$0	\$5,664,825	98 4000%	\$0	\$5,574,188
116		TOTAL OTHER PRODUCTION PLANT	\$1,184,278,076		\$0	\$1,184,278,076		\$0	\$1,165,328,628
117		TOTAL OTHER PRODUCTION	\$1,184,278,076		\$0	\$1,184,278,076		\$0	\$1,165,328,628
118		TOTAL PRODUCTION PLANT	\$7,236,620,579		-\$67,435,674	\$7,169,184,905		\$0	\$7,054,477,949
119		TRANSMISSION PLANT							
120	350 000	Land and Land Rights - TP	\$37,964,732	P-120	\$0	\$37,964,732	100 0000%	\$0	\$37,964,732
121	352 000	Structures & Improvements - TP	\$6,233,753	P-121	\$0	\$6,233,753	100 0000%	\$0	\$6,233,753
122	353 000	Station Equipment - TP	\$185,935,204	P-122	\$0	\$185,935,204	100 0000%	\$0	\$185,935,204
123	354 000	Towers and Fixtures - TP	\$70,402,785	P-123	\$0	\$70,402,785	100 0000%	\$0	\$70,402,785
124	355 000	Poles and Fixtures - TP	\$129,452,182	P-124	\$0	\$129,452,182	100 0000%	\$0	\$129,452,182
125	356 000	Overhead Conductors & Devices - TP	\$135,922,759	P-125	\$0	\$135,922,759	100 0000%	\$0	\$135,922,759
126	359 000	Roads and Trails - TP	\$71,788	P-126	\$0	\$71,788	100 0000%	\$0	\$71,788
127		TOTAL TRANSMISSION PLANT	\$565,983,203		\$0	\$565,983,203		\$0	\$565,983,203
128		DISTRIBUTION PLANT							
129	360 000	Land and Land Rights - DP	\$25,063,177	P-129	-\$122,215	\$24,940,962	100 0000%	\$0	\$24,940,962
130	361 000	Structures & Improvements - DP	\$15,282,037	P-130	-\$230,885	\$15,051,152	100 0000%	\$0	\$15,051,152
131	362 000	Station Equipment - DP	\$572,245,901	P-131	-\$3,220,711	\$569,025,190	100 0000%	\$0	\$569,025,190
132	364 000	Poles, Towers, & Fixtures - DP	\$736,784,791	P-132	-\$1,208,257	\$735,576,534	100 0000%	\$0	\$735,576,534
133	365 000	Overhead Conductors & Devices - DP	\$815,090,809	P-133	-\$1,249,461	\$813,841,348	100 0000%	\$0	\$813,841,348
134	366 000	Underground Conduit - DP	\$195,961,051	P-134	\$0	\$195,961,051	100 0000%	\$0	\$195,961,051
135	367 000	Underground Conductors & Devices - DP	\$498,557,356	P-135	\$0	\$498,557,356	100 0000%	\$0	\$498,557,356
136	368 000	Line Transformers - DP	\$379,419,943	P-136	\$0	\$379,419,943	100 0000%	\$0	\$379,419,943
137	369 100	Services - Overhead - DP	\$149,144,271	P-137	-\$4,400	\$148,139,871	100 0000%	\$0	\$148,139,871
138	368 200	Services - Underground - DP	\$130,366,248	P-138	\$0	\$130,366,248	100 0000%	\$0	\$130,366,248
139	370 000	Meters - DP	\$105,230,593	P-139	-\$212,293	\$105,018,300	100 0000%	\$0	\$105,018,300
140	371 000	Meter Installations - DP	\$164,613	P-140	\$0	\$164,613	100 0000%	\$0	\$164,613
141	373 000	Street Lighting and Signal Systems - DP	\$107,573,559	P-141	-\$337,836	\$107,235,723	100 0000%	\$0	\$107,235,723
142		TOTAL DISTRIBUTION PLANT	\$3,730,884,349		-\$6,586,058	\$3,724,298,291		\$0	\$3,724,298,291
143		GENERAL PLANT							
144	389 000	Land and Land Rights - GP	\$10,578,507	P-144	-\$276,479	\$10,302,028	98 9200%	\$0	\$10,190,766
145	390 000	Structures & Improvements - GP	\$178,076,511	P-145	-\$5,498,318	\$172,578,193	98 9200%	\$0	\$170,714,349
146	391 000	Office Furniture & Equipment - GP	\$38,273,316	P-146	-\$659,388	\$37,613,928	98 9200%	\$0	\$37,207,898
147	391 100	Mainframe Computers - GP	\$434,166	P-147	\$0	\$434,166	98 9200%	\$0	\$429,477

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148	391.200	Personal Computers - GP	\$13,316,010	P-148	\$0	\$13,316,010	98 9200%	\$0	\$13,172,197
149	392.000	Transportation Equipment - GP	\$86,871,507	P-149	\$0	\$86,871,507	98 9200%	\$0	\$85,933,295
150	393.000	Stores Equipment - GP	\$2,618,404	P-150	-\$89,893	\$2,528,511	98 9200%	\$0	\$2,501,203
151	394.000	Laboratory Equipment - GP	\$10,743,863	P-151	-\$48,767	\$10,695,096	98 9200%	\$0	\$10,579,589
152	395.000	Tools, Shop, & Garage Equipment - GP	\$7,172,204	P-152	-\$52,127	\$7,120,077	98 9200%	\$0	\$7,043,180
153	396.000	Power Operated Equipment - GP	\$8,941,441	P-153	\$0	\$8,941,441	98 9200%	\$0	\$8,844,873
154	397.000	Communication Equipment - GP	\$127,755,002	P-154	\$0	\$127,755,002	98 9200%	\$0	\$126,375,248
155	398.000	Miscellaneous Equipment - GP	\$614,446	P-155	-\$9,431	\$605,015	98 9200%	\$0	\$598,481
156	399.000	General Plant ARO	\$320,730	P-156	-\$320,730	\$0	98 9200%	\$0	\$0
157		TOTAL GENERAL PLANT	\$485,716,107		-\$6,955,133	\$478,760,974		\$0	\$473,590,356
158		INCENTIVE COMPENSATION CAPITALIZATION							
159		ICC Adjustment	\$0	P-159	-\$22,061,362	-\$22,061,362	98 9200%	\$0	-\$21,823,099
160		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$22,061,362	-\$22,061,362		\$0	-\$21,823,099
161		TOTAL PLANT IN SERVICE	\$12,058,903,756		-\$103,038,227	\$11,956,865,529		\$0	\$11,836,786,663

