

AmerenUE

ST. LOUIS, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT DECEMBER 31, 2005



Gannett Fleming
Valuation and Rate Division

Harrisburg, Pennsylvania

Calgary, Alberta

Valley Forge, Pennsylvania

Schedule JFW-G1

AmerenUE
St. Louis, Missouri

DEPRECIATION STUDY

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GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION
Harrisburg, Pennsylvania



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June 30, 2006

Ameren Corporation
1901 Choteau Avenue
St. Louis, MO 63103

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, 2005. 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.

A handwritten signature in dark ink, reading "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, 2005

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for AmerenUE (Company) as applied to gas plant in service as of December 31, 2005. 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, 2005.

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 2005; 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 2005 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 2005 were used 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 1984-2005. 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 the 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 current and previous study. The amortization of the reserve variance has been incorporated in the rates below.

<u>Function</u>	<u>Composite Annual Accrual Rates</u>	
	<u>Previous Study</u>	<u>Current Study</u>
Production	2.30	5.72
Transmission	2.11	1.82
Distribution	2.48	2.14
General	5.72	5.21

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,

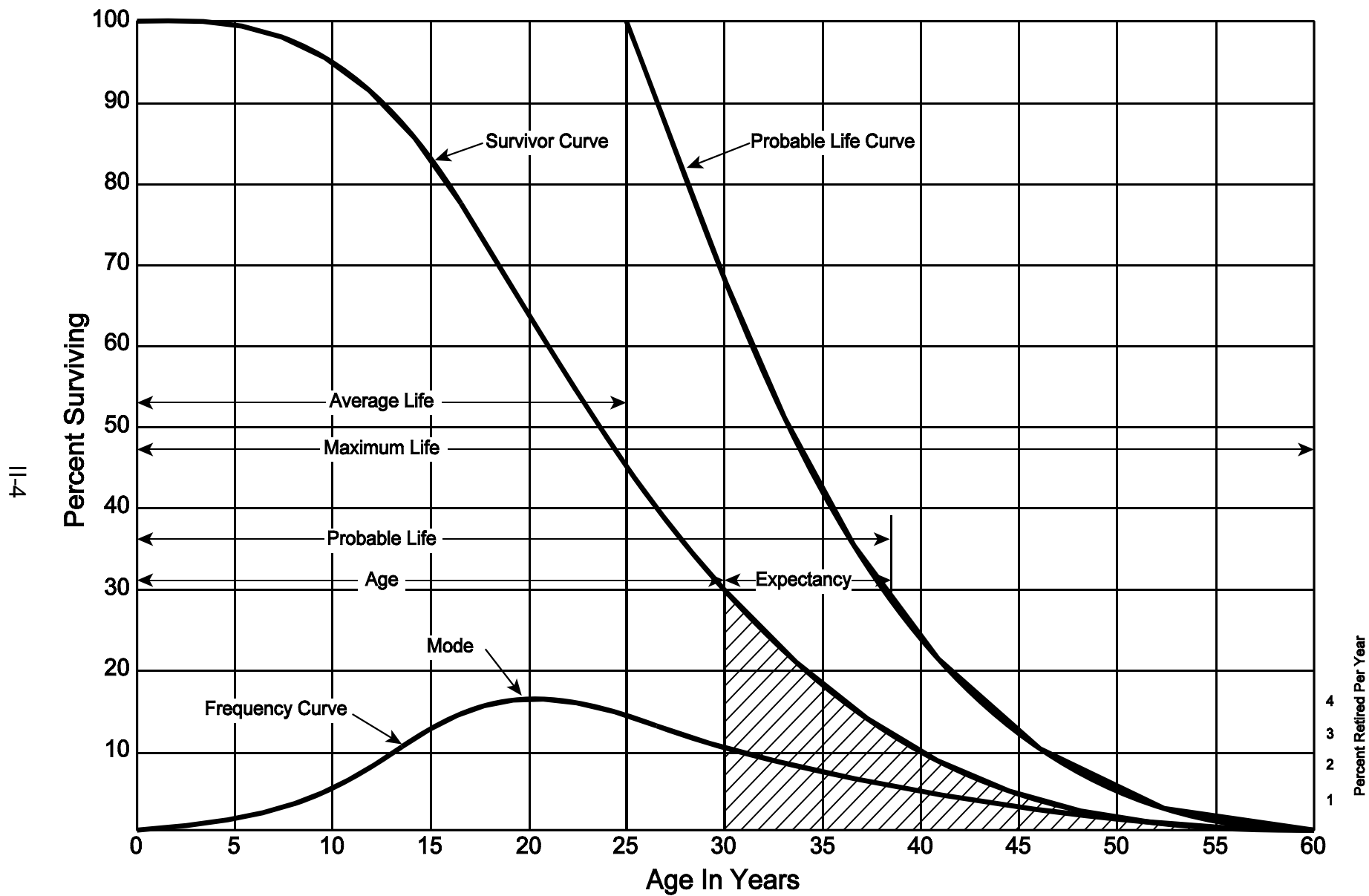


Figure 1. A Typical Survivor Curve and Derived Curves

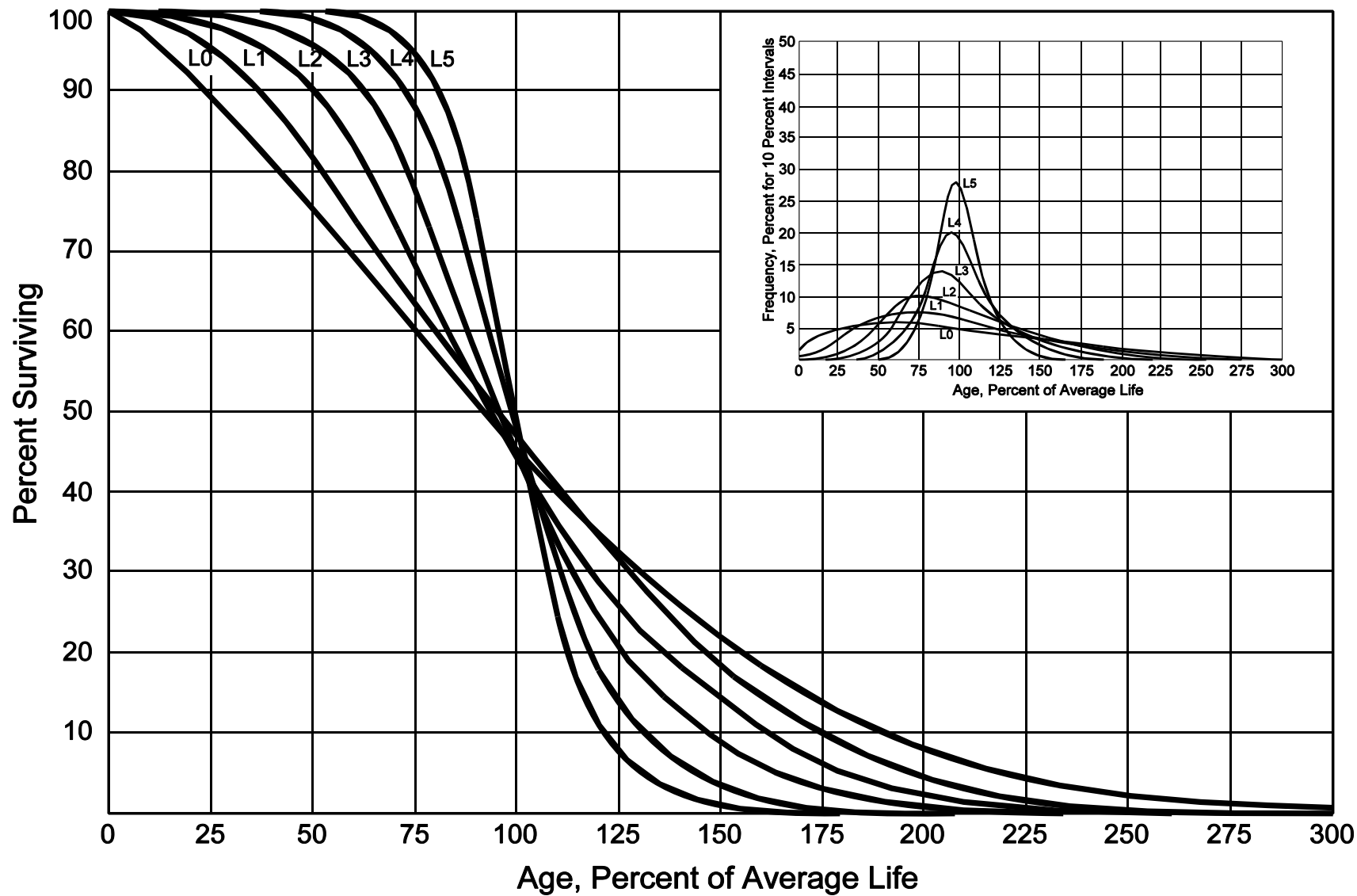


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

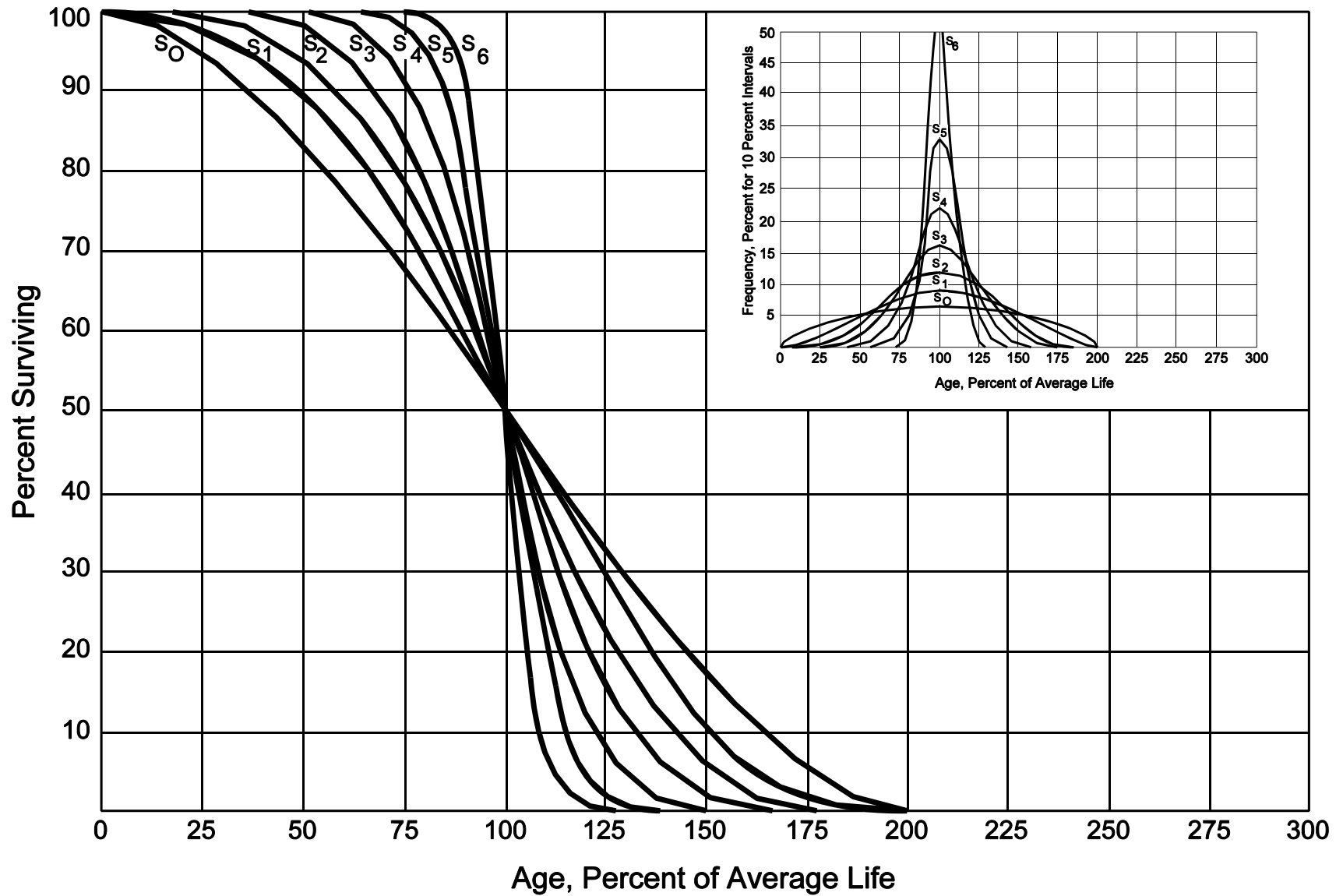


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

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 thesis³ 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

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

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

³Couch, 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.

