Exhibit No.:
Issues: Depreciation
Witness: John F. Wiedmayer, Jr.
Sponsoring Party: Union Electric Company
Type of Exhibit: Direct Testimony
Case No.: GR-2010-____
Date Testimony Prepared: June 11, 2010

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. GR-2010-____

DIRECT TESTIMONY

OF

JOHN F. WIEDMAYER, JR.

ON

BEHALF OF

UNION ELECTRIC COMPANY
d/b/a AmerenUE

St. Louis, Missouri
June, 2010

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DIRECT TESTIMONY

OF

JOHN F. WIEDMAYER, JR.

CASE NO. GR-2010-____

I. INTRODUCTION

Q. Please state your name and address.

A. My name is John F. Wiedmayer, Jr. My business address is 1010 Adams Avenue, Audubon, Pennsylvania 19403.

Q. Are you associated with any firm?

A. Yes. I am associated with the firm of Gannett Fleming, Inc.

Q. How long have you been associated with Gannett Fleming, Inc.?

A. I have been associated with the firm since I graduated from college in June, 1986.

Q. What is your position with the firm?

A. I am Project Manager, Depreciation Studies of Gannett Fleming's Valuation and Rate Division.

Q. What is your educational background?

A. I have a Bachelor of Arts degree in Engineering from Lafayette College and a Master of Business Administration from the Pennsylvania State University.

Q. Do you belong to any professional societies?

A. Yes. I am a member of the National and Pennsylvania Societies of Professional Engineers and the Society of Depreciation Professionals (SDP). In 2005, I served as President of the Society of Depreciation Professionals.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. I held that position from June, 1986 through December 1995. In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In August 2004, I was promoted to my present position as Project Manager of Depreciation Studies. I am responsible for conducting depreciation and valuation studies, including the preparation of testimony, exhibits, and responses to data requests for submission to the appropriate regulatory bodies. My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for their consideration and supporting such rates before regulatory bodies.

Q. Have you previously testified on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Kentucky Public Service Commission, the Newfoundland and Labrador Board of Commissioners of Public Utilities, the Nova Scotia Utility and Review Board, the Federal Energy Regulatory Commission, the Utah Public Service Commission, the Pennsylvania Public Utility Commission, the Illinois Commerce Commission, the Missouri Public Service Commission and the Arizona Corporation Commission.

Q. Have you received any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." In 2000, I became an instructor at the Society of Depreciation Professionals annual conference lecturing on "Salvage Concepts," "Depreciation Models," and "Data Requirements for a Depreciation Study."

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to sponsor the depreciation study conducted for Union Electric Company d/b/a AmerenUE (the "Company" or "AmerenUE"). The depreciation study report titled, "Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas Plant at December 31, 2008" is attached hereto as Schedule JFW-G1. My testimony will address (1) the methods and procedures I used in the depreciation study, (2) the statistical analyses of service life and salvage data I performed, (3) my estimates of survivor curves and net salvage percents, (4) my calculation of depreciation accrual rates, (5) my proposed amortization of the reserve variance, and (6) several examples of the manner in which the study results are presented in the depreciation study report.

Q. What is the purpose of the depreciation study?

A. The purpose of the depreciation study is to determine the annual depreciation accrual rates applicable to AmerenUE's gas plant as of December 31, 2008.

Q. Please define the concept of depreciation.

A. Depreciation refers to the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes that can be reasonably anticipated or contemplated, against which the company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and the requirements of public authorities.

Q. What is the basis of the depreciation rates currently being used by the Company?

A. The current depreciation rates for gas plant were approved by the Missouri Public Service Commission ("Commission") in Case No. GR-2007-0003. The rates became effective April 1, 2007.

Q. Do you see a necessity for revision of the Company's existing depreciation rates at this time?

A. Yes. Minor revisions to some of the Company's depreciation rates are necessary at this time to insure that rates adequately reflect current information and recent changes experienced by the Company in relation to average service lives and net salvage for gas plant. A table on page I-6 of Schedule JFW-G1 presents a comparison between the existing composite functional plant accrual rates and the proposed functional plant accrual rates. The existing composite accrual rate for all accounts is 2.47 percent versus the proposed composite accrual rate of 2.47 percent. Overall, a $4,747 reduction to depreciation is recommended as a result of the current depreciation study.

II. OUTLINE OF DEPRECIATION STUDY REPORT

Q. Does Schedule JFW-G1 accurately portray the results of your depreciation study as of December 31, 2008?

A. Yes.

Q. In preparing the depreciation study, did you follow generally accepted practices in the field of depreciation?

A. Yes.

Q. Please describe the contents of your report.

A. The depreciation study report consists of three parts. Part I, Introduction, includes brief descriptions of the basis of the study and a summary of the study results. Part II, Methods Used in the Estimation of Depreciation, presents detailed discussions of survivor curves, methods of life analysis including an example of the retirement rate method, group procedures for calculating annual and accrued depreciation including the true-up provision for monitoring the book accumulated depreciation. Part III, Results of Study, includes a qualification and description of the results, and summaries of the detailed depreciation calculations. Appendices A through C include graphs and tables that relate to the service life and net salvage analyses, and detailed depreciation calculations.

The tables on pages III-4 through III-9 present summaries of the depreciation calculations as of December 31, 2008. Appendix A presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. Appendix B presents the results of the net salvage analyses. Appendix C presents the detailed depreciation calculations related to surviving original cost as of December 31,

2008. The detailed depreciation calculations present the annual and accrued depreciation amounts by account and vintage year. The whole life annual accrual rate is also set forth on the tables in Appendix C.

Q. Please summarize your recommendations and their bases.

A. I recommend that the Commission approve the annual depreciation accrual rates presented in Schedule 1 of Schedule JFW-G1 and the remaining life amortization of the variance between the calculated accrued depreciation and the book accumulated depreciation that I have determined and presented in Schedule 2 of Schedule JFW-G1.

The annual depreciation accrual rates and the reserve variance amortization that I am recommending are based on standard professional and industry practices using estimates of survivor curves and net salvage percents. These estimates are based on informed judgment that incorporates statistical analyses of historical retirement data, field reviews of the property, discussions with management regarding the outlook for plant, and a review of the estimates made for other gas utilities.

III. METHODS AND PROCEDURES USED IN THE STUDY

Q. What was the basis for determining the annual depreciation related to gas plant as of December 31, 2008?

A. A study of service life and net salvage was prepared which incorporated available historical data through 2008. The survivor curve and net salvage estimates resulting from the study are the bases of the calculated annual and accrued depreciation as of December 31, 2008. The straight line method, average service procedure and the average remaining life basis using the survivor curve and net salvage estimates and

attained ages were applied by depreciable group to gas plant as of December 31, 2008 to calculate depreciation. Use of the remaining life basis recognizes the current status of the accumulated provision for depreciation and aims to allocate the previously unallocated service value over the remaining life. The term "service value" means the difference between original cost and net salvage value of gas plant.

Q. Please outline the steps you took to perform the depreciation study.

A. I reviewed the available sources of data and discussed past causes of retirement and the outlook for future retirements with AmerenUE engineering and operations management. I specified the data to be extracted and coded for the historical analyses, supervised the statistical analyses of data, and calculated depreciation.

Q. Briefly describe the steps you took to conduct the service life and net salvage study.

A. I assembled and compiled historical data from the continuing property and other records of AmerenUE; I analyzed the data to obtain historical trends of survivor and salvage characteristics; I obtained supplementary information from AmerenUE's management and operating personnel concerning past practices and future plans as they relate to plant operations; and I selected appropriate survivor curves and net salvage percents.

IV. STATISTICAL ANALYSES OF DATA

Q. What historical data did you analyze for the purpose of estimating the service lives and net salvage characteristics of AmerenUE's gas plant?

A. The service life data consisted of the entries made by AmerenUE to record gas plant transactions from the earliest available year through 2008. For most plant

accounts, the plant accounting data comprised the period 1931 through 2008. The transactions included additions, retirements, transfers, acquisitions and the related balances. I classified data by depreciable group, type of transaction, the year in which the transaction took place, and the year in which the plant was installed.

The net salvage data consisted of the entries to accumulated depreciation. The transactions included retirements, cost of removal and gross salvage. For most plant accounts, the net salvage data comprised the period 1984-2008.

Q. What method did you use to analyze the service life data?

A. I used the retirement rate method. That method is the most appropriate when aged retirement data are available, because it develops the average rates of retirement actually experienced during the period of study. Other methods of life analysis infer the rates of retirement based on a selected type survivor curve. The retirement rate method is described in Part II of the depreciation study report.

Q. Please describe how you used the retirement rate method to analyze AmerenUE's service life data.

A. Each retirement rate analysis resulted in a life table which, when plotted, formed an original survivor curve. Each original survivor curve as plotted from the life table represents the average survivor pattern experienced by the several vintage groups during the experience band studied. The survivor patterns do not necessarily describe the life characteristics of the property group; therefore, interpretation of the original curves is required in order to use them as valid considerations in service life estimation. Iowa type survivor curves were used in these interpretations.

Q. Please explain briefly what an "Iowa type survivor curve" is and how you use it in estimating service life characteristics for each depreciable group.

A. Iowa type curves are a widely used group of survivor curves that contain the range of survivor characteristics usually experienced by utility and other industrial properties. The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired.

Iowa type curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Iowa curves were used in this study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements.

The estimated survivor curve designations for each depreciable group indicate the average service life, the family within the Iowa system and the relative height of the mode. For example, the Iowa 50-R3 indicates an average service life of fifty years for the depreciable group; a Right, or R, type curve (i.e., the mode occurs to the right of or after average life for right modal curves); and a relatively medium height, 3, for the mode (possible modes for R type curves range of 0.5 to 5).

Q. What method of analysis was used in the study of net salvage?

A. The method of analysis for net salvage consisted of expressing annual amounts of gross salvage and cost of removal as percents of the related retirement amounts. The annual amounts and percents were smoothed through the use of a three-year moving average. The most recent five-year average also was computed.

Q. Did you prepare the schedules of net salvage amounts and percents presented in Appendix B of the depreciation study report?

A. Yes, I did.

V. SURVIVOR CURVE AND NET SALVAGE ESTIMATES

Q. What were the bases for your estimates of survivor curves and net salvage?

A. The survivor curve and net salvage estimates were based on my judgment which incorporated the analyses of historical data, a review of utility policies and outlook with engineering and operations management, and comparisons of survivor curve and net salvage estimates from studies of other gas utilities.

Q. Are the factors which you considered in the estimation of survivor curve and net salvage percents presented in the depreciation study report?

A. Yes. The factors which I considered in estimating survivor curves and net salvage percents are set forth in Part II of the report.

VI. CALCULATION OF DEPRECIATION

Q. What method of depreciation was used to calculate the annual depreciation as of December 31, 2008?

A. The straight line method, average service procedure and remaining life basis was used to calculate the annual and accrued depreciation.

Q. Why is this method and procedure appropriate for AmerenUE?

A. The straight line method is used throughout the regulated utility industry to describe the loss in service value of utility property. The average service life procedure is widely used throughout the gas industry and depreciation rates using that

method have consistently been approved for AmerenUE's gas operations by the Missouri Public Service Commission.

Q. Please describe the average service life procedure.

A. When considering more than a single item of property, a group procedure is appropriate because normally all of the items within a group do not have identical lives, but have lives that are dispersed over a range of time. In the average service life procedure, a constant accrual rate based on the average life of all property in the group is applied to the surviving property. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

Q. Did you calculate the annual depreciation rates and accrued depreciation amounts?

A. Yes, the annual and accrued depreciation calculations summarized in Part III of the depreciation study report and detailed in Appendix C were prepared under my supervision.

VII. RESERVE VARIANCE AMORTIZATION

Q. Please explain what you mean by the term "Reserve Variance Amortization".

A. The reserve variance amortization is a way to adjust annual depreciation expense in order to align the book reserve with the calculated accrued depreciation or theoretical reserve. The reserve variance is the difference between a company's book accumulated depreciation (i.e., book reserve) and the theoretical reserve. A reduction in

the reserve variance is achieved by either increasing or decreasing the amortization amounts depending on whether a reserve excess or deficiency exists.

Q. How did you determine the reserve variance amortization for AmerenUE?

A. The reserve variance amortization for AmerenUE as of December 31, 2008 is calculated in Schedule 2 on pages III-6 through III-7 of the depreciation study report. Each account's reserve variance amortization shown in column 7 is the reserve variance in column 5 divided by the composite remaining life in column 6. The total reserve variance amortization is negative $514,420 which is a reduction to depreciation.

VIII. EXAMPLES OF PRESENTATION

Q. Please illustrate the procedure followed in your depreciation study and the manner in which it is presented in the depreciation study report using an account as an example.

A. I will use Account 376, Mains, to illustrate the manner in which the study was conducted. As the initial step of the service life study, aged plant account data were compiled for the years 1931 through 2008. These data have been coded in the course of AmerenUE's normal recordkeeping according to: 1) account or property group; 2) type of transaction; 3) year in which the transaction took place; and, 4) year in which the gas plant was placed in service. The retirements and other transactions were analyzed by the retirement rate method. The survivor curve estimate is based on the statistical analysis for the period 1931-2008. The original and smooth survivor curves are plotted on page A-14 of Appendix A in the depreciation study report. The original life table for the 1931-2008 experience band is set forth on pages A-15 through A-17. The net salvage estimate

is based in part on the analysis of 1984 through 2008 removal cost and salvage experienced for Account 376 as shown on pages B-13 through B-14 of Appendix B in the depreciation study report.

The calculation of annual depreciation for the original cost of mains at December 31, 2008 is presented by vintage, on pages C-8 through C-10 in the depreciation study report. The accrued depreciation was calculated by the average service life procedure using the Iowa 50-R3 survivor curve.

The total depreciation accrual on page C-10 of the depreciation study report was brought forward to column 7 of Schedule 1 on page III-4. The total calculated accrued depreciation on page C-10 was brought forward to column 4 of Schedule 2 on page III-6.

The calculated accrued depreciation was used to determine the reserve variance amortization in column 7 of Schedule 2 in the manner previously described. The reserve variance amortizations in column 7 of Schedule 2 were also presented in column 4 of Schedule 3, pages III-8 through III-9, and added to whole-life annual accruals in column 3 to determine the total annual depreciation in column 5 of Schedule 3.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Natural Gas Service Provided to Customers in the Company's Missouri Service Area.	)))))	Case No. GR-2010-

AFFIDAVIT OF JOHN F. WIEDMAYER, JR.

COMMONWEALTH OF PENNSYLVANIA)
) **ss**
COUNTY OF MONTGOMERY)

John F. Wiedmayer, Jr., being first duly sworn on his oath, states:

1. My name is John F. Wiedmayer, Jr. I work in Audubon, Pennsylvania, and I am a Project Manager with the firm of Gannett Fleming, Inc.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Union Electric Company d/b/a AmerenUE consisting of 13 pages, and Schedule JFW-G1, all of which have been prepared in written form for introduction into evidence in the above-referenced docket.

3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct.

John F. Wiedmayer, Jr.

John F. Wiedmayer, Jr.

Subscribed and sworn to before me this 4th day of June, 2010.

Susan F. Warner
Notary Public

My commission expires: July 5, 2012

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Susan F. Warner, Notary Public
Lower Providence Twp., Montgomery County
My Commission Expires July 5, 2012
Member, Pennsylvania Association of Notaries

AmerenUE

ST. LOUIS, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT DECEMBER 31, 2008

Harrisburg, Pennsylvania **Calgary, Alberta** **Valley Forge, Pennsylvania**

Schedule JFW-G1

AmerenUE

St. Louis, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

GANNETT FLEMING, INC.
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May 14, 2010

Ameren Corporation
1901 Choteau Avenue
St. Louis, MO 63103

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Attention Mr. Thomas Byrne
Associate General Counsel

Ladies & Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of AmerenUE as of December 31, 2008. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates and the detailed tabulations of annual and accrued depreciation.

We gratefully acknowledge the assistance of Ameren Services personnel in the conduct of the study.

Respectfully submitted,

GANNETT FLEMING, INC.

John F. Wiedmayer

JOHN F. WIEDMAYER
Project Manager, Depreciation
Valuation and Rate Division

JFW:krm

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PART III. RESULTS OF STUDY, cont.

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PART I. INTRODUCTION

AmerenUE

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT DECEMBER 31, 2008

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for AmerenUE ("the Company") as applied to gas plant in service as of December 31, 2008. The study results include annual depreciation rates and amortization amounts. The rates and amounts are based on the straight line whole life method of depreciation with an amortization of the variance between the book depreciation reserve and the calculated accrued depreciation. The report also describes the concepts, methods, and basic judgments which underlie recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2008.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2008; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and salvage estimates used for other gas properties.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, the basis of the study and a brief summary of the study results. Part II presents descriptions of the methods used in the service life and salvage studies and the methods

and procedures used in the calculation of depreciation. Part III presents the results of the study, including summaries by depreciable group of annual and accrued depreciation. The statistical analyses of service life and net salvage and the detailed tabulations of annual and accrued depreciation are set forth in the appendices of the report.

BASIS OF STUDY

Depreciation

The annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Use of the remaining life basis recognizes the current status of the accumulated provision for depreciation and aims to allocate the previously unallocated service value over the remaining life. The reserve variance is corrected through the application of remaining life accrual rates or through the use of whole life accrual rates used in connection with a separate amortization of the reserve variance.

Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the gas industry. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating

depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups.

The procedure for estimating service lives consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2008 from the Company's plant accounting records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts. Retirement data through 2008 were uses in the actuarial life table computations which were the primary statistical support for the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

Net Salvage Estimates

The average net salvage percents were based on informed judgment which incorporated analyses of available historical data related to the property, a review of management's current plans and operating policies and a general knowledge of net

salvage values experienced and estimated in the gas industry. The estimates of net salvage are expressed as percentages of the original cost of plant retired.

Historical data were compiled and analyzed for the years 1984-2008. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. The life span technique was used for the Cape Girardeau Plant. In this technique, an average date of final retirement was estimated for the facility, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the dates of final retirement.

SUMMARY

Summaries of the study results by plant account are presented in he schedules in Part III of the report. The following summary of composite accrual rates at the functional level is provided only for purposes of comparing the results of the depreciation study to the depreciation rates approved in GR-2007-0003. For the current study, the amortization of the reserve variance has been incorporated in the rates shown below.

Function	Composite Annual Accrual Rates	
	Approved Rates	Current Study
Production	1.77	6.84
Transmission	2.00	1.77
Distribution	2.36	2.33
General	5.68	5.87
Total	2.47	2.47

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves,

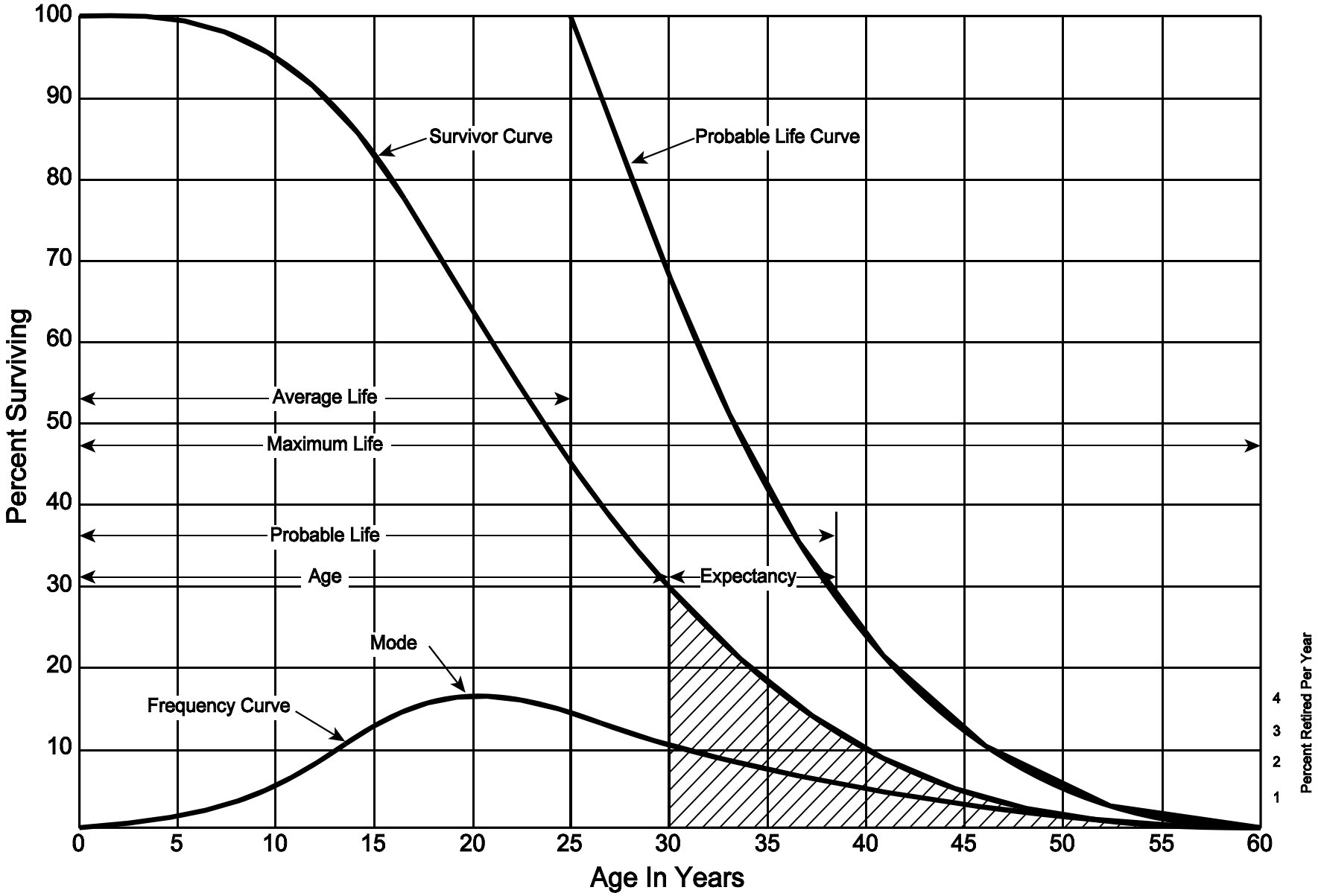

Figure 1. A Typical Survivor Curve and Derived Curves

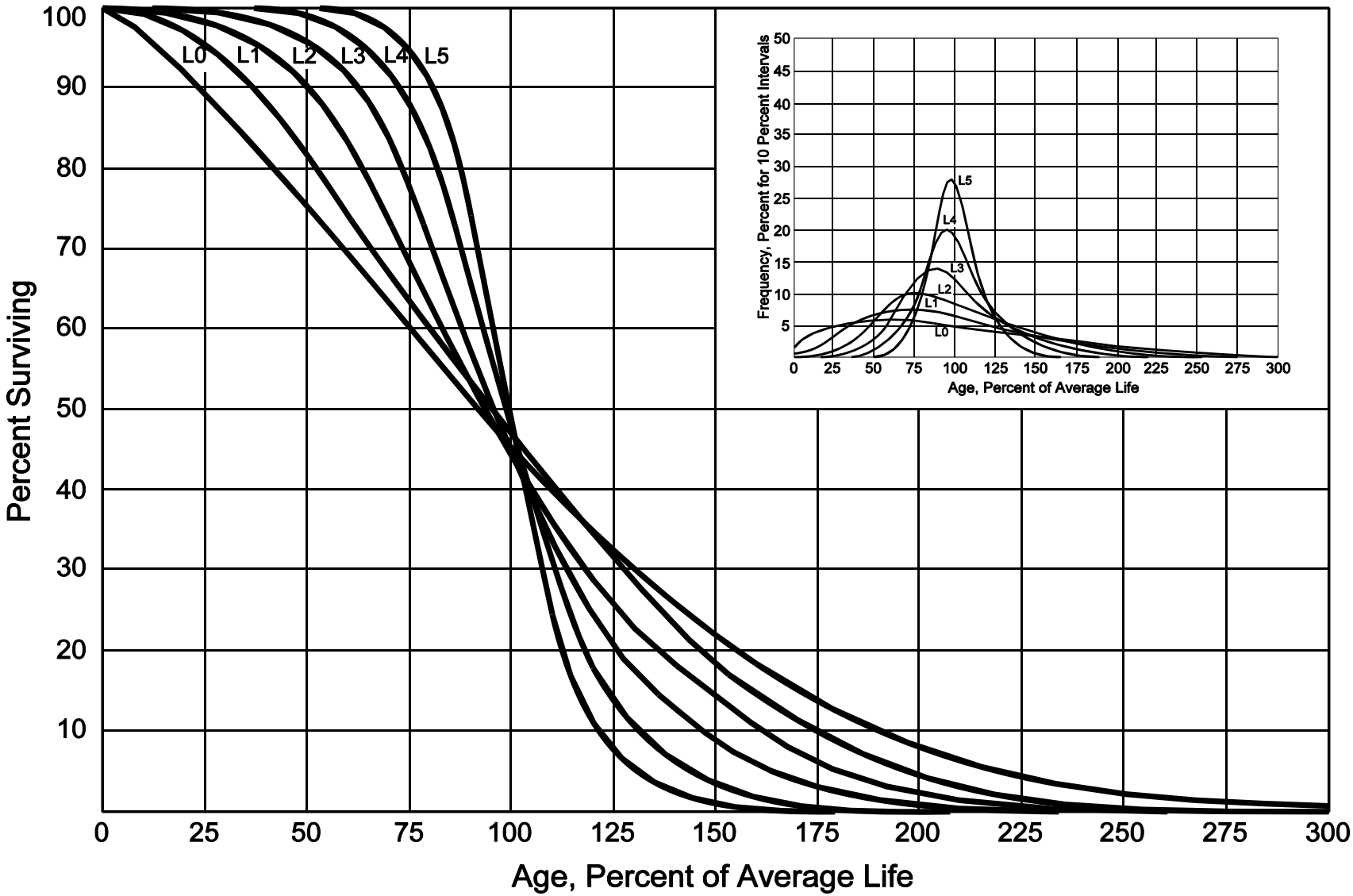

Figure 2. Left Modal or "L" Iowa Type Survivor Curves

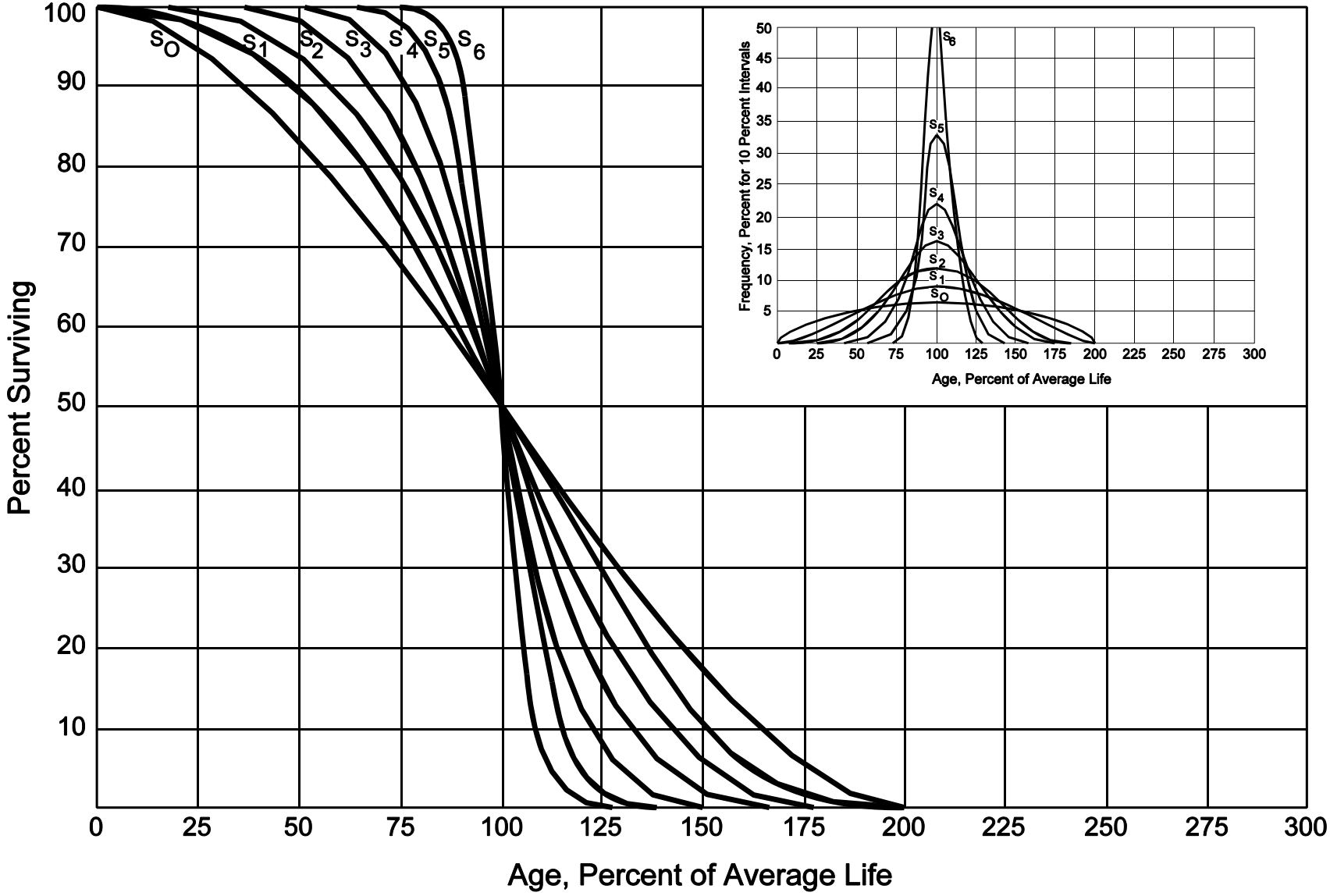

Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to

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[1]Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[2]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[3]Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

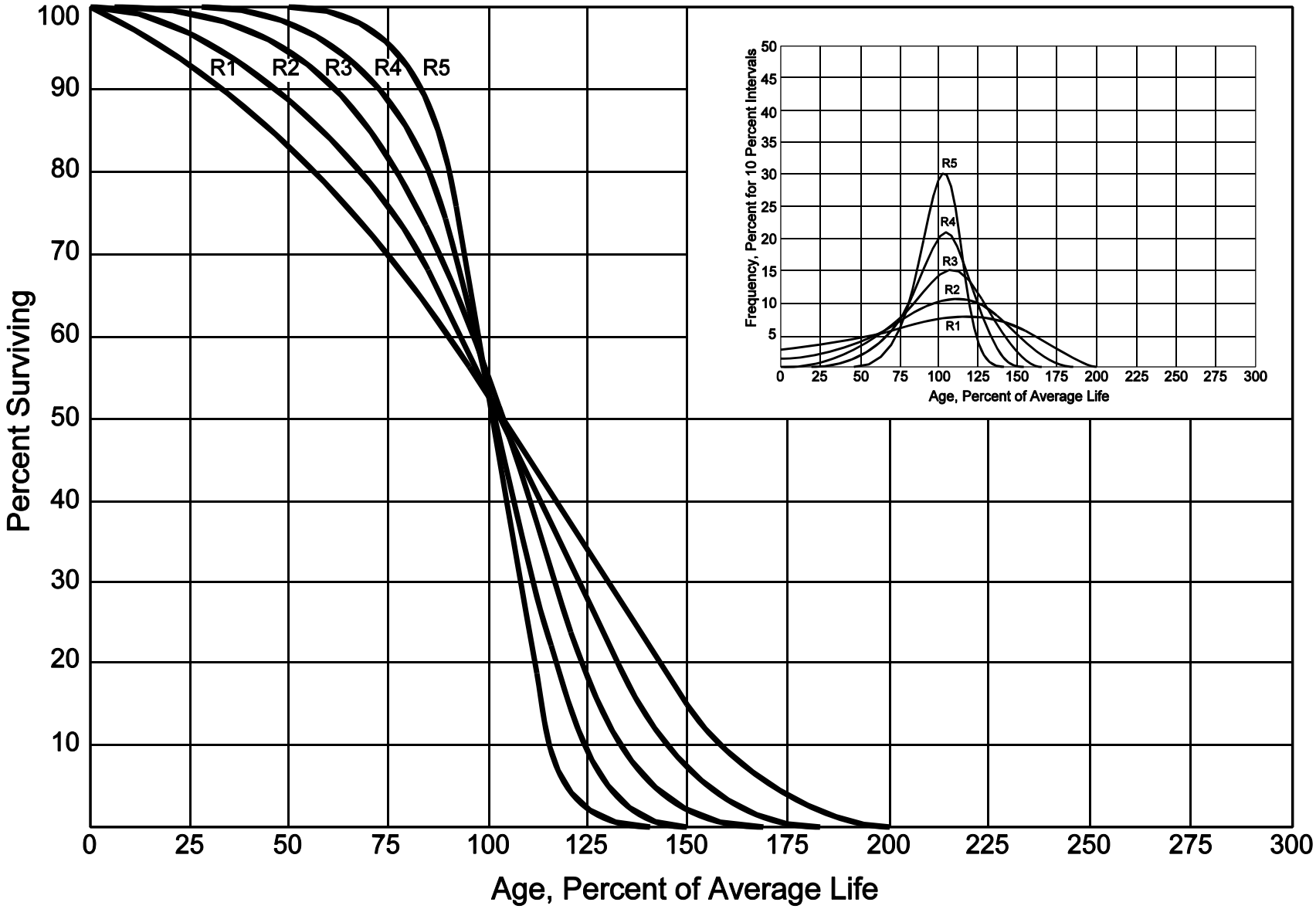


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

Schedule JFW-G1

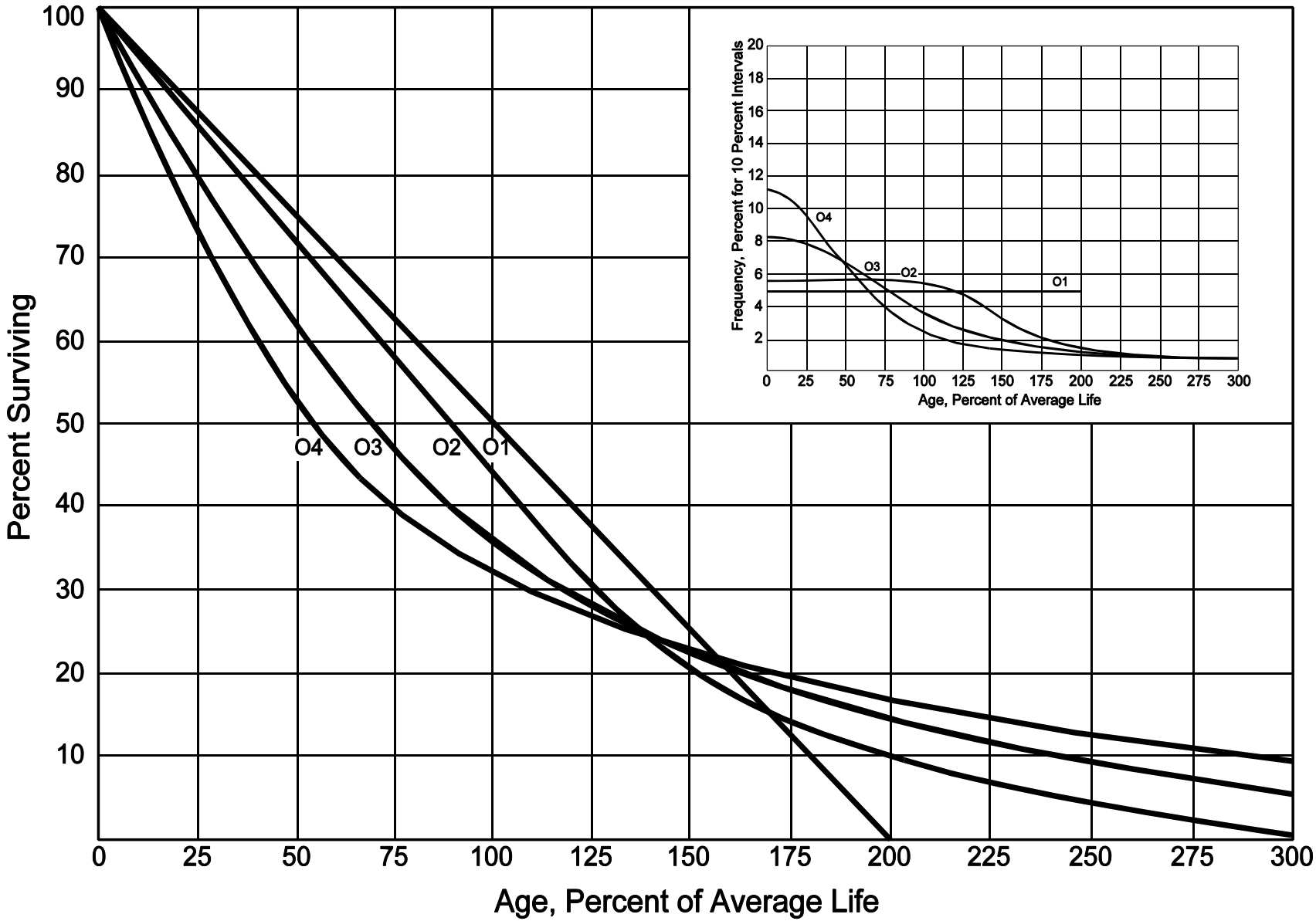


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[4] "Engineering Valuation and Depreciation,"[5] and "Depreciation Systems."[6]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1999-2008 during which there were placements during the years 1994-2008. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner

[4]Winfrey, Robley, Supra Note 1.