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-15	Meramec ARO	317.000		-\$14,403,044		\$0
	1 To Remove AROs (Hagemeyer)		-\$14,403,044		\$0	
P-25	Stoux ARO	317.000		-\$2,944,548		\$0
	1 To remove AROs (Hagemeyer)		-\$2,944,548		\$0	
P-35	Venice ARO	317.000		-\$733,751		\$0
	To remove AROs		-\$733,751		\$0	
P-45	Labadie ARO	317.000		-\$6,211,132		\$0
	1. To remove AROs (Hagemeyer)		-\$6,211,132		\$0	
P-55	Rush Island ARO	317.000		-\$2,316,392		\$0
	1 To remove AROs (Hagemeyer)		-\$2,316,392		\$0	
P-75	Callaway ARO	326.000		-\$40,826,807		\$0
	1 To remove AROs (Hagemeyer)		-\$40,826,807		\$0	
P-129	Land and Land Rights - DP	360.000		-\$122,215		\$0
	1 To allocate distr Plant to sales for resale (Hagemeyer)		-\$122,215		\$0	
P-130	Structures & Improvements - DP	361.000		-\$230,885		\$0
	1 To allocate distr Plant to sales for resale (Hagemeyer)		-\$230,885		\$0	
P-131	Station Equipment - DP	362.000		-\$3,220,711		\$0
	1 To allocate distr Plant to sales for resale (Hagemeyer)		-\$3,220,711		\$0	
P-132	Poles, Towers, & Fixtures - DP	364.000		-\$1,208,257		\$0
	1 To allocate distr Plant to sales for resale (Hagemeyer)		-\$1,208,257		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-133	Overhead Conductors & Devices - DP	365.000		-\$1,249,461		\$0
	1 To allocate distr Plant to sales for resale (Hagemeyer)		-\$1,249,461		\$0	
P-137	Services - Overhead - DP	369.100		-\$4,400		\$0
	1 To allocate distr Plant to sales for resale (Hagemeyer)		-\$4,400		\$0	
P-139	Meters - DP	370.000		-\$212,293		\$0
	1. To allocate distr. Plant to sales for resale (Hagemeyer)		-\$212,293		\$0	
P-141	Street Lighting and Signal Systems - DP	373.000		-\$337,836		\$0
	1 To remove AROs (Hagemeyer)		-\$337,836		\$0	
P-144	Land and Land Rights - GP	389.000		-\$276,479		\$0
	1 To allocate to MO Gas operations (Hagemeyer)		-\$276,479		\$0	
P-145	Structures & Improvements - GP	390.000		-\$5,498,318		\$0
	1 To allocate to MO Gas operations (Hagemeyer)		-\$5,498,318		\$0	
P-146	Office Furniture & Equipment - GP	391.000		-\$659,388		\$0
	1 To allocate to MO Gas operations (Hagemeyer)		-\$659,388		\$0	
P-150	Stores Equipment - GP	393.000		-\$89,893		\$0
	1 To allocate to MO Gas operations (Hagemeyer)		-\$89,893		\$0	
P-151	Laboratory Equipment - GP	394.000		-\$48,767		\$0
	1 To allocate to MO Gas operations (Hagemeyer)		-\$48,767		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-152	Tools, Shop, & Garage Equipment - GP	395.000		-52,127		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-52,127		\$0	
P-155	Miscellaneous Equipment - GP	398.000		-9,431		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-9,431		\$0	
P-156	General Plant ARO	399.000		-320,730		\$0
	1. To remove AROs (Hagemeyer)		-320,730		\$0	
P-159	ICC Adjustment			-22,061,362		\$0
	1. To remove capitalized incentive compensation (Hagemeyer)		-22,061,362		\$0	
Total Plant Adjustments				-103,038,227		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	302 000	Franchises and Consents	\$18,915,350	0.00%	\$0
3	303.000	Miscellaneous Intangibles	\$21,344,613	0.00%	\$0
4		TOTAL PLANT INTANGIBLE	\$40,259,963		\$0
5		PRODUCTION PLANT			
6		STEAM PRODUCTION			
7		MERAMEC STEAM PRODUCTION PLANT			
8	310.000	Land/Land Rights - Meramec	\$268,033	0.0000%	\$0
9	311.000	Structures - Meramec	\$37,961,722	1 0500%	\$398,598
10	312.000	Boiler Plant Equipment - Meramec	\$413,635,884	2.1500%	\$8,893,172
11	312.300	Coal Cars - Meramec	\$0	0.0000%	\$0
12	314.000	Turbogenerator Units - Meramec	\$81,769,842	1.7000%	\$1,390,087
13	315 000	Accessory Electric Equipment - Meramec	\$42,033,058	1.2100%	\$508,600
14	316.000	Misc. Power Plant Equipment - Meramec	\$14,320,283	1.7700%	\$253,469
15	317.000	Meramec ARO	\$0	0.0000%	\$0
16		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$589,988,822		\$11,443,926
17		SIOUX STEAM PRODUCTION PLANT			
18	310 000	Land/Land Rights - Sioux	\$480,838	0.0000%	\$0
19	311.000	Structures - Sioux	\$28,323,038	1.0500%	\$297,392
20	312.000	Boiler Plant Equipment - Sioux	\$373,410,584	2.1500%	\$8,028,328
21	312.300	Coal Cars - Sioux	\$0	0.0000%	\$0
22	314.000	Turbogenerator Units - Sioux	\$89,942,775	1 7000%	\$1,529,027
23	315.000	Accessory Electric Equipment - Sioux	\$33,962,227	1.2100%	\$410,943
24	316.000	Misc Power Plant Equipment - Sioux	\$8,944,345	1.7700%	\$158,315
25	317.000	Sioux ARO	\$0	0.0000%	\$0
26		TOTAL SIOUX STEAM PRODUCTION PLANT	\$535,063,807		\$10,424,005
27		VENICE STEAM PRODUCTION PLANT			
28	310 000	Land/Land Rights - Venice	\$0	0.0000%	\$0
29	311.000	Structures - Venice	\$0	0 0000%	\$0
30	312.000	Boiler Plant Equipment - Venice	\$0	0.0000%	\$0
31	312.300	Coal Cars - Venice	\$0	0.0000%	\$0
32	314 000	Turbogenerator Units - Venice	\$0	0 0000%	\$0
33	315 000	Accessory Electric Equipment - Venice	\$0	0.0000%	\$0
34	316.000	Misc. Power Plant Equipment - Venice	\$0	0 0000%	\$0
35	317.000	Venice ARO	\$0	0.0000%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
36		TOTAL VENICE STEAM PRODUCTION PLANT	\$0		\$0
37		LABADIE STEAM PRODUCTION PLANT			
38	310.000	Land/Land Rights - Labadie	\$6,749,453	0.0000%	\$0
39	311.000	Structures - Labadie	\$61,036,080	1.0500%	\$640,879
40	312.000	Boiler Plant Equipment - Labadie	\$568,809,634	2.1500%	\$12,229,407
41	312.300	Coal Cars - Labadie	\$114,682,420	4.1900%	\$4,805,193
42	314.000	Turbogenerator Units - Labadie	\$183,460,972	1.7000%	\$3,118,837
43	315.000	Accessory Electric Equipment - Labadie	\$72,670,232	1.2100%	\$879,310
44	316.000	Misc. Power Plant Equipment - Labadie	\$18,512,131	1.7700%	\$327,665
45	317 000	Labadie ARO	\$0	0.0000%	\$0
46		TOTAL LABADIE STEAM PRODUCTION PLANT	\$1,025,920,922		\$22,001,291
47		RUSH ISLAND STEAM PRODUCTION PLANT			
48	310.000	Land/Land Rights - Rush	\$606,935	0.0000%	\$0
49	311.000	Structures - Rush	\$52,490,771	1.0500%	\$551,153
50	312.000	Boiler Plant Equipment - Rush	\$376,505,942	2.1500%	\$8,094,878
51	312.300	Coal Cars - Rush	\$0	0.0000%	\$0
52	314.000	Turbogenerator Units - Rush	\$131,875,530	1.7000%	\$2,241,884
53	315.000	Accessory Electric Equipment - Rush	\$31,556,706	1.2100%	\$381,836
54	316.000	Misc. Power Plant Equipment - Rush	\$10,959,940	1.7700%	\$193,991
55	317.000	Rush Island ARO	\$0	0.0000%	\$0
56		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$603,995,824		\$11,463,742
57		COMMON STEAM PRODUCTION PLANT			
58	310.000	Land/Land Rights - Common	\$0	0.0000%	\$0
59	311.000	Structures - Common	\$1,927,859	1.0500%	\$20,243
60	312.000	Boiler Plant Equipment - Common	\$36,531,875	2.1500%	\$785,435
61	312.300	Coal Cars - Common	\$0	0.0000%	\$0
62	314.000	Turbogenerator Units - Common	\$0	0.0000%	\$0
63	315 000	Accessory Electric Equipment - Common	\$3,079,895	1.2100%	\$37,267
64	316.000	Misc. Power Plant Equipment - Common	\$20,510	1.7700%	\$363
65		TOTAL COMMON STEAM PRODUCTION PLANT	\$41,560,139		\$843,308
66		TOTAL STEAM PRODUCTION	\$2,796,529,514		\$56,176,272
67		NUCLEAR PRODUCTION			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
68		CALLAWAY NUCLEAR PRODUCTION PLANT			
69	320.000	Land/Land Rights - Callaway	\$6,085,157	0.0000%	\$0
70	321.000	Structures - Callaway	\$893,052,550	1.9700%	\$17,593,135
71	322.000	Reactor Plant Equipment - Callaway	\$971,091,690	2.4600%	\$23,888,856
72	323.000	Turbogenerator Units - Callaway	\$497,256,982	2.0800%	\$10,342,945
73	324.000	Accessory Electric Equipment - Callaway	\$207,618,896	1.9100%	\$3,965,521
74	325.000	Misc. Power Plant Equipment - Callaway	\$164,300,202	2.4900%	\$4,091,075
75	326.000	Callaway ARO	\$0	0.0000%	\$0
76		Callaway Post Operational Costs	\$114,863,251	0.0000%	\$0
77		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$2,854,268,728		\$59,881,532
78		TOTAL NUCLEAR PRODUCTION	\$2,854,268,728		\$59,881,532
79		HYDRAULIC PRODUCTION			
80		OSAGE HYDRAULIC PRODUCTION PLANT			
81	330.000	Land/Land Rights - Osage	\$9,775,098	0.0000%	\$0
82	331.000	Structures - Osage	\$3,889,894	0.9400%	\$36,565
83	332.000	Reservoirs - Osage	\$25,585,442	0.5600%	\$143,278
84	333.000	Water Wheels/Generators - Osage	\$19,051,419	2.0900%	\$398,175
85	334.000	Accessory Electric Equipment - Osage	\$5,682,339	1.6800%	\$95,463
86	335.000	Misc. Power Plant Equipment - Osage	\$2,025,637	1.6700%	\$33,828
87	336.000	Roads, Railroads, Bridges - Osage	\$76,206	1.6300%	\$1,242
88		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$66,086,035		\$708,551
89		TAUM SAUK HYDRAULIC PRODUCTION PLANT			
90	330.000	Land/Land Rights - Taum Sauk	\$319,630	0.0000%	\$0
91	331.000	Structures - Taum Sauk	\$5,541,306	0.9400%	\$52,088
92	332.000	Reservoirs - Taum Sauk	\$27,183,847	0.5600%	\$152,230
93	333.000	Water Wheels/Generators - Taum Sauk	\$36,999,883	2.0900%	\$773,298
94	334.000	Accessory Electric Equipment - Taum Sauk	\$3,854,454	1.6800%	\$64,755
95	335.000	Misc. Power Plant Equipment - Taum Sauk	\$1,576,190	1.6700%	\$26,322
96	336.000	Roads, Railroads, Bridges - Taum Sauk	\$44,841	1.6300%	\$731
97		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$75,520,151		\$1,069,424

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
98		KEOKUK HYDRAULIC PRODUCTION PLANT			
99	330.000	Land/Land Rights - Keokuk	\$7,692,892	0.0000%	\$0
100	331.000	Structures - Keokuk	\$4,375,090	0.9400%	\$41,126
101	332.000	Reservoirs - Keokuk	\$13,423,231	0.5600%	\$75,170
102	333.000	Water Wheels/Generators - Keokuk	\$58,336,025	2.0900%	\$1,219,223
103	334.000	Accessory Electric Equipment - Keokuk	\$9,925,191	1.6800%	\$166,743
104	335.000	Misc. Power Plant Equipment - Keokuk	\$2,878,377	1.6700%	\$48,069
105	336 000	Roads, Railroads, Bridges - Keokuk	\$113,087	1.6300%	\$1,843
106		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$96,743,893		\$1,552,174
107		TOTAL HYDRAULIC PRODUCTION	\$238,350,079		\$3,330,149
108		OTHER PRODUCTION			
109		OTHER PRODUCTION PLANT			
110	340.000	Land/Land Rights - Other	\$6,625,836	0.0000%	\$0
111	341.000	Structures - Other	\$23,728,663	2.6300%	\$624,064
112	342.000	Fuel Holders - Other	\$22,535,104	2.6300%	\$592,673
113	344.000	Generators - Other	\$1,045,008,943	2.6300%	\$27,483,735
114	345.000	Accessory Electric Equipment - Other	\$61,856,894	2.6300%	\$1,626,836
115	346.000	Misc. Power Plant Equipment - Other	\$5,574,188	2.6300%	\$146,601
116		TOTAL OTHER PRODUCTION PLANT	\$1,165,329,628		\$30,473,909
117		TOTAL OTHER PRODUCTION	\$1,165,329,628		\$30,473,909
118		TOTAL PRODUCTION PLANT	\$7,054,477,949		\$149,861,862
119		TRANSMISSION PLANT			
120	350.000	Land and Land Rights - TP	\$37,964,732	0.00%	\$0
121	352.000	Structures & Improvements - TP	\$6,233,753	1.75%	\$109,091
122	353.000	Station Equipment - TP	\$185,935,204	1.82%	\$3,384,021
123	354.000	Towers and Fixtures - TP	\$70,402,785	1.69%	\$1,189,807
124	355.000	Poles and Fixtures - TP	\$129,452,182	3.65%	\$4,725,005
125	356.000	Overhead Conductors & Devices - TP	\$135,922,759	2.27%	\$3,085,447
126	359.000	Roads and Trails - TP	\$71,788	2.00%	\$1,436
127		TOTAL TRANSMISSION PLANT	\$565,983,203		\$12,494,807
128		DISTRIBUTION PLANT			
129	360 000	Land and Land Rights - DP	\$24,940,962	0.00%	\$0
130	361.000	Structures & Improvements - DP	\$15,051,152	1.75%	\$263,395
131	362.000	Station Equipment - DP	\$569,025,190	1.82%	\$10,356,258
132	364 000	Poles, Towers, & Fixtures - DP	\$735,576,534	5.47%	\$40,236,036
133	365.000	Overhead Conductors & Devices - DP	\$813,841,348	3.19%	\$25,961,539
134	366 000	Underground Conduit - DP	\$195,961,051	2.31%	\$4,526,700

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
135	367.000	Underground Conductors & Devices - DP	\$498,557,356	2.36%	\$11,765,954
136	368.000	Line Transformers - DP	\$379,419,943	2.40%	\$9,106,079
137	369.100	Services - Overhead - DP	\$149,139,871	8.09%	\$12,065,416
138	369.200	Services - Underground - DP	\$130,366,248	3.99%	\$5,201,613
139	370.000	Meters - DP	\$105,018,300	3.57%	\$3,749,153
140	371.000	Meter Installations - DP	\$164,613	5.00%	\$8,231
141	373.000	Street Lighting and Signal Systems - DP	\$107,235,723	4.39%	\$4,707,648
142		TOTAL DISTRIBUTION PLANT	\$3,724,298,291		\$127,948,022
143		GENERAL PLANT			
144	389.000	Land and Land Rights - GP	\$10,190,766	0.00%	\$0
145	390.000	Structures & Improvements - GP	\$170,714,349	2.33%	\$3,977,644
146	391.000	Office Furniture & Equipment - GP	\$37,207,698	6.67%	\$2,481,753
147	391.100	Mainframe Computers - GP	\$429,477	0.00%	\$0
148	391.200	Personal Computers - GP	\$13,172,197	20.00%	\$2,634,439
149	392.000	Transportation Equipment - GP	\$85,933,295	8.23%	\$7,072,310
150	393.000	Stores Equipment - GP	\$2,501,203	5.00%	\$125,060
151	394.000	Laboratory Equipment - GP	\$10,579,589	5.00%	\$528,979
152	395.000	Tools, Shop, & Garage Equipment - GP	\$7,043,180	5.00%	\$352,159
153	396.000	Power Operated Equipment - GP	\$8,844,873	5.67%	\$501,504
154	397.000	Communication Equipment - GP	\$126,375,248	6.67%	\$8,429,229
155	398.000	Miscellaneous Equipment - GP	\$598,481	5.00%	\$29,924
156	399.000	General Plant ARO	\$0	0.00%	\$0
157		TOTAL GENERAL PLANT	\$473,590,356		\$26,133,001
158		INCENTIVE COMPENSATION CAPITALIZATION			
159		ICC Adjustment	-\$21,823,099	2.7035%	-\$589,224
160		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$21,823,099		-\$589,224
161		Total Depreciation	<u>\$11,836,786,663</u>		<u>\$315,848,468</u>