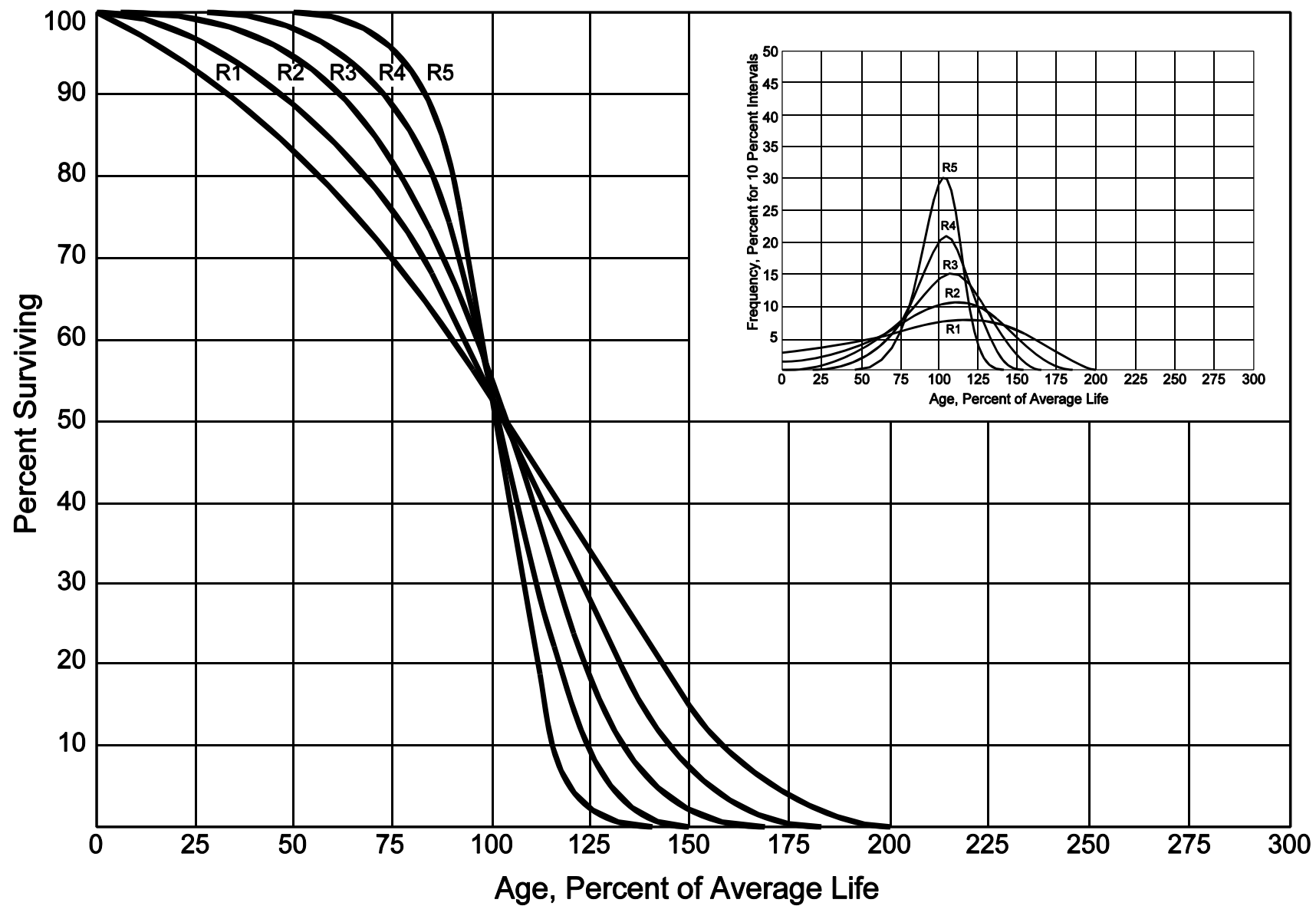


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

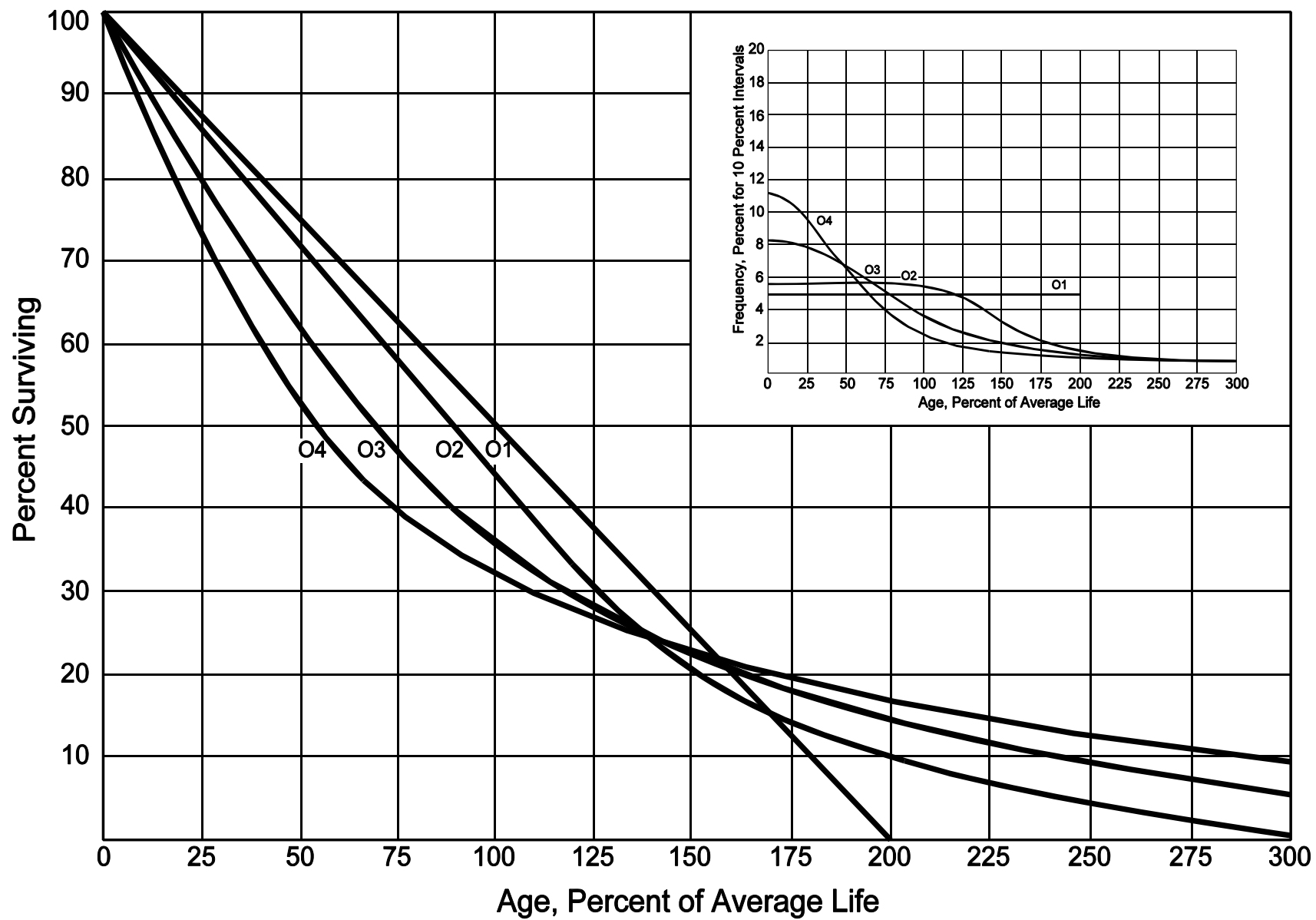


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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 1996-2005 during which there were placements during the years 1991-2005. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner

⁴Winfrey, Robley, Supra Note 1.

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

⁶Wolf, 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 1991 were retired in 2005. 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 1996 retirements of 1991 installations and ending with the 2005 retirements of the 2000 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 1996 -2005
SUMMARIZED BY AGE INTERVAL

Experience Band 1996-2005

Placement Band 1991-2005

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	<u>1996</u> (2)	<u>1997</u> (3)	<u>1998</u> (4)	<u>1999</u> (5)	<u>2000</u> (6)	<u>2001</u> (7)	<u>2002</u> (8)	<u>2003</u> (9)	<u>2004</u> (10)	<u>2005</u> (11)		
1991	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1992	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1993	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1994	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1995	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1996	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1997		5	11	12	13	14	15	16	18	20	113	7½-8½
1998			6	12	13	15	16	17	19	19	124	6½-7½
1999				6	13	15	16	17	19	19	131	5½-6½
2000					7	14	16	17	19	20	143	4½-5½
2001						8	18	20	22	23	146	3½-4½
2002							9	20	22	25	150	2½-3½
2003								11	23	25	151	1½-2½
2004									11	24	153	½-1½
2005	—	—	—	—	—	—	—	—	—	<u>13</u>	<u>80</u>	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1996-2005
SUMMARIZED BY AGE INTERVAL

Experience Band 1996-2005

Placement Band 1991-2005

Year Placed (1)	Acquisitions, Transfers, and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	1996 (2)	1997 (3)	During Year									
			1998 (4)	1999 (5)	2000 (6)	2001 (7)	2002 (8)	2003 (9)	2004 (10)	2005 (11)		
1991	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1992	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1993	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1994	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1995	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
1996		-	-	-	-	-	-	-	-	-	(5)	8½-9½
1997		-	-	-	-	-	-	-	-	-	6	7½-8½