[5]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

[6]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 1994 were retired in 1999. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1999 retirements of 1994 installations and ending with the 2008 retirements of the 2003 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are

TABLE 1. RETIREMENTS FOR EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994-2008

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1994	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1995	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1996	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1997	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1998	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1999	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2000		5	11	12	13	14	15	16	18	20	113	7½-8½
2001			6	12	13	15	16	17	19	19	124	6½-7½
2002				6	13	15	16	17	19	19	131	5½-6½
2003					7	14	16	17	19	20	143	4½-5½
2004						8	18	20	22	23	146	3½-4½
2005							9	20	22	25	150	2½-3½
2006								11	23	25	151	1½-2½
2007									11	24	153	½-1½
2008										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008 Placement Band 1994 -2008

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1994	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1995	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1996	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1997	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
1998	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
1999		-	-	-	-	-	-	-	-	-	(5)	8½-9½
2000		-	-	-	-	-	-	-	-	-	6	7½-8½
2001			-	-	-	-	-	-	-	-	-	6½-7½
2002				-	-	-	-	(12)[b]	-	-	-	5½-6½
2003					-	-	-	-	22[a]	-	-	4½-5½
2004						-	-	(19)[b]	-	-	10	3½-4½
2005							-	-	-	-	-	2½-3½
2006								-	-	(102)[c]	(121)	1½-2½
2007									-	-	-	½-1½
2008	—	—	—	—	—	—	—	—	—	—	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses denote Credit amount.

not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1999 through 2008 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2004 are calculated in the following manner:

Exposures at age 0 = amount of addition	= $750,000
Exposures at age ½ = $750,000 - $ 8,000	= $742,000
Exposures at age 1½ = $742,000 - $18,000	= $724,000
Exposures at age 2½ = $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½ = $685,000 - $22,000	= $663,000

For the entire experience band 1999-2008, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994-2008

Year Placed (1)	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year: 1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
1994	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1995	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1996	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1997	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1998	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1999	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2000		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2001			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2002				580[a]	574	561	546	530	501	482	3,057	5½-6½
2003					660[a]	653	639	623	628	609	3,789	4½-5½
2004						750[a]	742	724	685	663	4,332	3½-4½
2005							850[a]	841	821	799	4,955	2½-3½
2006								960[a]	949	926	5,719	1½-2½
2007									1,080[a]	1,069	6,579	½-1½
2008										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1999-2008 Placement Band 1994-2008

(Exposure and Retirement Amounts are in Thousands of Dollars)

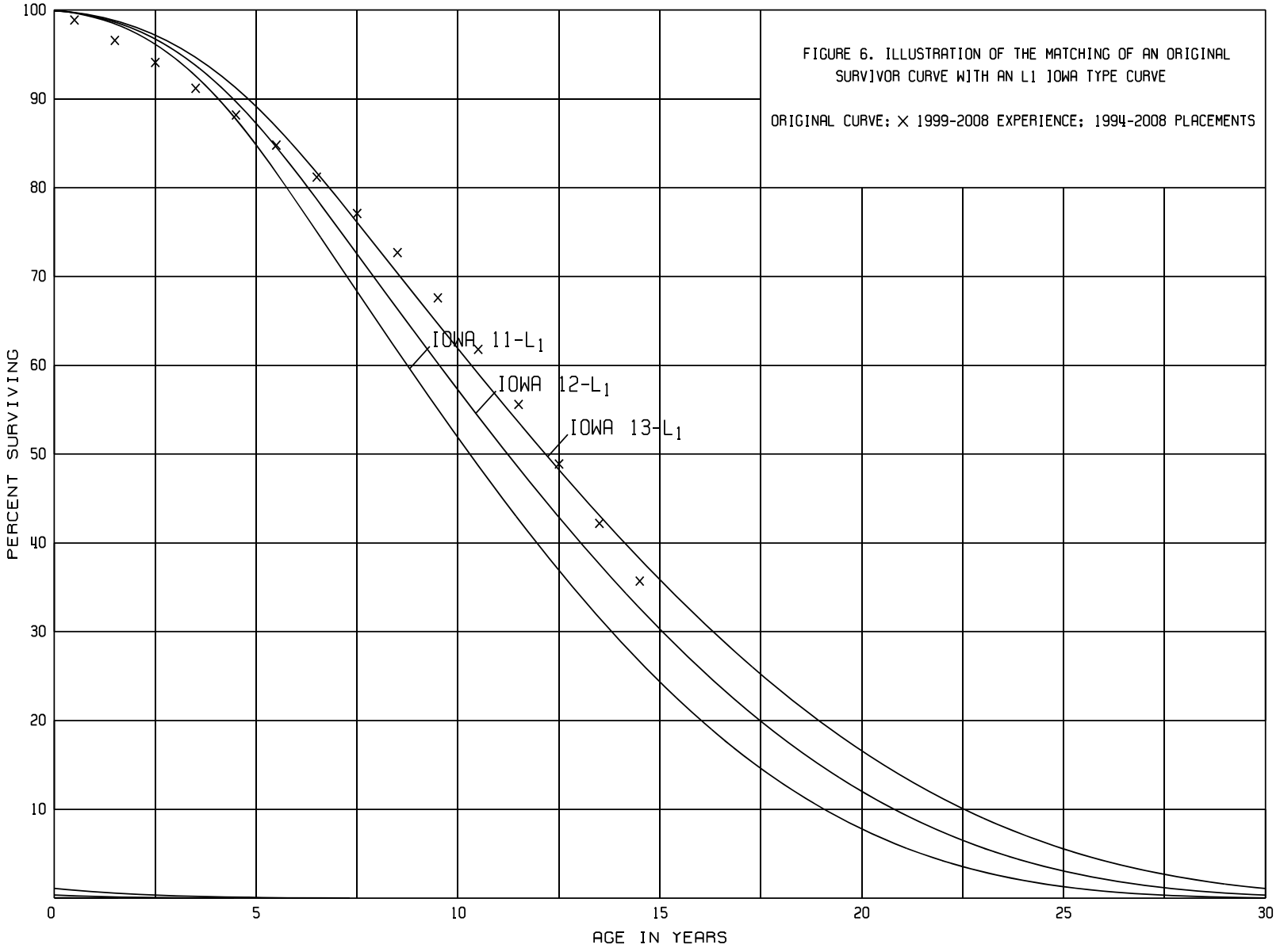
Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.
Column 3 from Table 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 divided by Column 2.
Column 5 = 1.0000 minus Column 4.
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.



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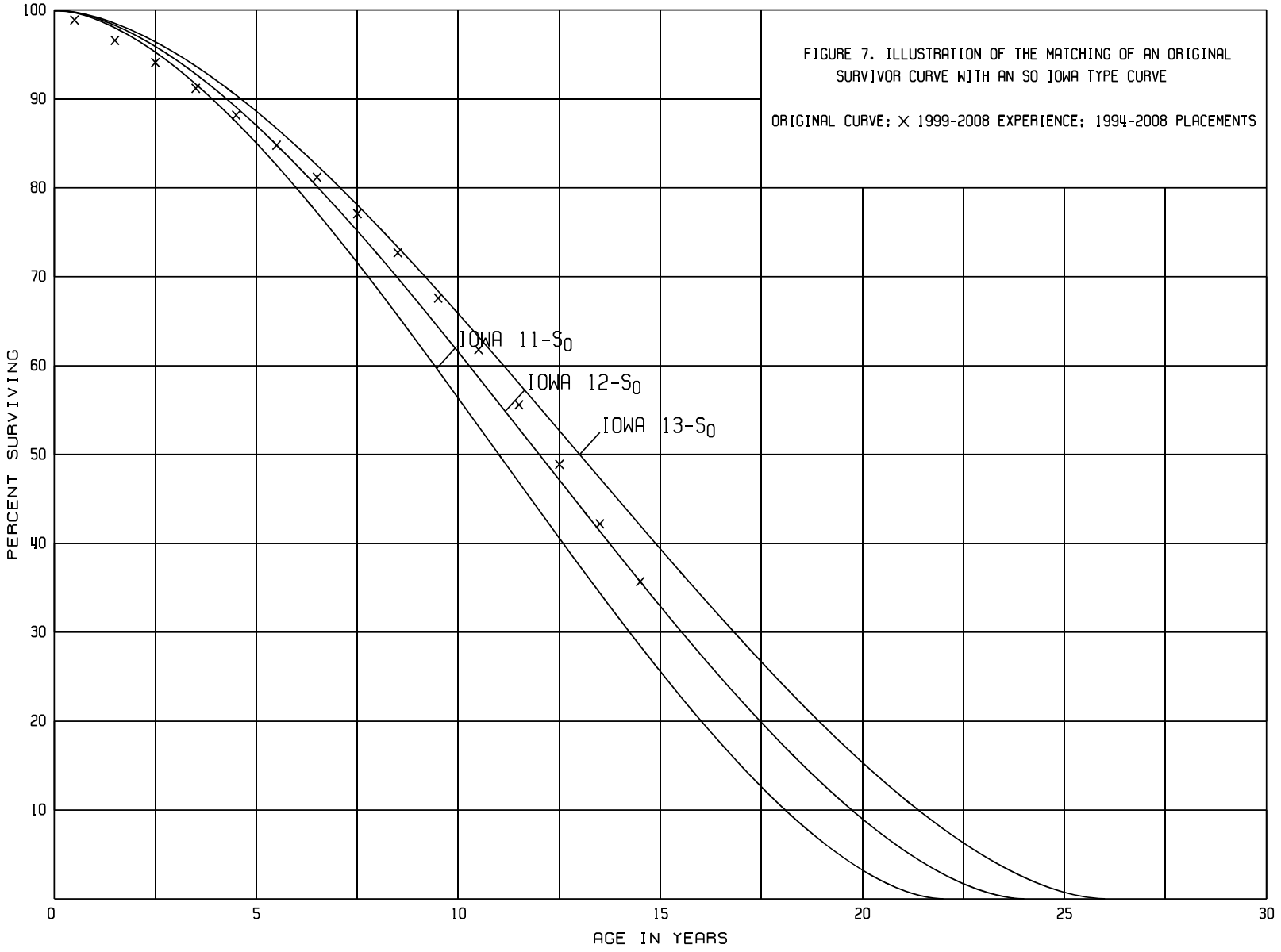

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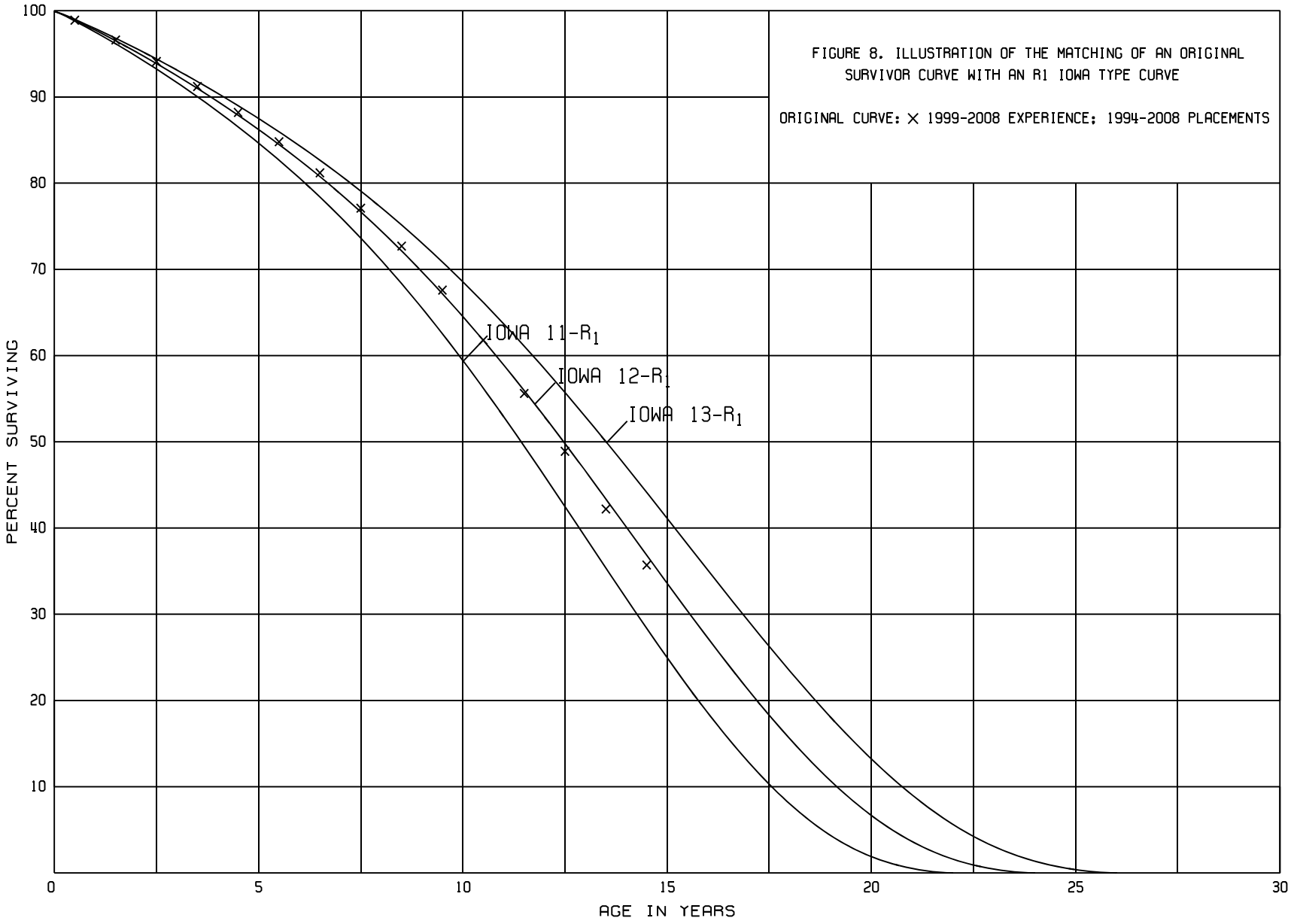

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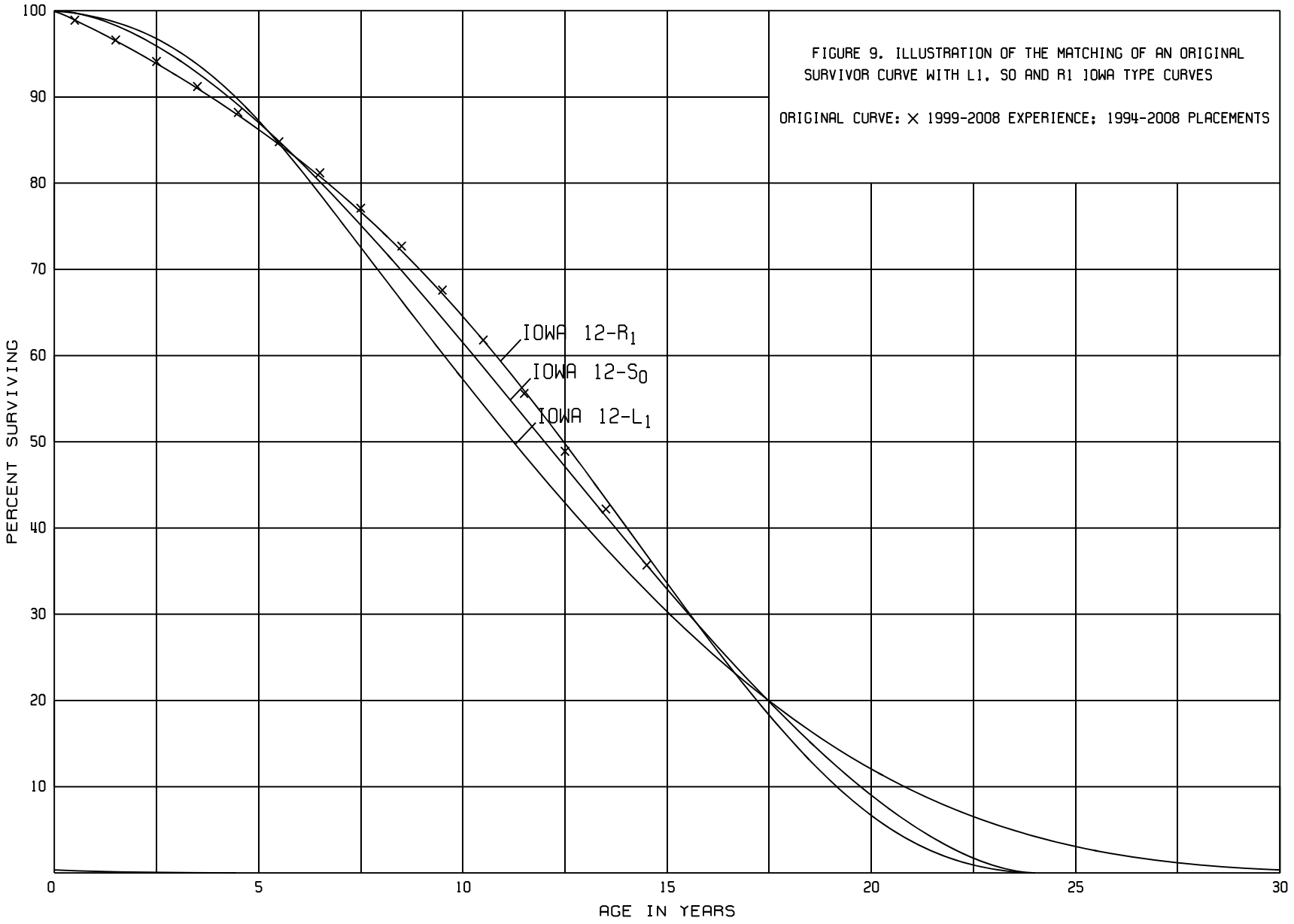


Schedule JFW-G1

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other gas utility companies.

For the majority of the accounts and subaccounts, the statistical analysis resulted in good to excellent indications of complete survivor patterns. These accounts represent 95% of the depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below:

Account No.	Account Description
305	Structures a Improvements
311	Liquified Petroleum Gas Equipment
376	Gas Mains
380	Gas Services
381	Gas Meters
383	House Regulators
385	Industrial Measuring & Regulating Equipment
390	Structures & Improvements
396	Power Operated Equipment

The two largest accounts, 376, Gas Mains, and 380, Gas Services, are used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2008. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for 376, Mains, is the 50-R3 and is based on engineering judgment. The approved estimate is the 45-L4. The service life indications for the significant portion of original survivor curve, as set forth on page A-14, are approximately 45 years. However, the majority of mains in service are either plastic or cathodically protected, coated and wrapped steel. In the past, the Company had a higher percentage of bare steel and cast iron mains, which have shorter life expectations than plastic and cathodically protected, coated and wrapped steel mains. Approximately 95% of the current investment in this account has been placed in service in the past 40 years, and as a result more emphasis was placed on the portion of the curve through age 40. The 50-R3 is an excellent fit through this age. Increasing the average service life from 45 to 50 years life is consistent with management's outlook that plastic and cathodically projected, coated and wrapped steel mains will have longer lives than the cast iron and bare steel mains that had been in service in the past. Although at the low end of the range, the average service life estimate of 50 years is within the typical service life range of 50 to 65 years for mains.

The survivor curve estimate for 380, Services, is the 37-R2.5 and is based on the statistical indication for the period 1931 through 2008. The currently approved estimate is the 40-L2.5. The 37-R2.5 is an excellent fit of the significant portion of the original survivor curve as set forth on page A-22. The 37 year life is consistent with management outlook and is within the typical service life range of 30-50 years for services.

The estimation of the 11-R1 survivor curve for Account 392, Transportation Equipment was based on judgment incorporating the analysis of the expected average service lives of the retirement units in the account, as well as previous depreciation studies for other utilities. Historical statistical analysis for this account was performed, but was not

considered representative of the vehicles currently in service. The company has purchased more light duty vehicles in recent years. These vehicles have shorter service life expectations than those of the larger work vehicles that have historically composed the majority of this account. The table on page A-40 lists the assets in this account by retirement unit and shows the expected average service lives based on discussion with fleet management. As the table shows, over 91% of the assets in Account 392 are expected to have service lives of 11 years or less, and the weighted average for all vehicles is 10.4 years. These factors indicate a shorter life than the currently approved 14-S1.5 survivor curve. The proposed 11-R1 survivor curve is the same curve used by the AmerenUE Electric Division.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other gas utilities.

Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1984 through 2008. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies, and net salvage estimates from previous studies of this company and other gas companies.

Account 380, Services, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Depreciation reserve accounting data were compiled for the years 1984 through 2008. These data include the retirements, cost of removal and gross salvage.

The net salvage estimate for this account is ten percent and is based on the trends in cost of removal and salvage percents, as shown in the tabulation on pages B-19 and B-20. Historically the Company has experienced significant cost of removal for retirements of services, although the level of removal cost has been lower in recent years. There has been limited gross salvage, and in most years the gross salvage as a percentage of original cost has been zero. The overall average net salvage for this account is negative 23 percent. The most recent five year average is negative 1 percent. Typical net salvage estimates for services range from negative 10 percent to as high as 200 percent. The 10 percent estimate for this account is at the low end of this range, but reflects the overall historical average and more recent net salvage history.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\textit{Annual Accrual Rate, Percent} = \frac{(100\% \quad \textit{Net Salvage, Percent})}{\textit{Average Service Life}}.$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense

through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$Ratio = (1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}) (1 - Net\ Salvage, Percent).$$

The application of these procedures is described below for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100\ per\ year.$$

The accrued depreciation is:

$$\$1,000\ (1 - \frac{6}{10}) = \$400.$$

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service

lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Average Service Life Procedure. In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average service life is balanced by the cost recouped subsequent to average life. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation variances to insure complete recovery of capital over the life of the property.

The reserve variance amortization developed in this study is based on the variance between the book accumulated depreciation and the calculated accrued depreciation using an amortization period equal to the composite remaining life for each property group.

III-1

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the utility plant in service as of December 31, 2008. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2008, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility companies. The results of the statistical analyses of service life are presented in Appendix A of the report.

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in Appendix B, titled "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summaries of the results of the study, as applied to the original cost of utility plant at December 31, 2008, are presented in Schedules 1 to 3 on pages III-4 through III-9 of this report. Schedule 1 on pages III-4 and III-5 sets forth the estimated survivor curve and net salvage percent, original cost, calculated accrued depreciation and the annual depreciation accrual amounts and rates based on the straight line method and the average service life procedure for each account. Schedule 2 on pages III-6 and III-7 compares the calculated accrued depreciation with the book depreciation reserve and calculates amortization amounts that correct the variance. Schedule 3 on pages III-8 and III-9 sets forth the total annual depreciation accrual amounts and rates related to utility plant as of December 31, 2008, consisting of the whole life accrual from Schedule 1 and the amortization amounts from Schedule 2. The total annual accrual rate for each account is the total annual accrual amount divided by the original cost expressed as a percent.

The tables of the calculated annual depreciation accruals are presented in account sequence in the Appendix C titled "Depreciation Calculations." The tables indicate the estimated survivor curve, net salvage percent and annual accrual rate for the account and set forth for each installation year the original cost, the average life, annual accrual rate and amount, the life expectancy, the calculated accrued factor and calculated accrued depreciation amount.

AMERENUE - GAS DIVISION

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, CALCULATED ANNUAL DEPRECIATION ACCRUALS AND CALCULATED ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AT DECEMBER 31, 2008

	Depreciable Group	Probable Retirement Date	Survivor Curve	Net Salvage, %	Original Cost at December 31, 2008	Calculated Accrued Depreciation	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(5)
Depreciable Plant								
	Production Plant							
	Cape Girardeau Plant							
305	Structures and Improvements	06-2020	60 - L0.5 *	(5)	$ 644,985.72	$ 234,707	$ 39,887	6.18
311	Liquified Petroleum Gas Equipment	06-2020	55 - L1 *	5	1,259,626.52	777,153	39,542	3.14
	Total Production Plant				1,904,612.24	1,011,860	79,429	4.17
	Transmission Plant							
366	Structures and Improvements		40 - R2	0	5,816.58	455	145	2.49
367	Mains		50 - R3	0	5,398,166.67	1,312,066	107,963	2.00
369	Measuring and Regulating Stations		45 - R1.5	0	43,733.10	17,179	971	2.22
	Total Transmission Plant				5,447,716.35	1,329,700	109,079	2.00
	Distribution Plant							
375	Structures and Improvements		40 - R2	0	31,016.21	13,091	775	2.50
376	Gas Mains		50 - R3	(10)	187,768,018.44	48,678,906	4,130,889	2.20
378	Measuring and Regulating Station Equipment - General		45 - R1.5	(3)	3,774,250.25	1,116,092	86,302	2.29
379	Measuring and Regulating Station Equipment - City Gate		45 - R1.5	0	436,077.59	94,093	9,681	2.22
380	Services		37 - R2.5	(10)	102,195,318.92	32,924,084	3,033,340	2.97
381	Meters		35 - R1.5	0	18,958,477.88	4,663,026	542,212	2.86
383	House Regulators		45 - R3	(5)	10,767,337.01	3,118,986	250,986	2.33
385	Industrial Measuring and Regulating Equipment		30 - R1	0	1,191,400.92	289,060	39,674	3.33
	Total Distribution Plant				325,121,897.22	90,897,338	8,093,859	2.49

AMERENUE - GAS DIVISION

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, CALCULATED ANNUAL DEPRECIATION ACCRUALS AND CALCULATED ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AT DECEMBER 31, 2008

	Depreciable Group	Probable Retirement Date	Survivor Curve	Net Salvage, %	Original Cost at December 31, 2008	Calculated Accrued Depreciation	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(5)
	General Plant							
390	Structures and Improvements		50 - R3	(5)	1,059,946.14	368,134	22,259	2.10
391	Office Furniture and Equipment		15 - SQ	0	101,576.85	82,889	5,136	5.06
391.2	Personal Computers		5 - SQ	0	259,021.25	200,202	19,434	7.50
392	Transportation Equipment		11 - R1	10	5,427,356.98	1,850,104	441,692	8.14
393	Stores Equipment		20 - SQ	0	27,268.29	24,704	1,026	3.76
394	Tools, Shop, and Garage Equipment		20 - SQ	0	2,356,542.97	1,439,206	105,001	4.46
395	Laboratory Equipment		20 - SQ	0	124,259.50	69,821	3,836	3.09
396	Power Operated Equipment		18 - S3	10	2,437,647.46	831,632	121,980	5.00
397	Communications Equipment		15 - SQ	0	723,869.26	471,804	40,854	5.64
	Total General Plant				344,991,714.51	98,577,394	9,043,585	2.62
Total Depreciable Plant					**$ 344,991,714.51**	**$ 98,577,394**	**$ 9,043,585**	
Accounts Not Studied								
	Cape Girardeau Plant - Land				32,420.76			
365.1	Land and Land Rights				1,282.00			
365.2	Rights-of-Way				118,250.00			
374	Land and Land Rights				294,031.00			
387	Miscellaneous Equipment				-			
389	Land and Land Rights				2,174,140.00			
Total Accounts Not Studied					2,620,123.76			
Total Gas Plant					**$ 347,611,838.27**			

* Curve shown is interim survivor curve.

