

AmerenUE
Case No. ER-2008-0318
Ameren Corp
Test Year Ending 03-31-2008
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-15	Meramec ARO	317.000		-\$14,403,044		\$0
	1. To Remove AROs (Hagemeyer)		-\$14,403,044		\$0	
P-25	Sioux ARO	317.000		-\$2,944,548		\$0
	1. To remove AROs (Hagemeyer)		-\$2,944,548		\$0	
P-35	Venice ARO	317.000		-\$733,751		\$0
	To remove AROs		-\$733,751		\$0	
P-45	Labadie ARO	317.000		-\$6,211,132		\$0
	1. To remove AROs (Hagemeyer)		-\$6,211,132		\$0	
P-55	Rush Island ARO	317.000		-\$2,316,392		\$0
	1. To remove AROs (Hagemeyer)		-\$2,316,392		\$0	
P-75	Callaway ARO	326.000		-\$40,826,807		\$0
	1. To remove AROs (Hagemeyer)		-\$40,826,807		\$0	
P-129	Land and Land Rights - DP	360.000		-\$122,215		\$0
	1. To allocate distr. Plant to sales for resale (Hagemeyer)		-\$122,215		\$0	
P-130	Structures & Improvements - DP	361.000		-\$230,885		\$0
	1. To allocate distr. Plant to sales for resale (Hagemeyer)		-\$230,885		\$0	
P-131	Station Equipment - DP	362.000		-\$3,220,711		\$0
	1. To allocate distr. Plant to sales for resale (Hagemeyer)		-\$3,220,711		\$0	
P-132	Poles, Towers, & Fixtures - DP	364.000		-\$1,208,257		\$0
	1. To allocate distr. Plant to sales for resale (Hagemeyer)		-\$1,208,257		\$0	

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P-133	Overhead Conductors & Devices - DP	365.000		-\$1,249,461		\$0
	1. To allocate distr. Plant to sales for resale (Hagemeyer)		-\$1,249,461		\$0	
P-137	Services - Overhead - DP	369.100		-\$4,400		\$0
	1. To allocate distr. Plant to sales for resale (Hagemeyer)		-\$4,400		\$0	
P-139	Meters - DP	370.000		-\$212,293		\$0
	1. To allocate distr. Plant to sales for resale (Hagemeyer)		-\$212,293		\$0	
P-141	Street Lighting and Signal Systems - DP	373.000		-\$337,836		\$0
	1. To remove AROs (Hagemeyer)		-\$337,836		\$0	
P-144	Land and Land Rights - GP	389.000		-\$276,479		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$276,479		\$0	
P-145	Structures & Improvements - GP	390.000		-\$5,498,318		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$5,498,318		\$0	
P-146	Office Furniture & Equipment - GP	391.000		-\$659,388		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$659,388		\$0	
P-150	Stores Equipment - GP	393.000		-\$89,893		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$89,893		\$0	
P-151	Laboratory Equipment - GP	394.000		-\$48,767		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$48,767		\$0	

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P-152	Tools, Shop, & Garage Equipment - GP	395.000		-\$52,127		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$52,127		\$0	
P-155	Miscellaneous Equipment - GP	398.000		-\$9,431		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$9,431		\$0	
P-156	General Plant ARO	399.000		-\$320,730		\$0
	1. To remove AROs (Hagemeyer)		-\$320,730		\$0	
P-159	ICC Adjustment			-\$21,909,287		\$0
	1. To remove capitalized incentive compensation (Hagemeyer)		-\$21,909,287		\$0	
Total Plant Adjustments				-\$102,886,152		\$0