

---

**RIDER ATRB – ADVANCING TAX REFORM BENEFITS**

---

**APPLICABILITY**

This Rider is applicable to all Retail Customers as defined in the Customer Terms and Conditions of the Company's Schedule of Rates for which the Company is providing electric service.

**PURPOSE**

The purpose of this Rider is to allow the Company to (a) expeditiously pass on to customers the forecasted service cost reduction benefits from the federal Tax Cuts and Jobs Act of 2017 (“TCJA”) (Public Law 115-97) in 2018 and 2019, two years in advance of when such benefits would have otherwise been reflected in retail rates; and (b) reflect the same forecasted cost reduction in the Company’s Delivery Service Schedule FR A-4: Reconciliation Computation as described in the Determination of Revenue Requirement section of Rate MAP-P – Modernization Action Plan - Pricing (Rate MAP-P) filed in calendar year 2019 and 2020, respectively.

**DETERMINATION OF THE TAX REFORM ADJUSTMENT**

**2018 Tax Reform Adjustment**

The Company must forecast the total amount by which it expects the TCJA to reduce its 2018 recoverable delivery service costs (Expected 2018 TCJA Tax Benefit) as of January 22, 2018. Such Expected 2018 TCJA Tax Benefit is fifty million dollars (\$50 million).

The Company will calculate the Expected 2018 TCJA Tax Benefit adjusted delivery service charges applicable in 2018 by adjusting each Rate MAP-P Delivery Service Charge, excluding the charge component for the Electric Distribution Tax (EDT) Cost Recovery for the Tax Additions tariff, by a uniform percentage amount so as to reflect the full Expected 2018 TCJA Tax Benefit through charges applicable in the first monthly billing period that begins at least 5 calendar days after the Illinois Commerce Commission (ICC) issues its Order in Docket No. 18-0210 and extending through December 2018 monthly billing periods only.

The total amount of the advances applied under this Rider in 2018 must be equivalent to the Expected 2018 TCJA Tax Benefit.

---

**RIDER ATRB – ADVANCING TAX REFORM BENEFITS**

---

**2019 Tax Reform Adjustment**

The Company must forecast the total amount by which it expects the TCJA to reduce its 2019 recoverable delivery service costs (Expected 2019 TCJA Tax Benefit) as of December 2018. Such Expected 2019 TCJA Tax Benefit will be determined by December 12, 2018 or within 5 days following the Final Order in the Company's next Rate MAP-P formula rate update establishing otherwise applicable delivery services charges for 2019, whichever is later.

The Company will calculate the Expected 2019 TCJA Tax Benefit adjusted delivery service charges applicable in 2019 by adjusting each Rate MAP-P Delivery Service Charge, excluding the charge component for the EDT Cost Recovery for the Tax Additions tariff, by a uniform percentage amount so as to reflect the full Expected 2019 TCJA Tax Benefit through charges applicable in the first monthly billing period that begins with the January 2019 Billing Period and extending through December 2019 monthly Billing Periods only.

The total amount of the advances applied under this rider in 2019 must be equivalent to the Expected 2019 TCJA Tax Benefit.

**APPLICATION OF THE TAX REFORM ADJUSTMENT**

**2018 Application of the Tax Reform Adjustment**

The Company, beginning with the first monthly billing period that begins at least 5 calendar days after the ICC issues its Order in Docket No. 18-0210 and extending through the December 2018 monthly billing period, will pass through to customers on an advanced basis the Expected 2018 TCJA Tax Benefit by reducing each delivery service charge that would otherwise be applicable by the amount prescribed in the Informational Sheet supplemental to this Rider, as applicable. The Informational Sheet shall contain the otherwise applicable Rate MAP-P Delivery Service Charges, the amount of the Expected 2018 TCJA Tax Benefit for each applicable Delivery Service Charge, and the Rate MAP-P Delivery Service Charge inclusive of the Expected 2018 TCJA Tax Benefit.

---

**RIDER ATRB – ADVANCING TAX REFORM BENEFITS**

---

**2019 Application of the Tax Reform Adjustment**

The Company, beginning with the January 2019 Billing Period and extending through the December 2019 monthly Billing Period, will pass through to customers on an advanced basis the Expected 2019 TCJA Tax Benefit by reducing each delivery service charge that would otherwise be applicable by the amount prescribed in the Informational Sheet supplemental to this Rider, as applicable. The Informational Sheet shall contain the otherwise applicable Rate MAP-P Delivery Service Charges, the amount of the Expected 2019 TCJA Tax Benefit for each applicable Delivery Service Charge, and the Rate MAP-P Delivery Service Charge inclusive of the Expected 2019 TCJA Tax Benefit.

**RECONCILIATION AND REPORTING**

The Company must subtract the Expected 2018 TCJA Tax Benefit from the revenue requirement reported in the Company's calendar year 2019 Delivery Service Schedule FR A-4: Reconciliation Computation workpaper on line 2, by the Expected 2018 TCJA Tax Benefit as a manual adjustment. Such adjustment must ensure that the Company's actual 2018 revenue requirement, including the effect of the TCJA, is properly reconciled with the 2018 Initial Rate Year Revenue Requirement minus the Expected 2018 TCJA Tax Benefit advanced to customers in 2018 under this Rider.

The Company must subtract the Expected 2019 TCJA Tax Benefit from the revenue requirement reported in the Company's calendar year 2020 Delivery Service Schedule FR A-4: Reconciliation Computation workpaper on line 2, by the Expected 2019 TCJA Tax Benefit as a manual adjustment. Such adjustment must ensure that the Company's actual 2019 revenue requirement, including the effect of the TCJA, is properly reconciled with the 2019 Initial Rate Year Revenue Requirement minus the Expected 2019 TCJA Tax Benefit advanced to customers in 2019 under this Rider.

---

**RIDER ATRB – ADVANCING TAX REFORM BENEFITS**

---

**MISCELLANEOUS GENERAL PROVISIONS**

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.

---

Date of Filing, February 7, 2018

Date Effective, February 8, 2018

Filed Pursuant to ICC Order

Issued by R.J. Mark, President & CEO

in Docket No. 18-0210

6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change