



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

February 13, 2007

Mr. Martin J. Lyons
Vice President and Controller
Ameren Corporation
1901 Chouteau Avenue
St. Louis, Missouri 63103

**Re: Ameren Corporation, File No. 1-14756
Union Electric Company, File No. 1-2967
Central Illinois Public Service Company, File No. 1-3672
Ameren Energy Generating Company, File No. 333-56594
CILCORP, Inc., File No. 2-95569
Central Illinois Light Company, File No. 1-2732
Illinois Power Company, File No. 1-3004
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 7, 2006
Forms 10-Q for Fiscal Quarters Ended
March 31, 2006, June 30, 2006 and September 30, 2006**

Dear Mr. Lyons:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant