May 4, 2010

Via U.S. Mail and Fax (314) 992-6691

Bruce A. Steinke Vice President and Controller Ameren Corporation 1901 Chouteau Avenue St. Louis, Missouri 63103

Re: Ameren Corporation

Form 10-K for Fiscal Year Ended December 31, 2010

Filed February 26, 2010 File No. 001-14756

Dear Mr. Steinke:

We have completed our review of the above referenced filing and we have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director