AMERENUE - GAS DIVISION

SCHEDULE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE AT DECEMBER 31, 2008 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE BASED ON A COMPOSITE REMAINING LIFE PERIOD

	Depreciable Group	Original Cost at December 31, 2008	Book Reserve	Calculated Accrued Depreciation	Reserve Variance	Remaining Life	Annual Amortization True Up
	(1)	(2)	(3)	(4)	(5) = (4) - (3)	(6)	(7) = (5) / (6)
Depreciable Plant							
	Production Plant						
	Cape Girardeau Plant						
305	Structures and Improvements	$ 644,985.72	$ 61,363	$ 234,707	$ 173,344	11.1	$ 15,631
311	Liquified Petroleum Gas Equipment	1,259,626.52	404,165	777,153	372,988	10.6	35,154
	Total Production Plant	1,904,612.24	465,528	1,011,860	546,332		50,785
	Transmission Plant						
366	Structures and Improvements	5,816.58	528	455	(73)	37.0	(2)
367	Mains	5,398,166.67	1,785,177	1,312,066	(473,111)	37.9	(12,500)
369	Measuring and Regulating Stations	43,733.10	25,577	17,179	(8,398)	27.4	(307)
	Total Transmission Plant	5,447,716.35	1,811,282	1,329,700	(481,582)		(12,809)
	Distribution Plant						
375	Structures and Improvements	31,016.21	1,558	13,091	11,533	23.1	499
376	Gas Mains	187,768,018.44	47,897,067	48,678,906	781,839	38.2	20,456
378	Measuring and Regulating Station Equipment - General	3,774,250.25	1,143,347	1,116,092	(27,255)	32.1	(849)
379	Measuring and Regulating Station Equipment - City Gate	436,077.59	117,275	94,093	(23,182)	35.3	(656)
380	Services	102,195,318.92	49,246,365	32,924,084	(16,322,281)	26.2	(622,750)
381	Meters	18,958,477.88	2,595,117	4,663,026	2,067,909	26.4	78,419
383	House Regulators	10,767,337.01	3,163,345	3,118,986	(44,359)	32.6	(1,360)
385	Industrial Measuring and Regulating Equipment	1,191,400.92	276,107	289,060	12,953	22.7	570
	Total Distribution Plant	325,121,897.22	104,440,181	90,897,338	(13,542,843)		(525,671)

AMERENUE - GAS DIVISION

SCHEDULE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE AT DECEMBER 31, 2008 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE BASED ON A COMPOSITE REMAINING LIFE PERIOD

	Depreciable Group	Original Cost at December 31, 2008	Book Reserve	Calculated Accrued Depreciation	Reserve Variance	Remaining Life	Annual Amortization True Up
	(1)	(2)	(3)	(4)	(5) = (4) - (3)	(6)	(7) = (5) / (6)
	General Plant						
390	Structures and Improvements	1,059,946.14	372,768	368,134	(4,634)	33.5	(139)
391	Office Furniture and Equipment	101,576.85	7,786	82,889	75,103	3.6	20,633
391.2	Personal Computers	259,021.25	124,257	200,202	75,945	3.0	25,065
392	Transportation Equipment	5,427,356.98	2,602,307	1,850,104	(752,203)	6.9	(109,491)
393	Stores Equipment	27,268.29	11,073	24,704	13,631	2.5	5,453
394	Tools, Shop, and Garage Equipment	2,356,542.97	1,157,762	1,439,206	281,444	8.7	32,202
395	Laboratory Equipment	124,259.50	42,186	69,821	27,635	14.2	1,948
396	Power Operated Equipment	2,437,647.46	944,859	831,632	(113,227)	11.2	(10,137)
397	Communications Equipment	723,869.26	424,044	471,804	47,760	6.2	7,741
	Total General Plant	12,517,488.70	5,687,042	5,338,496	(348,546)		(26,725)
Total Depreciable Plant		**$ 344,991,714.51**	**$ 112,404,033**	**$ 98,577,394**	**$ (13,826,639)**		**$ (514,420)**
Accounts Not Studied							
	Cape Girardeau Plant - Land	32,420.76	-				
365.1	Land and Land Rights	1,282.00	-				
365.2	Rights-of-Way	118,250.00	-				
374	Land and Land Rights	294,031.00	-				
387	Miscellaneous Equipment	-	161				
389	Land and Land Rights	2,174,140.00	-				
Total Accounts Not Studied		2,620,123.76	161				
Total Gas Plant		**$ 347,611,838.27**	**$ 112,404,194**				

AMERENUE - GAS DIVISION

SCHEDULE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATIONS OF THE RESERVE VARIANCE AT DECEMBER 31, 2008

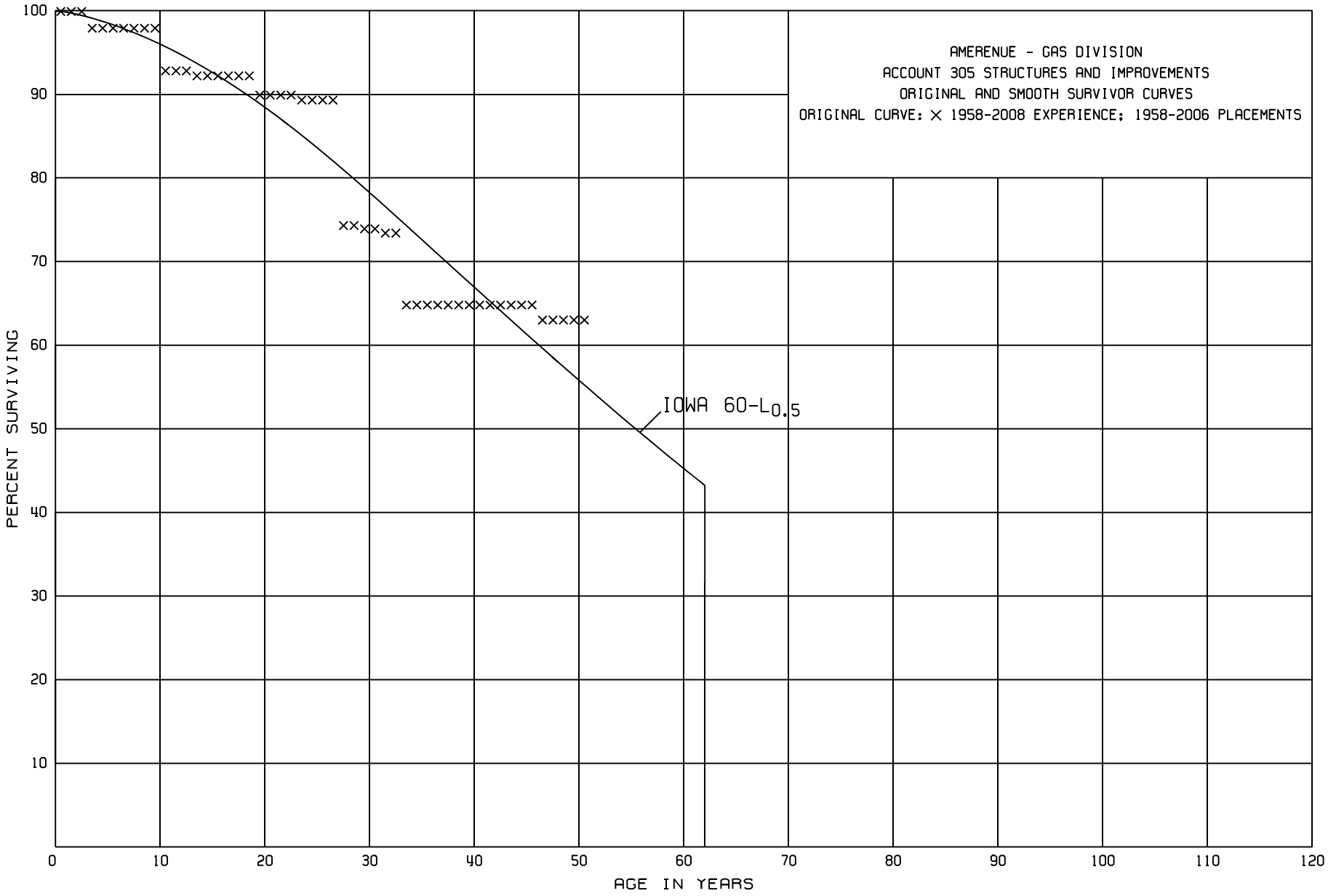
	Depreciable Group	Original Cost at 12/31/2008	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation	Total Annual Depreciation Rate
	(1)	(2)	(3)	(4)	(5)	(6) = (5) / (2)
Depreciable Plant						
	Production Plant					
	Cape Girardeau Plant					
305	Structures and Improvements	$ 644,985.72	$ 39,887	$ 15,631	$ 55,518	8.61
311	Liquified Petroleum Gas Equipment	1,259,626.52	39,542	35,154	74,696	5.93
	Total Production Plant	1,904,612.24	79,429	50,785	130,214	6.84
	Transmission Plant					
366	Structures and Improvements	5,816.58	145	(2)	143	2.46
367	Mains	5,398,166.67	107,963	(12,500)	95,463	1.77
369	Measuring and Regulating Stations	43,733.10	971	(307)	664	1.52
	Total Transmission Plant	5,447,716.35	109,079	(12,809)	96,270	1.77
	Distribution Plant					
375	Structures and Improvements	31,016.21	775	499	1,274	4.11
376	Gas Mains	187,768,018.44	4,130,889	20,456	4,151,345	2.21
378	Measuring and Regulating Station Equipment - General	3,774,250.25	86,302	(849)	85,453	2.26
379	Measuring and Regulating Station Equipment - City Gate	436,077.59	9,681	(656)	9,025	2.07
380	Services	102,195,318.92	3,033,340	(622,750)	2,410,590	2.36
381	Meters	18,958,477.88	542,212	78,419	620,631	3.27
383	House Regulators	10,767,337.01	250,986	(1,360)	249,626	2.32
385	Industrial Measuring and Regulating Equipment	1,191,400.92	39,674	570	40,244	3.38
	Total Distribution Plant	325,121,897.22	8,093,859	(525,671)	7,568,188	2.33

AMERENUE - GAS DIVISION

SCHEDULE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATIONS OF THE RESERVE VARIANCE AT DECEMBER 31, 2008

	Depreciable Group	Original Cost at 12/31/2008	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation	Total Annual Depreciation Rate
	(1)	(2)	(3)	(4)	(5)	(6) = (5) / (2)
	General Plant					
390	Structures and Improvements	1,059,946.14	22,259	(139)	22,120	2.09
391	Office Furniture and Equipment	101,576.85	5,136	20,633	25,769	25.37
391.2	Personal Computers	259,021.25	19,434	25,065	44,499	17.18
392	Transportation Equipment	5,427,356.98	441,692	(109,491)	332,201	6.12
393	Stores Equipment	27,268.29	1,026	5,453	6,479	23.76
394	Tools, Shop, and Garage Equipment	2,356,542.97	105,001	32,202	137,203	5.82
395	Laboratory Equipment	124,259.50	3,836	1,948	5,784	4.65
396	Power Operated Equipment	2,437,647.46	121,980	(10,137)	111,843	4.59
397	Communications Equipment	723,869.26	40,854	7,741	48,595	6.71
	Total General Plant	12,517,488.70	761,218	(26,725)	734,493	5.87
Total Depreciable Plant		**$ 344,991,714.51**	**$ 9,043,585**	**$ (514,420)**	**$ 8,529,165**	2.47
Accounts Not Studied						
	Cape Girardeau Plant - Land	32,420.76				
365.1	Land and Land Rights	1,282.00				
365.2	Rights-of-Way	118,250.00				
374	Land and Land Rights	294,031.00				
387	Miscellaneous Equipment	-				
389	Land and Land Rights	2,174,140.00				
Total Accounts Not Studied		2,620,123.76				
Total Gas Plant		**$ 347,611,838.27**				

APPENDIX A - SERVICE LIFE STATISTICS



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2006 EXPERIENCE BAND 1958-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	759,483		0.0000	1.0000	100.00
0.5	759,483		0.0000	1.0000	100.00
1.5	759,483		0.0000	1.0000	100.00
2.5	338,254	7,227	0.0214	0.9786	100.00
3.5	331,027		0.0000	1.0000	97.86
4.5	331,027		0.0000	1.0000	97.86
5.5	331,027		0.0000	1.0000	97.86
6.5	331,027		0.0000	1.0000	97.86
7.5	331,027		0.0000	1.0000	97.86
8.5	331,027		0.0000	1.0000	97.86
9.5	331,027	17,180	0.0519	0.9481	97.86
10.5	313,847		0.0000	1.0000	92.78
11.5	313,847		0.0000	1.0000	92.78
12.5	313,847	1,897	0.0060	0.9940	92.78
13.5	311,950		0.0000	1.0000	92.22
14.5	311,950		0.0000	1.0000	92.22
15.5	311,950		0.0000	1.0000	92.22
16.5	311,950		0.0000	1.0000	92.22
17.5	305,598		0.0000	1.0000	92.22
18.5	173,735	4,453	0.0256	0.9744	92.22
19.5	169,282		0.0000	1.0000	89.86
20.5	169,282		0.0000	1.0000	89.86
21.5	169,282		0.0000	1.0000	89.86
22.5	169,282	1,003	0.0059	0.9941	89.86
23.5	166,593		0.0000	1.0000	89.33
24.5	166,593		0.0000	1.0000	89.33
25.5	166,593		0.0000	1.0000	89.33
26.5	166,593	28,001	0.1681	0.8319	89.33
27.5	138,592		0.0000	1.0000	74.31
28.5	138,592	744	0.0054	0.9946	74.31
29.5	137,848		0.0000	1.0000	73.91
30.5	137,848	996	0.0072	0.9928	73.91
31.5	136,852		0.0000	1.0000	73.38
32.5	136,852	15,994	0.1169	0.8831	73.38
33.5	120,858		0.0000	1.0000	64.80
34.5	120,858		0.0000	1.0000	64.80
35.5	120,858		0.0000	1.0000	64.80
36.5	120,614		0.0000	1.0000	64.80
37.5	120,614		0.0000	1.0000	64.80
38.5	66,364		0.0000	1.0000	64.80

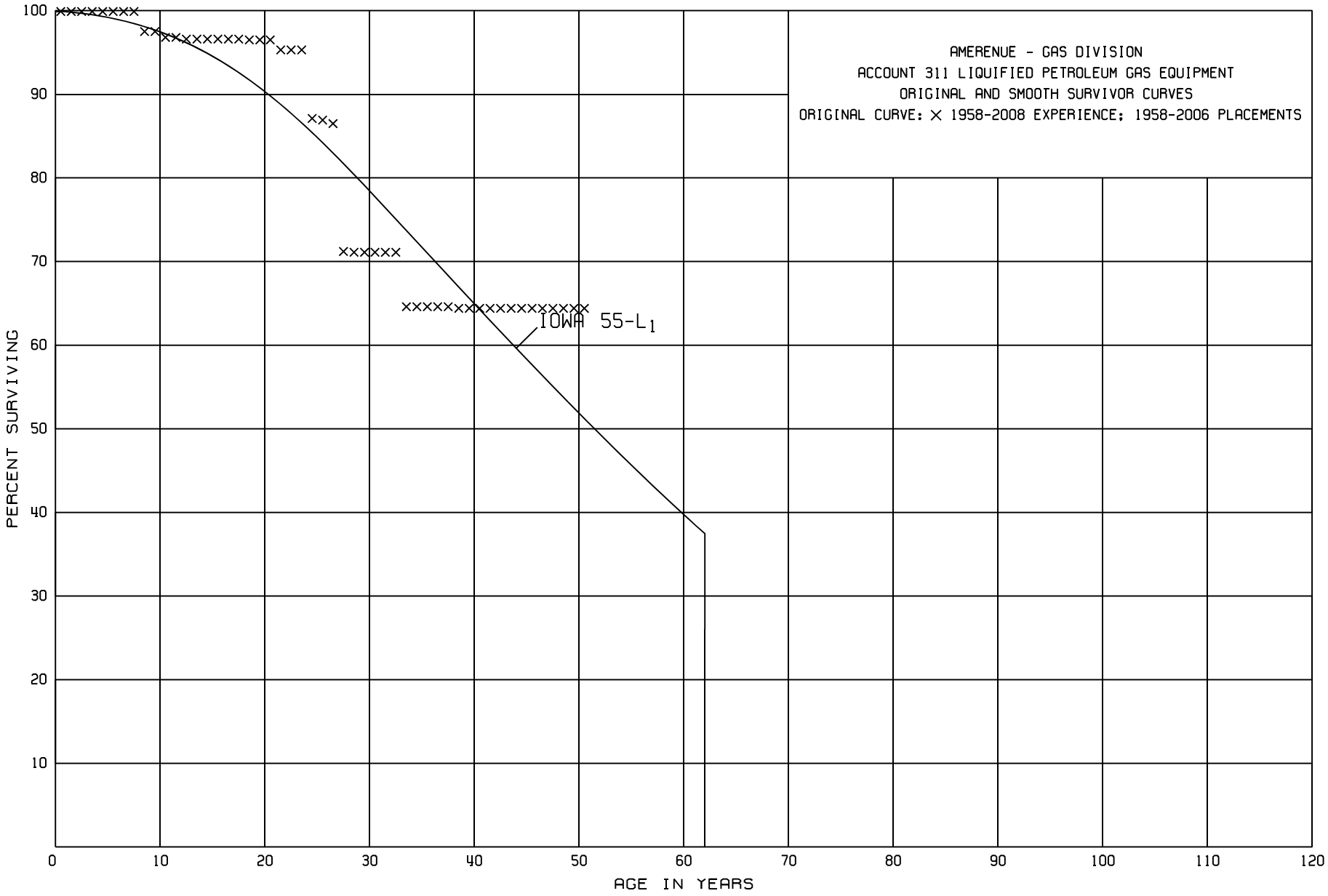
AMERENUE - GAS DIVISION

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2006 EXPERIENCE BAND 1958-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,282		0.0000	1.0000	64.80
40.5	66,031		0.0000	1.0000	64.80
41.5	66,031		0.0000	1.0000	64.80
42.5	66,031		0.0000	1.0000	64.80
43.5	66,031		0.0000	1.0000	64.80
44.5	66,031		0.0000	1.0000	64.80
45.5	30,190	837	0.0277	0.9723	64.80
46.5	29,353		0.0000	1.0000	63.01
47.5	29,353		0.0000	1.0000	63.01
48.5	29,353		0.0000	1.0000	63.01
49.5	26,750		0.0000	1.0000	63.01
50.5					63.01



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 311 LIQUIFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2006 EXPERIENCE BAND 1958-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,633,985		0.0000	1.0000	100.00
0.5	2,633,985		0.0000	1.0000	100.00
1.5	2,633,985		0.0000	1.0000	100.00
2.5	2,617,311		0.0000	1.0000	100.00
3.5	2,615,407		0.0000	1.0000	100.00
4.5	2,615,407		0.0000	1.0000	100.00
5.5	2,595,753		0.0000	1.0000	100.00
6.5	2,588,858		0.0000	1.0000	100.00
7.5	2,534,571	63,322	0.0250	0.9750	100.00
8.5	2,452,573	1,316	0.0005	0.9995	97.50
9.5	2,449,004	17,715	0.0072	0.9928	97.45
10.5	2,431,289		0.0000	1.0000	96.75
11.5	2,428,965	3,084	0.0013	0.9987	96.75
12.5	2,425,881	207	0.0001	0.9999	96.62
13.5	2,425,674		0.0000	1.0000	96.61
14.5	2,425,674		0.0000	1.0000	96.61
15.5	2,421,258		0.0000	1.0000	96.61
16.5	2,421,258		0.0000	1.0000	96.61
17.5	2,421,258	3,762	0.0016	0.9984	96.61
18.5	1,547,243		0.0000	1.0000	96.46
19.5	1,547,243		0.0000	1.0000	96.46
20.5	1,547,243	19,360	0.0125	0.9875	96.46
21.5	1,527,883		0.0000	1.0000	95.25
22.5	1,527,883		0.0000	1.0000	95.25
23.5	1,527,883	130,353	0.0853	0.9147	95.25
24.5	1,396,028	3,613	0.0026	0.9974	87.13
25.5	1,392,415	6,495	0.0047	0.9953	86.90
26.5	1,385,920	245,610	0.1772	0.8228	86.49
27.5	1,140,310	488	0.0004	0.9996	71.16
28.5	1,139,822		0.0000	1.0000	71.13
29.5	1,139,822	46	0.0000	1.0000	71.13
30.5	951,361		0.0000	1.0000	71.13
31.5	951,361	141	0.0001	0.9999	71.13
32.5	951,220	86,640	0.0911	0.9089	71.12
33.5	864,580		0.0000	1.0000	64.64
34.5	864,580		0.0000	1.0000	64.64
35.5	777,045	216	0.0003	0.9997	64.64
36.5	776,829	375	0.0005	0.9995	64.62
37.5	776,454	2,788	0.0036	0.9964	64.59
38.5	548,970		0.0000	1.0000	64.36

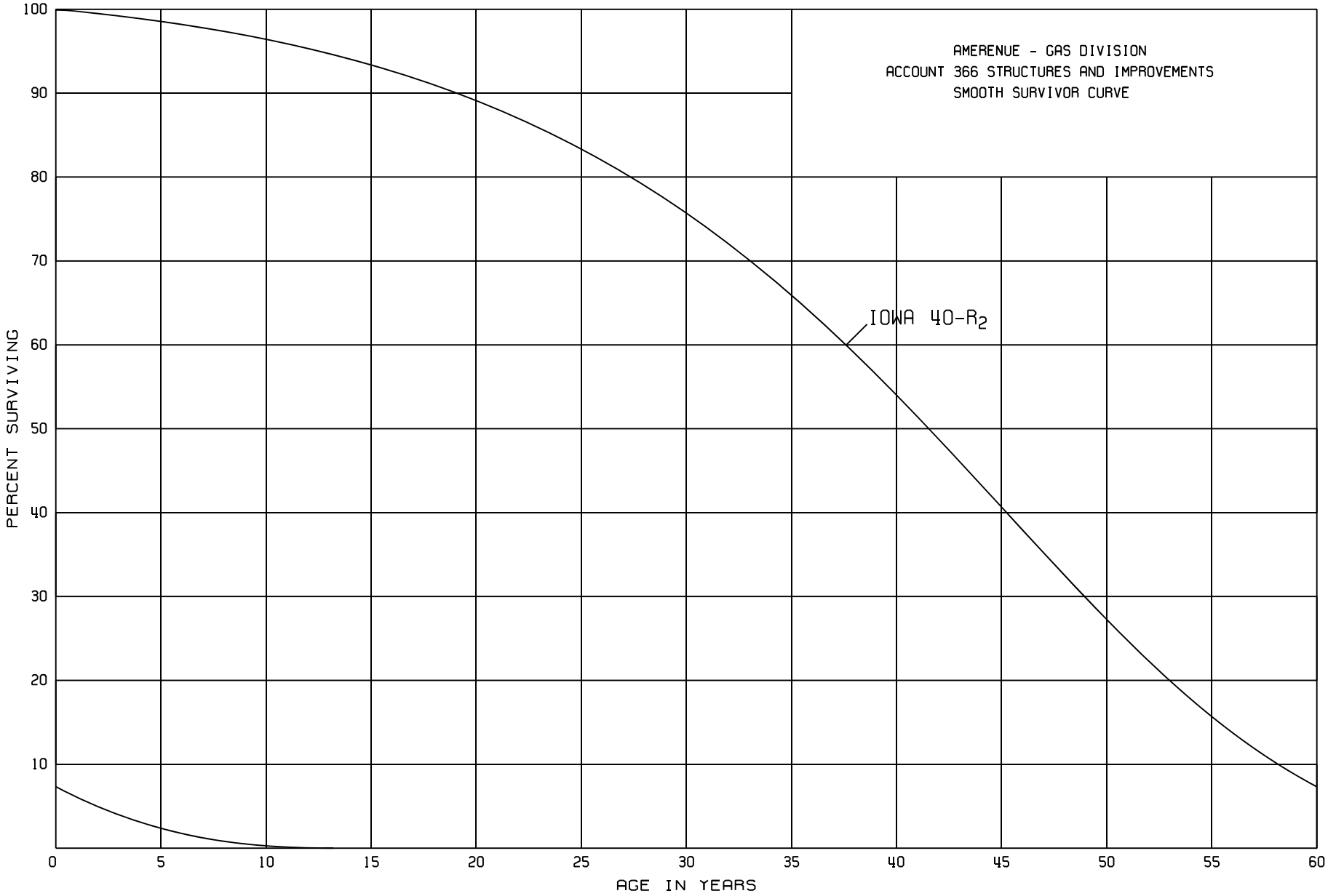
AMERENUE - GAS DIVISION

ACCOUNT 311 LIQUIFIED PETROLEUM GAS EQUIPMENT

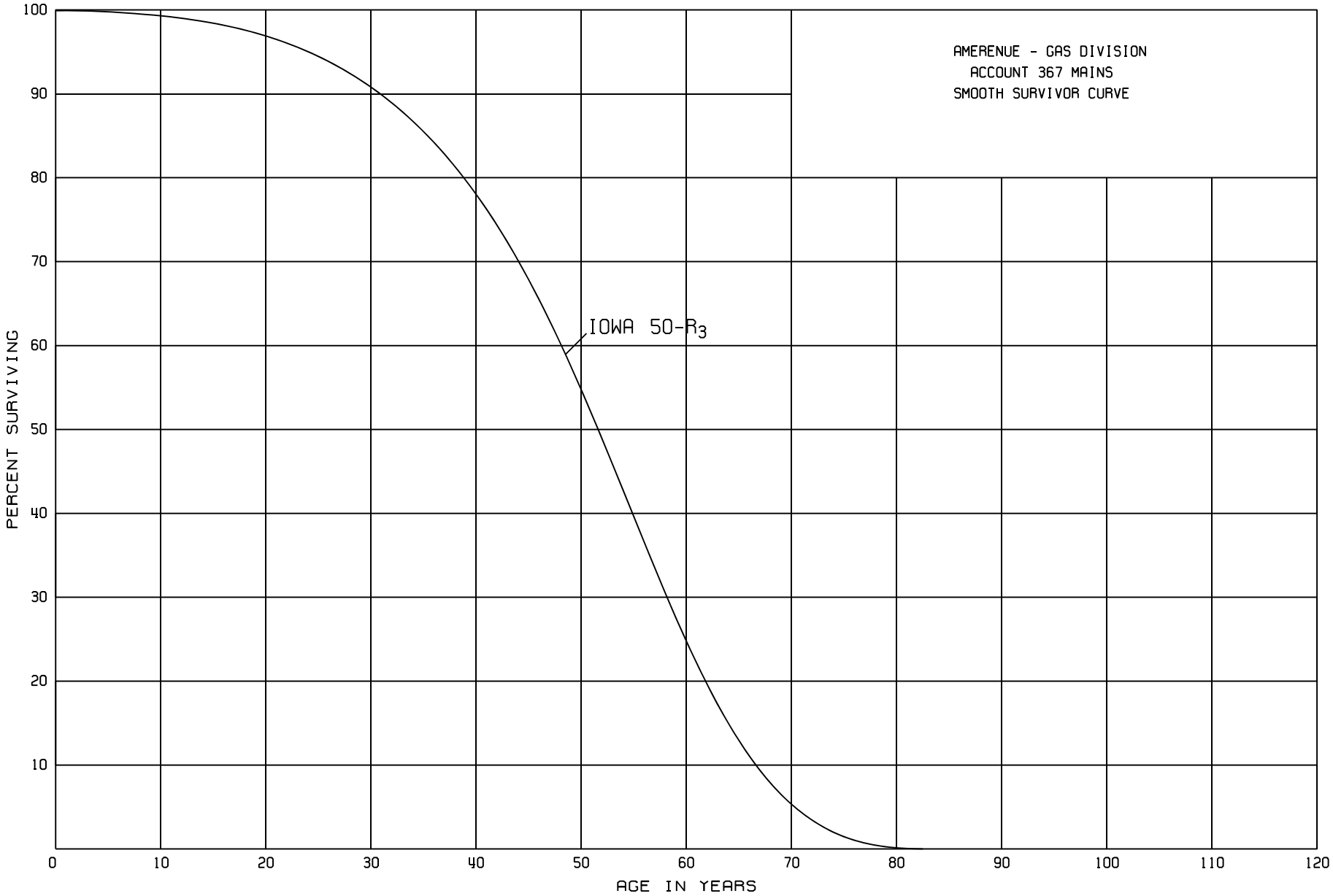
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2006 EXPERIENCE BAND 1958-2008

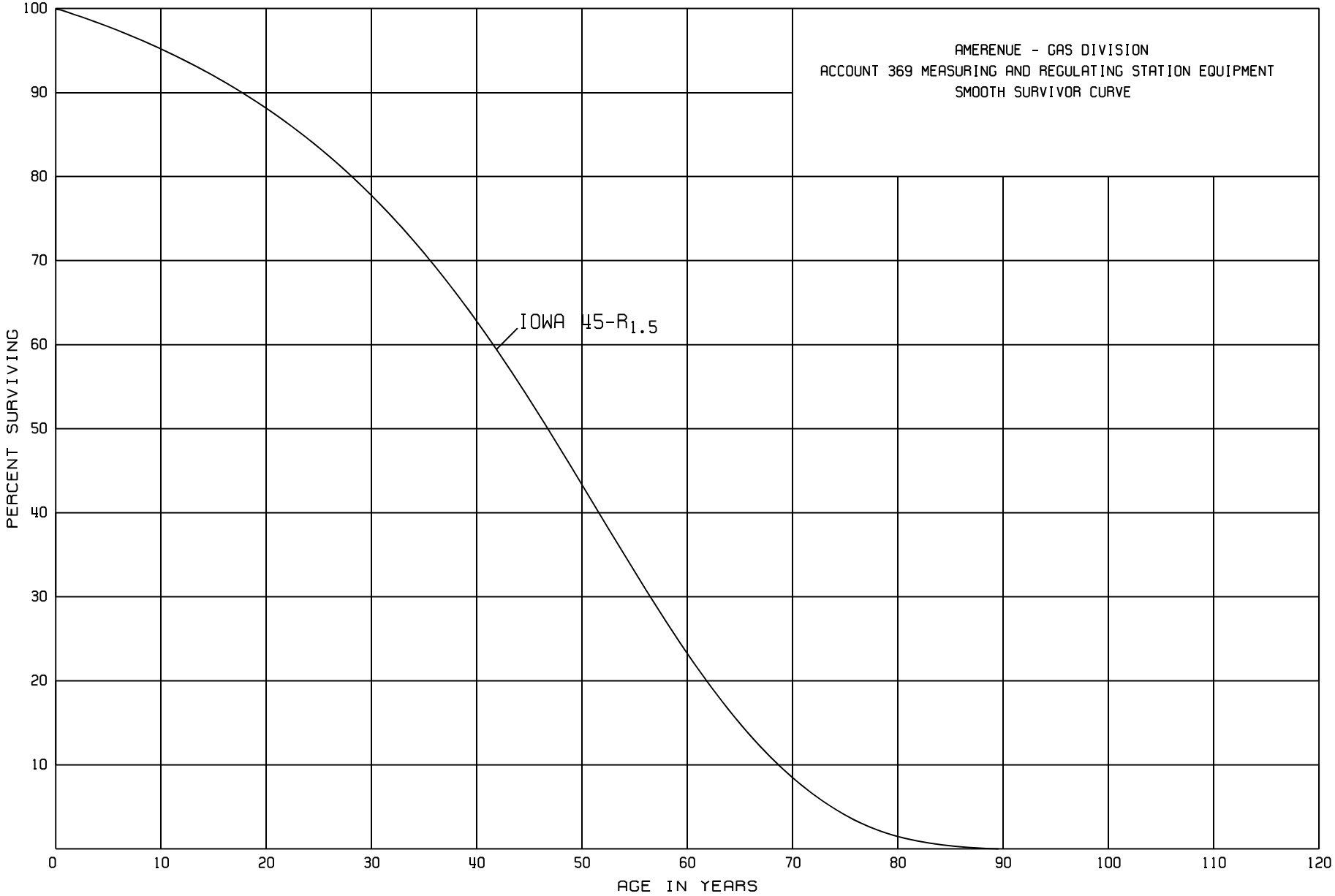
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	548,970		0.0000	1.0000	64.36
40.5	548,970		0.0000	1.0000	64.36
41.5	548,970		0.0000	1.0000	64.36
42.5	548,970		0.0000	1.0000	64.36
43.5	548,970		0.0000	1.0000	64.36
44.5	548,970		0.0000	1.0000	64.36
45.5	133,356		0.0000	1.0000	64.36
46.5	133,356		0.0000	1.0000	64.36
47.5	133,356		0.0000	1.0000	64.36
48.5	133,356		0.0000	1.0000	64.36
49.5	133,356		0.0000	1.0000	64.36
50.5					64.36



