
RIDER MAP-R – MODERNIZATION ACTION PLAN - RECONCILIATION

APPLICABILITY

This tariff is applicable to all Customers.

PURPOSE

The purpose of this tariff is to pass through adjustments to delivery service rates to reflect a retroactive rate adjustment, with interest, to reconcile the Company's delivery service rates charged and determined under the provisions of Section 16-108.5 of the Public Utilities Act (Act) with its actual corresponding delivery service costs. Such adjustments are applied only to rates approved through Article IX of the Act following termination of formula rates. The reconciliation amount shall be determined using the provisions of Section 16-108.5 of the Public Utilities Act (Act) that were in effect during the period in which the Company was eligible to annually update its performance-based formula rate under Section 16-108.5(d) of the Act, and applicable reconciliation formula provisions contained herein. Such reconciliation amount, if any, shall be applied to Base Rate Revenues as a percentage adjustment factor to rates in effect during the applicable calendar year.

DEFINITIONS

Generally, definitions of terms used in this tariff are provided in the Definitions section of the Customer Terms and Conditions of the Company's Electric Service Schedule.

The following definitions are for use specifically in this tariff and the authorized formula rate spreadsheets used to develop the informational filing pursuant to this tariff:

Base Rate Revenues

Base Rate Revenues, for purposes of this Rider, mean revenues recovered through base rates, as determined in the Company's last Article IX rate case, as applicable. Base Rate Revenues shall include costs and revenues associated with the Delivery Service Rates for DS-1, DS-2, DS-3, DS-4, DS-5, and DS-6. Base Rate Revenues also include EDT Cost Recovery implemented through the Tax Additions tariff, and any ongoing Delivery Service charges applied through Rider RDC – Reserve Distribution Capacity. Base Rate Revenues shall not include revenues or credits arising from Riders BGS, HSS, PER, PSP, RTP, TS, EEA, EUA, PTR, CEAC, NSM, REA, EE, CGC, EF, GC, HMA, EFC, or QF.

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Delivery Reconciliation Year

Delivery Reconciliation Year means the applicable period for which Ameren Illinois is calculating a reconciliation of rates charged with actual costs. The initial Delivery Reconciliation Year begins on January 1 immediately following the year last reconciled in the Company's formula rate annual updates pursuant to Rate MAP-P up to either 1) the following December 31st or 2) the effective date of delivery service tariffs approved in accordance with Article IX of the Act. A subsequent Delivery Reconciliation Year shall begin on January 1 and extend up to the earlier of either 1) the following December 31st or 2) the effective date of delivery service tariffs approved in accordance with Article IX of the Act. The period after the first subsequent Delivery Reconciliation Year shall not be reconciled.

Effective Period

Effective Period means the period during which the Delivery Reconciliation Adjustment Factor (DRAF), the recovery mechanism for reconciliation adjustment amounts, is applied to the Company's Base Rate Revenues. The Effective Period begins with the first January monthly Billing Period after the DRAF percentage is filed, continuing through the following December monthly Billing Period.

FERC Fm 1

FERC Fm 1 means the Company's FERC Financial Report FERC Form No. 1: Annual Report of Major Electric Utilities, Licensees and Others, or its successor.

Fm 21 ILCC

Fm 21 ILCC means the Company's Annual Report of Electric Utilities Licensees and/or Natural Gas Utilities to the Illinois Commerce Commission (ICC).