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302 000	Franchises and Consents	\$622,954	R-2	\$0	\$622,954	98.9200%	\$0	\$616,226
3	303 000	Miscellaneous Intangibles	\$13,716,057	R-3	\$0	\$13,716,057	98.9200%	\$0	\$13,567,924
4		TOTAL PLANT INTANGIBLE	\$14,339,011		\$0	\$14,339,011		\$0	\$14,184,150
5		PRODUCTION PLANT							
6		STEAM PRODUCTION							
7		MERAMEC STEAM PRODUCTION PLANT							
8	310 000	Land/Land Rights - Meramec	\$0	R-8	\$0	\$0	98.4000%	\$0	\$0
9	311 000	Structures - Meramec	\$27,039,112	R-9	\$0	\$27,039,112	98.4000%	\$0	\$26,606,486
10	312 000	Boiler Plant Equipment - Meramec	\$120,398,683	R-10	\$0	\$120,398,683	98.4000%	\$0	\$118,472,304
11	312 300	Coal Cars - Meramec	\$0	R-11	\$0	\$0	98.4000%	\$0	\$0
12	314 000	Turbogenerator Units - Meramec	\$53,020,597	R-12	\$0	\$53,020,597	98.4000%	\$0	\$52,172,267
13	315 000	Accessory Electric Equipment - Meramec	\$22,458,240	R-13	\$0	\$22,458,240	98.4000%	\$0	\$22,098,908
14	316 000	Misc Power Plant Equipment - Meramec	\$5,008,535	R-14	\$0	\$5,008,535	98.4000%	\$0	\$4,928,398
15	317 000	Meramec ARO	\$1,874,788	R-15	-\$1,874,788	\$0	100.0000%	\$0	\$0
16		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$229,799,955		-\$1,874,788	\$227,925,167		\$0	\$224,278,363
17		SIOUX STEAM PRODUCTION PLANT							
18	310 000	Land/Land Rights - Sioux	\$0	R-18	\$0	\$0	98.4000%	\$0	\$0
19	311 000	Structures - Sioux	\$15,279,533	R-19	\$0	\$15,279,533	98.4000%	\$0	\$15,035,060
20	312 000	Boiler Plant Equipment - Sioux	\$123,218,375	R-20	\$0	\$123,218,375	98.4000%	\$0	\$121,246,881
21	312 300	Coal Cars - Sioux	\$0	R-21	\$0	\$0	98.4000%	\$0	\$0
22	314 000	Turbogenerator Units - Sioux	\$32,972,392	R-22	\$0	\$32,972,392	98.4000%	\$0	\$32,444,834
23	315 000	Accessory Electric Equipment - Sioux	\$12,722,164	R-23	\$0	\$12,722,164	98.4000%	\$0	\$12,518,609
24	316 000	Misc Power Plant Equipment - Sioux	\$2,773,914	R-24	\$0	\$2,773,914	98.4000%	\$0	\$2,729,531
25	317 000	Sioux ARO	\$1,268,282	R-25	-\$1,268,282	\$0	100.0000%	\$0	\$0
26		TOTAL SIOUX STEAM PRODUCTION PLANT	\$188,234,660		-\$1,268,282	\$186,966,378		\$0	\$183,974,915
27		VENICE STEAM PRODUCTION PLANT							
28	310 000	Land/Land Rights - Venice	\$0	R-28	\$0	\$0	98.4000%	\$0	\$0
29	311 000	Structures - Venice	-\$4,193,725	R-29	\$0	-\$4,193,725	98.4000%	\$0	-\$4,126,625
30	312 000	Boiler Plant Equipment - Venice	\$1,909,383	R-30	\$0	\$1,909,383	98.4000%	\$0	\$1,878,833
31	312 300	Coal Cars - Venice	\$0	R-31	\$0	\$0	98.4000%	\$0	\$0
32	314 000	Turbogenerator Units - Venice	\$551,400	R-32	\$0	\$551,400	98.4000%	\$0	\$542,578
33	315 000	Accessory Electric Equipment - Venice	\$0	R-33	\$0	\$0	98.4000%	\$0	\$0
34	316 000	Misc Power Plant Equipment - Venice	-\$116,122	R-34	\$0	-\$116,122	98.4000%	\$0	-\$114,264
35	317 000	Venice ARO	\$707,965	R-35	-\$707,965	\$0	100.0000%	\$0	\$0
36		TOTAL VENICE STEAM PRODUCTION PLANT	-\$1,141,099		-\$707,965	-\$1,849,064		\$0	-\$1,819,478
37		LABADIE STEAM PRODUCTION PLANT							
38	310 000	Land/Land Rights - Labadie	\$0	R-38	\$0	\$0	98.4000%	\$0	\$0
39	311 000	Structures - Labadie	\$37,088,738	R-39	\$0	\$37,088,738	98.4000%	\$0	\$36,495,318
40	312 000	Boiler Plant Equipment - Labadie	\$315,695,692	R-40	\$0	\$315,695,692	98.4000%	\$0	\$310,644,561
41	312 300	Coal Cars - Labadie	\$68,278,096	R-41	\$0	\$68,278,096	98.4000%	\$0	\$67,185,646
42	314 000	Turbogenerator Units - Labadie	\$74,419,675	R-42	\$0	\$74,419,675	98.4000%	\$0	\$73,228,960
43	315 000	Accessory Electric Equipment - Labadie	\$41,531,778	R-43	\$0	\$41,531,778	98.4000%	\$0	\$40,867,270
44	316 000	Misc Power Plant Equipment - Labadie	\$8,417,580	R-44	\$0	\$8,417,580	98.4000%	\$0	\$8,282,899
45	317 000	Labadie ARO	\$1,892,562	R-45	-\$1,892,562	\$0	100.0000%	\$0	\$0
46		TOTAL LABADIE STEAM PRODUCTION PLANT	\$547,324,121		-\$1,892,562	\$545,431,559		\$0	\$536,704,654
47		RUSH ISLAND STEAM PRODUCTION PLANT							
48	310 000	Land/Land Rights - Rush	\$0	R-48	\$0	\$0	98.4000%	\$0	\$0
49	311 000	Structures - Rush	\$34,266,574	R-49	\$0	\$34,266,574	98.4000%	\$0	\$33,718,309
50	312 000	Boiler Plant Equipment - Rush	\$199,063,483	R-50	\$0	\$199,063,483	98.4000%	\$0	\$195,878,467
51	312 300	Coal Cars - Rush	\$0	R-51	\$0	\$0	98.4000%	\$0	\$0

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52	314 000	Turbogenerator Units - Rush	\$56,472,936	R-52	\$0	\$56,472,936	98.4000%	\$0	\$55,569,369
53	315 000	Accessory Electric Equipment - Rush	\$17,171,967	R-53	\$0	\$17,171,967	98.4000%	\$0	\$16,897,216
54	316 000	Misc Power Plant Equipment - Rush	\$4,883,827	R-54	\$0	\$4,883,827	98.4000%	\$0	\$4,805,686
55	317 000	Rush Island ARO	\$420,394	R-55	-\$420,394	\$0	100.0000%	\$0	\$0
56		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$312,279,181		-\$420,394	\$311,858,787		\$0	\$306,869,047
57		COMMON STEAM PRODUCTION PLANT							
58	310 000	Land/Land Rights - Common	\$0	R-58	\$0	\$0	98.4000%	\$0	\$0
59	311 000	Structures - Common	\$316,919	R-59	\$0	\$316,919	98.4000%	\$0	\$311,848
60	312.000	Boiler Plant Equipment - Common	\$6,932,506	R-60	\$0	\$6,932,506	98.4000%	\$0	\$6,821,586
61	312 300	Coal Cars - Common	\$0	R-61	\$0	\$0	98.4000%	\$0	\$0
62	314 000	Turbogenerator Units - Common	\$0	R-62	\$0	\$0	98.4000%	\$0	\$0
63	315 000	Accessory Electric Equipment - Common	\$497,078	R-63	\$0	\$497,078	98.4000%	\$0	\$489,125
64	316 000	Misc Power Plant Equipment - Common	\$3,702	R-64	\$0	\$3,702	98.4000%	\$0	\$3,643
65		TOTAL COMMON STEAM PRODUCTION PLANT	\$7,750,205		\$0	\$7,750,205		\$0	\$7,626,202
66		TOTAL STEAM PRODUCTION	\$1,284,247,023		-\$6,163,991	\$1,278,083,032		\$0	\$1,257,633,703
67		NUCLEAR PRODUCTION							
68		CALLAWAY NUCLEAR PRODUCTION PLANT							
69	320 000	Land/Land Rights - Callaway	\$0	R-69	\$0	\$0	98.4000%	\$0	\$0
70	321 000	Structures - Callaway	\$487,448,216	R-70	\$0	\$487,448,216	98.4000%	\$0	\$479,649,045
71	322 000	Reactor Plant Equipment - Callaway	\$339,553,410	R-71	\$0	\$339,553,410	98.4000%	\$0	\$334,120,555
72	323 000	Turbogenerator Units - Callaway	\$211,191,082	R-72	\$0	\$211,191,082	98.4000%	\$0	\$207,812,025
73	324 000	Accessory Electric Equipment - Callaway	\$119,408,465	R-73	\$0	\$119,408,465	98.4000%	\$0	\$117,497,930
74	325 000	Misc Power Plant Equipment - Callaway	\$40,760,569	R-74	\$0	\$40,760,569	98.4000%	\$0	\$40,108,400
75	326 000	Callaway ARO	\$76,978,562	R-75	-\$76,978,562	\$0	100.0000%	\$0	\$0
76		Callaway Post Operational Costs	\$55,580,470	R-76	\$0	\$55,580,470	98.4000%	\$0	\$54,691,182
77		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$1,330,920,774		-\$76,978,562	\$1,253,942,212		\$0	\$1,233,879,137
78		TOTAL NUCLEAR PRODUCTION	\$1,330,920,774		-\$76,978,562	\$1,253,942,212		\$0	\$1,233,879,137
79		HYDRAULIC PRODUCTION							
80		OSAGE HYDRAULIC PRODUCTION PLANT							
81	330 000	Land/Land Rights - Osage	\$5,215,232	R-81	\$0	\$5,215,232	98.4000%	\$0	\$5,131,788
82	331 000	Structures - Osage	\$1,311,571	R-82	\$0	\$1,311,571	98.4000%	\$0	\$1,290,586
83	332 000	Reservoirs - Osage	\$13,982,923	R-83	\$0	\$13,982,923	98.4000%	\$0	\$13,759,196
84	333 000	Water Wheels/Generators - Osage	\$7,011,565	R-84	\$0	\$7,011,565	98.4000%	\$0	\$6,899,380
85	334 000	Accessory Electric Equipment - Osage	\$1,693,338	R-85	\$0	\$1,693,338	98.4000%	\$0	\$1,666,245
86	335 000	Misc Power Plant Equipment - Osage	\$414,342	R-86	\$0	\$414,342	98.4000%	\$0	\$407,713
87	336 000	Roads, Railroads, Bridges - Osage	\$118,212	R-87	\$0	\$118,212	98.4000%	\$0	\$116,321
88		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$29,747,183		\$0	\$29,747,183		\$0	\$29,271,229
89		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
90	330.000	Land/Land Rights - Taum Sauk	\$0	R-90	\$0	\$0	98.4000%	\$0	\$0
91	331 000	Structures - Taum Sauk	\$1,053,515	R-91	\$731,183	\$1,784,698	98.4000%	\$0	\$1,756,143
92	332 000	Reservoirs - Taum Sauk	\$7,480,252	R-92	\$2,900,905	\$10,381,157	98.4000%	\$0	\$10,215,058
93	333 000	Water Wheels/Generators - Taum Sauk	\$8,683,882	R-93	\$0	\$8,683,882	98.4000%	\$0	\$8,544,940
94	334 000	Accessory Electric Equipment - Taum Sauk	\$1,538,661	R-94	\$0	\$1,538,661	98.4000%	\$0	\$1,514,042
95	335 000	Misc Power Plant Equipment - Taum Sauk	\$542,656	R-95	\$4,400	\$547,056	98.4000%	\$0	\$538,303
96	336 000	Roads, Railroads, Bridges - Taum Sauk	\$58,216	R-96	\$0	\$58,216	98.4000%	\$0	\$57,285
97		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$19,357,182		\$3,636,488	\$22,993,670		\$0	\$22,625,771