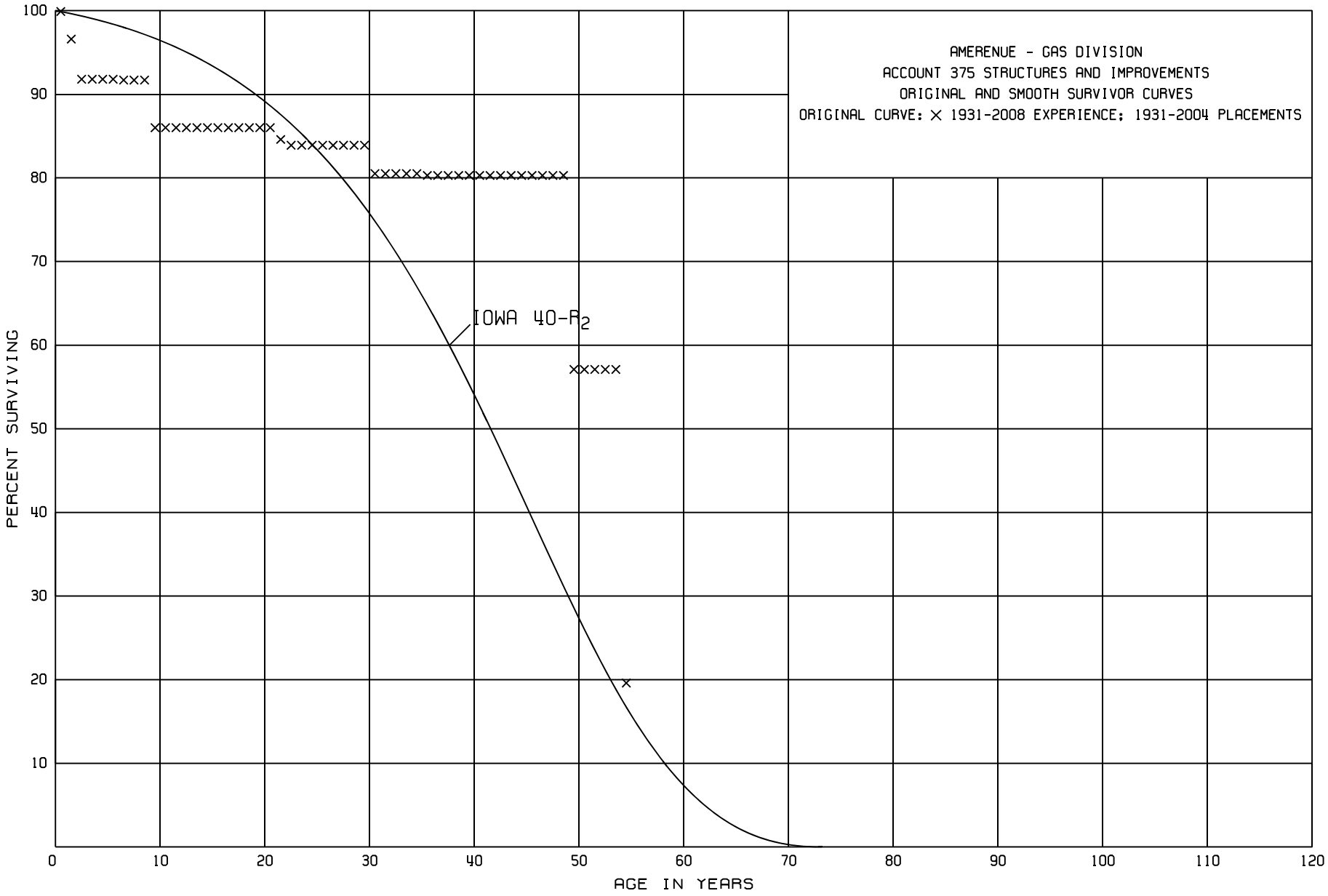
Schedule JFW-G1



Schedule JFW-G1



Schedule JFW-G1



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2004 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,816		0.0000	1.0000	100.00
0.5	57,816	1,965	0.0340	0.9660	100.00
1.5	55,851	2,770	0.0496	0.9504	96.60
2.5	53,081		0.0000	1.0000	91.81
3.5	51,627		0.0000	1.0000	91.81
4.5	48,391		0.0000	1.0000	91.81
5.5	43,864	48	0.0011	0.9989	91.81
6.5	42,782		0.0000	1.0000	91.71
7.5	37,957		0.0000	1.0000	91.71
8.5	37,957	2,382	0.0628	0.9372	91.71
9.5	35,736		0.0000	1.0000	85.95
10.5	35,736		0.0000	1.0000	85.95
11.5	35,736		0.0000	1.0000	85.95
12.5	35,736		0.0000	1.0000	85.95
13.5	35,736		0.0000	1.0000	85.95
14.5	33,345		0.0000	1.0000	85.95
15.5	21,831		0.0000	1.0000	85.95
16.5	21,831		0.0000	1.0000	85.95
17.5	21,831		0.0000	1.0000	85.95
18.5	21,831		0.0000	1.0000	85.95
19.5	21,831		0.0000	1.0000	85.95
20.5	21,831	339	0.0155	0.9845	85.95
21.5	30,732	257	0.0084	0.9916	84.62
22.5	21,235		0.0000	1.0000	83.91
23.5	21,235		0.0000	1.0000	83.91
24.5	21,235		0.0000	1.0000	83.91
25.5	21,235		0.0000	1.0000	83.91
26.5	21,235		0.0000	1.0000	83.91
27.5	21,235		0.0000	1.0000	83.91
28.5	21,235		0.0000	1.0000	83.91
29.5	21,235	862	0.0406	0.9594	83.91
30.5	20,372		0.0000	1.0000	80.50
31.5	20,372		0.0000	1.0000	80.50
32.5	20,372	5	0.0002	0.9998	80.50
33.5	20,367		0.0000	1.0000	80.48
34.5	20,367	56	0.0027	0.9973	80.48
35.5	20,311		0.0000	1.0000	80.26
36.5	20,311		0.0000	1.0000	80.26
37.5	19,569		0.0000	1.0000	80.26
38.5	19,569		0.0000	1.0000	80.26

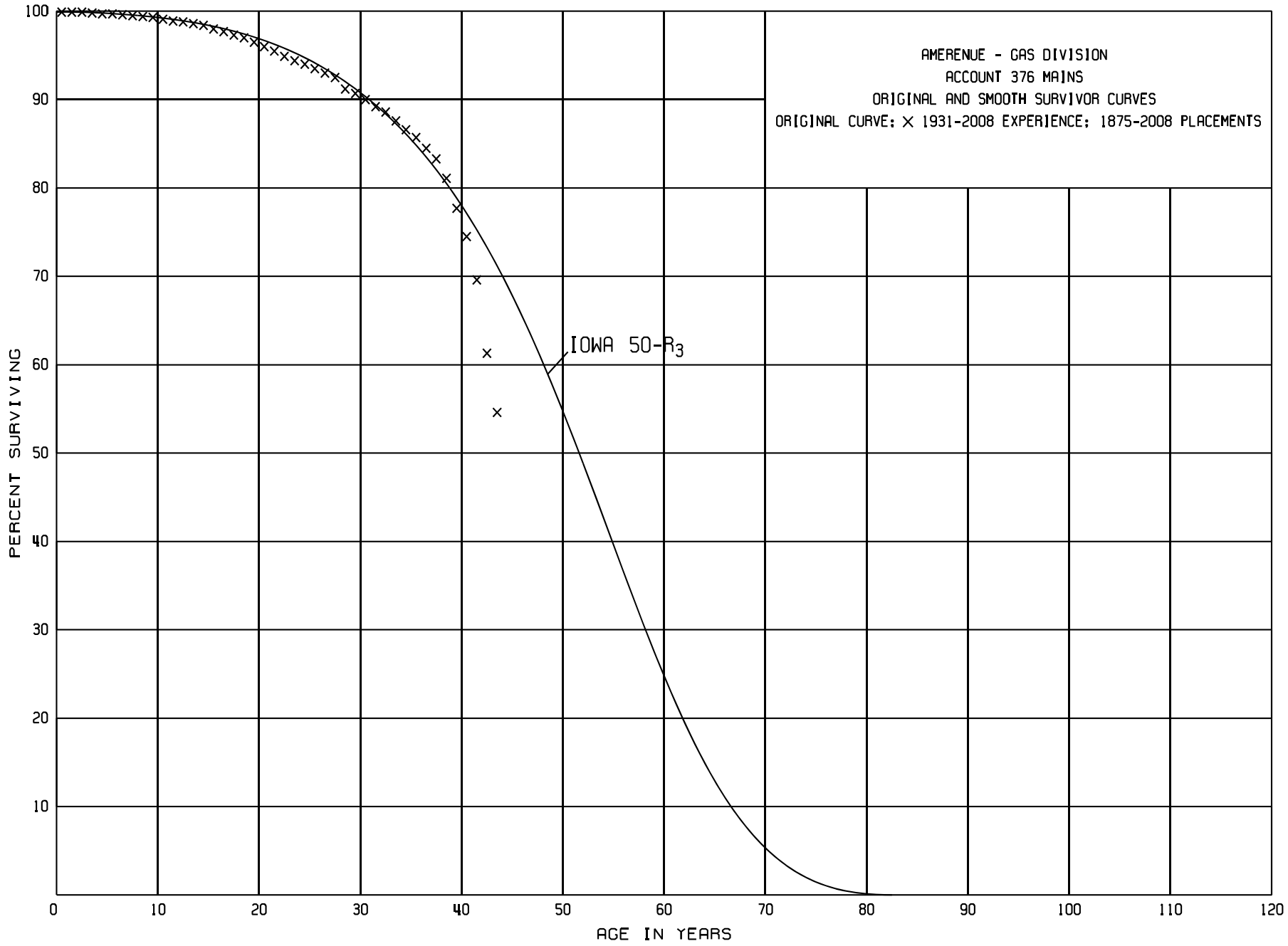
AMERENUE - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2004 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,569		0.0000	1.0000	80.26
40.5	19,569		0.0000	1.0000	80.26
41.5	19,569		0.0000	1.0000	80.26
42.5	19,569		0.0000	1.0000	80.26
43.5	19,569		0.0000	1.0000	80.26
44.5	19,569		0.0000	1.0000	80.26
45.5	19,569		0.0000	1.0000	80.26
46.5	18,280		0.0000	1.0000	80.26
47.5	18,280		0.0000	1.0000	80.26
48.5	18,280	5,273	0.2885	0.7115	80.26
49.5	13,007		0.0000	1.0000	57.10
50.5	13,007		0.0000	1.0000	57.10
51.5	13,007		0.0000	1.0000	57.10
52.5	13,007		0.0000	1.0000	57.10
53.5	13,007	8,533	0.6560	0.3440	57.10
54.5	4,474		0.0000	1.0000	19.64
55.5	4,474		0.0000	1.0000	19.64
56.5	4,474		0.0000	1.0000	19.64
57.5	4,474		0.0000	1.0000	19.64
58.5	3,824		0.0000	1.0000	19.64
59.5	2,221		0.0000	1.0000	19.64
60.5	2,221	248	0.1117	0.8883	19.64
61.5	1,973		0.0000	1.0000	17.45
62.5	1,973		0.0000	1.0000	17.45
63.5	1,973		0.0000	1.0000	17.45
64.5	1,973		0.0000	1.0000	17.45
65.5	1,973		0.0000	1.0000	17.45
66.5	1,973		0.0000	1.0000	17.45
67.5	1,973		0.0000	1.0000	17.45
68.5	1,973		0.0000	1.0000	17.45
69.5	1,535		0.0000	1.0000	17.45
70.5	1,535		0.0000	1.0000	17.45
71.5	1,535		0.0000	1.0000	17.45
72.5	1,535		0.0000	1.0000	17.45
73.5	1,535		0.0000	1.0000	17.45
74.5	1,535		0.0000	1.0000	17.45
75.5	1,535		0.0000	1.0000	17.45
76.5	1,535	1,535	1.0000	0.0000	17.45
77.5					0.00



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	193,545,759	14,533	0.0001	0.9999	100.00
0.5	178,728,393	67,009	0.0004	0.9996	99.99
1.5	170,378,297	127,720	0.0007	0.9993	99.95
2.5	159,270,878	141,550	0.0009	0.9991	99.88
3.5	146,093,169	115,036	0.0008	0.9992	99.79
4.5	137,689,335	58,509	0.0004	0.9996	99.71
5.5	129,172,430	100,287	0.0008	0.9992	99.67
6.5	124,049,269	156,889	0.0013	0.9987	99.59
7.5	119,370,205	94,600	0.0008	0.9992	99.46
8.5	113,671,491	123,675	0.0011	0.9989	99.38
9.5	107,349,406	220,577	0.0021	0.9979	99.27
10.5	101,940,693	154,417	0.0015	0.9985	99.06
11.5	93,083,518	132,047	0.0014	0.9986	98.91
12.5	84,653,150	144,422	0.0017	0.9983	98.77
13.5	77,631,226	178,321	0.0023	0.9977	98.60
14.5	71,434,907	266,302	0.0037	0.9963	98.37
15.5	66,052,714	241,189	0.0037	0.9963	98.01
16.5	61,849,866	196,577	0.0032	0.9968	97.65
17.5	57,825,355	225,089	0.0039	0.9961	97.34
18.5	53,356,084	276,337	0.0052	0.9948	96.96
19.5	50,275,842	263,727	0.0052	0.9948	96.46
20.5	46,747,208	227,493	0.0049	0.9951	95.96
21.5	42,512,284	244,793	0.0058	0.9942	95.49
22.5	38,609,454	232,488	0.0060	0.9940	94.94
23.5	35,648,420	140,369	0.0039	0.9961	94.37
24.5	33,837,061	170,163	0.0050	0.9950	94.00
25.5	32,333,535	186,284	0.0058	0.9942	93.53
26.5	30,895,681	162,413	0.0053	0.9947	92.99
27.5	29,434,686	411,914	0.0140	0.9860	92.50
28.5	27,998,860	143,193	0.0051	0.9949	91.21
29.5	27,314,115	216,286	0.0079	0.9921	90.74
30.5	26,146,610	252,284	0.0096	0.9904	90.02
31.5	25,334,829	171,834	0.0068	0.9932	89.16
32.5	24,774,332	271,678	0.0110	0.9890	88.55
33.5	24,054,418	272,326	0.0113	0.9887	87.58
34.5	23,290,035	236,306	0.0101	0.9899	86.59
35.5	22,722,714	322,412	0.0142	0.9858	85.72
36.5	21,963,250	304,116	0.0138	0.9862	84.50
37.5	20,348,841	555,733	0.0273	0.9727	83.33
38.5	19,265,817	796,130	0.0413	0.9587	81.06

AMERENUE - GAS DIVISION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,408,535	725,806	0.0417	0.9583	77.71
40.5	15,439,470	1,011,611	0.0655	0.9345	74.47
41.5	9,214,883	1,101,714	0.1196	0.8804	69.59
42.5	6,936,903	758,083	0.1093	0.8907	61.27
43.5	5,279,681	503,714	0.0954	0.9046	54.57
44.5	4,550,548	324,890	0.0714	0.9286	49.36
45.5	3,729,523	445,845	0.1195	0.8805	45.84
46.5	3,033,571	396,882	0.1308	0.8692	40.36
47.5	2,034,833	197,586	0.0971	0.9029	35.08
48.5	1,768,226	116,423	0.0658	0.9342	31.67
49.5	1,561,651	85,721	0.0549	0.9451	29.59
50.5	1,374,209	74,717	0.0544	0.9456	27.97
51.5	1,236,827	65,275	0.0528	0.9472	26.45
52.5	1,117,380	71,686	0.0642	0.9358	25.05
53.5	916,553	68,994	0.0753	0.9247	23.44
54.5	738,601	38,764	0.0525	0.9475	21.67
55.5	659,827	105,162	0.1594	0.8406	20.53
56.5	450,994	32,207	0.0714	0.9286	17.26
57.5	408,924	27,137	0.0664	0.9336	16.03
58.5	341,299	38,262	0.1121	0.8879	14.97
59.5	300,409	12,737	0.0424	0.9576	13.29
60.5	281,189	8,622	0.0307	0.9693	12.73
61.5	265,148	7,955	0.0300	0.9700	12.34
62.5	244,283	23,621	0.0967	0.9033	11.97
63.5	219,488	8,155	0.0372	0.9628	10.81
64.5	211,184	22,409	0.1061	0.8939	10.41
65.5	186,855	14,683	0.0786	0.9214	9.31
66.5	170,046	23,935	0.1408	0.8592	8.58
67.5	133,332	6,767	0.0508	0.9492	7.37
68.5	114,575	4,547	0.0397	0.9603	7.00
69.5	103,570	27,882	0.2692	0.7308	6.72
70.5	75,630	11,621	0.1537	0.8463	4.91
71.5	63,986	11,715	0.1831	0.8169	4.16
72.5	52,271	9,766	0.1868	0.8132	3.40
73.5	42,390	2,763	0.0652	0.9348	2.76
74.5	39,618	4,805	0.1213	0.8787	2.58
75.5	31,330	3,678	0.1174	0.8826	2.27
76.5	26,721	4,935	0.1847	0.8153	2.00
77.5	5,338	249	0.0466	0.9534	1.63
78.5	3,292	115	0.0349	0.9651	1.55

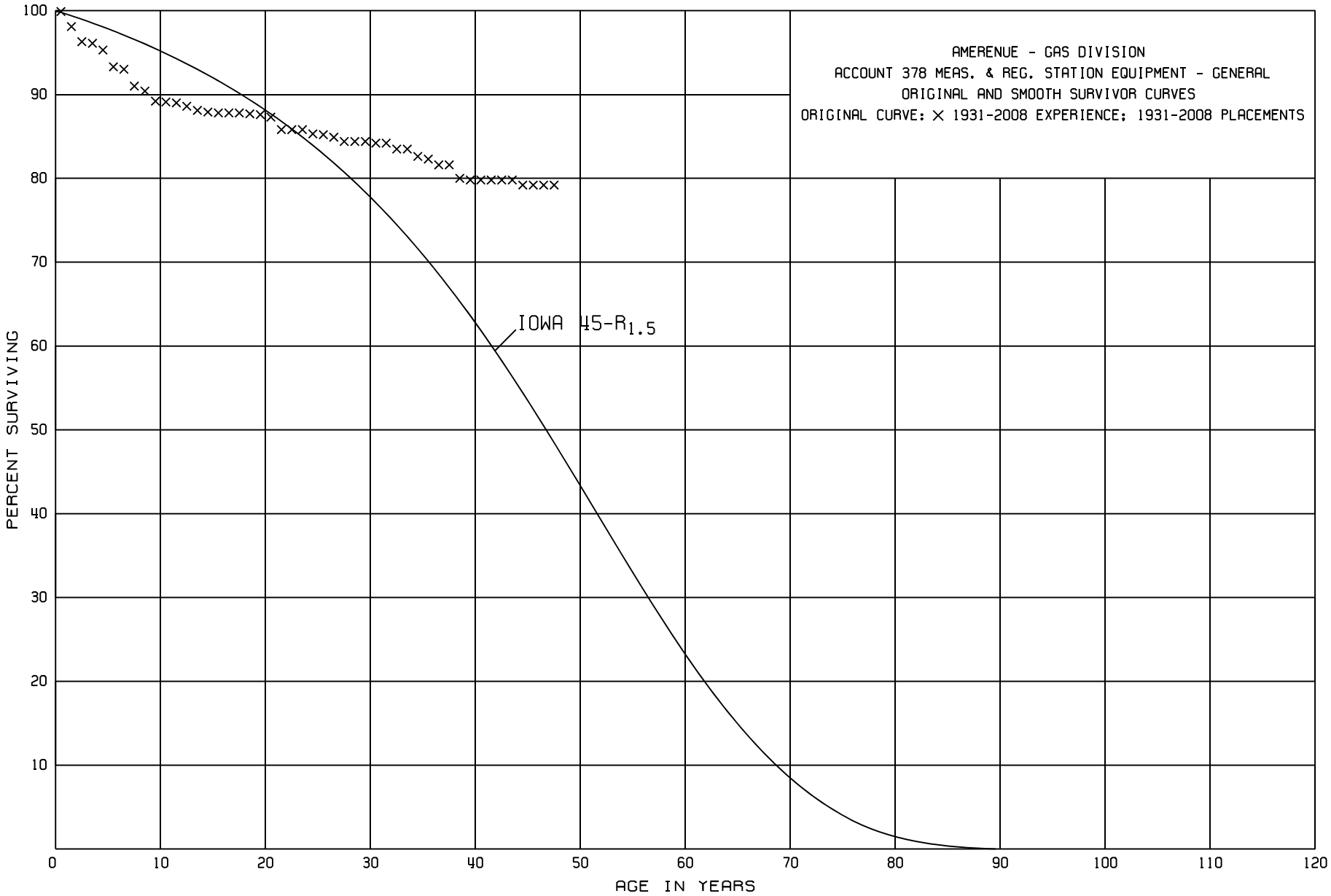
AMERENUE - GAS DIVISION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,853		0.0000	1.0000	1.50
80.5	2,853	112	0.0393	0.9607	1.50
81.5	2,742	842	0.3071	0.6929	1.44
82.5	1,900	133	0.0700	0.9300	1.00
83.5	1,767	60	0.0340	0.9660	0.93
84.5	1,707	9	0.0053	0.9947	0.90
85.5	1,698	91	0.0536	0.9464	0.90
86.5	1,607		0.0000	1.0000	0.85
87.5	1,607		0.0000	1.0000	0.85
88.5	1,607	87	0.0541	0.9459	0.85
89.5	1,520	370	0.2434	0.7566	0.80
90.5	1,149	53	0.0461	0.9539	0.61
91.5	1,097		0.0000	1.0000	0.58
92.5	1,097	14	0.0128	0.9872	0.58
93.5	1,082	134	0.1238	0.8762	0.57
94.5	771	111	0.1440	0.8560	0.50
95.5	661	69	0.1044	0.8956	0.43
96.5	537	7	0.0130	0.9870	0.39
97.5	530	138	0.2604	0.7396	0.38
98.5	392		0.0000	1.0000	0.28
99.5	392	229	0.5842	0.4158	0.28
100.5	163		0.0000	1.0000	0.12
101.5	54		0.0000	1.0000	0.12
102.5	54		0.0000	1.0000	0.12
103.5	54		0.0000	1.0000	0.12
104.5	54		0.0000	1.0000	0.12
105.5	54	54	1.0000	0.0000	0.12
106.5					0.00



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,859,503	3,774	0.0008	0.9992	100.00
0.5	4,553,024	80,873	0.0178	0.9822	99.92
1.5	4,284,088	82,731	0.0193	0.9807	98.14
2.5	4,122,928	8,237	0.0020	0.9980	96.25
3.5	3,781,353	28,511	0.0075	0.9925	96.06
4.5	3,417,191	71,825	0.0210	0.9790	95.34
5.5	3,066,713	10,568	0.0034	0.9966	93.34
6.5	3,056,145	65,388	0.0214	0.9786	93.02
7.5	2,766,183	18,742	0.0068	0.9932	91.03
8.5	2,497,670	34,034	0.0136	0.9864	90.41
9.5	2,351,827	1,182	0.0005	0.9995	89.18
10.5	2,250,889	4,309	0.0019	0.9981	89.14
11.5	2,145,552	9,473	0.0044	0.9956	88.97
12.5	2,104,359	10,931	0.0052	0.9948	88.58
13.5	2,074,699	4,291	0.0021	0.9979	88.12
14.5	2,003,586	3,081	0.0015	0.9985	87.93
15.5	1,884,345		0.0000	1.0000	87.80
16.5	1,831,106		0.0000	1.0000	87.80
17.5	1,781,570	2,608	0.0015	0.9985	87.80
18.5	1,701,857	1,923	0.0011	0.9989	87.67
19.5	1,660,704	5,887	0.0035	0.9965	87.57
20.5	1,584,907	26,473	0.0167	0.9833	87.26
21.5	1,472,234		0.0000	1.0000	85.80
22.5	1,339,879	506	0.0004	0.9996	85.80
23.5	1,297,445	7,184	0.0055	0.9945	85.77
24.5	1,256,172	1,778	0.0014	0.9986	85.30
25.5	922,269	2,594	0.0028	0.9972	85.18
26.5	718,936	4,758	0.0066	0.9934	84.94
27.5	605,591		0.0000	1.0000	84.38
28.5	596,807		0.0000	1.0000	84.38
29.5	586,152	1,306	0.0022	0.9978	84.38
30.5	576,144		0.0000	1.0000	84.19
31.5	563,315	4,312	0.0077	0.9923	84.19
32.5	541,651	166	0.0003	0.9997	83.54
33.5	527,919	5,641	0.0107	0.9893	83.51
34.5	468,071	2,115	0.0045	0.9955	82.62
35.5	437,728	3,563	0.0081	0.9919	82.25
36.5	419,564	133	0.0003	0.9997	81.58
37.5	375,232	7,092	0.0189	0.9811	81.56
38.5	349,047	1,145	0.0033	0.9967	80.02

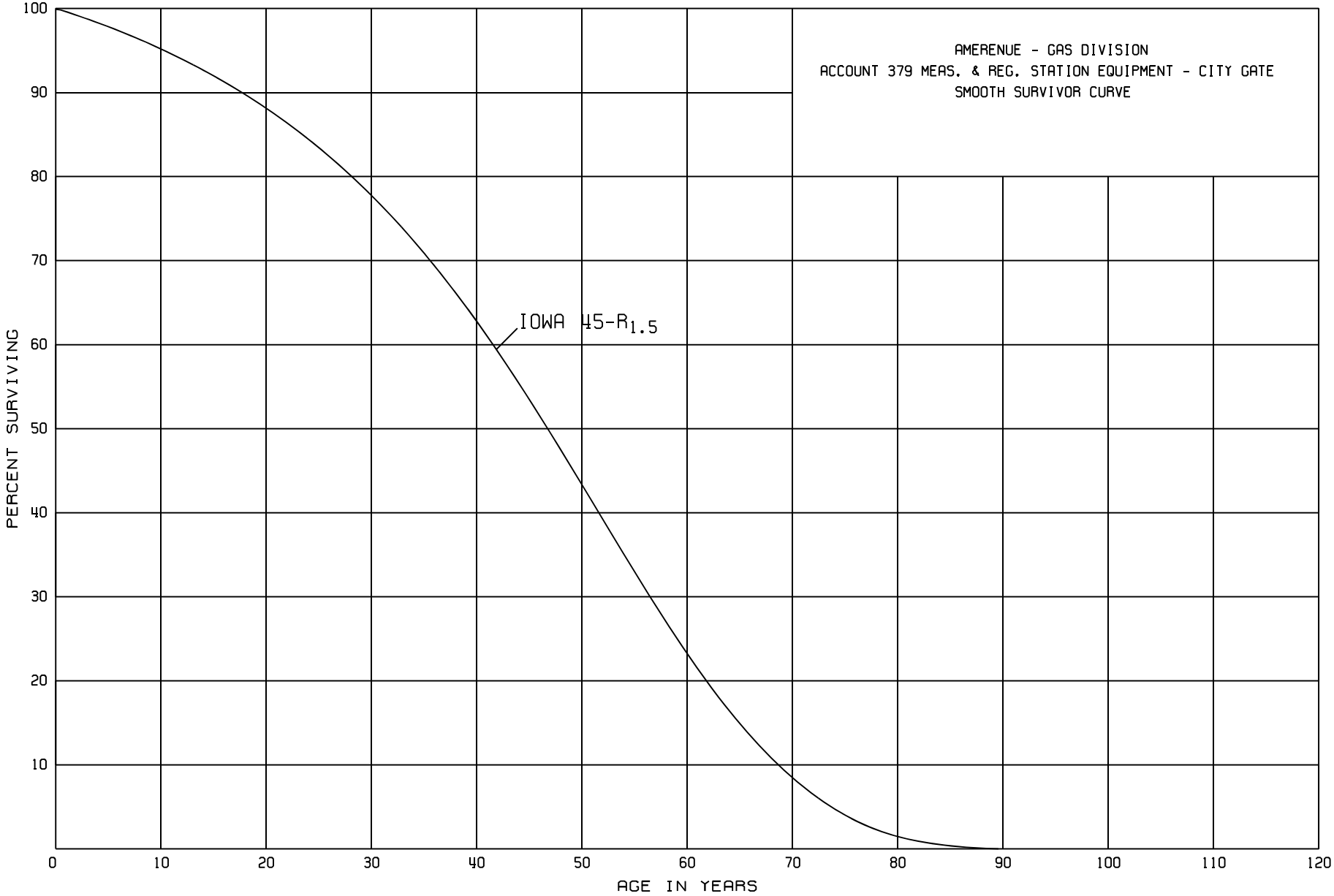
AMERENUE - GAS DIVISION

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

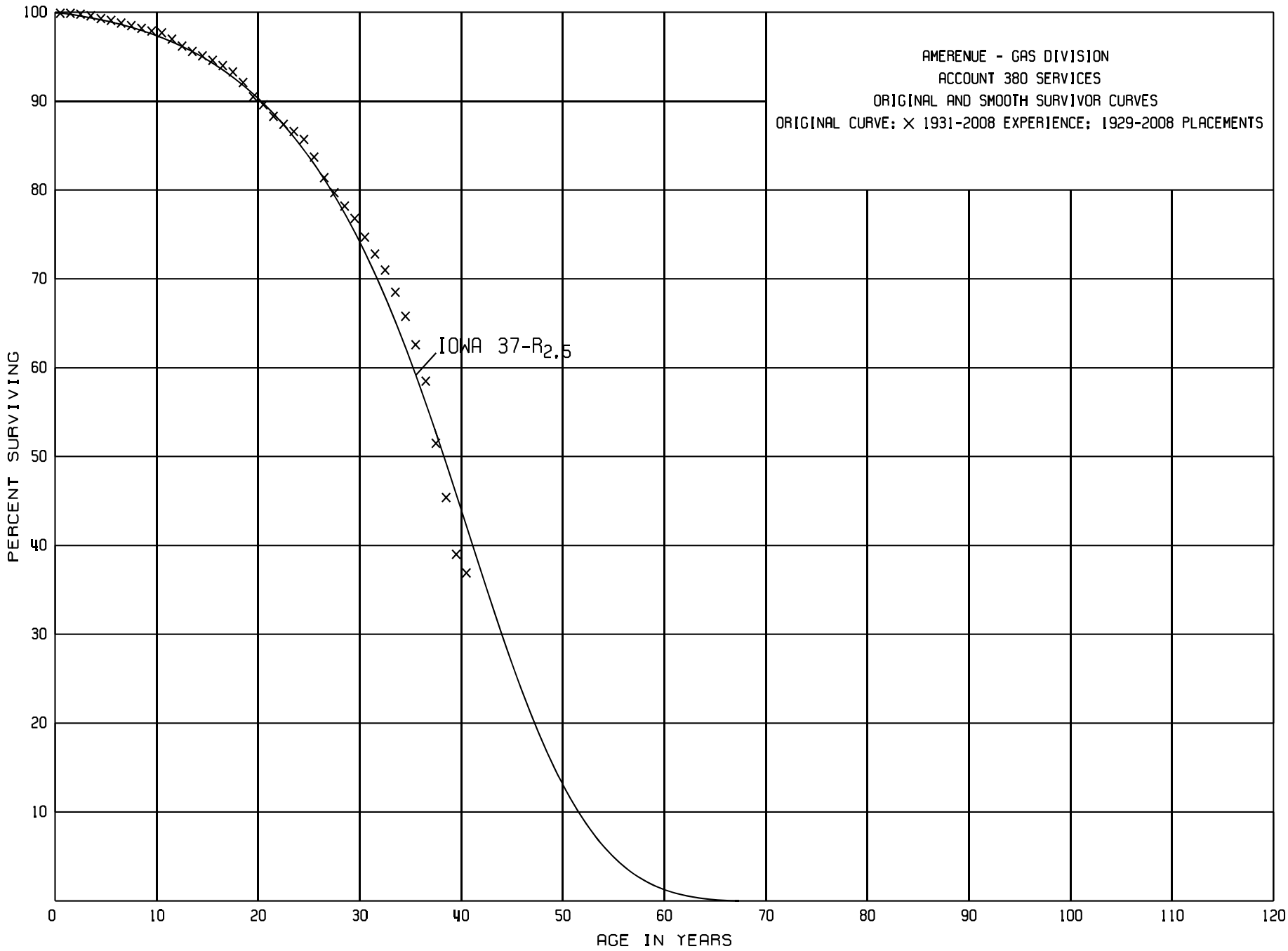
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	326,624		0.0000	1.0000	79.76
40.5	283,308		0.0000	1.0000	79.76
41.5	209,520		0.0000	1.0000	79.76
42.5	184,124		0.0000	1.0000	79.76
43.5	160,733	1,181	0.0073	0.9927	79.76
44.5	148,891		0.0000	1.0000	79.18
45.5	129,467		0.0000	1.0000	79.18
46.5	108,420	32	0.0003	0.9997	79.18
47.5	73,713	1,373	0.0186	0.9814	79.16
48.5	62,287	40	0.0006	0.9994	77.69
49.5	56,518	711	0.0126	0.9874	77.64
50.5	52,721	1,195	0.0227	0.9773	76.66
51.5	44,914	268	0.0060	0.9940	74.92
52.5	36,533	665	0.0182	0.9818	74.47
53.5	31,919		0.0000	1.0000	73.11
54.5	30,073		0.0000	1.0000	73.11
55.5	23,181	740	0.0319	0.9681	73.11
56.5	17,171		0.0000	1.0000	70.78
57.5	15,206		0.0000	1.0000	70.78
58.5	10,960	491	0.0448	0.9552	70.78
59.5	6,917		0.0000	1.0000	67.61
60.5	6,050	400	0.0661	0.9339	67.61
61.5	5,204		0.0000	1.0000	63.14
62.5	4,811	384	0.0798	0.9202	63.14
63.5	3,994	414	0.1037	0.8963	58.10
64.5	3,581		0.0000	1.0000	52.08
65.5	3,581	1,980	0.5529	0.4471	52.08
66.5	1,600		0.0000	1.0000	23.28
67.5	1,600	1,478	0.9238	0.0762	23.28
68.5					1.77