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DETERMINATION OF DELIVERY RECONCILIATION AMOUNT

The Delivery Reconciliation Amount (DRA) for an applicable Delivery Reconciliation Year shall be determined in accordance with the provisions of this tariff and Section 16-108.5(d) of the Act that were effective during the time the Company was eligible to annually update its performance based rate, which are consistent with provisions of Rate MAP-P, the tariff used to determine delivery service costs and prices during the Delivery Reconciliation Year. The DRA shall be calculated using the process outlined in Schedule FR A-4. The Sch FR A-4 process generally involves a) determining the reconciliation revenue requirement for the applicable Delivery Reconciliation Year as provided for in the Annual Reconciliation Computation section of this tariff, and b) subtracting the revenue requirement in effect and used to establish delivery service prices (which includes a prior period reconciliation amount) during the applicable Delivery Reconciliation Year from item a). The resulting value is the "Initial Variance Before Collar". Next, c) the ROE collar adjustment is determined as described in the ROE Collar Computation section, and d) the "Initial Variance Before Collar" is added to the ROE Collar Adjustment. The sum of c) and d) is the "Variance With Collar". Interest is next added to the "Variance With Collar" amount, which determines the Delivery Reconciliation Amount for the applicable Delivery Reconciliation Year.

In a Delivery Reconciliation Year that ends with the effective date of delivery service tariffs approved in accordance with Article IX of the Act, the revenue requirement variance and ROE collar adjustment shall be prorated based upon the number of days in the Delivery Reconciliation Year prior to computing interest.

The following cell shadings, shown with their associated meanings, are used in the spreadsheets presented in this Determination of Delivery Reconciliation Amount section.

	means that the value in the cell is an internal link
	means that the value in the cell is a calculation
	means that the value in the cell is an input

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Annual Reconciliation Computation

The annual reconciliation amount is computed in accordance with the provisions of this tariff and Section 16-108.5 of the Public Utilities Act as shown in Schedule FR A-1 – REC below.

Ameren Illinois Company		Sch FR A-1 - REC	
Revenue Requirement Reconciliation Computation		Delivery Reconciliation Year	Actual Data
(A)		(B)	(C)
Ln	Description	Source	Amt (\$ in 000s)
Operating Expense			
1	Distribution Expense	Sch FR C-1 Ln 11	
2	Customer Acct Expense After Adis	Sch FR C-1 Ln 3 Col D	
2a	DS Uncollectibles	Second Prior Year: Sch FR C-1 Ln 6 Col D + Sch FR A-1 Ln 26	
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	
4	A&G Expense	Sch FR C-1 Ln 14	
5	Depreciation and Amort Expense	Sch FR C-1 Ln 15	
6	Depreciation and Amort Expense - Forecast	NA	
7	Taxes Other Than Income	Sch FR C-1 Ln 17	
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	
9	Other Expense Adis	Sch FR C-1 Ln 19	
10	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 9)	
11	DS Rate Base - Reconciliation	Sch FR B-1 Ln 36	
12	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col D Ln 29	
13	Authorized Return	(Ln 11) * (Ln 12)	
14	Interest Synchronization Deduction	(Sch FR C-4 Ln 19) * (-1.0)	
15	After Tax Return on Rate Base	(Ln 13) + (Ln 14)	
16	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	
17	Incremental Tax Gross Up	(Ln 15) * (Ln 16)	
18	Amortization of ITCs	Sch FR C-4 Ln 12	
19	Authorized Return Grossed Up for Taxes	(Ln 15) + (Ln 17) + (Ln 18)	
20	Revenue Requirement before Other Revenues	(Ln 10) + (Ln 19)	
21	DS Other Revenues	App 10 Col C Ln 5 * (-1)	
22	Revenue Requirement - Reconciliation	(Ln 20) - (Ln 21)	

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ROE Collar Computation

The return on equity (ROE) collar adjustment amount, if any, is computed in accordance with the provisions of 16-108.5 of the Public Utilities Act and is subject to interest. In addition, pursuant to 9-107(b) of the Public Utilities Act, the formula rate applies a "zero" collar adjustment in lieu of the otherwise applicable adjustment under paragraph (5) of subsection (c) of Section 16-108.5. The details of this calculation are set forth in Schedule FR A-3 of the formula rate spreadsheets.