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98		KEOKUK HYDRAULIC PRODUCTION PLANT							
99	330 000	Land/Land Rights - Keokuk	\$3,622,137	R-99	\$0	\$3,622,137	98.4000%	\$0	\$3,564,183
100	331 000	Structures - Keokuk	\$1,452,592	R-100	\$0	\$1,452,592	98.4000%	\$0	\$1,429,351
101	332 000	Reservoirs - Keokuk	\$5,585,844	R-101	\$0	\$5,585,844	98.4000%	\$0	\$5,496,470
102	333 000	Water Wheels/Generators - Keokuk	\$7,439,027	R-102	\$0	\$7,439,027	98.4000%	\$0	\$7,320,003
103	334 000	Accessory Electric Equipment - Keokuk	\$1,077,232	R-103	\$0	\$1,077,232	98.4000%	\$0	\$1,059,996
104	335 000	Misc Power Plant Equipment - Keokuk	\$727,144	R-104	\$0	\$727,144	98.4000%	\$0	\$715,510
105	336 000	Roads, Railroads, Bridges - Keokuk	\$63,071	R-105	\$0	\$63,071	98.4000%	\$0	\$62,062
106		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$19,967,047		\$0	\$19,967,047		\$0	\$19,647,575
107		TOTAL HYDRAULIC PRODUCTION	\$69,071,412		\$3,636,488	\$72,707,900		\$0	\$71,544,575
108		OTHER PRODUCTION							
109		OTHER PRODUCTION PLANT							
110	340 000	Land/Land Rights - Other	\$0	R-110	\$0	\$0	98.4000%	\$0	\$0
111	341 000	Structures - Other	\$6,933,996	R-111	\$0	\$6,933,996	98.4000%	\$0	\$6,823,052
112	342 000	Fuel Holders - Other	\$5,020,338	R-112	\$0	\$5,020,338	98.4000%	\$0	\$4,940,013
113	344 000	Generators - Other	\$418,049,281	R-113	\$0	\$418,049,281	98.4000%	\$0	\$411,360,493
114	345 000	Accessory Electric Equipment - Other	\$12,533,641	R-114	\$0	\$12,533,641	98.4000%	\$0	\$12,333,103
115	346 000	Misc Power Plant Equipment - Other	\$1,304,805	R-115	\$0	\$1,304,805	98.4000%	\$0	\$1,283,928
116		TOTAL OTHER PRODUCTION PLANT	\$443,842,061		\$0	\$443,842,061		\$0	\$436,740,589
117		TOTAL OTHER PRODUCTION	\$443,842,061		\$0	\$443,842,061		\$0	\$436,740,589
118		TOTAL PRODUCTION PLANT	\$3,128,081,270		-\$79,506,065	\$3,048,575,205		\$0	\$2,999,798,004
119		TRANSMISSION PLANT							
120	350 000	Land and Land Rights - TP	\$7,580,719	R-120	\$0	\$7,580,719	100.0000%	\$0	\$7,580,719
121	352 000	Structures & Improvements - TP	\$2,245,887	R-121	\$0	\$2,245,887	100.0000%	\$0	\$2,245,887
122	353 000	Station Equipment - TP	\$59,897,676	R-122	\$0	\$59,897,676	100.0000%	\$0	\$59,897,676
123	354 000	Towers and Fixtures - TP	\$43,317,197	R-123	\$0	\$43,317,197	100.0000%	\$0	\$43,317,197
124	355 000	Poles and Fixtures - TP	\$48,033,748	R-124	\$0	\$48,033,748	100.0000%	\$0	\$48,033,748
125	356 000	Overhead Conductors & Devices - TP	\$47,532,057	R-125	\$0	\$47,532,057	100.0000%	\$0	\$47,532,057
126	359 000	Roads and Trails - TP	\$79,496	R-126	\$0	\$79,496	100.0000%	\$0	\$79,496
127		TOTAL TRANSMISSION PLANT	\$208,686,780		\$0	\$208,686,780		\$0	\$208,686,780
128		DISTRIBUTION PLANT							
129	360 000	Land and Land Rights - DP	\$364,345	R-129	-\$55,176	\$309,169	100.0000%	\$0	\$309,169
130	361 000	Structures & Improvements - DP	\$4,993,178	R-130	-\$104,236	\$4,888,942	100.0000%	\$0	\$4,888,942
131	362 000	Station Equipment - DP	\$182,588,342	R-131	-\$1,454,028	\$181,134,314	100.0000%	\$0	\$181,134,314
132	364 000	Poles, Towers, & Fixtures - DP	\$577,150,102	R-132	-\$545,482	\$576,604,620	100.0000%	\$0	\$576,604,620
133	365 000	Overhead Conductors & Devices - DP	\$265,599,326	R-133	-\$564,084	\$265,035,242	100.0000%	\$0	\$265,035,242
134	366 000	Underground Conduit - DP	\$65,364,207	R-134	\$0	\$65,364,207	100.0000%	\$0	\$65,364,207
135	367 000	Underground Conductors & Devices - DP	\$148,105,438	R-135	\$0	\$148,105,438	100.0000%	\$0	\$148,105,438
136	368 000	Line Transformers - DP	\$118,788,984	R-136	\$0	\$118,788,984	100.0000%	\$0	\$118,788,984
137	369 100	Services - Overhead - DP	\$163,748,387	R-137	-\$1,986	\$163,746,401	100.0000%	\$0	\$163,746,401
138	369 200	Services - Underground - DP	\$81,520,706	R-138	\$0	\$81,520,706	100.0000%	\$0	\$81,520,706
139	370 000	Meters - DP	\$35,209,278	R-139	-\$95,842	\$35,113,436	100.0000%	\$0	\$35,113,436
140	371 000	Meter Installations - DP	\$132,336	R-140	\$0	\$132,336	100.0000%	\$0	\$132,336
141	373 000	Street Lighting and Signal Systems - DP	\$51,806,148	R-141	-\$247,714	\$51,558,434	100.0000%	\$0	\$51,558,434
142		TOTAL DISTRIBUTION PLANT	\$1,695,370,777		-\$3,068,548	\$1,692,302,229		\$0	\$1,692,302,229
143		GENERAL PLANT							
144	389 000	Land and Land Rights - GP	\$0	R-144	-\$136,590	-\$136,590	98.9200%	\$0	-\$135,115
145	390 000	Structures & Improvements - GP	\$52,423,192	R-145	-\$2,716,355	\$49,706,837	98.9200%	\$0	\$49,170,003
146	391 000	Office Furniture & Equipment - GP	\$22,316,589	R-146	-\$325,760	\$21,990,829	98.9200%	\$0	\$21,753,328
147	391 100	Mainframe Computers - GP	\$332,101	R-147	\$0	\$332,101	98.9200%	\$0	\$328,514
148	391 200	Personal Computers - GP	\$9,903,831	R-148	\$0	\$9,903,831	98.9200%	\$0	\$9,796,870
149	392 000	Transportation Equipment - GP	\$33,065,833	R-149	\$0	\$33,065,833	98.9200%	\$0	\$32,708,722
150	393 000	Stores Equipment - GP	\$1,503,312	R-150	-\$44,410	\$1,458,902	98.9200%	\$0	\$1,443,146
151	394 000	Laboratory Equipment - GP	\$6,055,090	R-151	-\$24,093	\$6,030,997	98.9200%	\$0	\$5,965,862
152	395 000	Tools, Shop, & Garage Equipment - GP	\$3,715,526	R-152	-\$25,752	\$3,689,774	98.9200%	\$0	\$3,649,924
153	396 000	Power Operated Equipment - GP	\$3,116,554	R-153	\$0	\$3,116,554	98.9200%	\$0	\$3,082,895
154	397 000	Communication Equipment - GP	\$101,234,289	R-154	\$0	\$101,234,289	98.9200%	\$0	\$100,140,959

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155	398 000	Miscellaneous Equipment - GP	\$265,027	R-155	-\$4,359	\$260,668	98 9200%	\$0	\$257,853
156	399 000	General Plant ARO	\$143,535	R-156	-\$143,535	\$0	98 3658%	\$0	\$0
157		TOTAL GENERAL PLANT	\$234,074,879		-\$3,420,854	\$230,654,025		\$0	\$228,162,961
158		INCENTIVE COMPENSATION CAPITALIZATION							
159		ICC Adjustment	\$0	R-159	-\$2,590,889	-\$2,590,889	98 9200%	\$0	-\$2,562,907
160		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$2,590,889	-\$2,590,889		\$0	-\$2,562,907
161		TOTAL DEPRECIATION RESERVE	\$5,280,552,717		-\$88,586,356	\$5,191,966,361		\$0	\$5,140,571,217

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-15	Meramec ARO	317.000		-\$1,874,788		\$0
	1 To remove AROs (Hagemeyer)		-\$1,874,788		\$0	
R-25	Sioux ARO	317.000		-\$1,268,282		\$0
	1 To remove AROs (Hagemeyer)		-\$1,268,282		\$0	
R-35	Venice ARO	317.000		-\$707,965		\$0
	1 To remove AROs (Hagemeyer)		-\$707,965		\$0	
R-45	Labadie ARO	317.000		-\$1,892,562		\$0
	1 To remove AROs (Hagemeyer)		-\$1,892,562		\$0	
R-55	Rush Island ARO	317.000		-\$420,394		\$0
	1 To remove AROs (Hagemeyer)		-\$420,394		\$0	
R-75	Callaway ARO	326.000		-\$76,978,562		\$0
	1 To remove AROs (Hagemeyer)		-\$76,978,562		\$0	
R-91	Structures - Taum Sauk	331.000		\$731,183		\$0
	1. To remove Taum Sauk cost of removal (Rackers)		\$731,183		\$0	
R-92	Reservoirs - Taum Sauk	332.000		\$2,900,905		\$0
	1 To remove Taum Sauk cost of removal (Rackers)		\$2,900,905		\$0	
R-95	Misc. Power Plant Equipment - Taum Sauk	335.000		\$4,400		\$0
	1 To remove Taum Sauk cost of removal (Rackers)		\$4,400		\$0	
R-129	Land and Land Rights - DP	360.000		-\$55,176		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total - Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1 To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$55,176		\$0	
R-130	Structures & Improvements - DP	361.000		-\$104,236		\$0
	1. To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$104,236		\$0	
R-131	Station Equipment - DP	362.000		-\$1,454,028		\$0
	1 To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$1,454,028		\$0	
R-132	Poles, Towers, & Fixtures - DP	364.000		-\$545,482		\$0
	1. To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$545,482		\$0	
R-133	Overhead Conductors & Devices - DP	365.000		-\$564,084		\$0
	1 To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$564,084		\$0	
R-137	Services - Overhead - DP	369.100		-\$1,986		\$0
	1. To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$1,986		\$0	
R-139	Meters - DP	370.000		-\$95,842		\$0
	1 To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$95,842		\$0	
R-141	Street Lighting and Signal Systems - DP	373.000		-\$247,714		\$0
	1 To remove AROs (Hagemeyer)		-\$247,714		\$0	
R-144	Land and Land Rights - GP	389.000		-\$136,590		\$0
	1 To allocate to MO Gas operations (Hagemeyer)		-\$136,590		\$0	