Schedule JFW-G1



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	109,598,555	5,969	0.0001	0.9999	100.00
0.5	102,480,107	67,529	0.0007	0.9993	99.99
1.5	100,572,780	170,912	0.0017	0.9983	99.92
2.5	95,989,033	182,771	0.0019	0.9981	99.75
3.5	90,138,753	220,223	0.0024	0.9976	99.56
4.5	85,280,724	218,032	0.0026	0.9974	99.32
5.5	80,656,704	189,650	0.0024	0.9976	99.06
6.5	76,901,325	252,531	0.0033	0.9967	98.82
7.5	73,579,782	191,957	0.0026	0.9974	98.49
8.5	69,852,630	210,784	0.0030	0.9970	98.23
9.5	65,196,331	183,572	0.0028	0.9972	97.94
10.5	60,529,073	424,400	0.0070	0.9930	97.67
11.5	55,812,546	430,941	0.0077	0.9923	96.99
12.5	50,960,004	360,682	0.0071	0.9929	96.24
13.5	45,751,058	242,124	0.0053	0.9947	95.56
14.5	40,931,311	210,217	0.0051	0.9949	95.05
15.5	37,089,185	216,329	0.0058	0.9942	94.57
16.5	33,798,836	250,964	0.0074	0.9926	94.02
17.5	30,546,371	392,967	0.0129	0.9871	93.32
18.5	27,226,819	472,196	0.0173	0.9827	92.12
19.5	24,300,704	262,224	0.0108	0.9892	90.53
20.5	21,471,148	294,503	0.0137	0.9863	89.55
21.5	18,753,257	199,340	0.0106	0.9894	88.32
22.5	16,645,762	149,828	0.0090	0.9910	87.38
23.5	14,913,690	146,729	0.0098	0.9902	86.59
24.5	13,475,891	325,372	0.0241	0.9759	85.74
25.5	12,070,493	333,826	0.0277	0.9723	83.67
26.5	10,526,353	219,577	0.0209	0.9791	81.35
27.5	9,362,851	168,243	0.0180	0.9820	79.65
28.5	8,329,473	156,552	0.0188	0.9812	78.22
29.5	7,410,534	198,476	0.0268	0.9732	76.75
30.5	6,691,971	165,711	0.0248	0.9752	74.69
31.5	6,233,467	154,667	0.0248	0.9752	72.84
32.5	5,730,568	206,190	0.0360	0.9640	71.03
33.5	5,213,474	201,280	0.0386	0.9614	68.47
34.5	4,820,136	238,829	0.0495	0.9505	65.83
35.5	4,409,448	287,839	0.0653	0.9347	62.57
36.5	3,834,263	455,696	0.1188	0.8812	58.48
37.5	3,007,832	357,832	0.1190	0.8810	51.53
38.5	2,307,298	325,902	0.1412	0.8588	45.40

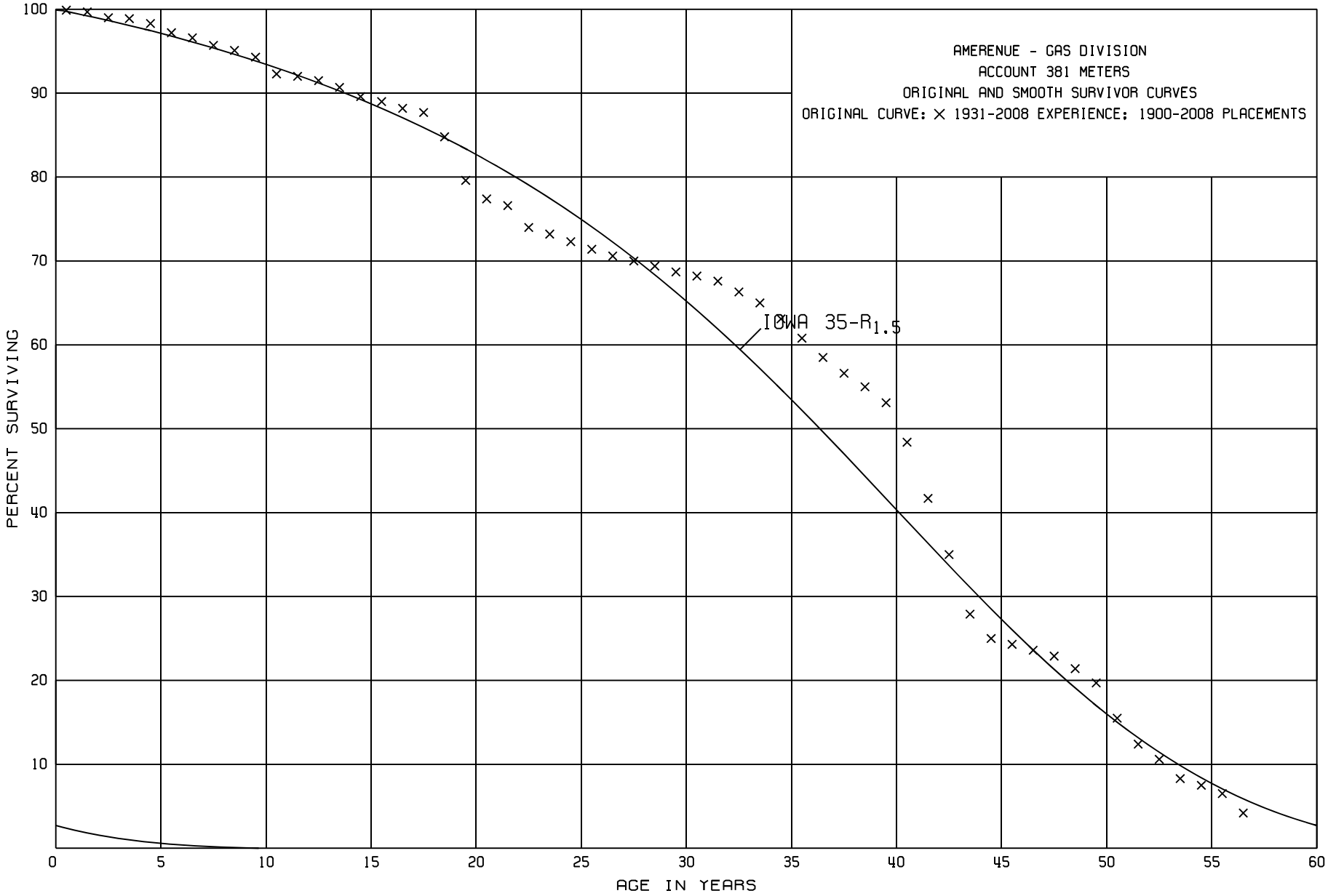
AMERENUE - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,657,702	91,113	0.0550	0.9450	38.99
40.5	1,255,244	88,589	0.0706	0.9294	36.85
41.5	584,998	95,023	0.1624	0.8376	34.25
42.5	428,327	51,798	0.1209	0.8791	28.69
43.5	336,051	20,897	0.0622	0.9378	25.22
44.5	309,360	7,017	0.0227	0.9773	23.65
45.5	276,875	5,216	0.0188	0.9812	23.11
46.5	264,353	15,844	0.0599	0.9401	22.68
47.5	240,661	7,874	0.0327	0.9673	21.32
48.5	226,586	9,806	0.0433	0.9567	20.62
49.5	192,423	7,627	0.0396	0.9604	19.73
50.5	172,876	6,589	0.0381	0.9619	18.95
51.5	159,407	2,530	0.0159	0.9841	18.23
52.5	152,137	1,868	0.0123	0.9877	17.94
53.5	144,427	1,088	0.0075	0.9925	17.72
54.5	141,547	694	0.0049	0.9951	17.59
55.5	139,938	5,299	0.0379	0.9621	17.50
56.5	132,201	2,482	0.0188	0.9812	16.84
57.5	128,399	1,432	0.0112	0.9888	16.52
58.5	123,252	4,493	0.0365	0.9635	16.33
59.5	118,147	193	0.0016	0.9984	15.73
60.5	116,450	936	0.0080	0.9920	15.70
61.5	114,557	467	0.0041	0.9959	15.57
62.5	113,571	287	0.0025	0.9975	15.51
63.5	113,140	177	0.0016	0.9984	15.47
64.5	112,477	4,684	0.0416	0.9584	15.45
65.5	107,793	4,338	0.0402	0.9598	14.81
66.5	103,455	1,440	0.0139	0.9861	14.21
67.5	102,015	776	0.0076	0.9924	14.01
68.5	101,125	156	0.0015	0.9985	13.90
69.5	100,010	6,039	0.0604	0.9396	13.88
70.5	93,320	2,600	0.0279	0.9721	13.04
71.5	75,792	2,874	0.0379	0.9621	12.68
72.5	67,559	2,059	0.0305	0.9695	12.20
73.5	58,908	726	0.0123	0.9877	11.83
74.5	51,814	2,462	0.0475	0.9525	11.68
75.5	46,917	6,367	0.1357	0.8643	11.13
76.5	33,469	4,565	0.1364	0.8636	9.62
77.5	10,788	10,598	0.9824	0.0176	8.31
78.5	126	33	0.2619	0.7381	0.15
79.5					0.11



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,124,966	19,743	0.0009	0.9991	100.00
0.5	20,793,593	39,391	0.0019	0.9981	99.91
1.5	20,360,733	144,188	0.0071	0.9929	99.72
2.5	19,174,644	26,140	0.0014	0.9986	99.01
3.5	18,954,996	117,329	0.0062	0.9938	98.87
4.5	18,052,304	200,931	0.0111	0.9889	98.26
5.5	17,018,150	99,952	0.0059	0.9941	97.17
6.5	16,269,870	154,166	0.0095	0.9905	96.60
7.5	14,823,956	83,590	0.0056	0.9944	95.68
8.5	13,995,224	121,199	0.0087	0.9913	95.14
9.5	12,239,233	265,561	0.0217	0.9783	94.31
10.5	11,232,795	32,085	0.0029	0.9971	92.26
11.5	10,658,206	62,992	0.0059	0.9941	91.99
12.5	9,789,683	80,740	0.0082	0.9918	91.45
13.5	8,322,408	98,979	0.0119	0.9881	90.70
14.5	7,651,186	53,483	0.0070	0.9930	89.62
15.5	7,300,805	61,092	0.0084	0.9916	88.99
16.5	6,941,929	41,379	0.0060	0.9940	88.24
17.5	6,483,921	216,531	0.0334	0.9666	87.71
18.5	5,943,713	366,352	0.0616	0.9384	84.78
19.5	5,369,006	146,583	0.0273	0.9727	79.56
20.5	5,025,219	50,452	0.0100	0.9900	77.39
21.5	4,861,491	168,896	0.0347	0.9653	76.62
22.5	4,529,673	48,935	0.0108	0.9892	73.96
23.5	4,451,329	53,861	0.0121	0.9879	73.16
24.5	4,375,760	52,933	0.0121	0.9879	72.27
25.5	4,214,859	46,544	0.0110	0.9890	71.40
26.5	4,055,018	35,143	0.0087	0.9913	70.61
27.5	3,870,975	33,387	0.0086	0.9914	70.00
28.5	3,775,662	38,736	0.0103	0.9897	69.40
29.5	3,656,169	25,653	0.0070	0.9930	68.69
30.5	3,602,226	33,663	0.0093	0.9907	68.21
31.5	3,518,645	68,920	0.0196	0.9804	67.58
32.5	3,433,760	66,468	0.0194	0.9806	66.26
33.5	3,351,330	95,363	0.0285	0.9715	64.97
34.5	3,244,155	120,881	0.0373	0.9627	63.12
35.5	3,064,047	115,593	0.0377	0.9623	60.77
36.5	2,829,872	92,813	0.0328	0.9672	58.48
37.5	2,582,151	71,220	0.0276	0.9724	56.56
38.5	2,359,584	80,702	0.0342	0.9658	55.00

AMERENUE - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,108,583	187,752	0.0890	0.9110	53.12
40.5	1,707,112	235,554	0.1380	0.8620	48.39
41.5	1,402,465	226,327	0.1614	0.8386	41.71
42.5	1,151,117	234,267	0.2035	0.7965	34.98
43.5	906,924	92,961	0.1025	0.8975	27.86
44.5	808,219	22,751	0.0281	0.9719	25.00
45.5	751,421	22,988	0.0306	0.9694	24.30
46.5	699,337	21,042	0.0301	0.9699	23.56
47.5	650,389	41,665	0.0641	0.9359	22.85
48.5	602,033	46,481	0.0772	0.9228	21.39
49.5	554,557	119,477	0.2154	0.7846	19.74
50.5	429,242	86,656	0.2019	0.7981	15.49
51.5	330,977	48,387	0.1462	0.8538	12.36
52.5	262,821	57,162	0.2175	0.7825	10.55
53.5	203,490	19,566	0.0962	0.9038	8.26
54.5	183,923	25,098	0.1365	0.8635	7.47
55.5	158,825	56,406	0.3551	0.6449	6.45
56.5	102,419	9,375	0.0915	0.9085	4.16
57.5	93,045	12,242	0.1316	0.8684	3.78
58.5	80,915	12,200	0.1508	0.8492	3.28
59.5	68,716	17,902	0.2605	0.7395	2.79
60.5	50,814	9,408	0.1851	0.8149	2.06
61.5	41,405	6,840	0.1652	0.8348	1.68
62.5	34,487	12,324	0.3574	0.6426	1.40
63.5	22,163	8,998	0.4060	0.5940	0.90
64.5	13,165	7,412	0.5630	0.4370	0.53
65.5	5,753	1,127	0.1959	0.8041	0.23
66.5	4,315	1,173	0.2718	0.7282	0.18
67.5	3,142	1,084	0.3450	0.6550	0.13
68.5	2,058	744	0.3615	0.6385	0.09
69.5	1,314	14	0.0107	0.9893	0.06
70.5	1,300	12	0.0092	0.9908	0.06
71.5	1,288		0.0000	1.0000	0.06
72.5	1,288		0.0000	1.0000	0.06
73.5	1,288	12	0.0093	0.9907	0.06
74.5	1,276		0.0000	1.0000	0.06
75.5	1,276		0.0000	1.0000	0.06
76.5	1,276	144	0.1129	0.8871	0.06
77.5	1,132	219	0.1935	0.8065	0.05
78.5	913	152	0.1665	0.8335	0.04

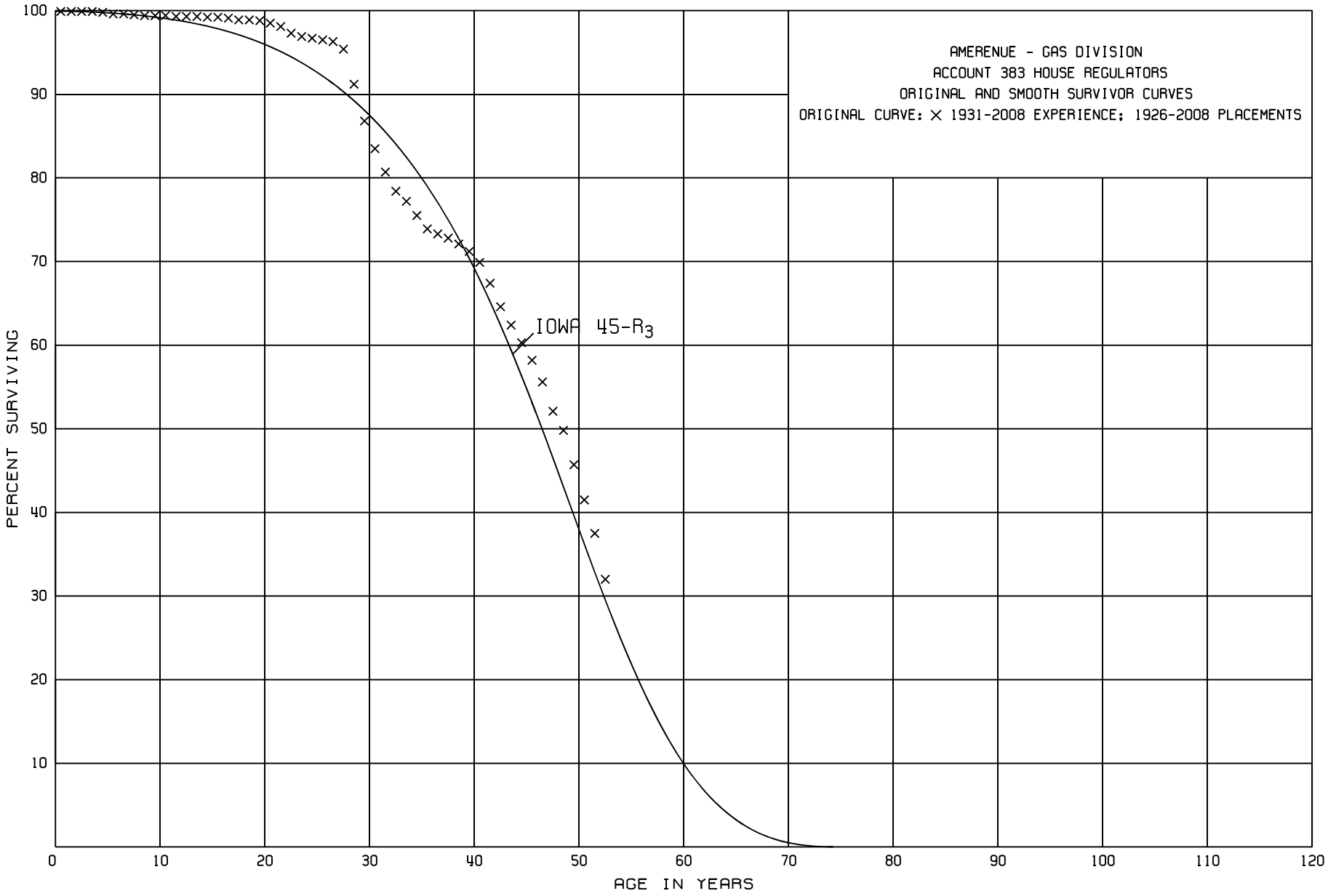
AMERENUE - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	761	7	0.0092	0.9908	0.03
80.5	754	172	0.2281	0.7719	0.03
81.5	582	373	0.6409	0.3591	0.02
82.5	209		0.0000	1.0000	0.01
83.5	209	43	0.2057	0.7943	0.01
84.5	166	115	0.6928	0.3072	0.01
85.5	51		0.0000	1.0000	0.00
86.5	51	28	0.5490	0.4510	0.00
87.5	23		0.0000	1.0000	0.00
88.5	23		0.0000	1.0000	0.00
89.5	23	11	0.4783	0.5217	0.00
90.5	12	6	0.5000	0.5000	0.00
91.5	6		0.0000	1.0000	0.00
92.5	6	6	1.0000	0.0000	0.00
93.5					0.00



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,518,944		0.0000	1.0000	100.00
0.5	9,888,884	1,578	0.0002	0.9998	100.00
1.5	9,724,809	2,425	0.0002	0.9998	99.98
2.5	9,209,585	6,855	0.0007	0.9993	99.96
3.5	8,599,343	5,728	0.0007	0.9993	99.89
4.5	8,448,184	19,892	0.0024	0.9976	99.82
5.5	8,498,048	2,346	0.0003	0.9997	99.58
6.5	8,428,428	667	0.0001	0.9999	99.55
7.5	8,057,185	8,508	0.0011	0.9989	99.54
8.5	7,621,507	161	0.0000	1.0000	99.43
9.5	7,200,010	5,820	0.0008	0.9992	99.43
10.5	6,590,998	788	0.0001	0.9999	99.35
11.5	5,806,428	1,194	0.0002	0.9998	99.34
12.5	4,593,187	2,370	0.0005	0.9995	99.32
13.5	4,203,328	1,751	0.0004	0.9996	99.27
14.5	3,284,294	405	0.0001	0.9999	99.23
15.5	2,928,752	2,367	0.0008	0.9992	99.22
16.5	2,677,894	6,793	0.0025	0.9975	99.14
17.5	2,514,291	951	0.0004	0.9996	98.89
18.5	2,154,413	2,060	0.0010	0.9990	98.85
19.5	1,973,784	5,800	0.0029	0.9971	98.75
20.5	1,880,706	7,978	0.0042	0.9958	98.46
21.5	1,736,623	12,890	0.0074	0.9926	98.05
22.5	1,600,634	6,601	0.0041	0.9959	97.32
23.5	1,480,516	3,454	0.0023	0.9977	96.92
24.5	1,400,105	3,231	0.0023	0.9977	96.70
25.5	1,321,078	2,786	0.0021	0.9979	96.48
26.5	1,242,614	11,219	0.0090	0.9910	96.28
27.5	1,159,022	51,002	0.0440	0.9560	95.41
28.5	1,029,483	50,093	0.0487	0.9513	91.21
29.5	920,287	34,554	0.0375	0.9625	86.77
30.5	853,035	29,312	0.0344	0.9656	83.52
31.5	797,276	22,551	0.0283	0.9717	80.65
32.5	746,349	11,587	0.0155	0.9845	78.37
33.5	705,584	14,834	0.0210	0.9790	77.16
34.5	669,923	14,835	0.0221	0.9779	75.54
35.5	630,868	4,924	0.0078	0.9922	73.87
36.5	575,709	4,267	0.0074	0.9926	73.29
37.5	515,274	4,468	0.0087	0.9913	72.75
38.5	460,822	5,980	0.0130	0.9870	72.12

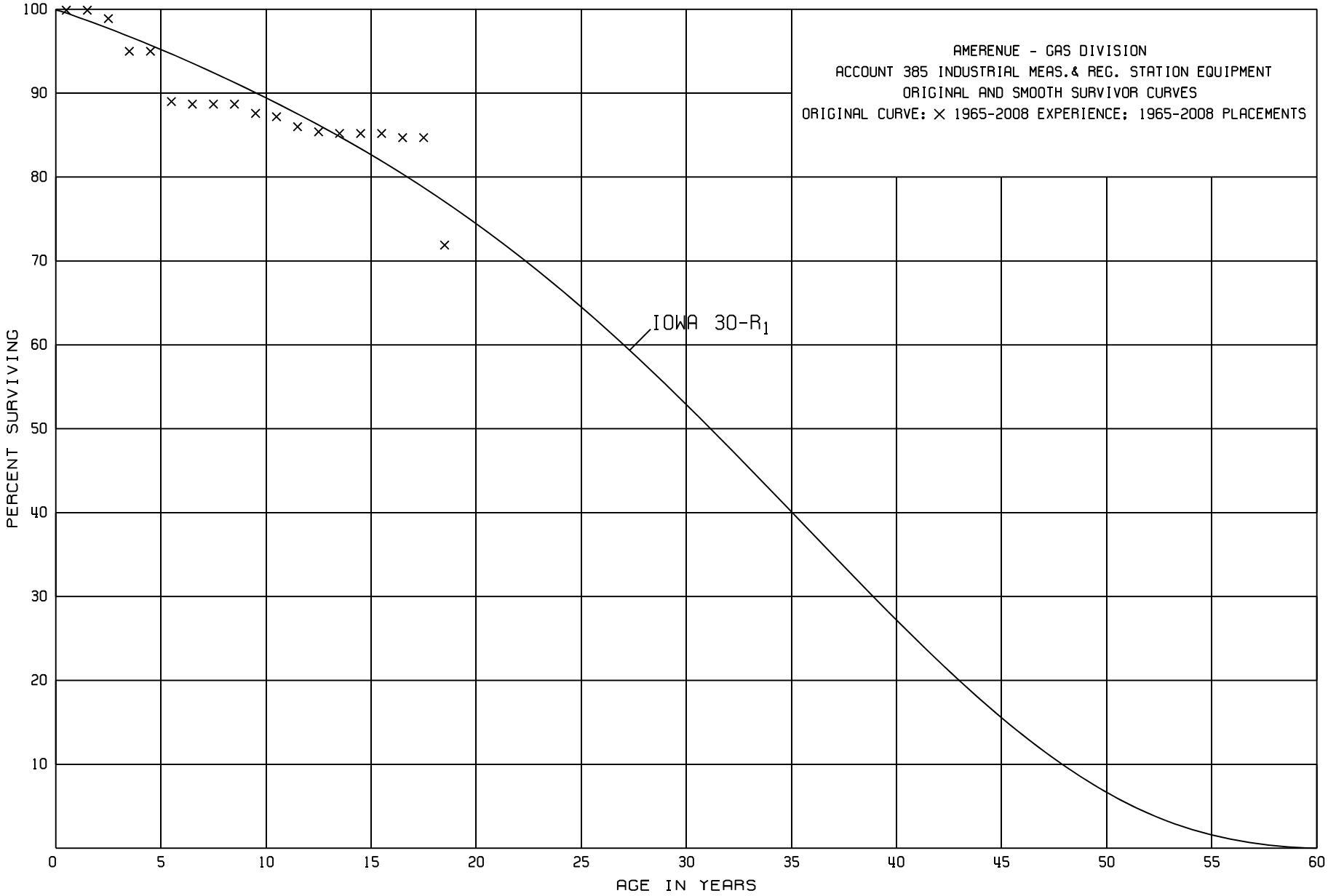
AMERENUE - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2008 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	404,439	7,353	0.0182	0.9818	71.18
40.5	352,237	12,394	0.0352	0.9648	69.88
41.5	312,345	13,047	0.0418	0.9582	67.42
42.5	283,778	9,905	0.0349	0.9651	64.60
43.5	260,615	8,551	0.0328	0.9672	62.35
44.5	238,195	8,478	0.0356	0.9644	60.30
45.5	218,491	9,592	0.0439	0.9561	58.15
46.5	194,679	12,110	0.0622	0.9378	55.60
47.5	151,871	6,747	0.0444	0.9556	52.14
48.5	176,028	14,583	0.0828	0.9172	49.82
49.5	150,896	13,995	0.0927	0.9073	45.69
50.5	131,677	12,538	0.0952	0.9048	41.45
51.5	107,565	15,866	0.1475	0.8525	37.50
52.5	80,107	21,878	0.2731	0.7269	31.97
53.5	44,790	16,516	0.3687	0.6313	23.24
54.5	23,100	5,304	0.2296	0.7704	14.67
55.5	9,290	2,164	0.2329	0.7671	11.30
56.5	4,593	436	0.0949	0.9051	8.67
57.5	5,097	728	0.1428	0.8572	7.85
58.5	4,131	490	0.1186	0.8814	6.73
59.5	3,351	76	0.0227	0.9773	5.93
60.5	3,275	2,484	0.7585	0.2415	5.80
61.5	791	539	0.6814	0.3186	1.40
62.5	252	5	0.0198	0.9802	0.45
63.5	247	31	0.1255	0.8745	0.44
64.5	216	90	0.4167	0.5833	0.38
65.5	125	24	0.1920	0.8080	0.22
66.5	101		0.0000	1.0000	0.18
67.5	101	71	0.7030	0.2970	0.18
68.5	31		0.0000	1.0000	0.05
69.5	31		0.0000	1.0000	0.05
70.5	31		0.0000	1.0000	0.05
71.5	31		0.0000	1.0000	0.05
72.5	31		0.0000	1.0000	0.05
73.5	31		0.0000	1.0000	0.05
74.5	31		0.0000	1.0000	0.05
75.5	31		0.0000	1.0000	0.05
76.5					0.05



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEAS.& REG. STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2008 EXPERIENCE BAND 1965-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,416,213		0.0000	1.0000	100.00
0.5	1,390,789	1,067	0.0008	0.9992	100.00
1.5	1,400,113	14,163	0.0101	0.9899	99.92
2.5	1,306,624	51,492	0.0394	0.9606	98.91
3.5	1,147,234	585	0.0005	0.9995	95.01
4.5	1,110,969	69,344	0.0624	0.9376	94.96
5.5	972,357	3,652	0.0038	0.9962	89.03
6.5	918,560	200	0.0002	0.9998	88.69
7.5	825,621		0.0000	1.0000	88.67
8.5	809,693	10,186	0.0126	0.9874	88.67
9.5	781,426	3,565	0.0046	0.9954	87.55
10.5	655,588	8,553	0.0130	0.9870	87.15
11.5	401,725	2,694	0.0067	0.9933	86.02
12.5	200,209	649	0.0032	0.9968	85.44
13.5	153,864		0.0000	1.0000	85.17
14.5	133,371	2	0.0000	1.0000	85.17
15.5	113,223	589	0.0052	0.9948	85.17
16.5	80,428		0.0000	1.0000	84.73
17.5	62,698	9,480	0.1512	0.8488	84.73
18.5	42,192		0.0000	1.0000	71.92
19.5	42,192		0.0000	1.0000	71.92
20.5	34,886		0.0000	1.0000	71.92
21.5	34,010		0.0000	1.0000	71.92
22.5	28,063		0.0000	1.0000	71.92
23.5	23,211		0.0000	1.0000	71.92
24.5	22,624		0.0000	1.0000	71.92
25.5	22,624		0.0000	1.0000	71.92
26.5	22,503		0.0000	1.0000	71.92
27.5	22,503		0.0000	1.0000	71.92
28.5	22,503		0.0000	1.0000	71.92
29.5	22,503		0.0000	1.0000	71.92
30.5	22,503		0.0000	1.0000	71.92
31.5	22,503		0.0000	1.0000	71.92
32.5	22,503		0.0000	1.0000	71.92
33.5	22,503		0.0000	1.0000	71.92
34.5	22,503		0.0000	1.0000	71.92
35.5	22,503		0.0000	1.0000	71.92
36.5	22,503		0.0000	1.0000	71.92
37.5	16,533		0.0000	1.0000	71.92
38.5	16,533		0.0000	1.0000	71.92

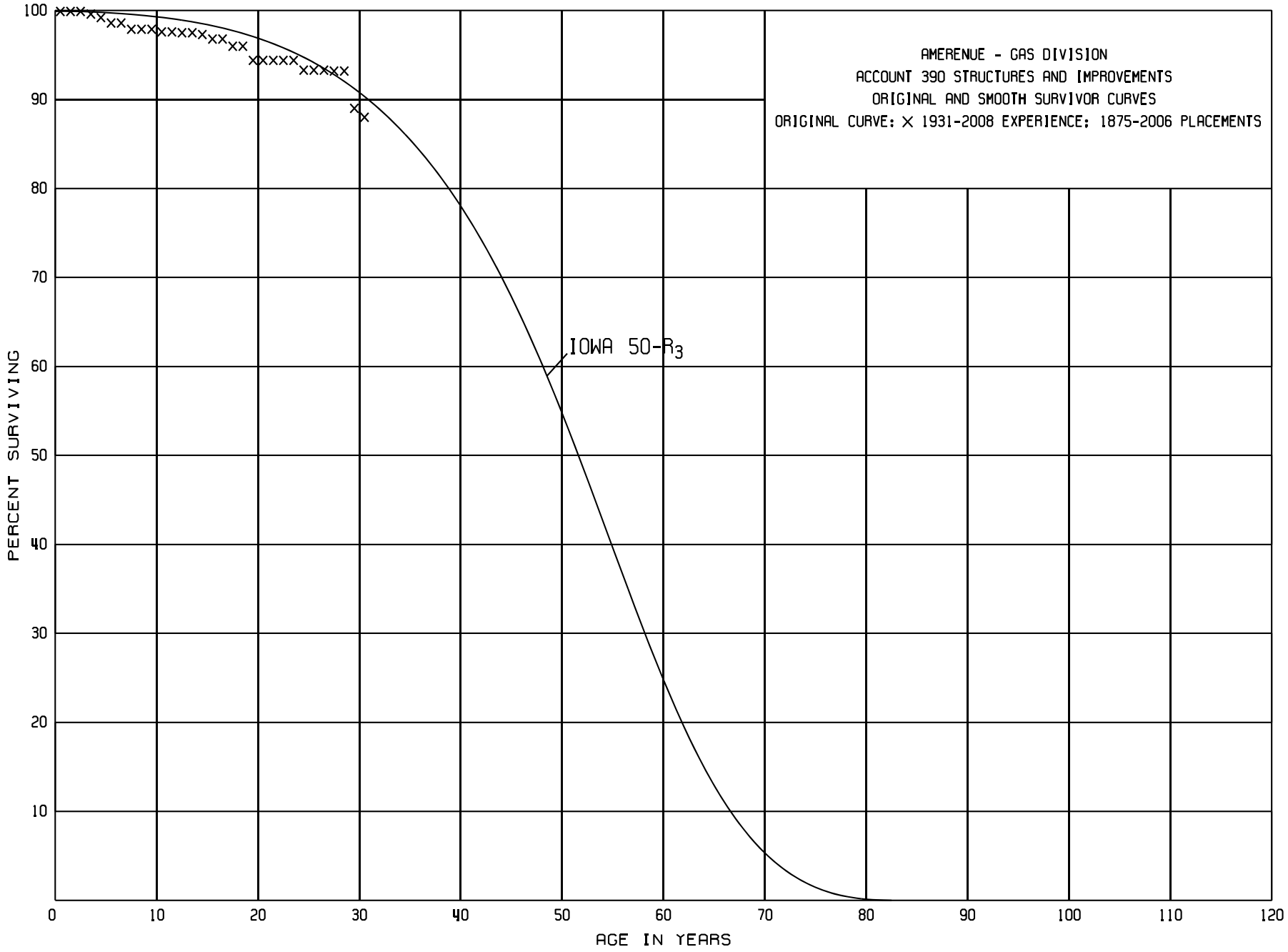
AMERENUE - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEAS.& REG. STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2008 EXPERIENCE BAND 1965-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,654		0.0000	1.0000	71.92
40.5	2,039		0.0000	1.0000	71.92
41.5	2,039		0.0000	1.0000	71.92
42.5	2,039		0.0000	1.0000	71.92
43.5					71.92