Supporting Schedules, Appendices and Workpapers

In developing data that is used in the spreadsheets previously presented in this section, the Company must prepare the following additional schedules, appendices and workpapers:

Schedule	Name
Sch FR A-2	Allocators Computation
Sch FR A-3	Return on Equity (ROE) Collar Computation
Sch FR A-4	Reconciliation Computation
Sch FR B-1	Rate Base Summary Computation
Sch FR C-1	Expenses Computation
Sch FR C-2	Depreciation and Amortization Expense Computation
Sch FR C-3	Pension Funding Costs Computation
Sch FR C-4	Taxes and Gross Revenue Conversion Factor Computation
Sch FR D-1	Cost of Capital Computation
Sch FR D-2	Average Yield on Treasury Securities Computation

Appendix	Name
App 1	Rate Base Information
App 2	Customer Deposits Information
App 3	Cash Working Capital Information
App 4	Accumulated Deferred Income Taxes Information
App 5	Deferred Charges Information
App 6	Property Held for Future Use in Rate Base Information
App 7	Expense Information
App 8	Depreciation Information
App 9	Tax Adjustment Information
App 10	Other Revenues Information
App 11	Franchise Delivery Service Information

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WP 1: Rate Base Information
WP 2: Customer Deposit Information
WP 3: Cash Working Capital
WP 4: Accumulated Deferred Income Taxes
WP 5: One-Time, Unusual Expense Greater Than \$3.7 Million - Amortized Over Five Years
WP 6: Property Held for Future Use
WP 7: Expense Information
WP 8: Asset Separation Project (ASP)
WP 9: ITC Amortization
WP 10: Other Revenue
WP 11: Revenue Allocator Calculation
WP 12: Cost of Short-Term Debt
WP 13: Year-End Adjusted Long-Term Debt Balance
WP 14: Year-End Adjusted Preferred Stock Balance
WP 14a: Year-End Adjusted Common Equity Balance
WP 14b: Calculation of Adjustments to Long-Term Capital Components
WP 15: CWIP not Accruing AFUDC
WP 16: OPEB Liability
WP 17: Customer Advances
WP 18: N.A.
WP 19: Materials and Supplies
WP 20: Tax Rates
WP 21: Penalty Calculation
WP 22: Other Rate Base Items

ANNUAL RECONCILIATION

Following each Delivery Reconciliation Year, on or before May 1, the Company shall file with the ICC updates of the applicable reconciliation spreadsheets in accordance with the Determination of Delivery Reconciliation Amount section of this tariff. The information used to update such spreadsheets shall be based on final historical data reflected in the Company's most recently filed FERC Form 1 for the Delivery Reconciliation Year and include relevant and necessary data and documentation, including relevant Part 285 and 286 schedules that are consistent with the ICC's rules applicable to a filing of a request for a general increase in delivery service rates and rules adopted by the ICC to implement Section 16-108.5 of the Act. Part 285 Subpart H: Rate and Tariff Schedules shall not be required. Such information is not required to be normalized.

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The reconciliation filing will also include a calculation showing the Determination of Delivery Reconciliation Adjustment Factor and associated workpapers.

The intent of the reconciliation described in the previous paragraph is to balance the Net Revenue Requirement reflected in the Company's delivery service rates for a given year to the revenue requirement that would have been reflected in such delivery service rates if the Company's delivery service costs for such year had been available at the time such delivery service rates were filed. Each reconciliation shall be certified by the Company in the same manner that its FERC Fm 1 is certified.

DETERMINATION OF DELIVERY RECONCILIATION ADJUSTMENT FACTOR

The Delivery Reconciliation Adjustment Factor (DRAF) for each applicable Delivery Reconciliation Year shall be billed over the Effective Period. The DRAF shall be expressed as a uniform percentage carried to two decimal places and applied to Base Rate Revenues of each Customer's bill in accordance with the following formula:

$$\text{DRAF} = [(\text{DRA} / \text{PBR}) + (\text{PRA} / \text{PBR}_R)] \times 100 \times (100\%/1)$$

Where:

DRAF = Delivery Reconciliation Adjustment Factor applicable to Base Rate Revenue.

DRA = Delivery Reconciliation Amount, in dollars, calculated in the Determination of Delivery Reconciliation Amount section of this tariff.

PRA = Prior Reconciliation Adjustment, in dollars, represents differences between the approved DRA and actual collections for the prior period.