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R-145	Structures & Improvements - GP	390.000		-\$2,716,355		\$0
	1 To allocate to MO Gas operations (Hagemeyer)		-\$2,716,355		\$0	
R-146	Office Furniture & Equipment - GP	391.000		-\$325,760		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$325,760		\$0	
R-150	Stores Equipment - GP	393.000		-\$44,410		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$44,410		\$0	
R-151	Laboratory Equipment - GP	394.000		-\$24,093		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$24,093		\$0	
R-152	Tools, Shop, & Garage Equipment - GP	395.000		-\$25,752		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$25,752		\$0	
R-155	Miscellaneous Equipment - GP	398.000		-\$4,359		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$4,359		\$0	
R-156	General Plant ARO	399.000		-\$143,535		\$0
	1 To remove AROs (Hagemeyer)		-\$143,535		\$0	
R-159	ICC Adjustment			-\$2,590,889		\$0
	1 To remove capitalized incentive compensation (Hagemeyer)		-\$2,590,889		\$0	
Total Reserve Adjustments				<u><u>-\$88,586,358</u></u>		<u><u>\$0</u></u>

AmerenUE
Case No ER-2008-0318
Ameren Corp
Test Year Ending 03-31-2008
Cash Working Capital

Line Number	A Description	B Test Year Adj Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT EXPENSE						
2	Base Payroll	\$178,957,675	34 17	10 49	23 68	0 064877	\$11,610,237
3	Vacation Payroll	\$9,600,553	34 17	385 99	-351 82	-0.963890	-\$9,253,877
4	401(k) employee portion	\$21,811,783	34 17	15.11	19 06	0 052219	\$1,138,989
5	Federal Income Taxes Withheld	\$37,419,699	34 17	12 79	21 38	0 058575	\$2,191,859
6	State Income Taxes Withheld	\$12,576,163	34.17	14 96	19.21	0 052630	\$661,883
7	Employee FICA Taxes	\$19,397,608	34 17	12 79	21 38	0 058575	\$1,136,215
8	St Louis City Taxes	\$954,441	34 17	14 96	19.21	0 052630	\$50,232
9	Employee Benefits Excluding Pensions & OPEBs	\$28,847,430	34 17	16 34	17 83	0 048849	\$1,409,168
10	401(k) employer portion	\$9,015,529	34 17	15 11	19 06	0 052219	\$470,782
11	Fuel - Nuclear	\$46,796,300	34 17	15 21	18 96	0 051945	\$2,430,834
12	Fuel - Coal	\$556,618,000	34 17	19 54	14 63	0 040082	\$22,310,363
13	Fuel - Gas	\$39,111,500	34 17	14 51	19 66	0 053863	\$2,106,663
14	Fuel - Oil	\$2,413,600	34 17	38 48	-4 31	-0 011808	-\$28,500
15	Purchase Power	\$76,680,660	34 17	33 26	0 91	0 002493	\$191,165
16	Uncollectible Expense	\$12,738,570	34 17	34 17	0 00	0 000000	\$0
17	Pension Expense	\$27,976,454	34 17	95 17	-61 00	-0 167123	-\$4,675,509
18	OPEB Expense	\$14,525,380	34 17	62 00	-27 83	-0 076247	-\$1,107,517
19	Osage Headwater Expense	\$408,031	34.17	182 50	-148.33	-0 406384	-\$165,817
20	Cash Vouchers	\$547,020,532	34 17	47 58	-13 41	-0 036740	-\$20,097,534
21	TOTAL OPERATION AND MAINT EXPENSE	\$1,642,869,908					\$10,379,636
22	TAXES						
23	FICA - Employer Portion	\$19,397,608	34 17	12 79	21.38	0 058575	\$1,136,215
24	Federal Unemployment Taxes	\$202,598	34 17	76 38	-42 21	-0 115644	-\$23,429
25	State Unemployment Taxes	\$199,301	34 17	76 38	-42 21	-0 115644	-\$23,048
26	Corporate Franchise	\$1,830,135	34 17	-77 50	111 67	0.305945	\$559,921
27	Property Tax	\$98,128,150	34 17	183 00	-148 83	-0 407753	-\$40,012,048
28	TOTAL TAXES	\$119,757,792					-\$38,362,389
29	OTHER EXPENSES						
30	Gross Receipts Taxes	\$103,675,557	34 17	52 96	-18 79	-0 051479	-\$5,337,114
31	Sales Taxes	\$47,618,181	0 00	35 29	-35 29	-0 096685	-\$4,603,964
32	TOTAL OTHER EXPENSES	\$151,293,738					-\$9,941,078
33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$37,923,831
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	\$143,833,352	34 17	76 38	-42 21	-0 115644	-\$16,633,464
36	State Tax Offset	\$22,602,384	34 17	74 01	-39 84	-0 109151	-\$2,467,073
37	City Tax Offset	\$281,994	34 17	137 54	-103 37	-0 283205	-\$79,862
38	Interest Expense Offset	\$152,937,859	34 17	91 25	-57.08	-0.156384	-\$23,917,034
39	TOTAL OFFSET FROM RATE BASE	\$319,655,589					-\$43,097,433
40	TOTAL CASH WORKING CAPITAL REQUIRED						-\$81,021,264

AmerenUE
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Ameren Corp
Test Year Ending 03-31-2008
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris Labor	J MO Juris Non Labor
1	TOTAL OPERATING REVENUES	\$2,853,690,728	See Note (1)	See Note (1)	See Note (1)	\$2,853,690,728	-\$163,225,682	\$2,669,520,931	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$1,183,477,299	\$175,335,014	\$1,008,142,285	-\$38,114,108	\$1,145,363,191	\$0	\$1,127,512,600	\$162,177,609	\$965,334,991
3	TOTAL TRANSMISSION EXPENSES	\$46,954,903	\$5,645,849	\$40,308,954	-\$1,016,429	\$44,838,474	\$0	\$44,838,474	\$5,331,484	\$39,606,990
4	TOTAL DISTRIBUTION EXPENSES	\$167,520,537	\$67,445,215	\$100,075,322	-\$5,379,939	\$162,140,598	\$0	\$161,881,174	\$62,829,291	\$99,051,883
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$55,508,376	\$15,166,240	\$40,342,136	\$355,263	\$55,863,639	\$0	\$55,863,639	\$14,137,243	\$41,726,396
6	TOTAL CUSTOMER SERVICE & INFO EXP	\$7,918,251	\$2,012,354	\$5,905,897	-\$2,320,205	\$5,598,048	\$0	\$5,598,048	\$1,881,953	\$3,716,093
7	TOTAL SALES EXPENSES	\$1,058,825	\$682,442	\$398,483	-\$28,138	\$1,030,787	\$0	\$1,030,787	\$634,304	\$398,483
8	TOTAL ADMIN & GENERAL EXPENSES	\$266,788,628	\$40,947,926	\$224,818,702	-\$17,070,827	\$248,695,801	\$0	\$248,045,188	\$37,777,772	\$208,267,418
9	TOTAL DEPRECIATION EXPENSE	\$307,016,937	See Note (1)	See Note (1)	See Note (1)	\$307,016,937	\$5,839,768	\$308,665,364	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$8,908,873	\$0	\$6,908,873	\$2,270,108	\$9,178,981	\$0	\$9,116,540	\$0	\$9,116,540
11	TOTAL OTHER OPERATING EXPENSE	\$224,145,879	\$0	\$224,145,879	-\$102,920,705	\$121,225,174	\$0	\$119,891,455	\$0	\$119,891,455
12	TOTAL OPERATING & MAINT EXPENSE	\$2,285,276,608	\$307,215,140	\$1,851,044,531	-\$184,224,980	\$2,101,051,628	\$5,839,768	\$2,081,543,267	\$284,769,656	\$1,487,108,247
13	NET INCOME BEFORE TAXES	\$688,414,120	\$0	\$0	\$0	\$752,839,100	-\$169,065,450	\$577,977,664	\$0	\$0
14	TOTAL INCOME TAXES	\$142,041,025	See Note (1)	See Note (1)	See Note (1)	\$142,041,025	\$21,466,415	\$162,338,522	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	-\$8,483,812	See Note (1)	See Note (1)	See Note (1)	-\$8,483,812	\$0	-\$8,402,368	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$454,858,907	\$0	\$0	\$0	\$581,081,887	-\$190,620,866	\$424,041,510	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

AmerenUE
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Ameren Corp
Test Year Ending 03-31-2008
Adjustments to Income Statement Detail

A Income Adj Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	1M - Residential		\$0	\$0	\$0	\$0	-\$98,932,306	-\$98,932,306
1	To remove unbilled revenue (Hagemeyer)		\$0	\$0		\$0	-\$15,051,532	
2	To remove minor differences (Hagemeyer)		\$0	\$0		\$0	-\$621	
3	To remove GRT (Hagemeyer)		\$0	\$0		\$0	-\$39,164,614	
4	To adjust to primary month billing determinants (Wells)		\$0	\$0		\$0	\$800	
5	To annualize rate change (Wells)		\$0	\$0		\$0	\$5,836,384	
6	To normalize weather (Wells)		\$0	\$0		\$0	-\$54,705,146	
7	To adjust to a 365 day test year (Wells)		\$0	\$0		\$0	-\$868,850	
8	To annualize customer growth (Hagemeyer)		\$0	\$0		\$0	\$5,021,273	
Rev-3	2M - Small General Service		\$0	\$0	\$0	\$0	-\$17,017,049	-\$17,017,049
1	To remove unbilled revenue (Hagemeyer)		\$0	\$0		\$0	\$2,723,875	
2	To remove minor differences (Hagemeyer)		\$0	\$0		\$0	\$5,127	
3	To remove GRT (Hagemeyer)		\$0	\$0		\$0	-\$14,272,821	
4	To adjust to primary month billing determinants (Wells)		\$0	\$0		\$0	\$244,546	
5	To annualize rate change (Wells)		\$0	\$0		\$0	\$1,225,495	
6	To normalize weather (Wells)		\$0	\$0		\$0	-\$7,813,443	
7	To adjust to a 365 day test year (Wells)		\$0	\$0		\$0	-\$997,378	
8	To annualize customer growth (Hagemeyer)		\$0	\$0		\$0	\$1,867,550	
Rev-4	3M - Large General Service		\$0	\$0	\$0	\$0	-\$31,310,758	-\$31,310,758
1	To remove unbilled revenue (Hagemeyer)		\$0	\$0		\$0	\$5,043,743	
2	To remove GRT (Hagemeyer)		\$0	\$0		\$0	-\$28,378,408	
3	To include Test Year billing corrections (Wells)		\$0	\$0		\$0	\$450,445	
4	To adjust to primary month billing determinants (Wells)		\$0	\$0		\$0	\$68,661	
5	To annualize rate change (Wells)		\$0	\$0		\$0	\$1,497,334	
6	To normalize weather (Wells/Lange)		\$0	\$0		\$0	-\$8,829,941	
7	To adjust to a 365 day test year (Wells/Lange)		\$0	\$0		\$0	-\$2,876,037	
8	To annualize customer growth (Hagemeyer)		\$0	\$0		\$0	\$1,713,445	
Rev-5	4M - Small Primary Service		\$0	\$0	\$0	\$0	-\$14,186,832	-\$14,186,832
1	To remove unbilled revenue (Hagemeyer)		\$0	\$0		\$0	\$2,209,921	
2	To remove GRT (Hagemeyer)		\$0	\$0		\$0	-\$12,251,968	
3	To include Test Year billing corrections (Wells)		\$0	\$0		\$0	-\$1,253,573	
4	To adjust for rate switchers (Wells)		\$0	\$0		\$0	-\$484,073	

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Adjustments to Income Statement Detail