1998			-	-	-	-	-	-	-	-	-	6½-7½
1999				-	-	-	-	(12) ^b	-	-	-	5½-6½
2000					-	-	-	-	22 ^a	-	-	4½-5½
2001						-	-	(19) ^b	-	-	10	3½-4½
2002							-	-	-	-	-	2½-3½
2003								-	-	(102) ^c	(121)	1½-2½
2004									-	-	-	½-1½
2005	—	—	—	—	—	—	—	—	—	—	—	0-½
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

^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 1996 through 2005 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 1994 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 1989-1998, 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 1985-1994
SUMMARIZED BY AGE INTERVAL

Experience Band 1996-2005

Placement Band 1991-2005

11-15

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	1996 (2)	1997 (3)	1998 (4)	1999 (5)	2000 (6)	2001 (7)	2002 (8)	2003 (9)	2004 (10)	2005 (11)		
1991	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1992	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1993	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1994	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1995	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1996	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1997		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
1998			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
1999				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2000					660 ^a	653	639	623	628	609	3,789	4½-5½
2001						750 ^a	742	724	685	663	4,332	3½-4½
2002							850 ^a	841	821	799	4,955	2½-3½
2003								960 ^a	949	926	5,719	1½-2½
2004									1,080 ^a	1,069	6,579	½-1½
2005										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	

^aAdditions 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 $4\frac{1}{2}$ - $5\frac{1}{2}$, 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 $5\frac{1}{2}$ are as follows:

Percent surviving at age $4\frac{1}{2}$	=	88.15
Exposures at age $4\frac{1}{2}$	=	3,789,000
Retirements from age $4\frac{1}{2}$ to $5\frac{1}{2}$	=	143,000
Retirement Ratio	=	$143,000 \div 3,789,000 = 0.0377$
Survivor Ratio	=	$1.000 - 0.0377 = 0.9623$
Percent surviving at age $5\frac{1}{2}$	=	$(88.15) \times (0.9623) = 84.83$

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 1996-2005

Placement Band 1991-2005

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (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	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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.