PBR = Projected Base Rate Revenue for the twelve (12) consecutive monthly Billing Periods of the Effective Period. Notwithstanding the above, fewer than twelve consecutive monthly Billing Periods may be used if Article IX rates are not yet approved by the first January monthly Billing Period after the DRAF percentage is filed.

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PBR_R = The projected Base Rate Revenues for the nine (9) consecutive monthly Billing Periods beginning April and continuing through December.

INFORMATIONAL FILINGS

Delivery reconciliation amount and adjustment factor determined in accordance with the provisions of the Determination of Delivery Reconciliation Amount and Determination of Delivery Reconciliation Adjustment Factor sections of this tariff shall be filed by the Company with the ICC for informational purposes in the form of an Informational Sheet. The Informational Sheet filing shall be accompanied by supporting workpapers and documentation. The supporting workpapers shall include formula workpapers for the determination of reconciliation amount and adjustment factor.

The Delivery Reconciliation Adjustment Factor scheduled to be applicable beginning with a January monthly Billing Period and extending through the following December monthly Billing Period (Effective Period) shall be filed with the ICC for informational purposes within four (4) business days after the ICC issues its Order pertaining to such updates. In the event that the ICC does not initiate a proceeding to review the Company's reconciliation filing, the Company shall file the Delivery Service Adjustment Factor with the ICC for informational purposes on or before December 20 in the year prior to the January monthly Billing Period the DRAF is to become applicable. The DRAF will be effective with the first bill cycle of the Billing Period.

Any Informational Sheet filing made after the applicable filing date previously specified in this Informational Filings section but prior to the date when such DRAF is scheduled to become effective is acceptable only if such filing corrects an error or errors from timely filed DRAF. Any other such filing made after such specified date is acceptable only if such filing is made in accordance with the special permission request provisions of Section 9-201(a) of the Act.

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Within forty-five (45) calendar days after the Company files its update with the Commission as described previously in this Annual Reconciliation section, the ICC has the authority to initiate a proceeding, either on its own initiative or upon complaint, to review the prudence and reasonableness of the delivery service costs to be recovered through the application of the Company's proposed Delivery Reconciliation Adjustment Factor. Such proceeding shall be conducted in accordance with Section 16-108.5(d) of the Act that was effective during the time the Company was eligible to annually update its performance-based rate. The Order in such proceeding shall be entered no later than two hundred, forty (240) calendar days after the date of the Company's filing. In the event that the ICC does not initiate such proceeding within such forty-five (45) calendar days, then the updated costs and information filed by the Company as described in this Annual Reconciliation section are deemed prudent and reasonable. Updated costs and information determined by an Order of the ICC or deemed to be prudent and reasonable are not subject to reopening, reexamination, or collateral attack in any other proceeding, case, docket, rule, or regulation.

Moreover, subsequent to application of the first Delivery Reconciliation Adjustment Factor, the Company shall file on or before March 20, to be effective with the April Billing Period, a reconciliation of differences between the approved DRA and actual collections for the prior fiscal year. Such adjustments shall continue until the Prior Reconciliation Adjustment associated with the subsequent Delivery Reconciliation Year has been applied to customer bills for the applicable Effective Period. Any subsequent under-recovery shall be written off by the Company and any subsequent over-recovery balance shall be donated to one or more low income energy assistance organizations, which may include the Warm Neighbors/Cool Friends program sponsored by the Company.

MISCELLANEOUS GENERAL PROVISIONS

Nothing in this tariff is intended to allow costs that are not otherwise recoverable to be recovered simply by virtue of being included in the FERC Form 1 in any given year.

This tariff is inoperative if the Company has not initiated a proceeding to establish new rates under Article IX of the Act by March 31 in the year following the last year in which a formula rate annual update filing was permitted.

Service hereunder is subject to the Customer Terms and Conditions, Standards and Qualifications for Electric Service, Tax Additions, and Supplemental Customer Charge Tariffs of this Schedule, as well as any other applicable Rates, Riders, taxes, adjustments, fees or charges that may be approved by the ICC from time to time and in effect.