

# Exhibit No. 178

Line Source/Calculation  
 1 EEI Average Rates Report  
 2 EEI Average Rates Report  
 3 (Line 2 / Line 1) -1

	Residential	Commercial	Industrial	Total Retail
USA Average IOU electric rates by class	14.39	11.74	11.74	11.68
Ameren Missouri electric rates by class	11.10	8.58	6.82	9.48
Ameren Missouri rates versus National Average per EEI	-23%	-27%	-8%	-19%
Ameren Missouri Rates Adjusted to levels implied by Staff CCOS	11.11	9.89	8.43	10.17
Staff CCOS Implied Rates vs. USA Average	-23%	-16%	14%	-13%

4 (Line 2 x Line12)  
 5 (Line 4 / Line 1) -1

6 Sa. Lange Direct, P. 25

	RES	SGS	LGS	SPS	UPS	Total
Staff CCOS Results, Class Increases Needed to Achieve Equal Rate of Return	0.12%	4.82%	14.26%	24.14%	27.12%	7.32%

7 Company Weather Norm Workpapers  
 8 Company Weather Norm Workpapers  
 9 Company Weather Norm Workpapers  
 10 Company Weather Norm Workpapers  
 11 Company Weather Norm Workpapers

12 Wtd Avg of Line 6, wtd by lines 7-11

	Pct of Revenue Class taking Service in Each Rate Class				
	RES	COM	IND	SPS	UPS
RES	100.0%	0.0%	0.0%	0.0%	0.0%
SGS	0.0%	22.8%	48.8%	18.0%	27.6%
LGS	0.0%	48.8%	18.2%	27.6%	52.4%
SPS	0.0%	18.2%	10.2%	52.4%	
IND	0.0%	10.2%	52.4%		
Staff CCOS Implied Increase by RES, COM, IND (wtd average)	0.12%	15.21%	23.54%		
DR Question 1:	13,592,156,457	13,709,740,039	4,204,459,076	2,971,769,171.06	1,083,536,406
DR Question 2:	\$ 1,508,729,366.73	\$ 1,176,295,695.35	\$ 286,744,108.98	\$ 3,220,020,086.65	\$ 1,083,536,406
DR Question 3:	\$ 1,510,539,841.97	\$ 1,355,247,879.85	\$ 354,232,364.83	\$ 1,083,536,406	\$ 1,083,536,406
DR Question 4:	8.354%				