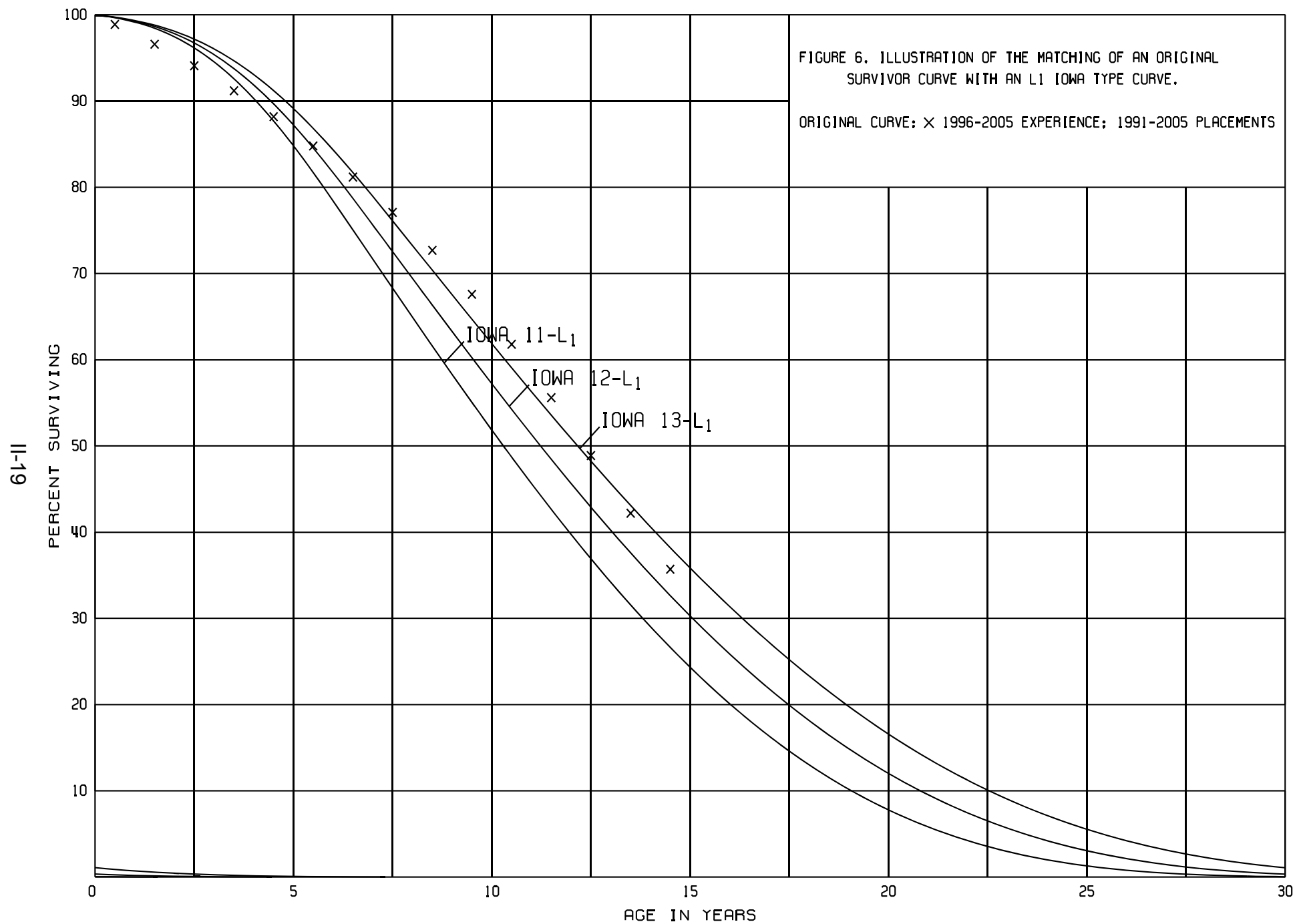
Column 5 = 1.0000 minus Column 4.

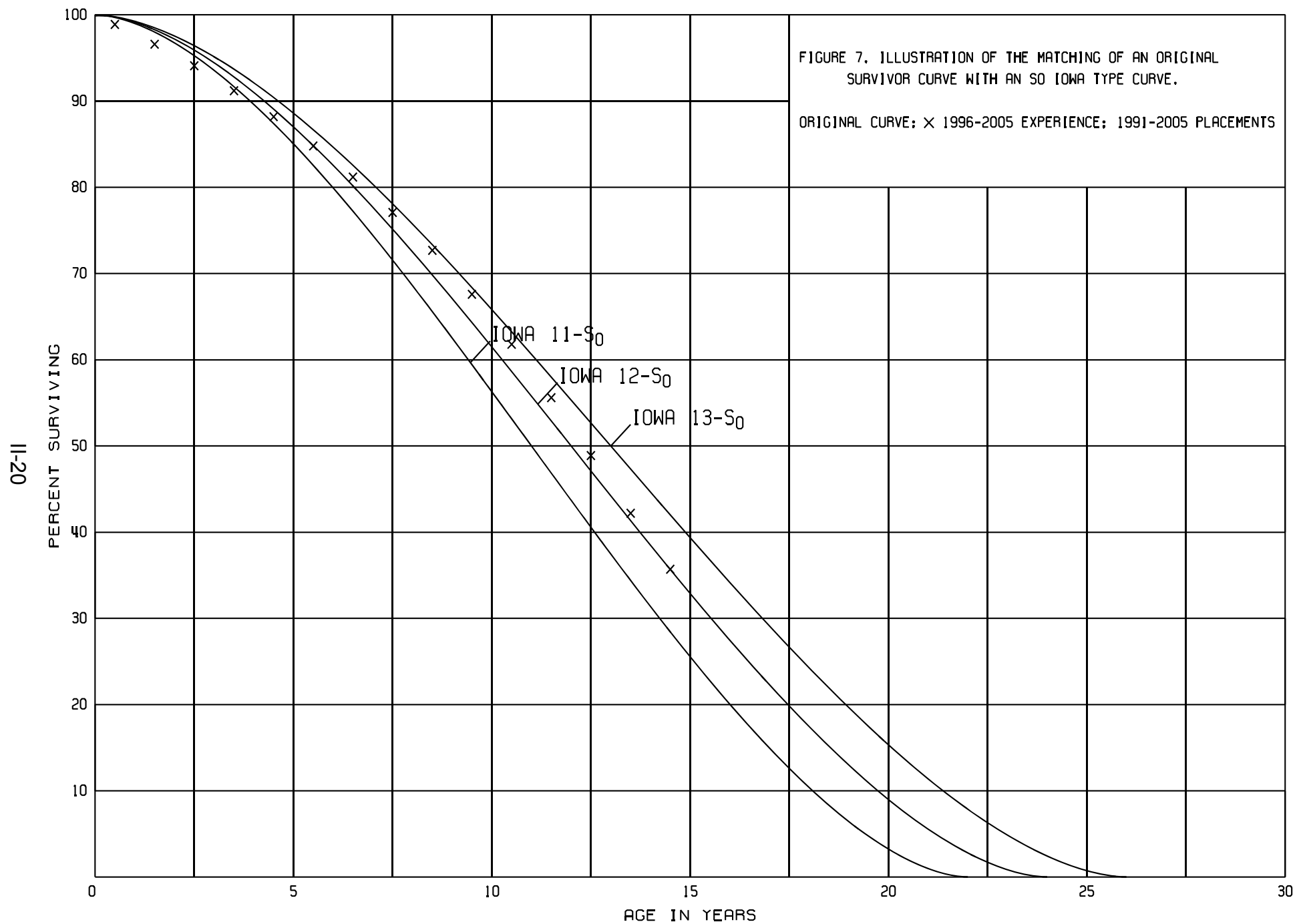
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