A Income Adj Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5 To annualize rate change (Wells)		\$0	\$0		\$0	\$1,721,511	
	6 To normalize weather (Wells/Lange)		\$0	\$0		\$0	-\$2,624,005	
	7 To adjust to a 365 day test year (Wells/Lange)		\$0	\$0		\$0	-\$1,504,645	
Rev-6	5M - 8M Lighting		\$0	\$0	\$0	\$0	-\$600,982	-\$600,982
	1 To remove unbilled revenue (Hagemeyer)		\$0	\$0		\$0	\$292,792	
	2 To remove GRT (Hagemeyer)		\$0	\$0		\$0	-\$923,155	
	3 To annualize rate change (Wells)		\$0	\$0		\$0	\$105,569	
	4 To adjust to a 365 day test year (Wells/Lange)		\$0	\$0		\$0	-\$76,188	
Rev-7	11M - Large Primary Service		\$0	\$0	\$0	\$0	-\$6,637,209	-\$6,637,209
	1 To remove unbilled revenue (Hagemeyer)		\$0	\$0		\$0	\$1,970,202	
	2 To remove GRT (Hagemeyer)		\$0	\$0		\$0	-\$9,048,934	
	3 To include Test Year billing corrections (Lakhanpal)		\$0	\$0		\$0	\$336,142	
	4 To adjust to primary month billing determinants (Lakhanpal)		\$0	\$0		\$0	-\$77,659	
	5 To adjust for Rate Switchers (Lakhanpal)		\$0	\$0		\$0	\$462,445	
	6 To adjust for rate change (Lakhanpal)		\$0	\$0		\$0	\$813,299	
	7 To normalize weather (Lakhanpal/Lange)		\$0	\$0		\$0	-\$826,010	
	8 To adjust to a 365 day test year (Lakhanpal/Lange)		\$0	\$0		\$0	-\$466,694	
Rev-8	12M - Large Transmission Service		\$0	\$0	\$0	\$0	-\$1,538,938	-\$1,538,938
	1 To remove unbilled revenue (Hagemeyer)		\$0	\$0		\$0	-\$215,000	
	2 To remove contribution factor (Hagemeyer)		\$0	\$0		\$0	-\$1,578,570	
	3 To adjust to primary month billing determinates (Lakhanpal)		\$0	\$0		\$0	\$215,604	
	4 To adjust for rate change (Lakhanpal)		\$0	\$0		\$0	\$287,045	
	5 To adjust to a 365 day test year (Lakhanpal/Lange)		\$0	\$0		\$0	-\$248,017	
Rev-9	Public Authorities		\$0	\$0	\$0	\$0	-\$5,938	-\$5,938
	1 To remove GRT (Hagemeyer)		\$0	\$0		\$0	-\$5,938	
Rev-14	Off-System Sales Revenues - Energy & Capacity	447.000	\$0	\$0	\$0	\$0	\$8,646,916	\$8,646,916
	1 To annualize capacity sales (Rackers)		\$0	\$0		\$0	\$10,835,414	
	2 To adjust off-system sales revenues (Cassidy)		\$0	\$0		\$0	\$1,873,804	
	3 To eliminate RSG cost-related payments (Hagemeyer)		\$0	\$0		\$0	-\$4,062,302	
Rev-15	Other Electric Revenues - Ultimate Consumers		\$0	\$0	\$0	\$0	-\$1,442,576	-\$1,442,576
	1 To annualize CATV revenues (Hagemeyer)		\$0	\$0		\$0	\$2,253,750	

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Adjustments to Income Statement Detail

A Income Adj Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2 To adjust MISO transmission revenues (Hagemeyer)		\$0	\$0		\$0	-\$3,696,326	
E-4	S&E - Labor	500.000	-\$282,721	\$0	-\$282,721	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$46,014	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$328,735	\$0		\$0	\$0	
E-6	Fuel - Labor	501.000	-\$379,592	\$0	-\$379,592	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$46,633	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$332,959	\$0		\$0	\$0	
E-7	Fuel - Non-labor	501.000	\$0	-\$1,267,733	-\$1,267,733	\$0	\$0	\$0
	1 To adjust fuel expense (Cassidy)		\$0	-\$1,267,733		\$0	\$0	
E-9	Fuel for Interchange	501.100	\$0	-\$424,885	-\$424,885	\$0	\$0	\$0
	1 To adjust fuel expense (Cassidy)		\$0	-\$424,885		\$0	\$0	
E-10	Steam Expenses - Labor	502.000	-\$1,336,829	\$0	-\$1,336,829	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$367,394	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$969,435	\$0		\$0	\$0	
E-11	Steam Expenses - Non-labor	502.000	\$0	\$4,818,478	\$4,818,478	\$0	\$0	\$0
	1 To include fuel additive expenses (Cassidy)		\$0	\$1,016,829		\$0	\$0	
	2 To adjust SO2 Tracker Amortization (Cassidy)		\$0	\$3,801,649		\$0	\$0	
E-14	Electric Expenses - Labor	505.000	-\$621,614	\$0	-\$621,614	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$173,299	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$448,315	\$0		\$0	\$0	
E-18	Misc Steam Power Expenses - Labor	506.000	-\$319,959	\$0	-\$319,959	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$18,175	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$301,784	\$0		\$0	\$0	
E-23	Maint Superv & Engineering - SP	510.000	-\$414,701	\$0	-\$414,701	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$61,182	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$475,883	\$0		\$0	\$0	
E-24	Maint of Structures - SP	511.000	-\$231,872	\$0	-\$231,872	\$0	\$0	\$0

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Adjustments to Income Statement Detail

A Income Adj Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1 To annualize payroll (Grissum)		-\$58,835	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$173,037	\$0		\$0	\$0	
E-25	Maint. of Boiler Plant - SP	512.000	-\$1,421,978	\$0	-\$1,421,978	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$365,633	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$1,056,345	\$0		\$0	\$0	
E-26	Maint. of Electric Plant - SP	513.000	-\$220,304	\$0	-\$220,304	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$58,255	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$164,049	\$0		\$0	\$0	
E-27	Maint. of Misc. Steam Plant - SP	514.000	-\$303,339	\$0	-\$303,339	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$78,277	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$227,062	\$0		\$0	\$0	
E-33	Operation Superv & Engineering - Labor	517.000	-\$1,147,734	\$0	-\$1,147,734	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$194,535	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$1,342,269	\$0		\$0	\$0	
E-35	Operation Fuel	518.000	\$0	-\$158,288	-\$158,288	\$0	\$0	\$0
	1 To adjust fuel expense (Cassidy)		\$0	-\$158,288		\$0	\$0	
E-44	Misc Nuclear Power Expenses - Labor	524.000	-\$1,422,498	\$0	-\$1,422,498	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$247,092	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$1,175,406	\$0		\$0	\$0	
E-49	Maint. Superv & Engineering - NP	528.000	-\$450,774	-\$593,077	-\$1,043,851	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$106,691	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$557,465	\$0		\$0	\$0	
	3 To normalize non-labor related maintenance costs of Callaway refueling (Cassidy)		\$0	-\$593,077		\$0	\$0	
E-50	Maint. of Structures - NP	529.000	-\$364,386	-\$626,583	-\$990,969	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$91,070	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$273,316	\$0		\$0	\$0	
	3 To normalize non-labor related maintenance costs of Callaway refueling (Cassidy)		\$0	-\$626,583		\$0	\$0	

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Ameren Corp
Test Year Ending 03-31-2008
Adjustments to Income Statement Detail

A Income Adj Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-51	Maint of Reactor Plant Equip - NP	530.000	-\$383,196	-\$4,975,069	-\$5,358,265	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$91,230	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$291,966	\$0		\$0	\$0	
	3 To normalize non-labor related maintenance costs of Callaway refueling (Cassidy)		\$0	-\$4,975,069		\$0	\$0	
E-52	Maint of Electric Plant - NP	531.000	-\$351,528	-\$1,363,474	-\$1,715,002	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$80,764	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$270,764	\$0		\$0	\$0	
	3 To normalize non-labor related maintenance costs of Callaway refueling (Cassidy)		\$0	-\$1,363,474		\$0	\$0	
E-53	Maint of Misc Nuclear Plant - NP	532.000	-\$137,856	-\$1,067,093	-\$1,204,949	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$32,218	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$105,638	\$0		\$0	\$0	
	3 To normalize non-labor related maintenance costs of Callaway refueling (Cassidy)		\$0	-\$1,067,093		\$0	\$0	
E-58	Hydraulic Oper Superv & Enging - Labor	535.000	-\$33,831	\$0	-\$33,831	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$3,556	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$37,387	\$0		\$0	\$0	
E-60	Water for Power - Non-Labor	536.000	\$0	\$4,332,422	\$4,332,422	\$0	\$0	\$0
	1 To eliminate the setup of intangible asset (Hagemeyer)		\$0	\$4,332,422		\$0	\$0	
E-61	Hydr expense - Labor	537.000	-\$21,709	\$0	-\$21,709	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$5,956	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$15,753	\$0		\$0	\$0	
E-63	Hydraulic Electric Expenses - Labor	538.000	-\$86,573	\$0	-\$86,573	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$19,703	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$66,870	\$0		\$0	\$0	
E-65	Misc Hydraulic Power Gen Expenses - Labor	539.000	-\$155,714	\$0	-\$155,714	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$42,918	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$112,796	\$0		\$0	\$0	

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E-71	Maint Superv & Engineering - HP	541.000	-\$25,095	\$0	-\$25,095	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$1,325	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$26,420	\$0		\$0	\$0	
E-72	Maint. of Structures - HP	542.000	-\$33,896	-\$31,890	-\$67,786	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$8,055	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$27,841	\$0		\$0	\$0	
	3 To remove Taum Sauk expense booked during the test year (Rackers)		\$0	-\$31,890		\$0	\$0	
E-73	Maint of Reservoirs, Dams & Waterways-HP	543.000	-\$7,094	\$0	-\$7,094	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$1,930	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$5,164	\$0		\$0	\$0	
E-74	Maint of Electric Plant - HP	544.000	-\$36,331	\$0	-\$36,331	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$8,770	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$27,561	\$0		\$0	\$0	
E-75	Maint. of Misc Hydraulic Plant - HP	545.000	-\$54,355	\$0	-\$54,355	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$15,447	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$38,908	\$0		\$0	\$0	
E-80	Operation Superv & Engineering - Labor - OP	546.000	-\$41,188	\$0	-\$41,188	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$11,969	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$53,157	\$0		\$0	\$0	
E-83	Fuel Non-Labor - OP	547.000	\$0	-\$80,057	-\$80,057	\$0	\$0	\$0
	1 To adjust fuel expense (Cassidy)		\$0	-\$80,057		\$0	\$0	
E-84	OP - Fuel for Interchange	547.000	\$0	-\$177,121	-\$177,121	\$0	\$0	\$0
	1. To adjust fuel expense (Cassidy)		\$0	-\$177,121		\$0	\$0	
E-85	Generation Expenses - Labor - OP	548.000	-\$15,959	\$0	-\$15,959	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$4,642	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$11,317	\$0		\$0	\$0	