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2006 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,040,040		0.0000	1.0000	100.00
0.5	1,040,040		0.0000	1.0000	100.00
1.5	1,035,948		0.0000	1.0000	100.00
2.5	1,018,278	3,989	0.0039	0.9961	100.00
3.5	985,133	3,801	0.0039	0.9961	99.61
4.5	988,128	6,262	0.0063	0.9937	99.22
5.5	957,349		0.0000	1.0000	98.59
6.5	878,581	5,842	0.0066	0.9934	98.59
7.5	846,499		0.0000	1.0000	97.94
8.5	708,405		0.0000	1.0000	97.94
9.5	764,170	2,762	0.0036	0.9964	97.94
10.5	761,408		0.0000	1.0000	97.59
11.5	761,408	472	0.0006	0.9994	97.59
12.5	760,936		0.0000	1.0000	97.53
13.5	760,936	1,955	0.0026	0.9974	97.53
14.5	611,820	3,059	0.0050	0.9950	97.28
15.5	608,761		0.0000	1.0000	96.79
16.5	605,118	4,871	0.0080	0.9920	96.79
17.5	582,034		0.0000	1.0000	96.02
18.5	555,123	9,655	0.0174	0.9826	96.02
19.5	502,061		0.0000	1.0000	94.35
20.5	282,473		0.0000	1.0000	94.35
21.5	202,368		0.0000	1.0000	94.35
22.5	198,961		0.0000	1.0000	94.35
23.5	196,733	2,148	0.0109	0.9891	94.35
24.5	193,702		0.0000	1.0000	93.32
25.5	193,393		0.0000	1.0000	93.32
26.5	190,545	203	0.0011	0.9989	93.32
27.5	180,103		0.0000	1.0000	93.22
28.5	160,592	7,268	0.0453	0.9547	93.22
29.5	151,912	1,742	0.0115	0.9885	89.00
30.5	150,170		0.0000	1.0000	87.98
31.5	92,743		0.0000	1.0000	87.98
32.5	92,743		0.0000	1.0000	87.98
33.5	92,743		0.0000	1.0000	87.98
34.5	92,743		0.0000	1.0000	87.98
35.5	89,594		0.0000	1.0000	87.98
36.5	86,124		0.0000	1.0000	87.98
37.5	86,124	388	0.0045	0.9955	87.98
38.5	83,393	344	0.0041	0.9959	87.58

AMERENUE - GAS DIVISION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2006 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,579		0.0000	1.0000	87.22
40.5	48,641		0.0000	1.0000	87.22
41.5	30,805		0.0000	1.0000	87.22
42.5	29,617		0.0000	1.0000	87.22
43.5	29,361	93	0.0032	0.9968	87.22
44.5	29,268		0.0000	1.0000	86.94
45.5	29,237		0.0000	1.0000	86.94
46.5	27,140		0.0000	1.0000	86.94
47.5	6,434		0.0000	1.0000	86.94
48.5	6,434	45	0.0070	0.9930	86.94
49.5	6,389	2,704	0.4232	0.5768	86.33
50.5	3,685		0.0000	1.0000	49.80
51.5	3,685		0.0000	1.0000	49.80
52.5	3,685		0.0000	1.0000	49.80
53.5	3,685		0.0000	1.0000	49.80
54.5	3,685		0.0000	1.0000	49.80
55.5	4,616		0.0000	1.0000	49.80
56.5	4,616		0.0000	1.0000	49.80
57.5	4,616		0.0000	1.0000	49.80
58.5	4,616		0.0000	1.0000	49.80
59.5	4,616		0.0000	1.0000	49.80
60.5	4,616		0.0000	1.0000	49.80
61.5	4,616		0.0000	1.0000	49.80
62.5	4,616		0.0000	1.0000	49.80
63.5	4,616	3,685	0.7983	0.2017	49.80
64.5	931		0.0000	1.0000	10.04
65.5	931		0.0000	1.0000	10.04
66.5	931		0.0000	1.0000	10.04
67.5	931		0.0000	1.0000	10.04
68.5	931		0.0000	1.0000	10.04
69.5	931		0.0000	1.0000	10.04
70.5	931		0.0000	1.0000	10.04
71.5	931		0.0000	1.0000	10.04
72.5	931		0.0000	1.0000	10.04
73.5	931		0.0000	1.0000	10.04
74.5	931		0.0000	1.0000	10.04
75.5	931		0.0000	1.0000	10.04
76.5	931		0.0000	1.0000	10.04
77.5	931		0.0000	1.0000	10.04
78.5	931		0.0000	1.0000	10.04

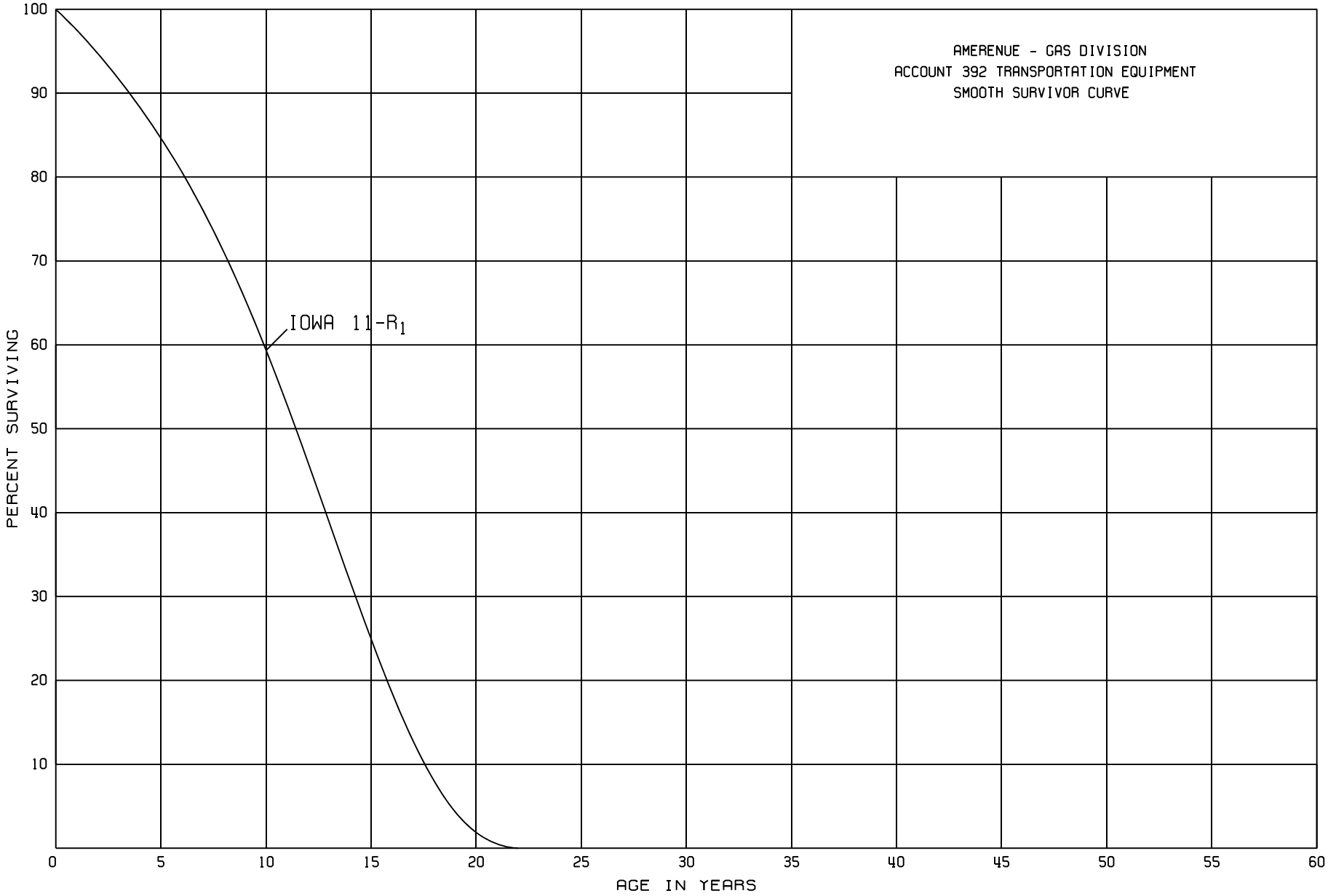
AMERENUE - GAS DIVISION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2006 EXPERIENCE BAND 1931-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	931		0.0000	1.0000	10.04
80.5	931		0.0000	1.0000	10.04
81.5	931		0.0000	1.0000	10.04
82.5	931		0.0000	1.0000	10.04
83.5	931		0.0000	1.0000	10.04
84.5	931		0.0000	1.0000	10.04
85.5	931		0.0000	1.0000	10.04
86.5	931		0.0000	1.0000	10.04
87.5	931		0.0000	1.0000	10.04
88.5	931		0.0000	1.0000	10.04
89.5	931		0.0000	1.0000	10.04
90.5	931		0.0000	1.0000	10.04
91.5	931		0.0000	1.0000	10.04
92.5	931		0.0000	1.0000	10.04
93.5	931		0.0000	1.0000	10.04
94.5	931		0.0000	1.0000	10.04
95.5	931		0.0000	1.0000	10.04
96.5	931		0.0000	1.0000	10.04
97.5	931		0.0000	1.0000	10.04
98.5	931		0.0000	1.0000	10.04
99.5	931		0.0000	1.0000	10.04
100.5	931	931	1.0000	0.0000	10.04
101.5					0.00

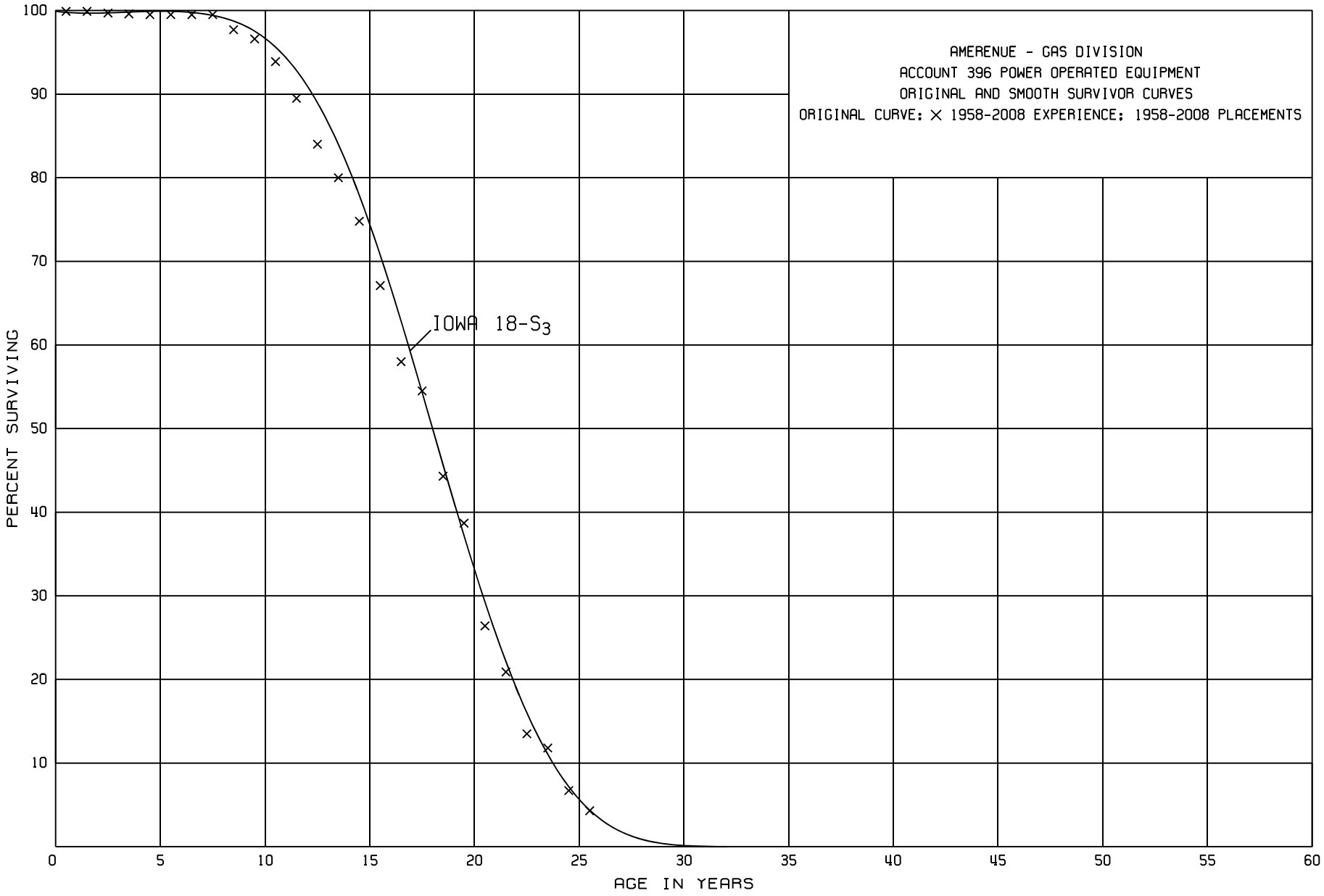


Schedule JFW-G1

AMERENUE - GAS DIVISION

CALCULATION OF AVERAGE SERVICE LIFE FOR ACCOUNT 392, TRANSPORTATION EQUIPMENT
BASED ON AVERAGE SERVICE LIVES OF RETIREMENT UNITS

RETIREMENT UNT	BALANCE AT 12/31/2008	AVERAGE SERVICE LIFE	LIFE-COST
(1)	(2)	(3)	(4)=(2)x(3)
ACCOUNT 392, TRANSPORTATION EQUIPMENT			
AERIAL DEVICE AND DERRICK	112,368	11	1,236,051
CAR, STANDARD SIZE	17,824	9	160,413
TRAILER, HEAVY,5 TONS & OVER	255,909	18	4,606,366
TRAILER, LIGHT, UNDER 5 TONS	147,557	18	2,656,033
TRUCK, AERIAL BASKET, 32 FT AND LESS	32,691	10	326,913
TRUCK, AERIAL BASKET, OVER 32 FEET	46,595	10	465,950
TRUCK, DUMP	573,429	10	5,734,294
TRUCK, FLAT BED CONSTRUCTION	34,180	10	341,799
TRUCK, HEAVY, 2 TONS & OVER	645,168	10	6,451,680
TRUCK, LIGHT	1,423,848	9	12,814,630
TRUCK, MEDIUM, 1-1 11/12 TONS	1,069,380	10	10,693,799
TRUCK, PICK-UP, 2-WHEEL DRIVE	71,352	9	642,164
TRUCK, POLE	187,954	10	1,879,542
TOTAL	*4,618,255*		*48,009,631*
AVERAGE SERVICE LIFE			
(TOTAL COLUMN 4 / TOTAL COLUMN 2)		*10.4*	
RECONCILING ITEMS			
MISCELLANEOUS ADJUSTMENT	1,133		
NON-UNITIZED	807,969		
TOTAL RECONCILING ITEMS	*809,102*		
TOTAL ACCOUNT 392, TRANSPORTATION EQUIPMENT	***5,427,357***		



Schedule JFW-G1

AMERENUE - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2008 EXPERIENCE BAND 1958-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,273,434		0.0000	1.0000	100.00
0.5	4,089,934	1,536	0.0004	0.9996	100.00
1.5	3,733,500	11,275	0.0030	0.9970	99.96
2.5	3,556,787	2,314	0.0007	0.9993	99.66
3.5	3,458,363	4,513	0.0013	0.9987	99.59
4.5	3,427,470	10	0.0000	1.0000	99.46
5.5	3,427,460		0.0000	1.0000	99.46
6.5	2,908,629		0.0000	1.0000	99.46
7.5	2,859,032	51,891	0.0181	0.9819	99.46
8.5	2,807,141	30,380	0.0108	0.9892	97.66
9.5	2,797,531	79,689	0.0285	0.9715	96.61
10.5	2,753,909	128,465	0.0466	0.9534	93.86
11.5	2,610,322	161,636	0.0619	0.9381	89.49
12.5	2,499,255	117,786	0.0471	0.9529	83.95
13.5	2,211,274	142,818	0.0646	0.9354	80.00
14.5	1,732,582	178,615	0.1031	0.8969	74.83
15.5	1,530,055	207,619	0.1357	0.8643	67.12
16.5	1,308,812	79,882	0.0610	0.9390	58.01
17.5	1,114,969	207,554	0.1862	0.8138	54.47
18.5	866,466	109,890	0.1268	0.8732	44.33
19.5	692,323	219,987	0.3178	0.6822	38.71
20.5	438,735	90,848	0.2071	0.7929	26.41
21.5	325,108	115,992	0.3568	0.6432	20.94
22.5	209,115	25,359	0.1213	0.8787	13.47
23.5	183,756	79,297	0.4315	0.5685	11.84
24.5	104,460	37,021	0.3544	0.6456	6.73
25.5	67,439	37,701	0.5590	0.4410	4.34
26.5	29,738	7,564	0.2544	0.7456	1.91
27.5	22,174	938	0.0423	0.9577	1.42
28.5	21,236	20,443	0.9627	0.0373	1.36
29.5	793	793	1.0000	0.0000	0.05
30.5					0.00

APPENDIX B - NET SALVAGE STATISTICS

AMERENUE - GAS DIVISION

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1985	27,265	0		0		0	
1986		3,530				3,530-	
1987							
1988							
1989							
1990							
1991	15,994	0		0		0	
1992							
1993							
1994							
1995							
1996	20,659	0		0		0	
1997		8,500				8,500-	
1998							
1999							
2000							
2001							
2002							
2003	36,165	0		0		0	
2004	14,414	0		0		0	
2005							
2006							
2007							
2008							
TOTAL	114,497	12,030	11	0		12,030-	11-
THREE-YEAR MOVING AVERAGES							
85-87	9,088	1,177	13	0		1,177-	13-
86-88		1,177				1,177-	
87-89							
88-90							
89-91	5,331	0		0		0	
90-92	5,331	0		0		0	
91-93	5,331	0		0		0	
92-94							
93-95							
94-96	6,886	0		0		0	
95-97	6,886	2,833	41	0		2,833-	41-
96-98	6,886	2,833	41	0		2,833-	41-
97-99		2,833				2,833-	
98-00							

AMERENUE - GAS DIVISION

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02							
01-03	12,055	0		0		0	
02-04	16,860	0		0		0	
03-05	16,860	0		0		0	
04-06	4,805	0		0		0	
05-07							
06-08							
FIVE-YEAR AVERAGE							
04-08	2,883	0		0		0	

AMERENUE - GAS DIVISION

ACCOUNT 311 LIQUIFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1985	181,867	9,799	5	7,874	4	1,925-	1-
1986							
1987		4,915				4,915-	
1988							
1989							
1990		4,203				4,203-	
1991	114,418		0		0		0
1992							
1993							
1994							
1995							
1996	140,810		0		0		0
1997							
1998							
1999	39,554	25,220	64	8,000	20	17,220-	44-
2000							
2001							
2002							
2003	788,827		0		0		0
2004	4,337		0	171,010		171,010	
2005							
2006							
2007							
2008							
TOTAL	1,269,813	44,137	3	186,884	15	142,747	11
THREE-YEAR MOVING AVERAGES							
85-87	60,622	4,905	8	2,625	4	2,280-	4-
86-88		1,638				1,638-	
87-89		1,638				1,638-	
88-90		1,401				1,401-	
89-91	38,139	1,401	4		0	1,401-	4-
90-92	38,139	1,401	4		0	1,401-	4-
91-93	38,139		0		0		0
92-94							
93-95							
94-96	46,937		0		0		0
95-97	46,937		0		0		0
96-98	46,937		0		0		0
97-99	13,185	8,407	64	2,667	20	5,740-	44-
98-00	13,185	8,407	64	2,667	20	5,740-	44-

AMERENUE - GAS DIVISION

ACCOUNT 311 LIQUIFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	13,185	8,407	64	2,667	20	5,740-	44-
00-02							
01-03	262,942	0		0		0	
02-04	264,388	0		57,003	22	57,003	22
03-05	264,388	0		57,003	22	57,003	22
04-06	1,446	0		57,003		57,003	
05-07							
06-08							
FIVE-YEAR AVERAGE							
04-08	867	0		34,202		34,202	

AMERENUE - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	9-	0		0		0	
2007							
2008				340		340	
TOTAL	9-	0		340		340	
THREE-YEAR MOVING AVERAGES							
06-08	3-	0		113		113	
FIVE-YEAR AVERAGE							
04-08	2-	0		68		68	

AMERENUE - GAS DIVISION

ACCOUNT 367 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984		278				278-	
1985							
1986	20,833		0		0		0
1987	28,273		0	41	0	41	0
1988	3,750	259	7		0	259-	7-
1989	25,415		0		0		0
1990	16,214		0		0		0
1991	11,563		0		0		0
1992	1,467		0	972	66	972	66
1993	1,940	887	46		0	887-	46-
1994							
1995							
1996	18,444		0		0		0
1997	7,393		0		0		0
1998							
1999							
2000							
2001				1,103		1,103	
2002				222,880		222,880	
2003	12,242		0	837	7	837	7
2004				37,996		37,996	
2005	195		0	3,406		3,406	
2006							
2007				2,977-		2,977-	
2008							
TOTAL	147,729	1,424	1	264,258	179	262,834	178
THREE-YEAR MOVING AVERAGES							
84-86	6,944	93	1		0	93-	1-
85-87	16,369		0	14	0	14	0
86-88	17,619	86	0	14	0	72-	0
87-89	19,146	86	0	14	0	72-	0
88-90	15,126	86	1		0	86-	1-
89-91	17,731		0		0		0
90-92	9,748		0	324	3	324	3
91-93	4,990	296	6	324	6	28	1
92-94	1,136	296	26	324	29	28	2
93-95	647	296	46		0	296-	46-
94-96	6,148		0		0		0
95-97	8,612		0		0		0
96-98	8,612		0		0		0

AMERENUE - GAS DIVISION

ACCOUNT 367 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
97-99	2,464	0		0		0	
98-00							
99-01				368		368	
00-02				74,661		74,661	
01-03	4,081	0		74,940		74,940	
02-04	4,081	0		87,238		87,238	
03-05	4,146	0		14,080	340	14,080	340
04-06	65	0		13,801		13,801	
05-07	65	0		143	220	143	220
06-08				992-		992-	
FIVE-YEAR AVERAGE							
04-08	39	0		7,685		7,685	

AMERENUE - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1985		394				394-	
1986		657				657-	
1987	4,401	66	1	0		66-	1-
1988	334	497	149	0		497-	149-
1989							
1990							
1991							
1992		3,098				3,098-	
1993							
1994	10,657	0		0		0	
1995							
1996							
1997							
1998							
1999	3,270	0		0		0	
2000							
2001							
2002				170		170	
2003							
2004	2,502	0		0		0	
2005							
2006							
2007							
2008							
TOTAL	21,164	4,712	22	170	1	4,542-	21-
THREE-YEAR MOVING AVERAGES							
85-87	1,467	372	25	0		372-	25-
86-88	1,578	407	26	0		407-	26-
87-89	1,578	188	12	0		188-	12-
88-90	111	166	150	0		166-	150-
89-91							
90-92		1,033				1,033-	
91-93		1,033				1,033-	
92-94	3,552	1,033	29	0		1,033-	29-
93-95	3,552	0		0		0	
94-96	3,552	0		0		0	
95-97							
96-98							
97-99	1,090	0		0		0	
98-00	1,090	0		0		0	

AMERENUE - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
99-01	1,090	0		0		0	
00-02				57		57	
01-03				57		57	
02-04	834	0		57	7	57	7
03-05	834	0		0		0	
04-06	834	0		0		0	
05-07							
06-08							
FIVE-YEAR AVERAGE							
04-08	500	0		0		0	

AMERENUE - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1985	9,190	0		0		0	
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993	964	0		0		0	
1994							
1995							
1996	248	0		0		0	
1997							
1998							
1999							
2000							
2001	6,308	0		0		0	
2002	3,358	0		0		0	
2003							
2004	6,201	0		0		0	
2005							
2006							
2007							
2008	1,535	0		0		0	
TOTAL	27,804	0		0		0	
THREE-YEAR MOVING AVERAGES							
85-87	3,063	0		0		0	
86-88							
87-89							
88-90							
89-91							
90-92							
91-93	321	0		0		0	
92-94	321	0		0		0	
93-95	321	0		0		0	
94-96	83	0		0		0	
95-97	83	0		0		0	
96-98	83	0		0		0	
97-99							
98-00							

AMERENUE - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
99-01	2,103	0		0		0	
00-02	3,222	0		0		0	
01-03	3,222	0		0		0	
02-04	3,186	0		0		0	
03-05	2,067	0		0		0	
04-06	2,067	0		0		0	
05-07							
06-08	512	0		0		0	
FIVE-YEAR AVERAGE							
04-08	1,547	0		0		0	

AMERENUE - GAS DIVISION

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984	40,972	24,142	59	206	1	23,936-	58-
1985	238,037	32,908	14	280	0	32,628-	14-
1986	236,119	31,873	13	139	0	31,734-	13-
1987	404,690	34,272	8		0	34,272-	8-
1988	255,710	50,291	20	7	0	50,284-	20-
1989	278,047	58,001	21		0	58,001-	21-
1990	401,049	47,083	12		0	47,083-	12-
1991	327,184	52,269	16		0	52,269-	16-
1992	331,217	36,489	11	997-	0	37,486-	11-
1993	409,223	45,191	11		0	45,191-	11-
1994	649,681	31,046	5		0	31,046-	5-
1995	355,147	19,952	6	46	0	19,906-	6-
1996	331,435	312	0	440	0	128	0
1997	279,086	4,643	2	54,749	20	50,106	18
1998	276,474	3,025	1	31,618	11	28,593	10
1999	619,568	6,708	1	81,318	13	74,610	12
2000	410,818	4,026	1	419	0	3,607-	1-
2001	484,413	3,641	1	143,535	30	139,894	29
2002	915,096	23,210	3	314,758	34	291,548	32
2003	540,090	3,315	1	5,479	1	2,164	0
2004	442,179	5,397	1	54,278	12	48,881	11
2005	950,651	926	0	5,539	1	4,613	0
2006	852,204	1,914	0	170	0	1,744-	0
2007	976,197	10,372	1		0	10,372-	1-
2008	1,627,733	4,524	0	6,222	0	1,698	0
TOTAL	12,633,020	535,530	4	698,206	6	162,676	1
THREE-YEAR MOVING AVERAGES							
84-86	171,709	29,641	17	208	0	29,433-	17-
85-87	292,949	33,018	11	140	0	32,878-	11-
86-88	298,840	38,812	13	49	0	38,763-	13-
87-89	312,816	47,521	15	2	0	47,519-	15-
88-90	311,602	51,792	17	2	0	51,790-	17-
89-91	335,427	52,451	16		0	52,451-	16-
90-92	353,150	45,280	13	332-	0	45,612-	13-
91-93	355,875	44,650	13	332-	0	44,982-	13-
92-94	463,374	37,575	8	332-	0	37,907-	8-
93-95	471,350	32,063	7	15	0	32,048-	7-
94-96	445,421	17,103	4	162	0	16,941-	4-
95-97	321,889	8,302	3	18,412	6	10,110	3
96-98	295,665	2,660	1	28,936	10	26,276	9

AMERENUE - GAS DIVISION

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	391,709	4,792	1	55,895	14	51,103	13
98-00	435,620	4,586	1	37,785	9	33,199	8
99-01	504,933	4,791	1	75,091	15	70,300	14
00-02	603,442	10,292	2	152,904	25	142,612	24
01-03	646,533	10,055	2	154,591	24	144,536	22
02-04	632,455	10,641	2	124,839	20	114,198	18
03-05	644,307	3,213	0	21,765	3	18,552	3
04-06	748,345	2,746	0	19,996	3	17,250	2
05-07	926,351	4,404	0	1,903	0	2,501-	0
06-08	1,152,045	5,603	0	2,131	0	3,472-	0
FIVE-YEAR AVERAGE							
04-08	969,793	4,627	0	13,242	1	8,615	1

AMERENUE - GAS DIVISION

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984		5,083		350		4,733-	
1985		4,591		125		4,466-	
1986	1,731	3,548	205		0	3,548-	205-
1987	17,585	2,771	16		0	2,771-	16-
1988	969	4,373	451		0	4,373-	451-
1989	516	30	6		0	30-	6-
1990	3,203	8,316	260	700	22	7,616-	238-
1991		3,042				3,042-	
1992	595	589	99		0	589-	99-
1993	6,996	3,373	48	10	0	3,363-	48-
1994		6,761				6,761-	
1995	26,560	1,600	6	435	2	1,165-	4-
1996	25,618		0	475	2	475	2
1997							
1998	1,333		0	5	0	5	0
1999	202,742		0	403	0	403	0
2000	400,556		0		0		0
2001	16,508	1,082	7	8,918	54	7,836	47
2002				14,534		14,534	
2003	27,528	12,356	45	825-	3-	13,181-	48-
2004	112,107	3,624	3	310	0	3,314-	3-
2005	10,712		0	127	1	127	1
2006	9,337	2,438	26		0	2,438-	26-
2007	26,255		0		0		0
2008	45,713	339	1		0	339-	1-
TOTAL	936,564	63,916	7	25,567	3	38,349-	4-
THREE-YEAR MOVING AVERAGES							
84-86	577	4,407	764	158	27	4,249-	736-
85-87	6,439	3,637	56	42	1	3,595-	56-
86-88	6,762	3,564	53		0	3,564-	53-
87-89	6,357	2,391	38		0	2,391-	38-
88-90	1,563	4,240	271	233	15	4,007-	256-
89-91	1,240	3,796	306	233	19	3,563-	287-
90-92	1,266	3,982	315	233	18	3,749-	296-
91-93	2,530	2,335	92	3	0	2,332-	92-
92-94	2,530	3,574	141	3	0	3,571-	141-
93-95	11,185	3,911	35	148	1	3,763-	34-
94-96	17,393	2,787	16	303	2	2,484-	14-
95-97	17,393	533	3	303	2	230-	1-
96-98	8,984		0	160	2	160	2

AMERENUE - GAS DIVISION

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
97-99	68,025		0	136	0	136	0
98-00	201,544		0	136	0	136	0
99-01	206,602	361	0	3,107	2	2,746	1
00-02	139,021	361	0	7,818	6	7,457	5
01-03	14,679	4,479	31	7,542	51	3,063	21
02-04	46,545	5,327	11	4,673	10	654-	1-
03-05	50,116	5,327	11	129-	0	5,456-	11-
04-06	44,052	2,021	5	146	0	1,875-	4-
05-07	15,435	813	5	42	0	771-	5-
06-08	27,102	926	3		0	926-	3-
FIVE-YEAR AVERAGE							
04-08	40,825	1,280	3	87	0	1,193-	3-

AMERENUE - GAS DIVISION

ACCOUNT 379 MEAS. & REG. STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984		83				83-	
1985							
1986							
1987	802	0		0		0	
1988	275	0		0		0	
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996	1,119	0		0		0	
1997							
1998							
1999							
2000	21	0		0		0	
2001	18	0		0		0	
2002	16,979	0		0		0	
2003							
2004	11,707	0		0		0	
2005							
2006							
2007							
2008							
TOTAL	30,921	83	0	0		83-	0
THREE-YEAR MOVING AVERAGES							
84-86		28				28-	
85-87	267	0		0		0	
86-88	359	0		0		0	
87-89	359	0		0		0	
88-90	92	0		0		0	
89-91							
90-92							
91-93							
92-94							
93-95							
94-96	373	0		0		0	
95-97	373	0		0		0	
96-98	373	0		0		0	

AMERENUE - GAS DIVISION

ACCOUNT 379 MEAS. & REG. STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
97-99							
98-00	7	0		0		0	
99-01	13	0		0		0	
00-02	5,673	0		0		0	
01-03	5,666	0		0		0	
02-04	9,562	0		0		0	
03-05	3,902	0		0		0	
04-06	3,902	0		0		0	
05-07							
06-08							
FIVE-YEAR AVERAGE							
04-08	2,341	0		0		0	

AMERENUE - GAS DIVISION

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984	110,713	126,556	114	569	1	125,987-	114-
1985	301,002	131,217	44	799	0	130,418-	43-
1986	95,939	119,335	124	120	0	119,215-	124-
1987	253,417	150,214	59	27	0	150,187-	59-
1988	222,404	183,622	83	19	0	183,603-	83-
1989	145,705	150,079	103		0	150,079-	103-
1990	178,756	158,685	89		0	158,685-	89-
1991	183,823	164,437	89	35	0	164,402-	89-
1992	220,493	143,137	65	1,995-	1-	145,132-	66-
1993	201,563	184,553	92	5,481	3	179,072-	89-
1994	228,718	203,022	89		0	203,022-	89-
1995	188,256	87,319	46	404	0	86,915-	46-
1996	240,574	14,746	6	2,556	1	12,190-	5-
1997	227,023	9,932	4	741	0	9,191-	4-
1998	234,645	48,878	21	2,833	1	46,045-	20-
1999	180,560	85,104	47	42,320	23	42,784-	24-
2000	308,793	4,398	1	2,742	1	1,656-	1-
2001	327,008	6,374	2	8,216-	3-	14,590-	4-
2002	419,881	23,944	6	257	0	23,687-	6-
2003	248,447	7,568	3	7,808	3	240	0
2004	183,654	4,523	2	713-	0	5,236-	3-
2005	521,587	5,601	1	643	0	4,958-	1-
2006	743,709	9,400	1	3	0	9,397-	1-
2007	563,543	12,513	2	115-	0	12,628-	2-
2008	2,007,228	9,231	0	369-	0	9,600-	0
TOTAL	8,537,441	2,044,388	24	55,949	1	1,988,439-	23-
THREE-YEAR MOVING AVERAGES							
84-86	169,218	125,703	74	496	0	125,207-	74-
85-87	216,786	133,589	62	315	0	133,274-	61-
86-88	190,587	151,057	79	55	0	151,002-	79-
87-89	207,175	161,305	78	15	0	161,290-	78-
88-90	182,288	164,129	90	6	0	164,123-	90-
89-91	169,428	157,734	93	12	0	157,722-	93-
90-92	194,357	155,420	80	653-	0	156,073-	80-
91-93	201,960	164,042	81	1,174	1	162,868-	81-
92-94	216,925	176,904	82	1,162	1	175,742-	81-
93-95	206,179	158,298	77	1,962	1	156,336-	76-
94-96	219,183	101,696	46	987	0	100,709-	46-
95-97	218,618	37,332	17	1,234	1	36,098-	17-
96-98	234,081	24,519	10	2,044	1	22,475-	10-