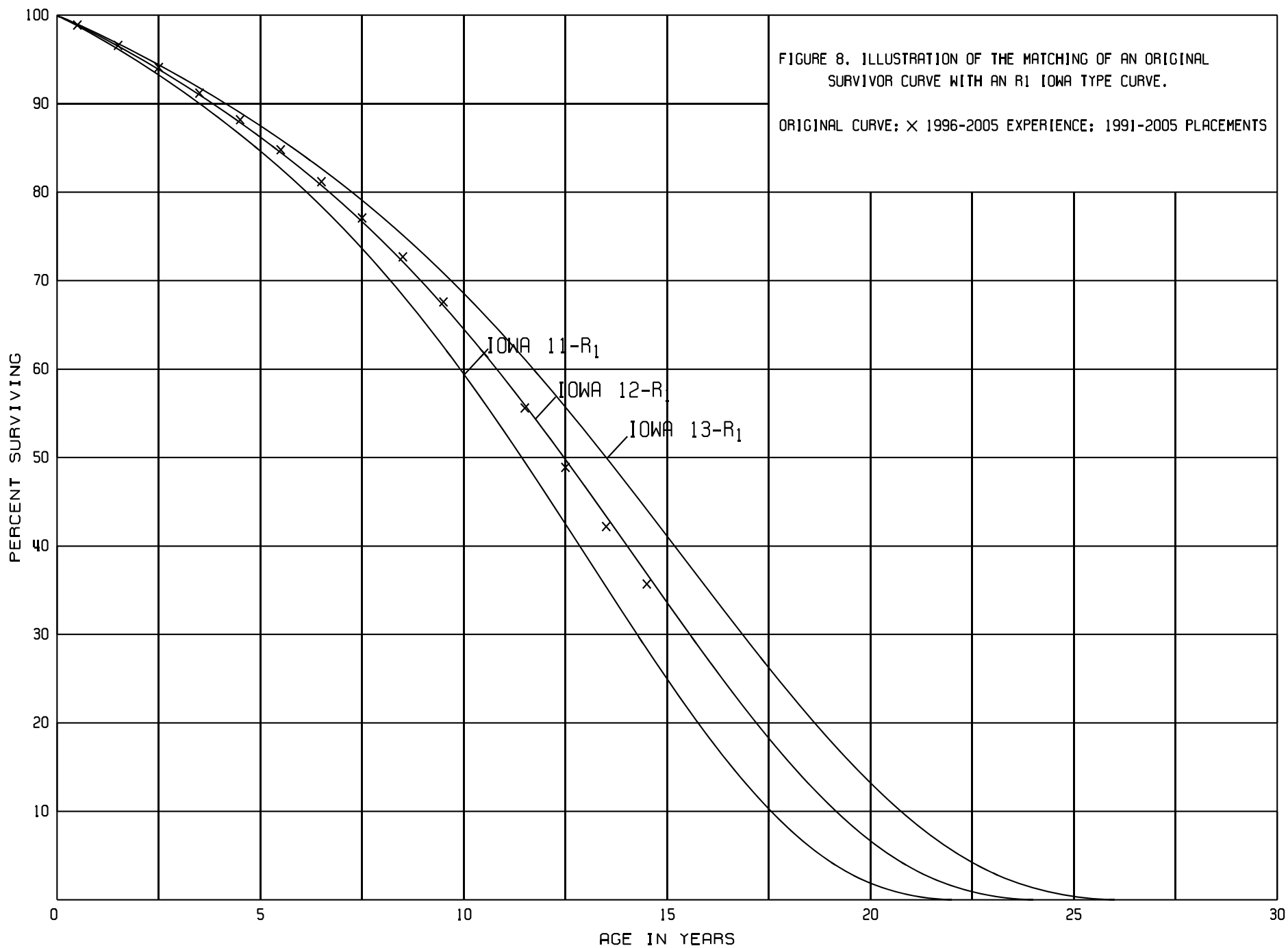
The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

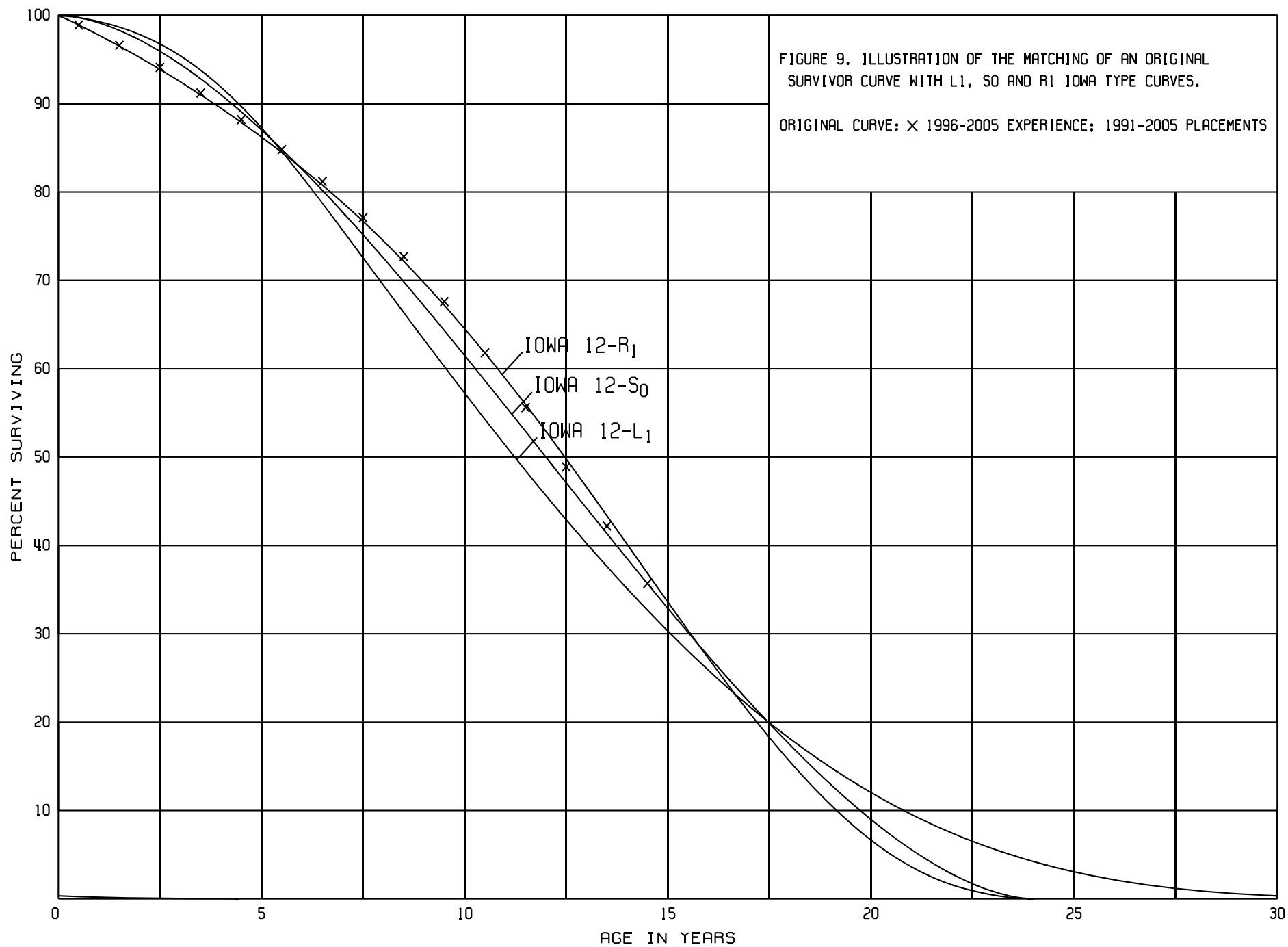
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, 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.