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E-87	Misc Other Power Generation Exp - Labor - OP	549.000	-\$13,024	\$0	-\$13,024	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$3,088	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$16,110	\$0		\$0	\$0	
E-94	Maint. of Structures - OP	552.000	-\$4,149	\$0	-\$4,149	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$1,148	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$3,001	\$0		\$0	\$0	
E-95	Maint of Generating & Electric Plant - OP	553.000	-\$55,010	\$0	-\$55,010	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$15,072	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$39,938	\$0		\$0	\$0	
E-96	Maint of Misc Other Power Gen Plant - OP	554.000	-\$1,521	\$0	-\$1,521	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$446	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$1,075	\$0		\$0	\$0	
E-100	Purchased Power For Base Load	555.100	\$0	-\$25,339,912	-\$25,339,912	\$0	\$0	\$0
	1 To eliminate the meter error from RSG expense (Hagemeyer)		\$0	\$1,653,273		\$0	\$0	
	2 To eliminate RSG resettlement (Hagemeyer)		\$0	-\$12,430,094		\$0	\$0	
	3 To adjust purchases for base load (Cassidy)		\$0	-\$14,563,091		\$0	\$0	
E-102	Interchanged Purchased	555.300	\$0	-\$594,709	-\$594,709	\$0	\$0	\$0
	1 To adjust purchase for Off-System Sales (Cassidy)		\$0	-\$594,709		\$0	\$0	
E-103	Subst Cntrl and Load Disp - OPE - Labor	556.000	-\$3,269	\$0	-\$3,269	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$1,009	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$4,278	\$0		\$0	\$0	
E-105	Other Expenses - OPE - Labor	557.000	-\$203,518	\$0	-\$203,518	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$16,125	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$219,643	\$0		\$0	\$0	
E-111	Operation Supervision & Engineering - TE	560.000	-\$29,716	\$0	-\$29,716	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$7,659	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$37,375	\$0		\$0	\$0	

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E-112	Load Dispatching - TE	561.000	-\$82,903	\$0	-\$82,903	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$1,004	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$91,899	\$0		\$0	\$0	
E-113	Station Expenses - TE	562.000	-\$15,637	\$0	-\$15,637	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$3,598	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$12,039	\$0		\$0	\$0	
E-116	Trans of Elect. by Others - TE	565.000	\$0	-\$701,964	-\$701,964	\$0	\$0	\$0
	1 To adjust MISO transmission expenses (Hagemeyer)		\$0	-\$701,964		\$0	\$0	
E-117	Misc Transmission Expenses - TE	566.000	-\$34,962	\$0	-\$34,962	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$4,491	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$39,453	\$0		\$0	\$0	
E-121	Maint. Supervision & Engineering - TE	568.000	-\$14,055	\$0	-\$14,055	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$2,582	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$16,637	\$0		\$0	\$0	
E-122	Maint Of Structures - TE	569.000	-\$898	\$0	-\$898	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$193	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$705	\$0		\$0	\$0	
E-123	Maint Of Station Equipment - TE	570.000	-\$72,063	\$0	-\$72,063	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$15,992	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$56,071	\$0		\$0	\$0	
E-124	Maint Of Overhead Lines - TE	571.000	-\$5,323	\$0	-\$5,323	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$1,178	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$4,145	\$0		\$0	\$0	
E-125	Maint Of Misc. Transmission Plant - TE	573.000	-\$48,908	\$0	-\$48,908	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$11,575	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$37,333	\$0		\$0	\$0	
E-131	Operation Supervision & Engineering - DE	580.000	-\$157,118	-\$2,075	-\$159,193	\$0	\$0	\$0

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	1 To annualize payroll (Grissum)		\$10,468	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$167,586	\$0		\$0	\$0	
	3 To disallow certain dues and donations (Carie)		\$0	-\$2,075		\$0	\$0	
E-132	Load Dispatching - DE	581.000	-\$188,883	\$0	-\$188,883	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$43,364	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$232,247	\$0		\$0	\$0	
E-133	Station Expenses - DE	582.000	-\$209,947	\$0	-\$209,947	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$54,637	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$155,310	\$0		\$0	\$0	
E-134	Overhead Line Expenses - DE	583.000	-\$351,611	-\$710,264	-\$1,061,875	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$71,189	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$280,422	\$0		\$0	\$0	
	3 To normalize test year non-labor related storm costs (Cassidy)		\$0	-\$710,264		\$0	\$0	
E-135	Underground Line Expenses - DE	584.000	-\$114,973	\$0	-\$114,973	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$26,754	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$88,219	\$0		\$0	\$0	
E-136	Street Lighting & Signal System Expenses	585.000	-\$32,327	\$0	-\$32,327	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$7,962	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$24,365	\$0		\$0	\$0	
E-137	Meters	586.000	-\$262,739	\$0	-\$262,739	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$58,099	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$194,640	\$0		\$0	\$0	
E-138	Cust Install	587.000	-\$108,009	\$0	-\$108,009	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$25,502	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$82,507	\$0		\$0	\$0	
E-139	Misc	588.000	-\$375,176	-\$6,082	-\$381,258	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$80,532	\$0		\$0	\$0	

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	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$294,644	\$0		\$0	\$0	
	3 To disallow certain dues and donations (Carle)		\$0	-\$6,092		\$0	\$0	
E-143	S&E Maintenance	590.000	-\$131,654	\$0	-\$131,654	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$881	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$130,773	\$0		\$0	\$0	
E-144	Structures Maintenance	591.000	-\$102,238	\$0	-\$102,238	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$23,453	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$78,785	\$0		\$0	\$0	
E-145	Sta Equip Maintenance	592.000	-\$526,009	\$0	-\$526,009	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$113,336	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$412,673	\$0		\$0	\$0	
E-146	OH Lines Maintenance	593.000	-\$1,407,418	-\$148,272	-\$1,553,690	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$296,156	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$973,638	\$0		\$0	\$0	
	3 To normalize overtime impacted by storm labor overtime for 1/2007 event (Grissum)		-\$137,624	\$0		\$0	\$0	
	4 To eliminate the set-up of the storm cost regulatory asset (Rackers)		\$0	\$4,000,000		\$0	\$0	
	5 To normalize test year non-labor related storm costs (Cassidy)		\$0	-\$4,146,272		\$0	\$0	
E-147	UG Lines Maintenance	594.000	-\$289,680	\$0	-\$289,680	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$67,221	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$222,459	\$0		\$0	\$0	
E-148	Line Transformers Maintenance	595.000	-\$81,543	\$0	-\$81,543	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$23,087	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$58,456	\$0		\$0	\$0	
E-149	Street Lt & Signals Maintenance	596.000	-\$131,359	\$0	-\$131,359	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$34,762	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$96,597	\$0		\$0	\$0	

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E-150	Meters Maintenance	597.000	-\$28,341	\$0	-\$28,341	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$8,342	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$19,999	\$0		\$0	\$0	
E-151	Misc PR Maintenance	598.000	-\$26,211	\$0	-\$26,211	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$7,675	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$18,536	\$0		\$0	\$0	
E-155	Supervision - CAE	901.000	-\$67,718	\$0	-\$67,718	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$17,262	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$84,980	\$0		\$0	\$0	
E-156	Meter Reading Expenses - CAE	902.000	-\$11,268	\$0	-\$11,268	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$1,820	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$9,448	\$0		\$0	\$0	
E-157	Customer Records & Collection Expenses	903.000	-\$949,668	-\$28,498	-\$978,166	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$250,345	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$699,323	\$0		\$0	\$0	
	3 To disallow certain dues and donations (Carle)		\$0	-\$28,498		\$0	\$0	
E-158	Uncollectible Amounts - CAE	904.000	\$0	\$188,858	\$188,858	\$0	\$0	\$0
	1 To annualize uncollectibles (Hagemeyer)		\$0	\$188,858		\$0	\$0	
E-159	Misc Customer Accounts Expense - CAE	905.000	-\$343	\$1,223,900	\$1,223,557	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$106	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$449	\$0		\$0	\$0	
	3 To annualize interest on customer deposits (Carle)		\$0	\$1,223,900		\$0	\$0	
E-163	Supervision - CSIE	907.000	-\$2,487	\$0	-\$2,487	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$293	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$2,194	\$0		\$0	\$0	
E-164	Customer Assistance Expenses - CSIE	908.000	-\$120,222	\$0	-\$120,222	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$25,842	\$0		\$0	\$0	

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	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$94,380	\$0		\$0	\$0	
E-165	Informational & Instructional Advertising Exp	909.000	-\$93	-\$2,187,644	-\$2,187,737	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$25	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$118	\$0		\$0	\$0	
	3 To disallow institutional and promotional advertising (Carle)		\$0	-\$2,187,644		\$0	\$0	
E-166	Misc Customer Service & Informational Exp	910.000	-\$7,589	-\$2,160	-\$9,749	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$1,089	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$8,688	\$0		\$0	\$0	
	3 To disallow certain dues and donations (Carle)		\$0	-\$2,160		\$0	\$0	
E-169	Supervision - SE	911.000	-\$3,053	\$0	-\$3,053	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$142	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$2,911	\$0		\$0	\$0	
E-170	Demonstrating & Selling Expenses - SE	912.000	-\$23,979	\$0	-\$23,979	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$6,380	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$30,359	\$0		\$0	\$0	
E-172	Misc Sales Expenses - SE	916.000	-\$1,106	\$0	-\$1,106	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$314	\$0		\$0	\$0	
	2 To disallow incentive Comp & Restrictive Stock (Hagemeyer)		-\$1,420	\$0		\$0	\$0	
E-176	Admin & General Salaries - AGE	920.000	-\$2,480,559	-\$14,826	-\$2,495,385	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$157,291	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$1,882,020	\$0		\$0	\$0	
	3 To remove Taum Sauk expense booked during the test year (Rackers)		-\$755,830	-\$14,826		\$0	\$0	
E-177	Office Supplies & Expenses - AGE	921.000	-\$44,654	-\$2,491	-\$47,145	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$7,388	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$37,286	\$0		\$0	\$0	
	3 To disallow certain dues and donations (Carle)		\$0	-\$1,866		\$0	\$0	
	4 To disallow institutional and promotional advertising (Carle)		\$0	-\$625		\$0	\$0	

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A Income Adj Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-179	Outside Services Employed	923.000	-\$21,724	-\$1,117,537	-\$1,139,261	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$5,375	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$27,099	\$0		\$0	\$0	
	3 To recognize actual legal expense incurred (Rackers)		\$0	-\$208,031		\$0	\$0	
	4 To remove Taum Sauk expense booked during the test year (Rackers)		\$0	-\$911,506		\$0	\$0	
E-180	Property Insurance	924.000	\$0	-\$13,548,072	-\$13,548,072	\$0	\$0	\$0
	1 To annualize insurance expense (Hagemeyer)		\$0	-\$12,133,696		\$0	\$0	
	2 To normalize property insurance (Rackers)		\$0	-\$1,414,376		\$0	\$0	
E-181	Injuries & Damages	925.000	-\$20,221	\$607,480	\$487,259	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$5,611	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$25,832	\$0		\$0	\$0	
	3 To annualize insurance expense (Hagemeyer)		\$0	\$249,919		\$0	\$0	
	4 To adjust environmental expense to actual payments (Rackers)		\$0	\$509,423		\$0	\$0	
	5 To remove Taum Sauk expense booked during the test year (Rackers)		\$0	-\$251,882		\$0	\$0	
E-182	Employee Pensions & Benefits	926.000	\$0	\$489,805	\$489,805	\$0	\$0	\$0
	1 To adjust test year pension expense (Grissum)		\$0	-\$232,353		\$0	\$0	
	2 To annualize employee benefits (Grissum)		\$0	\$3,808,776		\$0	\$0	
	3 To annualize OPEB expense (Grissum)		\$0	\$1,573,693		\$0	\$0	
	4 To annualize Pension expense (Grissum)		\$0	-\$4,660,311		\$0	\$0	
E-184	Regulatory Commission Expenses	928.000	\$0	-\$100,000	-\$100,000	\$0	\$0	\$0
	1 To normalize rate case expense (Carle)		\$0	-\$100,000		\$0	\$0	
E-186	Misc A&G	930.000	-\$27,886	-\$354,041	-\$381,927	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		\$3,057	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$30,943	\$0		\$0	\$0	
	3 To remove Taum Sauk expense booked during the test year (Rackers)		\$0	-\$178,814		\$0	\$0	
	4 To disallow certain dues and donations (Carle)		\$0	-\$175,227		\$0	\$0	
E-187	Misc A&G - Direct (Includes EPRI)	930.100	-\$3,543	-\$172,725	-\$176,268	\$0	\$0	\$0