AMERENUE - GAS DIVISION

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	214,076	47,971	22	15,298	7	32,673-	15-
98-00	241,333	46,127	19	15,965	7	30,162-	12-
99-01	272,120	31,959	12	12,282	5	19,677-	7-
00-02	351,894	11,572	3	1,739-	0	13,311-	4-
01-03	331,779	12,629	4	50-	0	12,679-	4-
02-04	283,994	12,012	4	2,451	1	9,561-	3-
03-05	317,896	5,897	2	2,579	1	3,318-	1-
04-06	482,983	6,508	1	22-	0	6,530-	1-
05-07	609,613	9,171	2	177	0	8,994-	1-
06-08	1,104,827	10,381	1	160-	0	10,541-	1-
FIVE-YEAR AVERAGE							
04-08	803,944	8,254	1	110-	0	8,364-	1-

AMERENUE - GAS DIVISION

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984				451		451	
1985				427		427	
1986	21,617	1,436	7	546	3	890-	4-
1987	263,870		0	112	0	112	0
1988		2,434				2,434-	
1989	151,882	1,750	1		0	1,750-	1-
1990	8,368	422	5		0	422-	5-
1991	78,260		0	5	0	5	0
1992				1,667		1,667	
1993				200-		200-	
1994							
1995	26,256		0	934	4	934	4
1996	30,247		0	415	1	415	1
1997	9,112		0	5,481	60	5,481	60
1998	42,228		0	3,560	8	3,560	8
1999	106,496		0	22-	0	22-	0
2000	89,185		0		0		0
2001	338,570		0		0		0
2002	264,408		0		0		0
2003	225,621		0	8,616	4	8,616	4
2004	325,793		0	1,616	0	1,616	0
2005	151,951		0	6,478	4	6,478	4
2006	8,185		0	31,422	384	31,422	384
2007	2,708,322		0	27,223	1	27,223	1
2008	384,109		0	28,311	7	28,311	7
TOTAL	5,234,480	6,042	0	117,042	2	111,000	2
THREE-YEAR MOVING AVERAGES							
84-86	7,206	479	7	475	7	4-	0
85-87	95,162	479	1	362	0	117-	0
86-88	95,162	1,290	1	219	0	1,071-	1-
87-89	138,584	1,395	1	37	0	1,358-	1-
88-90	53,417	1,535	3		0	1,535-	3-
89-91	79,503	724	1	2	0	722-	1-
90-92	28,876	141	0	557	2	416	1
91-93	26,087		0	491	2	491	2
92-94				489		489	
93-95	8,752		0	245	3	245	3
94-96	18,834		0	450	2	450	2
95-97	21,872		0	2,276	10	2,276	10
96-98	27,196		0	3,152	12	3,152	12

AMERENUE - GAS DIVISION

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	52,612	0		3,006	6	3,006	6
98-00	79,303	0		1,179	1	1,179	1
99-01	178,084	0		7-	0	7-	0
00-02	230,721	0			0		0
01-03	276,200	0		2,872	1	2,872	1
02-04	271,941	0		3,411	1	3,411	1
03-05	234,455	0		5,570	2	5,570	2
04-06	161,977	0		13,172	8	13,172	8
05-07	956,153	0		21,708	2	21,708	2
06-08	1,033,539	0		28,985	3	28,985	3
FIVE-YEAR AVERAGE							
04-08	715,672	0		19,010	3	19,010	3

AMERENUE - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984	149	22	15	87	58	65	44
1985				438		438	
1986		690		20		670-	
1987	4,733		0		0		0
1988	2,456	732	30		0	732-	30-
1989	1,470	939	64		0	939-	64-
1990	2,653		0		0		0
1991	334		0		0		0
1992	1,303		0	1,252	96	1,252	96
1993	4,677		0		0		0
1994	10,581		0		0		0
1995	267		0	556	208	556	208
1996	144,697	715	0	2,682	2	1,967	1
1997	32,995		0	725	2	725	2
1998	19,440	305	2	1,386	7	1,081	6
1999	24,505	238	1	268	1	30	0
2000	18,369		0	589	3	589	3
2001	16,189		0	1,671	10	1,671	10
2002	26,607		0	128-	0	128-	0
2003	25,820		0		0		0
2004	27,848	1,745	6	48	0	1,697-	6-
2005	30,352	2,753	9	2,021	7	732-	2-
2006	36,063	4,801	13	251	1	4,550-	13-
2007	43,129	16,187	38	1,720-	4-	17,907-	42-
2008	43,778	9,990	23	2,332	5	7,658-	17-
TOTAL	518,415	39,117	8	12,478	2	26,639-	5-
THREE-YEAR MOVING AVERAGES							
84-86	50	237	474	182	364	55-	110-
85-87	1,578	230	15	153	10	77-	5-
86-88	2,396	474	20	7	0	467-	19-
87-89	2,886	557	19		0	557-	19-
88-90	2,193	557	25		0	557-	25-
89-91	1,486	313	21		0	313-	21-
90-92	1,430		0	417	29	417	29
91-93	2,105		0	417	20	417	20
92-94	5,520		0	417	8	417	8
93-95	5,175		0	185	4	185	4
94-96	51,848	238	0	1,080	2	842	2
95-97	59,320	238	0	1,321	2	1,083	2
96-98	65,711	340	1	1,598	2	1,258	2

AMERENUE - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	25,647	181	1	793	3	612	2
98-00	20,771	181	1	748	4	567	3
99-01	19,688	79	0	843	4	764	4
00-02	20,388		0	711	3	711	3
01-03	22,872		0	514	2	514	2
02-04	26,758	582	2	27-	0	609-	2-
03-05	28,006	1,499	5	690	2	809-	3-
04-06	31,421	3,100	10	773	2	2,327-	7-
05-07	36,515	7,914	22	184	1	7,730-	21-
06-08	40,990	10,326	25	288	1	10,038-	24-
FIVE-YEAR AVERAGE							
04-08	36,234	7,095	20	586	2	6,509-	18-

AMERENUE - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEAS.& REG. STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1988	589	0		0		0	
1989							
1990							
1991							
1992							
1993							
1994							
1995				4		4	
1996	7,293	0		375	5	375	5
1997							
1998							
1999				30		30	
2000							
2001							
2002				7,104		7,104	
2003	146,507	0		0		0	
2004	21,831	0		0		0	
2005							
2006				7,507		7,507	
2007							
2008							
TOTAL	176,220	0		15,020	9	15,020	9
THREE-YEAR MOVING AVERAGES							
88-90	196	0		0		0	
89-91							
90-92							
91-93							
92-94							
93-95				1		1	
94-96	2,431	0		126	5	126	5
95-97	2,431	0		126	5	126	5
96-98	2,431	0		125	5	125	5
97-99				10		10	
98-00				10		10	
99-01				10		10	
00-02				2,368		2,368	
01-03	48,836	0		2,368	5	2,368	5
02-04	56,113	0		2,368	4	2,368	4
03-05	56,113	0		0		0	
04-06	7,277	0		2,502	34	2,502	34

AMERENUE - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEAS.& REG. STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
05-07				2,502		2,502	
06-08				2,502		2,502	
FIVE-YEAR AVERAGE							
04-08	4,366	0		1,501	34	1,501	34

AMERENUE - GAS DIVISION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1998	1,740	0		0		0	
1999	1,742	0		0		0	
2000	3,602	0		0		0	
2001							
2002	5,369	0		0		0	
2003	473	0		0		0	
2004							
2005	3,217-	7,921	246-	0		7,921	-246
2006	21,928	3,961-	18-	0		3,961	18
2007	344	0		0		0	
2008							
TOTAL	31,981	3,960	12	0		3,960-	12-
THREE-YEAR MOVING AVERAGES							
98-00	2,361	0		0		0	
99-01	1,781	0		0		0	
00-02	2,990	0		0		0	
01-03	1,947	0		0		0	
02-04	1,947	0		0		0	
03-05	915-	2,640	289-	0		2,640	-289
04-06	6,237	1,320	21	0		1,320-	21-
05-07	6,352	1,320	21	0		1,320-	21-
06-08	7,424	1,320-	18-	0		1,320	18
FIVE-YEAR AVERAGE							
04-08	3,811	792	21	0		792-	21-

AMERENUE - GAS DIVISION

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1984				4,912		4,912	
1985	24,558	0		0		0	
1986	59,881	0		11,283	19	11,283	19
1987	82,357	0		25,960	32	25,960	32
1988	87,603	0		4,998	6	4,998	6
1989	74,574	0		3,769	5	3,769	5
1990	252,985	0		17,202	7	17,202	7
1991	183,412	0		20,670	11	20,670	11
1992	117,393	0		13,326	11	13,326	11
1993	86,868	0		7,884	9	7,884	9
1994	75,918	0		10,579	14	10,579	14
1995	183,241	0		7,864	4	7,864	4
1996	201,890	0		10,519	5	10,519	5
1997							
1998	127,193	0		0		0	
1999	53,642	0		0		0	
2000	5,222-	0		29	1-	29	1-
2001	14,830	0		12	0	12	0
2002	301,144	0		0		0	
2003	103,199	0		3,435	3	3,435	3
2004	143,778	0		6,620	5	6,620	5
2005	121,270	0		10,838	9	10,838	9
2006	282,668	0		16,882	6	16,882	6
2007	388,569	0		72,312	19	72,312	19
2008	70,042	0		48,918	70	48,918	70
TOTAL	3,031,793	0		298,012	10	298,012	10
THREE-YEAR MOVING AVERAGES							
84-86	28,146	0		5,398	19	5,398	19
85-87	55,599	0		12,414	22	12,414	22
86-88	76,614	0		14,080	18	14,080	18
87-89	81,511	0		11,576	14	11,576	14
88-90	138,387	0		8,656	6	8,656	6
89-91	170,324	0		13,880	8	13,880	8
90-92	184,597	0		17,066	9	17,066	9
91-93	129,224	0		13,960	11	13,960	11
92-94	93,393	0		10,596	11	10,596	11
93-95	115,342	0		8,776	8	8,776	8
94-96	153,683	0		9,654	6	9,654	6
95-97	128,377	0		6,128	5	6,128	5
96-98	109,694	0		3,506	3	3,506	3

AMERENUE - GAS DIVISION

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
97-99	60,278	0		0		0	
98-00	58,538	0		10	0	10	0
99-01	21,084	0		14	0	14	0
00-02	103,584	0		14	0	14	0
01-03	139,724	0		1,149	1	1,149	1
02-04	182,707	0		3,352	2	3,352	2
03-05	122,749	0		6,964	6	6,964	6
04-06	182,572	0		11,446	6	11,446	6
05-07	264,169	0		33,344	13	33,344	13
06-08	247,093	0		46,037	19	46,037	19
FIVE-YEAR AVERAGE							
04-08	201,265	0		31,114	15	31,114	15

AMERENUE - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984	3,256	0		0		0	
1985	9,474	0		0		0	
1986	37,200	0		7,567	20	7,567	20
1987	39,212	0		1,100	3	1,100	3
1988	163,774	0		43,289	26	43,289	26
1989	46,884	0		500	1	500	1
1990	140,137	0		11,097	8	11,097	8
1991	97,163	0		19,174	20	19,174	20
1992	73,934	0		5,870	8	5,870	8
1993	57,599	0		7,138	12	7,138	12
1994	77,094	0		4,467	6	4,467	6
1995	26,079	0		3,105	12	3,105	12
1996	20,388	0		8,613	42	8,613	42
1997	11,869	0		0		0	
1998	3,781	0		0		0	
1999	20,044	0		0		0	
2000	23,310	0		20,701	89	20,701	89
2001	24,404	0		2,975	12	2,975	12
2002	159,499	0		0		0	
2003	211,812	0		28,318	13	28,318	13
2004	231,567	0		4,637	2	4,637	2
2005							
2006	92,585	0		25,468	28	25,468	28
2007	314,388	0		15,345	5	15,345	5
2008	232,102	0		30,830	13	30,830	13
TOTAL	2,117,555	0		240,194	11	240,194	11
THREE-YEAR MOVING AVERAGES							
84-86	16,643	0		2,522	15	2,522	15
85-87	28,629	0		2,889	10	2,889	10
86-88	80,062	0		17,319	22	17,319	22
87-89	83,290	0		14,963	18	14,963	18
88-90	116,932	0		18,295	16	18,295	16
89-91	94,728	0		10,257	11	10,257	11
90-92	103,745	0		12,047	12	12,047	12
91-93	76,232	0		10,727	14	10,727	14
92-94	69,542	0		5,825	8	5,825	8
93-95	53,591	0		4,903	9	4,903	9
94-96	41,187	0		5,395	13	5,395	13
95-97	19,445	0		3,906	20	3,906	20
96-98	12,013	0		2,871	24	2,871	24

AMERENUE - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
97-99	11,898	0		0		0	
98-00	15,711	0		6,900	44	6,900	44
99-01	22,586	0		7,892	35	7,892	35
00-02	69,071	0		7,892	11	7,892	11
01-03	131,905	0		10,431	8	10,431	8
02-04	200,959	0		10,985	5	10,985	5
03-05	147,793	0		10,985	7	10,985	7
04-06	108,051	0		10,035	9	10,035	9
05-07	135,658	0		13,604	10	13,604	10
06-08	213,025	0		23,881	11	23,881	11
FIVE-YEAR AVERAGE							
04-08	174,128	0		15,256	9	15,256	9

APPENDIX C - DEPRECIATION CALCULATIONS

AMERENUE - GAS DIVISION

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTERIM SURVIVOR CURVE.. IOWA 60-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2020							
NET SALVAGE PERCENT.. -5							
1958	26,750.06	46.75	2.14	572.45	10.23	.7812	20,897
1959	2,602.83	46.31	2.16	56.22	10.25	.7787	2,027
1968	251.55	41.91	2.39	6.01	10.39	.7521	189
1970	54,250.43	40.82	2.45	1,329.14	10.42	.7447	40,400
1985	1,686.46	31.20	3.21	54.14	10.67	.6580	1,110
1990	131,862.74	27.43	3.65	4,812.99	10.79	.6066	79,988
1991	6,352.18	26.64	3.75	238.21	10.82	.5938	3,772
2006	421,229.47	13.62	7.34	30,918.24	11.19	.1784	75,147
				37,987.40			223,530
NET SALVAGE ADJUSTMENT				1,899.37			11,177
TOTAL	644,985.72			39,886.77			234,707

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.18

AMERENUE - GAS DIVISION

ACCOUNT 311 LIQUIFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTERIM SURVIVOR CURVE.. IOWA 55-L1							
PROBABLE RETIREMENT YEAR.. 6-2020							
NET SALVAGE PERCENT.. +5							
1958	133,355.77	46.15	2.17	2,893.82	9.92	.7850	104,684
1970	224,695.93	40.81	2.45	5,505.05	10.19	.7503	168,589
1990	870,253.31	27.80	3.60	31,329.12	10.72	.6144	534,684
1993	4,415.28	25.39	3.94	173.96	10.84	.5731	2,530
1997	2,324.49	22.00	4.55	105.76	11.00	.5000	1,162
1999	2,253.11	20.23	4.94	111.30	11.07	.4528	1,020
2000	5,654.78	19.34	5.17	292.35	11.11	.4255	2,406
2006	16,673.85	13.76	7.27	1,212.19	11.30	.1788	2,981
				41,623.55			818,056
NET SALVAGE ADJUSTMENT				2,081.18-			40,903-
TOTAL	1,259,626.52			39,542.37			777,153

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.14

AMERENUE - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 40-R2 NET SALVAGE PERCENT.. 0							
2005	5,816.58	40.00	2.50	145.41	36.87	.0782	455
TOTAL	5,816.58			145.41			455

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.49

AMERENUE - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. 0							
1967	898,891.44	50.00	2.00	17,977.83	14.75	.7050	633,718
1969	13,002.36	50.00	2.00	260.05	16.03	.6794	8,834
1995	232,045.52	50.00	2.00	4,640.91	37.03	.2594	60,193
1998	5,729.88	50.00	2.00	114.60	39.84	.2032	1,164
1999	322,447.49	50.00	2.00	6,448.95	40.78	.1844	59,459
2001	3,601,109.44	50.00	2.00	72,022.19	42.69	.1462	526,482
2005	323,670.63	50.00	2.00	6,473.41	46.57	.0686	22,204
2008	1,269.91	50.00	2.00	25.40	49.51	.0098	12
TOTAL	5,398,166.67			107,963.34			1,312,066

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

AMERENUE - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R1.5							
NET SALVAGE PERCENT.. 0							
1967	15,138.53	45.00	2.22	336.08	16.18	.6404	9,695
1968	2,504.54	45.00	2.22	55.60	16.70	.6289	1,575
1982	7,781.39	45.00	2.22	172.75	25.05	.4433	3,449
1986	2,318.94	45.00	2.22	51.48	27.78	.3827	887
1998	4,540.20	45.00	2.22	100.79	36.62	.1862	845
2005	11,449.50	45.00	2.22	254.18	42.14	.0636	728
TOTAL	43,733.10			970.88			17,179

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.22

AMERENUE - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 40-R2							
NET SALVAGE PERCENT.. 0							
1939	438.71	40.00	2.50	10.97	1.24	.9690	425
1949	1,602.48	40.00	2.50	40.06	4.08	.8980	1,439
1950	650.72	40.00	2.50	16.27	4.37	.8907	580
1962	1,288.75	40.00	2.50	32.22	8.28	.7930	1,022
1971	742.05	40.00	2.50	18.55	12.30	.6925	514
1986	9,239.90	40.00	2.50	231.00	21.56	.4610	4,260
1993	11,514.18	40.00	2.50	287.85	26.82	.3295	3,794
1994	2,391.26	40.00	2.50	59.78	27.61	.3097	741
2004	3,148.16	40.00	2.50	78.70	35.98	.1005	316
TOTAL	31,016.21			775.40			13,091

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

AMERENUE - GAS DIVISION

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -10							
1907	108.52					1.0000	109
1912	54.73					1.0000	55
1914	177.43					1.0000	177
1922	0.30					1.0000	
1929	323.55	50.00	2.00	6.47	1.20	.9760	316
1930	1,796.28	50.00	2.00	35.93	1.43	.9714	1,745
1931	16,449.22	50.00	2.00	328.98	1.67	.9666	15,900
1932	930.89	50.00	2.00	18.62	1.92	.9616	895
1933	3,483.10	50.00	2.00	69.66	2.17	.9566	3,332
1934	9.15	50.00	2.00	0.18	2.42	.9516	9
1935	115.43	50.00	2.00	2.31	2.68	.9464	109
1937	22.69	50.00	2.00	0.45	3.19	.9362	21
1938	57.54	50.00	2.00	1.15	3.45	.9310	54
1939	6,458.74	50.00	2.00	129.17	3.71	.9258	5,980
1940	11,990.50	50.00	2.00	239.81	3.96	.9208	11,041
1941	12,777.96	50.00	2.00	255.56	4.22	.9156	11,700
1942	2,126.44	50.00	2.00	42.53	4.48	.9104	1,936
1943	1,919.78	50.00	2.00	38.40	4.74	.9052	1,738
1944	149.23	50.00	2.00	2.98	5.00	.9000	134
1945	1,174.26	50.00	2.00	23.49	5.27	.8946	1,050
1946	12,910.55	50.00	2.00	258.21	5.55	.8890	11,477
1947	7,418.77	50.00	2.00	148.38	5.83	.8834	6,554
1948	6,482.28	50.00	2.00	129.65	6.13	.8774	5,688
1949	2,627.97	50.00	2.00	52.56	6.43	.8714	2,290
1950	40,487.58	50.00	2.00	809.75	6.75	.8650	35,022
1951	9,862.88	50.00	2.00	197.26	7.08	.8584	8,466
1952	103,670.95	50.00	2.00	2,073.42	7.42	.8516	88,286
1953	40,706.01	50.00	2.00	814.12	7.79	.8442	34,364
1954	108,958.66	50.00	2.00	2,179.17	8.16	.8368	91,177
1955	129,140.45	50.00	2.00	2,582.81	8.56	.8288	107,032
1956	54,171.41	50.00	2.00	1,083.43	8.97	.8206	44,453
1957	62,665.22	50.00	2.00	1,253.30	9.40	.8120	50,884
1958	101,720.76	50.00	2.00	2,034.42	9.85	.8030	81,682
1959	90,152.63	50.00	2.00	1,803.05	10.32	.7936	71,545
1960	69,020.54	50.00	2.00	1,380.41	10.81	.7838	54,098
1961	601,856.06	50.00	2.00	12,037.12	11.32	.7736	465,596
1962	250,106.78	50.00	2.00	5,002.14	11.85	.7630	190,831
1963	496,134.32	50.00	2.00	9,922.69	12.39	.7522	373,192
1964	225,419.26	50.00	2.00	4,508.39	12.96	.7408	166,991
1965	899,138.54	50.00	2.00	17,982.77	13.54	.7292	655,652

AMERENUE - GAS DIVISION

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -10							
1966	1,176,265.68	50.00	2.00	23,525.31	14.14	.7172	843,618
1967	5,212,976.40	50.00	2.00	104,259.53	14.75	.7050	3,675,148
1968	1,243,258.18	50.00	2.00	24,865.16	15.39	.6922	860,583
1969	1,061,151.57	50.00	2.00	21,223.03	16.03	.6794	720,946
1970	527,290.88	50.00	2.00	10,545.82	16.70	.6660	351,176
1971	1,310,293.00	50.00	2.00	26,205.86	17.38	.6524	854,835
1972	437,052.63	50.00	2.00	8,741.05	18.07	.6386	279,102
1973	345,769.51	50.00	2.00	6,915.39	18.77	.6246	215,968
1974	492,056.77	50.00	2.00	9,841.14	19.49	.6102	300,253
1975	448,236.00	50.00	2.00	8,964.72	20.22	.5956	266,969
1976	388,662.55	50.00	2.00	7,773.25	20.97	.5806	225,657
1977	559,498.00	50.00	2.00	11,189.96	21.72	.5656	316,452
1978	951,219.58	50.00	2.00	19,024.39	22.49	.5502	523,361
1979	541,552.06	50.00	2.00	10,831.04	23.26	.5348	289,622
1980	1,023,911.60	50.00	2.00	20,478.23	24.05	.5190	531,410
1981	1,298,581.63	50.00	2.00	25,971.63	24.85	.5030	653,187
1982	1,251,569.99	50.00	2.00	25,031.40	25.66	.4868	609,264
1983	1,336,297.01	50.00	2.00	26,725.94	26.48	.4704	628,594
1984	1,672,234.93	50.00	2.00	33,444.70	27.31	.4538	758,860
1985	2,730,969.62	50.00	2.00	54,619.39	28.15	.4370	1,193,434
1986	3,659,357.81	50.00	2.00	73,187.16	29.00	.4200	1,536,930
1987	4,007,430.79	50.00	2.00	80,148.62	29.86	.4028	1,614,193
1988	3,267,422.27	50.00	2.00	65,348.45	30.73	.3854	1,259,265
1989	2,803,904.76	50.00	2.00	56,078.10	31.60	.3680	1,031,837
1990	4,249,637.44	50.00	2.00	84,992.75	32.49	.3502	1,488,223
1991	3,827,934.00	50.00	2.00	76,558.68	33.38	.3324	1,272,405
1992	3,963,753.45	50.00	2.00	79,275.07	34.28	.3144	1,246,204
1993	5,115,890.70	50.00	2.00	102,317.81	35.19	.2962	1,515,327
1994	6,017,997.26	50.00	2.00	120,359.95	36.11	.2778	1,671,800
1995	6,877,502.94	50.00	2.00	137,550.06	37.03	.2594	1,784,024
1996	8,298,320.29	50.00	2.00	165,966.41	37.96	.2408	1,998,236
1997	8,703,097.37	50.00	2.00	174,061.95	38.89	.2222	1,933,828
1998	5,188,135.56	50.00	2.00	103,762.71	39.84	.2032	1,054,229
1999	7,266,974.64	50.00	2.00	145,339.49	40.78	.1844	1,340,030
2000	7,229,429.96	50.00	2.00	144,588.60	41.74	.1652	1,194,302
2001	7,222,802.13	50.00	2.00	144,456.04	42.69	.1462	1,055,974
2002	7,998,123.59	50.00	2.00	159,962.47	43.66	.1268	1,014,162
2003	8,838,980.59	50.00	2.00	176,779.61	44.62	.1076	951,074
2004	8,368,252.12	50.00	2.00	167,365.04	45.59	.0882	738,080
2005	13,065,654.40	50.00	2.00	261,313.09	46.57	.0686	896,304

AMERENUE - GAS DIVISION

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -10							
2006	11,306,202.33	50.00	2.00	226,124.05	47.54	.0492	556,265
2007	8,806,306.30	50.00	2.00	176,126.13	48.52	.0296	260,667
2008	14,303,282.79	50.00	2.00	286,065.66	49.51	.0098	140,172
				3,755,353.58			44,253,551
NET SALVAGE ADJUSTMENT				375,535.36			4,425,355
TOTAL	187,768,018.44			4,130,888.94			48,678,906

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.20

AMERENUE - GAS DIVISION

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R1.5							
NET SALVAGE PERCENT.. -3							
1940	122.00	45.00	2.22	2.71	6.11	.8642	105
1945	432.17	45.00	2.22	9.59	7.55	.8322	360
1946	393.01	45.00	2.22	8.72	7.85	.8256	324
1947	446.67	45.00	2.22	9.92	8.16	.8187	366
1948	866.80	45.00	2.22	19.24	8.48	.8116	703
1949	3,552.50	45.00	2.22	78.87	8.80	.8044	2,858
1950	4,246.22	45.00	2.22	94.27	9.12	.7973	3,386
1951	1,965.25	45.00	2.22	43.63	9.46	.7898	1,552
1952	5,269.05	45.00	2.22	116.97	9.80	.7822	4,121
1953	6,891.99	45.00	2.22	153.00	10.15	.7744	5,337
1954	1,846.34	45.00	2.22	40.99	10.52	.7662	1,415
1955	3,948.94	45.00	2.22	87.67	10.89	.7580	2,993
1956	8,112.84	45.00	2.22	180.11	11.27	.7496	6,081
1957	6,612.76	45.00	2.22	146.80	11.66	.7409	4,899
1958	3,086.03	45.00	2.22	68.51	12.06	.7320	2,259
1959	5,729.67	45.00	2.22	127.20	12.47	.7229	4,142
1960	10,052.66	45.00	2.22	223.17	12.89	.7136	7,174
1961	34,674.62	45.00	2.22	769.78	13.33	.7038	24,404
1962	21,046.99	45.00	2.22	467.24	13.77	.6940	14,607
1963	19,423.71	45.00	2.22	431.21	14.23	.6838	13,282
1964	10,661.50	45.00	2.22	236.69	14.70	.6733	7,178
1965	23,391.24	45.00	2.22	519.29	15.18	.6627	15,501
1966	25,395.66	45.00	2.22	563.78	15.68	.6516	16,548
1967	73,787.37	45.00	2.22	1,638.08	16.18	.6404	47,253
1968	43,316.17	45.00	2.22	961.62	16.70	.6289	27,242
1969	21,277.59	45.00	2.22	472.36	17.22	.6173	13,135
1970	19,093.34	45.00	2.22	423.87	17.76	.6053	11,557
1971	44,198.75	45.00	2.22	981.21	18.31	.5931	26,214
1972	14,601.53	45.00	2.22	324.15	18.87	.5807	8,479
1973	28,227.65	45.00	2.22	626.65	19.45	.5678	16,028
1974	54,206.77	45.00	2.22	1,203.39	20.03	.5549	30,079
1975	13,566.75	45.00	2.22	301.18	20.62	.5418	7,350
1976	17,351.45	45.00	2.22	385.20	21.23	.5282	9,165
1977	12,828.96	45.00	2.22	284.80	21.84	.5147	6,603
1978	8,702.04	45.00	2.22	193.19	22.46	.5009	4,359
1979	10,655.14	45.00	2.22	236.54	23.10	.4867	5,186
1980	8,784.01	45.00	2.22	195.01	23.74	.4724	4,150
1981	108,587.25	45.00	2.22	2,410.64	24.39	.4580	49,733
1982	200,738.91	45.00	2.22	4,456.40	25.05	.4433	88,988
1983	332,125.19	45.00	2.22	7,373.18	25.72	.4284	142,282

AMERENUE - GAS DIVISION

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R1.5							
NET SALVAGE PERCENT.. -3							
1984	34,088.74	45.00	2.22	756.77	26.40	.4133	14,089
1985	41,928.35	45.00	2.22	930.81	27.09	.3980	16,687
1986	132,354.75	45.00	2.22	2,938.28	27.78	.3827	50,652
1987	76,959.74	45.00	2.22	1,708.51	28.48	.3671	28,252
1988	69,910.25	45.00	2.22	1,552.01	29.19	.3513	24,559
1989	39,230.23	45.00	2.22	870.91	29.90	.3356	13,166
1990	77,104.73	45.00	2.22	1,711.73	30.63	.3193	24,620
1991	49,535.58	45.00	2.22	1,099.69	31.36	.3031	15,014
1992	53,239.34	45.00	2.22	1,181.91	32.09	.2869	15,274
1993	116,160.55	45.00	2.22	2,578.76	32.83	.2704	31,410
1994	66,821.42	45.00	2.22	1,483.44	33.58	.2538	16,959
1995	18,729.10	45.00	2.22	415.79	34.33	.2371	4,441
1996	31,720.01	45.00	2.22	704.18	35.09	.2202	6,985
1997	101,028.51	45.00	2.22	2,242.83	35.85	.2033	20,539
1998	99,755.46	45.00	2.22	2,214.57	36.62	.1862	18,574
1999	111,808.33	45.00	2.22	2,482.14	37.39	.1691	18,907
2000	249,770.67	45.00	2.22	5,544.91	38.17	.1518	37,915
2001	224,574.08	45.00	2.22	4,985.54	38.95	.1344	30,183
2003	163,680.64	45.00	2.22	3,633.71	40.54	.0991	16,221
2004	240,372.62	45.00	2.22	5,336.27	41.34	.0813	19,542
2005	248,150.67	45.00	2.22	5,508.94	42.14	.0636	15,782
2006	44,829.85	45.00	2.22	995.22	42.95	.0456	2,044
2007	104,045.74	45.00	2.22	2,309.82	43.77	.0273	2,840
2008	168,233.40	45.00	2.22	3,734.78	44.59	.0091	1,531
				83,788.35			1,083,584
NET SALVAGE ADJUSTMENT				2,513.65			32,508
TOTAL	3,774,250.25			86,302.00			1,116,092

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.29

AMERENUE - GAS DIVISION

ACCOUNT 379 MEAS. & REG. STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R1.5							
NET SALVAGE PERCENT.. 0							
1963	9,271.81	45.00	2.22	205.83	14.23	.6838	6,340
1964	442.71	45.00	2.22	9.83	14.70	.6733	298
1965	17,273.64	45.00	2.22	383.47	15.18	.6627	11,447
1966	1,497.51	45.00	2.22	33.24	15.68	.6516	976
1967	1,958.28	45.00	2.22	43.47	16.18	.6404	1,254
1970	3,146.70	45.00	2.22	69.86	17.76	.6053	1,905
1971	14,847.13	45.00	2.22	329.61	18.31	.5931	8,806
1984	5,861.50	45.00	2.22	130.13	26.40	.4133	2,423
1985	33,568.31	45.00	2.22	745.22	27.09	.3980	13,360
1986	892.37	45.00	2.22	19.81	27.78	.3827	342
1987	696.09	45.00	2.22	15.45	28.48	.3671	256
1991	24,886.64	45.00	2.22	552.48	31.36	.3031	7,543
1994	21,558.65	45.00	2.22	478.60	33.58	.2538	5,472
1996	16,874.40	45.00	2.22	374.61	35.09	.2202	3,716
1997	3,799.98	45.00	2.22	84.36	35.85	.2033	773
1998	28,755.84	45.00	2.22	638.38	36.62	.1862	5,354
1999	25,997.39	45.00	2.22	577.14	37.39	.1691	4,396
2000	12,647.46	45.00	2.22	280.77	38.17	.1518	1,920
2001	25,341.14	45.00	2.22	562.57	38.95	.1344	3,406
2002	7,163.03	45.00	2.22	159.02	39.74	.1169	837
2003	63,694.61	45.00	2.22	1,414.02	40.54	.0991	6,312
2004	29,860.73	45.00	2.22	662.91	41.34	.0813	2,428
2005	58,177.03	45.00	2.22	1,291.53	42.14	.0636	3,700
2006	15,766.48	45.00	2.22	350.02	42.95	.0456	719
2008	12,098.16	45.00	2.22	268.58	44.59	.0091	110
TOTAL	436,077.59			9,680.91			94,093