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 field reviews of the property and other 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 96% 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:

<u>Account No.</u>	<u>Account Description</u>
305	Structures & Improvements
311	Liquid Petroleum Gas Equipment
375	Structures & Improvements
376	Gas Mains
380	Gas Services
381	Gas Meters
383	House Regulators
385	Industrial Measuring & Regulating Equipment
390	Structures & Improvements
392	Transportation Equipment
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 2005. 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 the statistical indication for the period 1931 through 2005. The 50-R3 is an excellent fit of the significant portion of the original survivor curve as set forth on page A-13, is consistent with management outlook for a continuation of the historical experience, and although at the low end, the average service life estimate of 50 years is within the typical service life range of 50 to 75 years for mains.

The survivor curve estimate for 380, Services, is the 35-R3 and is based on the statistical indication for the period 1931 through 2005. The 35-R3 is an excellent fit of the significant portion of the original survivor curve as set forth on page A-19, is consistent with management outlook for a continuation of historical experience; and is within the typical service life range of 30-50 years for services.

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 2005. 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 376, Mains, 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 2005. These data include the retirements, cost of removal and gross salvage.

The net salvage estimate for this account is zero percent and is based on the trends in cost of removal and salvage percents as shown in the tabulation on pages B-12 and B-13. Cost of removal as a percent of the original cost retired has fluctuated during the experience but has trended to zero percent in recent years. The overall and most recent three-year and five-year band averaged zero percent and one percent removal cost, respectively. Gross salvage has fluctuated and has shown some positive gross salvage in recent years, but zero percent is expected for the future. The zero percent net salvage estimate is primarily based on the overall cost of removal percent and management's current policy of abandoning mains in place with minimal cost of removal and gross salvage expected for the future.

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:

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

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:

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

The application of these procedures is described 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:

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

The accrued depreciation is:

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

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.

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, 2005. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2005, 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, 2005, 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 lien 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, 2005, 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

**SCHEDULE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, CALCULATED ANNUAL DEPRECIATION ACCRUALS
AND CALCULATED ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AT DECEMBER 31, 2005**

Depreciable Group		Probable Retirement Date	Survivor Curve	Net Salvage, %	Original Cost at December 31, 2005	Calculated Accrued Depreciation	Calculated Annual Accrual	
		(1)	(2)	(3)	(4)	(5)	(6)	Amount (7)
Depreciable Plant								
Production Plant								
	Cape Girardeau Plant							
305	Structures & Improvements	2020	60 - L0.5 *	0	\$ 223,756.25	\$ 130,006	\$ 7,069	3.16
311	Liquid Petroleum Gas Equip	2020	55 - L1 *	0	1,242,952.67	710,039	40,411	3.25
Total Production Plant					1,466,708.92	840,045	47,480	3.24
Transmission Plant								
367	Transmission Mains		50 - R3	0	5,600,088.29	1,018,622	112,002	2.00
369	Measuring & Regulating Stations		45 - O1	0	43,733.10	10,497	971	2.22
Total Transmission Plant					5,643,821.39	1,029,119	112,973	2.00
Distribution Plant								
375	Structures & Improvements		50 - R2	0	23,310.88	7,836	466	2.00
376	Gas Mains		50 - R3	0	156,075,720.40	36,936,664	3,121,508	2.00
378	Measuring & Reg. St. General		45 - O1	0	3,401,567.75	615,584	75,515	2.22
379	Measuring & Reg. St. City Gate		45 - O1	0	397,013.58	48,194	8,814	2.22
380	Gas Services		35 - R3	(3)	91,071,868.83	27,847,291	2,679,751	2.94
381	Gas Meters		40 - R3	0	19,245,569.73	5,116,407	481,138	2.50
383	House Regulators		45 - R3	0	10,027,735.09	2,454,342	222,616	2.22
385	Industrial Measuring & Reg. Equip.		25 - R0.5	0	1,083,263.72	215,726	43,331	4.00
Total Distribution Plant					281,326,049.98	73,242,044	6,633,139	2.36
General Plant								
390	Structures & Improvements		55 - R2.5	0	1,060,456.74	256,100	19,300	1.82
391	Office Furniture & Equipment		15 - SQ	0	113,628.80	60,159	6,961	6.13
391.2	Personal Computers		5 - SQ	0	169,124.06	131,100	24,084	14.24
392	Transportation Equipment		15 - S2	5	4,212,260.26	1,634,650	266,501	6.33
393	Stores Equipment		20 - SQ	0	27,268.29	21,547	1,187	4.35
394	Tools, Shop, & Garage Equipment		20 - SQ	0	2,163,532.78	1,137,943	100,876	4.66
395	Laboratory Equipment		20 - SQ	0	89,011.88	68,723	2,074	2.33

* Curve shown is interim survivor curve.