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A Income Adj Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1 To disallow institutional and promotional advertising (Carle)		\$0	-\$172,725		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$3,543	\$0		\$0	\$0	
E-191	Maint Of General Plant	936.000	-\$169,813	\$0	-\$169,813	\$0	\$0	\$0
	1 To annualize payroll (Grissum)		-\$22,225	\$0		\$0	\$0	
	2 To disallow Incentive Comp & Restrictive Stock (Hagemeyer)		-\$137,588	\$0		\$0	\$0	
E-195	Depreciation Expense, Dep Exp	403.000	\$0	\$0	\$0	\$0	\$5,839,768	\$5,839,768
	1 To Annualize Depreciation Expense		\$0	\$0		\$0	\$18,509,248	
	2 To eliminate depreciation charged to O&M (Carle)		\$0	\$0		\$0	-\$12,669,480	
E-205	Storm Amort ER-2007-0002	487.346	\$0	\$200,001	\$200,001	\$0	\$0	\$0
	1 To annualize storm cost amortization from ER-2007-0002 (Cassidy)		\$0	\$200,001		\$0	\$0	
E-206	Pension Tracker Amortization		\$0	-\$808,636	-\$808,636	\$0	\$0	\$0
	1 To adjust Pension Tracker Amortization (Grissum)		\$0	-\$808,636		\$0	\$0	
E-207	OPEB Tracker Amortization		\$0	-\$2,033,078	-\$2,033,078	\$0	\$0	\$0
	1 To adjust OPEB Tracker Amortization (Grissum)		\$0	-\$2,033,078		\$0	\$0	
E-208	2007 Storm AAO Amortization		\$0	\$4,911,821	\$4,911,821	\$0	\$0	\$0
	1 To annualize amortization of AAO Storm Cost Recovery (Cassidy)		\$0	\$4,911,821		\$0	\$0	
E-212	Property Taxes	408.011	\$0	\$1,184,805	\$1,184,805	\$0	\$0	\$0
	1 To adjust property and real estate taxes (Carle)		\$0	\$1,184,805		\$0	\$0	
E-213	Payroll Taxes	408.010	\$0	-\$168,516	-\$168,516	\$0	\$0	\$0
	1 To annualize FICA taxes (Grissum)		\$0	-\$168,516		\$0	\$0	
E-214	Gross Receipts Tax	408.012	\$0	-\$103,675,557	-\$103,675,557	\$0	\$0	\$0
	1 To eliminate Gross Receipts Tax (Hagemeyer)		\$0	-\$103,675,557		\$0	\$0	
E-215	Missouri Franchise Taxes/Misc	408.013	\$0	-\$261,437	-\$261,437	\$0	\$0	\$0
	1 To remove excise tax on NEIL Excise Tax for Replacement Power (Hagemeyer)		\$0	-\$261,437		\$0	\$0	
E-220	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$21,455,415	\$21,455,415
	1 To Annualize Current Income Taxes		\$0	\$0		\$0	\$21,455,415	
	2 No Adjustment		\$0	\$0		\$0	\$0	

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Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$163,225,682	-\$163,225,682
	Total Operating & Maint. Expense		-\$18,340,754	-\$144,884,226	-\$164,224,980	\$0	\$27,295,184	\$27,295,184

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.39% Return	E 7.64% Return	F 7.77% Return
1	NET OPERATING INCOME		\$424,041,510	\$416,728,870	\$431,057,980	\$438,222,535
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$162,338,522	\$157,774,466	\$166,717,730	\$171,189,361
4	Deferred Income Taxes from Inc Statement					
5	Deferred Income Tax Expense		-\$3,629,133	-\$3,629,133	-\$3,629,133	-\$3,629,133
6	ITC Amortization		-\$4,773,235	-\$4,773,235	-\$4,773,235	-\$4,773,235
7	TOTAL NET INCOME BEFORE TAXES		\$577,977,664	\$566,100,988	\$589,373,342	\$601,009,528
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$309,665,364	\$309,665,364	\$309,665,364	\$309,665,364
10	Plant Related Amortizations		\$0	\$0	\$0	\$0
11	Hydraulic Amortization		\$26,154	\$26,154	\$26,154	\$26,154
12	Transmission Amortization		\$240,606	\$240,606	\$240,606	\$240,606
13	Intangible Amortization		\$3,684,848	\$3,684,848	\$3,684,848	\$3,684,848
14	Callaway Post Op Amortization		\$3,681,567	\$3,681,567	\$3,681,567	\$3,681,567
15	TOTAL ADD TO NET INCOME BEFORE TAXES		\$317,298,539	\$317,298,539	\$317,298,539	\$317,298,539
16	SUBT FROM NET INC BEFORE TAXES					
17	Interest Expense calculated at the Rate of	2.7110%	\$152,937,859	\$152,937,859	\$152,937,859	\$152,937,859
18	Tax Straight-Line Depreciation		\$301,433,612	\$301,433,612	\$301,433,612	\$301,433,612
19	Production Credit Adjustment		\$18,463,598	\$18,463,598	\$18,463,598	\$18,463,598
20	TOTAL SUBT FROM NET INC BEFORE TAXES		\$472,835,069	\$472,835,069	\$472,835,069	\$472,835,069
21	NET TAXABLE INCOME		\$422,441,134	\$410,564,438	\$433,836,812	\$445,472,998
22	PROVISION FOR FED INCOME TAX					
23	Net Taxable Inc - Fed Inc Tax		\$422,441,134	\$410,564,438	\$433,836,812	\$445,472,998
24	Deduct Missouri Income Tax at the Rate of	100.000%	\$22,008,683	\$21,389,921	\$22,602,384	\$23,208,615
25	Deduct City Inc Tax - Fed Inc Tax		\$274,587	\$266,867	\$281,994	\$289,557
26	Federal Taxable Income - Fed Inc Tax		\$400,157,864	\$388,907,650	\$410,952,434	\$421,974,826
27	Federal Income Tax at the Rate of	35.00%	\$140,055,252	\$136,117,678	\$143,833,352	\$147,691,189
28	PROVISION FOR MO INCOME TAX					
29	Net Taxable Income - MO Inc Tax		\$422,441,134	\$410,564,438	\$433,836,812	\$445,472,998
30	Deduct Federal Income Tax at the Rate of	50.000%	\$70,027,626	\$68,058,839	\$71,916,676	\$73,845,595
31	Deduct City Income Tax - MO Inc Tax		\$274,587	\$266,867	\$281,994	\$289,557
32	Missouri Taxable Income - MO Inc Tax		\$352,138,921	\$342,238,732	\$361,638,142	\$371,337,846
33	Missouri Income Tax at the Rate of	6.250%	\$22,008,683	\$21,389,921	\$22,602,384	\$23,208,615
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc Tax		\$422,441,134	\$410,564,438	\$433,836,812	\$445,472,998
36	Deduct Federal Income Tax - City Inc Tax		\$0	\$0	\$0	\$0
37	Deduct Missouri Income Tax - City Inc Tax		\$0	\$0	\$0	\$0
38	City Taxable Income		\$422,441,134	\$410,564,438	\$433,836,812	\$445,472,998
39	City Income Tax at the Rate of	0.065%	\$274,587	\$266,867	\$281,994	\$289,557
40	SUMMARY OF CURRENT INCOME TAX					
41	Federal Income Tax		\$140,055,252	\$136,117,678	\$143,833,352	\$147,691,189
42	State Income Tax		\$22,008,683	\$21,389,921	\$22,602,384	\$23,208,615
43	City Income Tax		\$274,587	\$266,867	\$281,994	\$289,557
44	TOTAL SUMMARY OF CURRENT INCOME TAX		\$162,338,522	\$157,774,466	\$166,717,730	\$171,189,361
45	DEFERRED INCOME TAXES					
46	Deferred Investment Tax Credit		-\$3,629,133	-\$3,629,133	-\$3,629,133	-\$3,629,133
47	Amort of Deferred Tax Depreciation		-\$4,773,235	-\$4,773,235	-\$4,773,235	-\$4,773,235
48	TOTAL DEFERRED INCOME TAXES		-\$8,402,368	-\$8,402,368	-\$8,402,368	-\$8,402,368
49	TOTAL INCOME TAX		\$153,936,154	\$149,372,098	\$158,315,362	\$162,786,993

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Capital Structure Schedule

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.00%	Weighted Cost of Capital 9.50%	Weighted Cost of Capital 9.75%
1	Common Stock	\$3,283,398,137	50.93%		4.584%	4.838%	4.965%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$114,502,040	1.78%	5.19%	0.092%	0.092%	0.092%
4	Long Term Debt	\$3,001,633,545	46.56%	5.77%	2.686%	2.686%	2.686%
5	Short Term Debt	\$47,612,601	0.74%	3.38%	0.025%	0.025%	0.025%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$6,447,146,323	100.00%		7.387%	7.641%	7.768%
8	PreTax Cost of Capital				10.305%	10.718%	10.924%

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Executive Case Summary

A	B	
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$2,659,520,931
2	Total Missouri Rate Revenue By Rate Schedule	\$2,083,792,803
3	Missouri Retail kWh Sales	38,417,980,111
4	Average Rate (Cents per kWh)	5.424
5	Annualized Customer Number	1,176,065
6	Profit (Return on Equity)	\$278,120,121
7	Interest Expense	\$152,937,859
8	Annualized Payroll	\$284,769,656
9	Utility Employees	3,665
10	Depreciation	\$315,848,468
11	Net Plant Investment	\$6,696,215,446

AmerenUE
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Rate Revenue Summary

A	B	C	D	E	F	G	H	
Line Number	Description	As Billed	Adjustments				Annualize for Rate Change	Normalize for Weather
			Adjust for Billing Corrections	Adjust to Primary Month	Adjust for Rate Switchers	Adjust for Rate Change		
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	1M - Residential	\$945,646,052	\$0	\$800	\$0	\$5,836,384	-\$54,705,146	
4	2M - Small General Service	\$245,314,514	\$0	\$244,546	\$0	\$1,225,495	-\$7,813,443	
5	3M - Large General Service	\$444,775,585	\$450,445	\$68,661	\$0	\$1,497,334	-\$8,829,941	
6	4M - Small Primary Service	\$188,357,308	-\$1,253,573	\$0	-\$484,073	\$1,721,511	-\$2,624,005	
7	5M-8M - Lighting and MSD	\$28,638,242	\$0	\$0	\$0	\$105,569	\$0	
8	11M - Large Primary Service	\$162,392,936	\$336,142	-\$77,659	\$462,445	\$813,299	-\$826,010	
9	12M - Large Transportation Service	\$130,452,287	\$0	\$215,604	\$0	\$287,045	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$2,145,576,924	-\$466,986	\$451,952	-\$21,628	\$11,486,637	-\$74,798,545	
11	OTHER RATE REVENUE							
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	
13	TOTAL MISSOURI RATE REVENUES	\$2,145,576,924	-\$466,986	\$451,952	-\$21,628	\$11,486,637	-\$74,798,545	

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Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365-Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	1M - Residential	-\$868,850	\$5,021,273	-\$44,715,539	\$900,930,513
4	2M - Small General Service	-\$997,378	\$1,867,550	-\$5,473,230	\$239,841,284
5	3M - Large General Service	-\$2,876,037	\$1,713,445	-\$7,976,093	\$436,799,492
6	4M - Small Primary Service	-\$1,504,645	\$0	-\$4,144,785	\$184,212,523
7	5M-8M - Lighting and MSD	-\$76,198	\$0	\$29,371	\$28,667,613
8	11M - Large Primary Service	-\$466,694	\$0	\$241,523	\$162,634,459
9	12M - Large Transportation Service	-\$248,017	\$0	\$254,632	\$130,706,919
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$7,037,819	\$8,602,268	-\$61,784,121	\$2,083,792,803
11	OTHER RATE REVENUE				
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	-\$7,037,819	\$8,602,268	-\$61,784,121	\$2,083,792,803