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.22

AMERENUE - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 37-R2.5							
NET SALVAGE PERCENT.. -10							
1929	92.98					1.0000	93
1930	63.97					1.0000	64
1931	18,115.52					1.0000	18,116
1932	7,081.30					1.0000	7,081
1933	2,434.28					1.0000	2,434
1934	6,368.56					1.0000	6,369
1935	6,592.08					1.0000	6,592
1936	5,358.71					1.0000	5,359
1937	14,928.49					1.0000	14,928
1938	651.48					1.0000	651
1939	959.05					1.0000	959
1940	113.66	37.00	2.70	3.07	0.19	.9949	113
1944	486.11	37.00	2.70	13.12	1.09	.9705	472
1945	143.78	37.00	2.70	3.88	1.36	.9632	138
1946	518.79	37.00	2.70	14.01	1.64	.9557	496
1947	956.86	37.00	2.70	25.84	1.91	.9484	907
1948	1,503.70	37.00	2.70	40.60	2.17	.9414	1,416
1949	612.37	37.00	2.70	16.53	2.42	.9346	572
1950	3,714.99	37.00	2.70	100.30	2.66	.9281	3,448
1951	1,320.82	37.00	2.70	35.66	2.88	.9222	1,218
1952	2,437.85	37.00	2.70	65.82	3.10	.9162	2,234
1953	915.25	37.00	2.70	24.71	3.32	.9103	833
1954	1,791.23	37.00	2.70	48.36	3.53	.9046	1,620
1955	5,841.86	37.00	2.70	157.73	3.76	.8984	5,248
1956	4,740.14	37.00	2.70	127.98	3.98	.8924	4,230
1957	6,880.08	37.00	2.70	185.76	4.22	.8859	6,095
1958	11,920.39	37.00	2.70	321.85	4.45	.8797	10,486
1959	24,356.54	37.00	2.70	657.63	4.69	.8732	21,268
1960	6,201.23	37.00	2.70	167.43	4.94	.8665	5,373
1961	7,848.44	37.00	2.70	211.91	5.20	.8595	6,746
1962	7,306.40	37.00	2.70	197.27	5.46	.8524	6,228
1963	25,467.33	37.00	2.70	687.62	5.74	.8449	21,517
1964	5,794.30	37.00	2.70	156.45	6.03	.8370	4,850
1965	40,478.05	37.00	2.70	1,092.91	6.34	.8286	33,540
1966	61,648.35	37.00	2.70	1,664.51	6.67	.8197	50,533
1967	581,656.63	37.00	2.70	15,704.73	7.01	.8105	471,433
1968	311,344.94	37.00	2.70	8,406.31	7.38	.8005	249,232
1969	323,694.19	37.00	2.70	8,739.74	7.77	.7900	255,718
1970	342,703.24	37.00	2.70	9,252.99	8.18	.7789	266,932
1971	370,734.75	37.00	2.70	10,009.84	8.61	.7673	284,465

AMERENUE - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 37-R2.5							
NET SALVAGE PERCENT.. -10							
1972	287,345.30	37.00	2.70	7,758.32	9.07	.7549	216,917
1973	171,859.45	37.00	2.70	4,640.21	9.56	.7416	127,451
1974	192,057.70	37.00	2.70	5,185.56	10.06	.7281	139,837
1975	310,904.77	37.00	2.70	8,394.43	10.59	.7138	221,924
1976	348,232.05	37.00	2.70	9,402.27	11.14	.6989	243,379
1977	292,792.85	37.00	2.70	7,905.41	11.71	.6835	200,124
1978	520,087.11	37.00	2.70	14,042.35	12.31	.6673	347,054
1979	762,386.40	37.00	2.70	20,584.43	12.92	.6508	496,161
1980	865,134.93	37.00	2.70	23,358.64	13.55	.6338	548,323
1981	943,925.19	37.00	2.70	25,485.98	14.20	.6162	581,647
1982	1,210,313.99	37.00	2.70	32,678.48	14.87	.5981	723,889
1983	1,080,026.22	37.00	2.70	29,160.71	15.55	.5797	626,091
1984	1,291,069.74	37.00	2.70	34,858.88	16.25	.5608	724,032
1985	1,582,243.71	37.00	2.70	42,720.58	16.96	.5416	856,943
1986	1,908,155.75	37.00	2.70	51,520.21	17.69	.5219	995,866
1987	2,423,388.05	37.00	2.70	65,431.48	18.43	.5019	1,216,298
1988	2,567,331.02	37.00	2.70	69,317.94	19.19	.4814	1,235,913
1989	2,453,920.18	37.00	2.70	66,255.84	19.96	.4605	1,130,030
1990	2,926,584.68	37.00	2.70	79,017.79	20.74	.4395	1,286,234
1991	3,001,500.70	37.00	2.70	81,040.52	21.53	.4181	1,254,927
1992	3,074,019.02	37.00	2.70	82,998.51	22.34	.3962	1,217,926
1993	3,631,909.36	37.00	2.70	98,061.55	23.16	.3741	1,358,697
1994	4,577,623.14	37.00	2.70	123,595.82	23.99	.3516	1,609,492
1995	4,848,264.56	37.00	2.70	130,903.14	24.83	.3289	1,594,594
1996	4,421,601.67	37.00	2.70	119,383.25	25.67	.3062	1,353,894
1997	4,292,126.22	37.00	2.70	115,887.41	26.53	.2830	1,214,672
1998	4,483,686.14	37.00	2.70	121,059.53	27.40	.2595	1,163,517
1999	4,521,062.21	37.00	2.70	122,068.68	28.28	.2357	1,065,614
2000	3,893,801.69	37.00	2.70	105,132.65	29.17	.2116	823,928
2001	3,766,024.76	37.00	2.70	101,682.67	30.07	.1873	705,376
2002	4,274,346.96	37.00	2.70	115,407.37	30.97	.1630	696,719
2003	4,562,248.07	37.00	2.70	123,180.70	31.88	.1384	631,415
2004	4,832,783.41	37.00	2.70	130,485.15	32.80	.1135	548,521
2005	6,050,264.83	37.00	2.70	163,357.15	33.72	.0886	536,053
2006	4,580,454.79	37.00	2.70	123,672.28	34.65	.0635	290,859
2007	2,046,396.48	37.00	2.70	55,252.70	35.59	.0381	77,968
2008	6,983,667.13	37.00	2.70	188,559.01	36.53	.0127	88,693
				2,757,582.16			29,930,985
NET SALVAGE ADJUSTMENT				275,758.22			2,993,099
TOTAL	102,195,318.92			3,033,340.38			32,924,084

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.97

AMERENUE - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 35-R1.5							
NET SALVAGE PERCENT.. 0							
1942	311.51	35.00	2.86	8.91	1.28	.9634	300
1946	77.88	35.00	2.86	2.23	2.49	.9289	72
1955	2,168.96	35.00	2.86	62.03	4.69	.8660	1,878
1956	19,797.99	35.00	2.86	566.22	4.97	.8580	16,987
1957	11,609.63	35.00	2.86	332.04	5.25	.8500	9,868
1958	5,838.99	35.00	2.86	167.00	5.54	.8417	4,915
1959	994.79	35.00	2.86	28.45	5.84	.8331	829
1960	7,789.07	35.00	2.86	222.77	6.14	.8246	6,423
1961	27,905.76	35.00	2.86	798.10	6.45	.8157	22,763
1962	29,096.51	35.00	2.86	832.16	6.77	.8066	23,469
1963	34,225.56	35.00	2.86	978.85	7.10	.7971	27,281
1964	5,743.85	35.00	2.86	164.27	7.43	.7877	4,524
1965	9,925.93	35.00	2.86	283.88	7.78	.7777	7,719
1966	25,181.75	35.00	2.86	720.20	8.14	.7674	19,324
1967	69,093.27	35.00	2.86	1,976.07	8.51	.7569	52,297
1968	213,719.26	35.00	2.86	6,112.37	8.89	.7460	159,435
1969	170,299.01	35.00	2.86	4,870.55	9.29	.7346	125,102
1970	151,593.59	35.00	2.86	4,335.58	9.70	.7229	109,587
1971	156,463.06	35.00	2.86	4,474.84	10.12	.7109	111,230
1972	118,582.01	35.00	2.86	3,391.45	10.56	.6983	82,806
1973	59,227.80	35.00	2.86	1,693.92	11.02	.6851	40,577
1974	11,811.80	35.00	2.86	337.82	11.49	.6717	7,934
1975	16,133.69	35.00	2.86	461.42	11.97	.6580	10,616
1976	16,313.56	35.00	2.86	466.57	12.47	.6437	10,501
1977	49,917.62	35.00	2.86	1,427.64	12.99	.6289	31,393
1978	28,336.30	35.00	2.86	810.42	13.52	.6137	17,390
1979	80,758.12	35.00	2.86	2,309.68	14.06	.5983	48,318
1980	61,925.88	35.00	2.86	1,771.08	14.62	.5823	36,059
1981	148,905.19	35.00	2.86	4,258.69	15.19	.5660	84,280
1982	113,539.17	35.00	2.86	3,247.22	15.78	.5491	62,344
1983	108,540.13	35.00	2.86	3,104.25	16.37	.5323	57,776
1984	21,718.53	35.00	2.86	621.15	16.99	.5146	11,176
1985	29,426.05	35.00	2.86	841.59	17.61	.4969	14,622
1986	167,463.79	35.00	2.86	4,789.46	18.25	.4786	80,148
1987	113,317.22	35.00	2.86	3,240.87	18.90	.4600	52,126
1988	197,636.95	35.00	2.86	5,652.42	19.56	.4411	87,178
1989	211,265.95	35.00	2.86	6,042.21	20.23	.4220	89,154
1990	323,878.72	35.00	2.86	9,262.93	20.91	.4026	130,394
1991	416,629.28	35.00	2.86	11,915.60	21.61	.3826	159,402
1992	386,352.18	35.00	2.86	11,049.67	22.31	.3626	140,091

AMERENUE - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 35-R1.5							
NET SALVAGE PERCENT.. 0							
1993	439,244.59	35.00	2.86	12,562.40	23.02	.3423	150,353
1994	646,577.76	35.00	2.86	18,492.12	23.74	.3217	208,004
1995	1,429,449.55	35.00	2.86	40,882.26	24.47	.3009	430,121
1996	840,027.23	35.00	2.86	24,024.78	25.21	.2797	234,956
1997	542,378.85	35.00	2.86	15,512.04	25.95	.2586	140,259
1998	766,987.07	35.00	2.86	21,935.83	26.70	.2371	181,853
1999	1,653,954.15	35.00	2.86	47,303.09	27.46	.2154	356,262
2000	1,590,541.05	35.00	2.86	45,489.47	28.22	.1937	308,088
2001	1,345,425.77	35.00	2.86	38,479.18	29.00	.1714	230,606
2002	663,942.62	35.00	2.86	18,988.76	29.78	.1491	98,994
2003	868,755.70	35.00	2.86	24,846.41	30.56	.1269	110,245
2004	775,974.32	35.00	2.86	22,192.87	31.35	.1043	80,934
2005	985,333.03	35.00	2.86	28,180.52	32.15	.0814	80,206
2006	1,092,163.96	35.00	2.86	31,235.89	32.96	.0583	63,673
2007	442,826.77	35.00	2.86	12,664.85	33.77	.0351	15,543
2008	1,251,379.15	35.00	2.86	35,789.44	34.59	.0117	14,641
TOTAL	18,958,477.88			542,212.49			4,663,026

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.86

AMERENUE - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -5							
1932	30.51					1.0000	31
1949	290.19	45.00	2.22	6.44	4.12	.9084	264
1950	238.49	45.00	2.22	5.29	4.38	.9027	215
1952	2,533.63	45.00	2.22	56.25	4.92	.8907	2,257
1953	8,506.16	45.00	2.22	188.84	5.21	.8842	7,521
1954	5,173.01	45.00	2.22	114.84	5.50	.8778	4,541
1955	22,494.80	45.00	2.22	499.38	5.80	.8711	19,595
1956	11,592.62	45.00	2.22	257.36	6.12	.8640	10,016
1957	11,573.75	45.00	2.22	256.94	6.46	.8564	9,912
1958	14,383.51	45.00	2.22	319.31	6.81	.8487	12,207
1959	10,548.45	45.00	2.22	234.18	7.18	.8404	8,865
1960	10,553.93	45.00	2.22	234.30	7.56	.8320	8,781
1961	30,698.70	45.00	2.22	681.51	7.97	.8229	25,262
1962	14,220.56	45.00	2.22	315.70	8.40	.8133	11,566
1963	25,066.06	45.00	2.22	556.47	8.85	.8033	20,136
1964	13,869.04	45.00	2.22	307.89	9.32	.7929	10,997
1965	13,257.53	45.00	2.22	294.32	9.81	.7820	10,367
1966	36,200.59	45.00	2.22	803.65	10.32	.7707	27,900
1967	27,497.90	45.00	2.22	610.45	10.85	.7589	20,868
1968	44,849.58	45.00	2.22	995.66	11.41	.7464	33,476
1969	50,402.87	45.00	2.22	1,118.94	11.98	.7338	36,986
1970	49,983.72	45.00	2.22	1,109.64	12.57	.7207	36,023
1971	71,936.70	45.00	2.22	1,596.99	13.19	.7069	50,852
1972	50,234.51	45.00	2.22	1,115.21	13.82	.6929	34,807
1973	24,219.44	45.00	2.22	537.67	14.46	.6787	16,438
1974	20,827.00	45.00	2.22	462.36	15.13	.6638	13,825
1975	32,369.32	45.00	2.22	718.60	15.81	.6487	20,998
1976	34,222.49	45.00	2.22	759.74	16.51	.6331	21,666
1977	27,617.04	45.00	2.22	613.10	17.22	.6173	17,048
1978	37,639.97	45.00	2.22	835.61	17.94	.6013	22,633
1979	61,767.00	45.00	2.22	1,371.23	18.68	.5849	36,128
1980	80,941.22	45.00	2.22	1,796.90	19.44	.5680	45,975
1981	76,648.93	45.00	2.22	1,701.61	20.20	.5511	42,241
1982	77,683.07	45.00	2.22	1,724.56	20.98	.5338	41,467
1983	80,632.86	45.00	2.22	1,790.05	21.77	.5162	41,623
1984	81,327.16	45.00	2.22	1,805.46	22.57	.4984	40,533
1985	119,337.28	45.00	2.22	2,649.29	23.38	.4804	57,330
1986	127,932.85	45.00	2.22	2,840.11	24.21	.4620	59,105
1987	141,831.16	45.00	2.22	3,148.65	25.04	.4436	62,916
1988	100,653.57	45.00	2.22	2,234.51	25.89	.4247	42,748

AMERENUE - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -5							
1989	192,301.33	45.00	2.22	4,269.09	26.74	.4058	78,036
1990	373,355.41	45.00	2.22	8,288.49	27.61	.3864	144,265
1991	182,980.34	45.00	2.22	4,062.16	28.49	.3669	67,135
1992	267,958.41	45.00	2.22	5,948.68	29.37	.3473	93,062
1993	379,671.52	45.00	2.22	8,428.71	30.27	.3273	124,266
1994	935,866.15	45.00	2.22	20,776.23	31.17	.3073	287,592
1995	410,278.04	45.00	2.22	9,108.17	32.08	.2871	117,791
1996	1,240,007.81	45.00	2.22	27,528.17	33.00	.2667	330,710
1997	795,290.62	45.00	2.22	17,655.45	33.93	.2460	195,641
1998	621,072.04	45.00	2.22	13,787.80	34.86	.2253	139,928
1999	558,349.71	45.00	2.22	12,395.36	35.81	.2042	114,015
2000	458,927.61	45.00	2.22	10,188.19	36.75	.1833	84,121
2001	436,579.98	45.00	2.22	9,692.08	37.71	.1620	70,726
2002	182,927.14	45.00	2.22	4,060.98	38.67	.1407	25,738
2003	49,665.80	45.00	2.22	1,102.58	39.63	.1193	5,925
2004	207,170.70	45.00	2.22	4,599.19	40.60	.0978	20,261
2005	599,138.89	45.00	2.22	13,300.88	41.57	.0762	45,654
2006	519,387.71	45.00	2.22	11,530.41	42.55	.0544	28,255
2007	162,497.10	45.00	2.22	3,607.44	43.53	.0327	5,314
2008	542,123.53	45.00	2.22	12,035.14	44.51	.0109	5,909
				239,034.21			2,970,463
NET SALVAGE ADJUSTMENT				11,951.71			148,523
TOTAL	10,767,337.01			250,985.92			3,118,986

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.33

AMERENUE - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEAS.& REG. STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 30-R1							
NET SALVAGE PERCENT.. 0							
1965	2,039.40	30.00	3.33	67.91	5.39	.8203	1,673
1968	7,614.15	30.00	3.33	253.55	6.49	.7837	5,967
1969	6,879.56	30.00	3.33	229.09	6.88	.7707	5,302
1971	5,970.27	30.00	3.33	198.81	7.67	.7443	4,444
1982	120.93	30.00	3.33	4.03	12.79	.5737	69
1984	586.83	30.00	3.33	19.54	13.86	.5380	316
1985	4,851.80	30.00	3.33	161.56	14.42	.5193	2,520
1986	5,946.94	30.00	3.33	198.03	14.99	.5003	2,975
1987	876.19	30.00	3.33	29.18	15.57	.4810	421
1988	7,305.46	30.00	3.33	243.27	16.16	.4613	3,370
1990	11,026.90	30.00	3.33	367.20	17.37	.4210	4,642
1991	17,729.79	30.00	3.33	590.40	17.99	.4003	7,097
1992	32,205.66	30.00	3.33	1,072.45	18.62	.3793	12,216
1993	20,145.94	30.00	3.33	670.86	19.26	.3580	7,212
1994	20,493.55	30.00	3.33	682.44	19.91	.3363	6,892
1995	45,696.25	30.00	3.33	1,521.69	20.56	.3147	14,381
1996	198,821.74	30.00	3.33	6,620.76	21.22	.2927	58,195
1997	245,310.16	30.00	3.33	8,168.83	21.89	.2703	66,307
1998	122,273.55	30.00	3.33	4,071.71	22.57	.2477	30,287
1999	18,079.65	30.00	3.33	602.05	23.25	.2250	4,068
2000	20,764.98	30.00	3.33	691.47	23.93	.2023	4,201
2001	92,738.93	30.00	3.33	3,088.21	24.62	.1793	16,628
2002	50,144.37	30.00	3.33	1,669.81	25.32	.1560	7,823
2003	69,268.40	30.00	3.33	2,306.64	26.02	.1327	9,192
2004	48,952.62	30.00	3.33	1,630.12	26.73	.1090	5,336
2005	29,552.87	30.00	3.33	984.11	27.44	.0853	2,521
2006	71,277.64	30.00	3.33	2,373.55	28.17	.0610	4,348
2007	9,302.00	30.00	3.33	309.76	28.89	.0370	344
2008	25,424.39	30.00	3.33	846.63	29.63	.0123	313
TOTAL	1,191,400.92			39,673.66			289,060

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.33

AMERENUE - GAS DIVISION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -5							
1961	20,706.27	50.00	2.00	414.13	11.32	.7736	16,018
1962	2,096.52	50.00	2.00	41.93	11.85	.7630	1,600
1963	31.46	50.00	2.00	0.63	12.39	.7522	24
1965	256.15	50.00	2.00	5.12	13.54	.7292	187
1966	1,187.28	50.00	2.00	23.75	14.14	.7172	852
1967	17,836.36	50.00	2.00	356.73	14.75	.7050	12,575
1968	4,938.18	50.00	2.00	98.76	15.39	.6922	3,418
1969	29,469.68	50.00	2.00	589.39	16.03	.6794	20,022
1970	2,343.32	50.00	2.00	46.87	16.70	.6660	1,561
1972	3,470.00	50.00	2.00	69.40	18.07	.6386	2,216
1973	3,149.19	50.00	2.00	62.98	18.77	.6246	1,967
1977	57,426.65	50.00	2.00	1,148.53	21.72	.5656	32,481
1979	1,411.68	50.00	2.00	28.23	23.26	.5348	755
1980	19,510.75	50.00	2.00	390.22	24.05	.5190	10,126
1981	10,238.94	50.00	2.00	204.78	24.85	.5030	5,150
1982	2,848.31	50.00	2.00	56.97	25.66	.4868	1,387
1983	308.32	50.00	2.00	6.17	26.48	.4704	145
1984	883.66	50.00	2.00	17.67	27.31	.4538	401
1985	2,227.83	50.00	2.00	44.56	28.15	.4370	974
1986	3,406.84	50.00	2.00	68.14	29.00	.4200	1,431
1987	80,104.72	50.00	2.00	1,602.09	29.86	.4028	32,266
1988	219,588.11	50.00	2.00	4,391.76	30.73	.3854	84,629
1989	43,407.34	50.00	2.00	868.15	31.60	.3680	15,974
1990	30,595.96	50.00	2.00	611.92	32.49	.3502	10,715
1991	18,212.37	50.00	2.00	364.25	33.38	.3324	6,054
1992	3,642.75	50.00	2.00	72.86	34.28	.3144	1,145
1994	147,161.44	50.00	2.00	2,943.23	36.11	.2778	40,881
1999	18,996.02	50.00	2.00	379.92	40.78	.1844	3,503
2000	138,093.81	50.00	2.00	2,761.88	41.74	.1652	22,813
2001	26,239.47	50.00	2.00	524.79	42.69	.1462	3,836
2002	78,768.38	50.00	2.00	1,575.37	43.66	.1268	9,988
2003	24,516.97	50.00	2.00	490.34	44.62	.1076	2,638
2005	29,201.67	50.00	2.00	584.03	46.57	.0686	2,003
2006	17,669.74	50.00	2.00	353.39	47.54	.0492	869
				21,198.94			350,604
NET SALVAGE ADJUSTMENT				1,059.95			17,530
TOTAL	1,059,946.14			22,258.89			368,134

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.10

AMERENUE - GAS DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1969	238.07					1.0000	238
1971	219.33					1.0000	219
1973	371.29					1.0000	371
1979	58.48					1.0000	58
1982	432.68					1.0000	433
1983	1,600.58					1.0000	1,601
1984	319.10					1.0000	319
1988	2,254.70					1.0000	2,255
1989	1,594.22					1.0000	1,594
1990	2,183.15					1.0000	2,183
1991	11,900.72					1.0000	11,901
1992	231.73					1.0000	232
1993	3,166.16					1.0000	3,166
1994	1,374.90	15.00	6.67	91.71	0.50	.9667	1,329
1995	46,097.91	15.00	6.67	3,074.73	1.50	.9000	41,488
1997	1,211.39	15.00	6.67	80.80	3.50	.7667	929
1998	589.75	15.00	6.67	39.34	4.50	.7000	413
2000	16,896.22	15.00	6.67	1,126.98	6.50	.5667	9,575
2001	5,057.40	15.00	6.67	337.33	7.50	.5000	2,529
2002	2,811.90	15.00	6.67	187.55	8.50	.4333	1,218
2004	2,191.18	15.00	6.67	146.15	10.50	.3000	657
2005	775.99	15.00	6.67	51.76	11.50	.2333	181
TOTAL	101,576.85			5,136.35			82,889

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.06

AMERENUE - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
1998	43,392.38					1.0000	43,392
2000	188.11					1.0000	188
2001	46,048.53					1.0000	46,049
2002	50,370.69					1.0000	50,371
2003	21,853.36					1.0000	21,853
2004	8,242.80	5.00	20.00	1,648.56	0.50	.9000	7,419
2005	23,806.79	5.00	20.00	4,761.36	1.50	.7000	16,665
2006	18,652.37	5.00	20.00	3,730.47	2.50	.5000	9,326
2007	1,460.80	5.00	20.00	292.16	3.50	.3000	438
2008	45,005.42	5.00	20.00	9,001.08	4.50	.1000	4,501
TOTAL	259,021.25			19,433.63			200,202

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.50

AMERENUE - GAS DIVISION

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 11-R1							
NET SALVAGE PERCENT.. +10							
1961	1,651.59					1.0000	1,652
1979	1,862.77					1.0000	1,863
1982	2,594.44					1.0000	2,594
1983	6,717.18					1.0000	6,717
1986	15,529.27					1.0000	15,529
1988	16,551.92	11.00	9.09	1,504.57	0.54	.9509	15,739
1989	83,183.02	11.00	9.09	7,561.34	0.85	.9227	76,753
1990	191,674.84	11.00	9.09	17,423.24	1.14	.8964	171,817
1991	198,512.48	11.00	9.09	18,044.78	1.46	.8673	172,170
1992	47,254.25	11.00	9.09	4,295.41	1.79	.8373	39,566
1993	104,243.83	11.00	9.09	9,475.76	2.14	.8055	83,968
1994	190,424.21	11.00	9.09	17,309.56	2.52	.7709	146,798
1995	473,234.76	11.00	9.09	43,017.04	2.92	.7345	347,591
1996	102,639.26	11.00	9.09	9,329.91	3.34	.6964	71,478
1997	12,467.71	11.00	9.09	1,133.31	3.80	.6545	8,160
1999	67,404.23	11.00	9.09	6,127.04	4.80	.5636	37,989
2001	8,625.02	11.00	9.09	784.01	5.93	.4609	3,975
2002	1,028,533.44	11.00	9.09	93,493.69	6.54	.4055	417,070
2003	102,027.48	11.00	9.09	9,274.30	7.18	.3473	35,434
2004	619,710.08	11.00	9.09	56,331.65	7.84	.2873	178,043
2005	371,716.34	11.00	9.09	33,789.02	8.51	.2264	84,157
2006	202,374.56	11.00	9.09	18,395.85	9.20	.1636	33,108
2007	770,455.66	11.00	9.09	70,034.42	9.91	.0991	76,352
2008	807,968.64	11.00	9.09	73,444.35	10.63	.0336	27,148
				490,769.25			2,055,671
NET SALVAGE ADJUSTMENT				49,076.93-			205,567-
TOTAL	5,427,356.98			441,692.32			1,850,104

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.14

AMERENUE - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0							
1985	3,536.92					1.0000	3,537
1986	3,218.47					1.0000	3,218
1991	20,512.90	20.00	5.00	1,025.65	2.50	.8750	17,949
TOTAL	27,268.29			1,025.65			24,704

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.76

AMERENUE - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1951	1,204.32					1.0000	1,204
1957	414.31					1.0000	414
1960	7,458.40					1.0000	7,458
1966	3,873.37					1.0000	3,873
1967	518.03					1.0000	518
1971	3,985.23					1.0000	3,985
1972	470.03					1.0000	470
1973	391.38					1.0000	391
1975	707.04					1.0000	707
1977	4,725.96					1.0000	4,726
1979	5,044.70					1.0000	5,045
1980	3,230.94					1.0000	3,231
1981	7,040.23					1.0000	7,040
1982	9,497.00					1.0000	9,497
1983	88,228.50					1.0000	88,229
1984	6,403.56					1.0000	6,404
1985	2,814.85					1.0000	2,815
1986	82,570.01					1.0000	82,570
1987	20,574.69					1.0000	20,575
1988	7,374.89					1.0000	7,375
1989	5,572.99	20.00	5.00	278.65	0.50	.9750	5,434
1990	36,556.69	20.00	5.00	1,827.83	1.50	.9250	33,815
1991	23,196.49	20.00	5.00	1,159.82	2.50	.8750	20,297
1992	739,621.50	20.00	5.00	36,981.08	3.50	.8250	610,188
1993	117,278.02	20.00	5.00	5,863.90	4.50	.7750	90,890
1994	98,346.97	20.00	5.00	4,917.35	5.50	.7250	71,302
1995	62,438.94	20.00	5.00	3,121.95	6.50	.6750	42,146
1996	43,968.49	20.00	5.00	2,198.42	7.50	.6250	27,480
1997	35,002.49	20.00	5.00	1,750.12	8.50	.5750	20,126
1998	59,462.56	20.00	5.00	2,973.13	9.50	.5250	31,218
1999	42,982.30	20.00	5.00	2,149.12	10.50	.4750	20,417
2000	53,813.33	20.00	5.00	2,690.67	11.50	.4250	22,871
2001	63,347.14	20.00	5.00	3,167.36	12.50	.3750	23,755
2002	382,025.82	20.00	5.00	19,101.29	13.50	.3250	124,158
2003	15,775.20	20.00	5.00	788.76	14.50	.2750	4,338
2004	23,626.54	20.00	5.00	1,181.33	15.50	.2250	5,316
2005	48,122.37	20.00	5.00	2,406.12	16.50	.1750	8,421
2006	140,072.27	20.00	5.00	7,003.61	17.50	.1250	17,509
2007	5,544.11	20.00	5.00	277.21	18.50	.0750	416
2008	103,261.31	20.00	5.00	5,163.07	19.50	.0250	2,582
TOTAL	2,356,542.97			105,000.79			1,439,206

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.46

AMERENUE - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1964	553.81					1.0000	554
1970	861.27					1.0000	861
1971	810.77					1.0000	811
1974	539.28					1.0000	539
1977	591.61					1.0000	592
1978	8,384.08					1.0000	8,384
1982	13,109.15					1.0000	13,109
1985	22,690.84					1.0000	22,691
1991	5,794.89	20.00	5.00	289.74	2.50	.8750	5,071
1993	5,084.61	20.00	5.00	254.23	4.50	.7750	3,941
1994	1,857.82	20.00	5.00	92.89	5.50	.7250	1,347
1996	7,257.76	20.00	5.00	362.89	7.50	.6250	4,536
1997	1,347.48	20.00	5.00	67.37	8.50	.5750	775
2000	13,064.62	20.00	5.00	653.23	11.50	.4250	5,552
2008	42,311.51	20.00	5.00	2,115.58	19.50	.0250	1,058
TOTAL	124,259.50			3,835.93			69,821

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.09

AMERENUE - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 18-S3							
NET SALVAGE PERCENT.. +10							
1987	11,389.31	18.00	5.56	633.25	2.43	.8650	9,852
1988	33,600.22	18.00	5.56	1,868.17	2.71	.8494	28,540
1989	64,252.85	18.00	5.56	3,572.46	3.02	.8322	53,471
1990	40,949.30	18.00	5.56	2,276.78	3.37	.8128	33,284
1991	113,960.80	18.00	5.56	6,336.22	3.75	.7917	90,223
1992	13,624.39	18.00	5.56	757.52	4.18	.7678	10,461
1993	23,912.09	18.00	5.56	1,329.51	4.65	.7417	17,736
1994	335,874.28	18.00	5.56	18,674.61	5.18	.7122	239,210
1995	170,194.44	18.00	5.56	9,462.81	5.77	.6794	115,630
1997	40,579.48	18.00	5.56	2,256.22	7.14	.6033	24,482
1999	7,892.99	18.00	5.56	438.85	8.75	.5139	4,056
2001	49,597.56	18.00	5.56	2,757.62	10.57	.4128	20,474
2002	518,830.92	18.00	5.56	28,847.00	11.53	.3594	186,468
2004	34,273.07	18.00	5.56	1,905.58	13.50	.2500	8,568
2005	96,110.21	18.00	5.56	5,343.73	14.50	.1944	18,684
2006	168,105.03	18.00	5.56	9,346.64	15.50	.1389	23,350
2007	354,664.93	18.00	5.56	19,719.37	16.50	.0833	29,544
2008	359,835.59	18.00	5.56	20,006.86	17.50	.0278	10,003
				135,533.20			924,036
NET SALVAGE ADJUSTMENT				13,553.32-			92,404-
TOTAL	2,437,647.46			121,979.88			831,632

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

AMERENUE - GAS DIVISION

ACCOUNT 397 COMMUNICATIONS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1991	111,359.79					1.0000	111,360
1997	96,413.36	15.00	6.67	6,430.77	3.50	.7667	73,920
1998	318,209.63	15.00	6.67	21,224.58	4.50	.7000	222,747
1999	4,735.96	15.00	6.67	315.89	5.50	.6333	2,999
2000	3,488.46	15.00	6.67	232.68	6.50	.5667	1,977
2001	71,990.53	15.00	6.67	4,801.77	7.50	.5000	35,995
2003	16,818.67	15.00	6.67	1,121.81	9.50	.3667	6,167
2005	16,836.09	15.00	6.67	1,122.97	11.50	.2333	3,928
2006	64,614.99	15.00	6.67	4,309.82	12.50	.1667	10,771
2007	19,401.78	15.00	6.67	1,294.10	13.50	.1000	1,940
TOTAL	723,869.26			40,854.39			471,804

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.64