

AmerenUE
Case No. ER-2008-0318
Ameren Corp
Test Year Ending 03-31-2008
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-15	Meramec ARO	317.000		-\$1,874,788		\$0
	1. To remove AROs (Hagemeyer)		-\$1,874,788		\$0	
R-25	Sioux ARO	317.000		-\$1,268,282		\$0
	1. To remove AROs (Hagemeyer)		-\$1,268,282		\$0	
R-35	Venice ARO	317.000		-\$707,965		\$0
	1. To remove AROs (Hagemeyer)		-\$707,965		\$0	
R-45	Labadie ARO	317.000		-\$1,892,562		\$0
	1. To remove AROs (Hagemeyer)		-\$1,892,562		\$0	
R-55	Rush Island ARO	317.000		-\$420,394		\$0
	1. To remove AROs (Hagemeyer)		-\$420,394		\$0	
R-75	Callaway ARO	326.000		-\$76,978,562		\$0
	1. To remove AROs (Hagemeyer)		-\$76,978,562		\$0	
R-91	Structures - Taum Sauk	331.000		\$731,183		\$0
	1. To remove Taum Sauk cost of removal (Rackers)		\$731,183		\$0	
R-92	Reservoirs - Taum Sauk	332.000		\$2,900,905		\$0
	1. To remove Taum Sauk cost of removal (Rackers)		\$2,900,905		\$0	
R-95	Misc. Power Plant Equipment - Taum Sauk	335.000		\$4,400		\$0
	1. To remove Taum Sauk cost of removal (Rackers)		\$4,400		\$0	
R-129	Land and Land Rights - DP	360.000		-\$55,176		\$0

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	1. To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$55,176		\$0	
R-130	Structures & Improvements - DP	361.000		-\$104,236		\$0
	1. To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$104,236		\$0	
R-131	Station Equipment - DP	362.000		-\$1,454,028		\$0
	1. To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$1,454,028		\$0	
R-132	Poles, Towers, & Fixtures - DP	364.000		-\$545,482		\$0
	1. To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$545,482		\$0	
R-133	Overhead Conductors & Devices - DP	365.000		-\$564,084		\$0
	1. To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$564,084		\$0	
R-137	Services - Overhead - DP	369.100		-\$1,986		\$0
	1. To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$1,986		\$0	
R-139	Meters - DP	370.000		-\$95,842		\$0
	1. To allocate distribution reserve to wholesale customers (Hagemeyer)		-\$95,842		\$0	
R-141	Street Lighting and Signal Systems - DP	373.000		-\$247,714		\$0
	1. To remove AROs (Hagemeyer)		-\$247,714		\$0	
R-144	Land and Land Rights - GP	389.000		-\$136,590		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$136,590		\$0	
R-145	Structures & Improvements - GP	390.000		-\$2,716,355		\$0

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	1. To allocate to MO Gas operations (Hagemeyer)		-\$2,716,355		\$0	
R-146	Office Furniture & Equipment - GP	391.000		-\$325,760		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$325,760		\$0	
R-150	Stores Equipment - GP	393.000		-\$44,410		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$44,410		\$0	
R-151	Laboratory Equipment - GP	394.000		-\$24,093		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$24,093		\$0	
R-152	Tools, Shop, & Garage Equipment - GP	395.000		-\$25,752		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$25,752		\$0	
R-155	Miscellaneous Equipment - GP	398.000		-\$4,359		\$0
	1. To allocate to MO Gas operations (Hagemeyer)		-\$4,359		\$0	
R-156	General Plant ARO	399.000		-\$143,535		\$0
	1. To remove AROs (Hagemeyer)		-\$143,535		\$0	
R-159	ICC Adjustment			-\$2,585,200		\$0
	1. To remove capitalized incentive compensation (Hagemeyer)		-\$2,585,200		\$0	
Total Reserve Adjustments				-\$88,580,667		\$0