AmerenUE - Gas

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, CALCULATED ANNUAL DEPRECIATION ACCRUALS
AND CALCULATED ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AT DECEMBER 31, 2005

Depreciable Group		Probable Retirement Date	Survivor Curve	Net Salvage, %	Original Cost at December 31, 2005	Calculated Accrued Depreciation	Calculated Annual Accrual	
(1)		(2)	(3)	(4)	(5)	(6)	Amount (7)	Rate (8)=(7)/(5)
General Plant, Cont.								
396	Power Operated Equipment		18 - S2	6	2,179,021.37	1,019,754	113,884	5.23
397	Communications Equipment		15 - SQ	0	670,083.01	350,693	44,695	6.67
Total General Plant					10,684,387.19	4,680,669	579,562	5.42
Total Depreciable Plant					299,120,967.48	\$ 79,791,877	\$ 7,373,154	
Accounts Not Studied								
	Cape Girardeau Plant - Land				32,420.08			
365.1	Land and Land Rights				1,282.00			
365.2	Rights-of-Way				118,250.00			
374	Land and Land Rights				139,809.00			
389	Land and Land Rights				178,739.00			
399	Other Tangible Property				-			
Total Accounts Not Studied					470,500.08			
Rounding					(0.56)			
Total Gas Plant					\$ 299,591,467.00			

AmerenUE - Gas

**SCHEDULE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AT DECEMBER 31, 2005 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE
BASED ON A COMPOSITE REMAINING LIFE PERIOD**

	<u>Depreciable Group</u> (1)	<u>Original Cost at December 31, 2005</u> (2)	<u>Book Reserve</u> (3)	<u>Calculated Accrued Depreciation</u> (4)	<u>Reserve Variance</u> (5) = (4) - (3)	<u>Remaining Life</u> (6)	<u>Annual Amortization True Up</u> (7) = (5) / (6)
Depreciable Plant							
	Production Plant						
	<i>Cape Girardeau Plant</i>						
305	Structures & Improvements	\$ 223,756.25	\$ 35,203	\$ 130,006	\$ 94,803	13.2	\$ 7,182
311	Liquid Petroleum Gas Equip	<u>1,242,952.67</u>	<u>328,017</u>	<u>710,039</u>	<u>382,022</u>	13.1	<u>29,162</u>
	Total Production Plant	1,466,708.92	363,220	840,045	476,825		36,344
	Transmission Plant						
367	Transmission Mains	5,600,088.29	1,452,282	1,018,622	(433,660)	44.8	(9,680)
369	Measuring & Regulating Stations	<u>43,733.10</u>	<u>22,429</u>	<u>10,497</u>	<u>(11,932)</u>	39.3	<u>(304)</u>
	Total Transmission Plant	5,643,821.39	1,474,711	1,029,119	(445,592)		(9,984)
	Distribution Plant						
375	Structures & Improvements	23,310.88	9,929	7,836	(2,093)	20.2	(104)
376	Gas Mains	156,075,720.40	46,803,357	36,936,664	(9,866,693)	38.6	(255,614)
378	Measuring & Reg. St. General	3,401,567.75	780,022	615,584	(164,438)	38.1	(4,316)
379	Measuring & Reg. St. City Gate	397,013.58	61,068	48,194	(12,874)	40.9	(315)
380	Gas Services	91,071,868.83	35,285,988	27,847,291	(7,438,697)	27.7	(268,545)
381	Gas Meters	19,245,569.73	6,483,125	5,116,407	(1,366,718)	28.1	(48,638)
383	House Regulators	10,027,735.09	3,109,957	2,454,342	(655,615)	34.5	(19,003)
385	Industrial Measuring & Reg. Equip.	<u>1,083,263.72</u>	<u>273,352</u>	<u>215,726</u>	<u>(57,626)</u>	19.6	<u>(2,940)</u>
	Total Distribution Plant	281,326,049.98	92,806,798	73,242,044	(19,564,754)		(599,475)
	General Plant						
390	Structures & Improvements	1,060,456.74	266,691	256,100	(10,591)	43.0	(246)
391	Office Furniture & Equipment	113,628.80	62,647	60,159	(2,488)	7.9	(315)
391.2	Personal Computers	169,124.06	136,522	131,100	(5,422)	1.4	(3,873)
392	Transportation Equipment	4,212,260.26	1,702,253	1,634,650	(67,603)	12.2	(5,541)
393	Stores Equipment	27,268.29	22,438	21,547	(891)	3.5	(255)
394	Tools, Shop, & Garage Equipment	<u>2,163,532.78</u>	<u>1,185,005</u>	<u>1,137,943</u>	<u>(47,062)</u>	8.1	<u>(5,810)</u>

AmerenUE - Gas

**SCHEDULE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AT DECEMBER 31, 2005 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE
BASED ON A COMPOSITE REMAINING LIFE PERIOD**

<u>Depreciable Group</u>	<u>Original Cost at December 31, 2005</u>	<u>Book Reserve</u>	<u>Calculated Accrued Depreciation</u>	<u>Reserve Variance</u>	<u>Remaining Life</u>	<u>Annual Amortization True Up</u>
(1)	(2)	(3)	(4)	(5) = (4) - (3)	(6)	(7) = (5) / (6)
General Plant, Cont.						
395 Laboratory Equipment	89,011.88	71,565	68,723	(2,842)	8.1	(351)
396 Power Operated Equipment	2,179,021.37	1,061,928	1,019,754	(42,174)	9.8	(4,303)
397 Communications Equipment	<u>670,083.01</u>	<u>365,197</u>	<u>350,693</u>	<u>(14,504)</u>	6.5	<u>(2,231)</u>
Total General Plant	<u>10,684,387.19</u>	<u>4,874,246</u>	<u>4,680,669</u>	<u>(193,577)</u>		<u>(22,925)</u>
Total Depreciable Plant	\$ 299,120,967.48	\$ 99,518,975	\$ 79,791,877	\$ (19,727,098)		\$ (596,040)
Accounts Not Studied						
Cape Girardeau Plant - Land	32,420.08	-				
365.1 Land and Land Rights	1,282.00	-				
365.2 Rights-of-Way	118,250.00	-				
374 Land and Land Rights	139,809.00	(2,192)				
389 Land and Land Rights	178,739.00	-				
399 Other Tangible Property	<u>-</u>	<u>(108)</u>				
Total Accounts Not Studied	<u>470,500.08</u>	<u>(2,300)</u>				
Rounding	(0.56)	1				
Total Gas Plant	\$ 299,591,467.00	\$ 99,516,676				

AmerenUE - Gas

**SCHEDULE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATIONS OF THE RESERVE VARIANCE
AT DECEMBER 31, 2005**

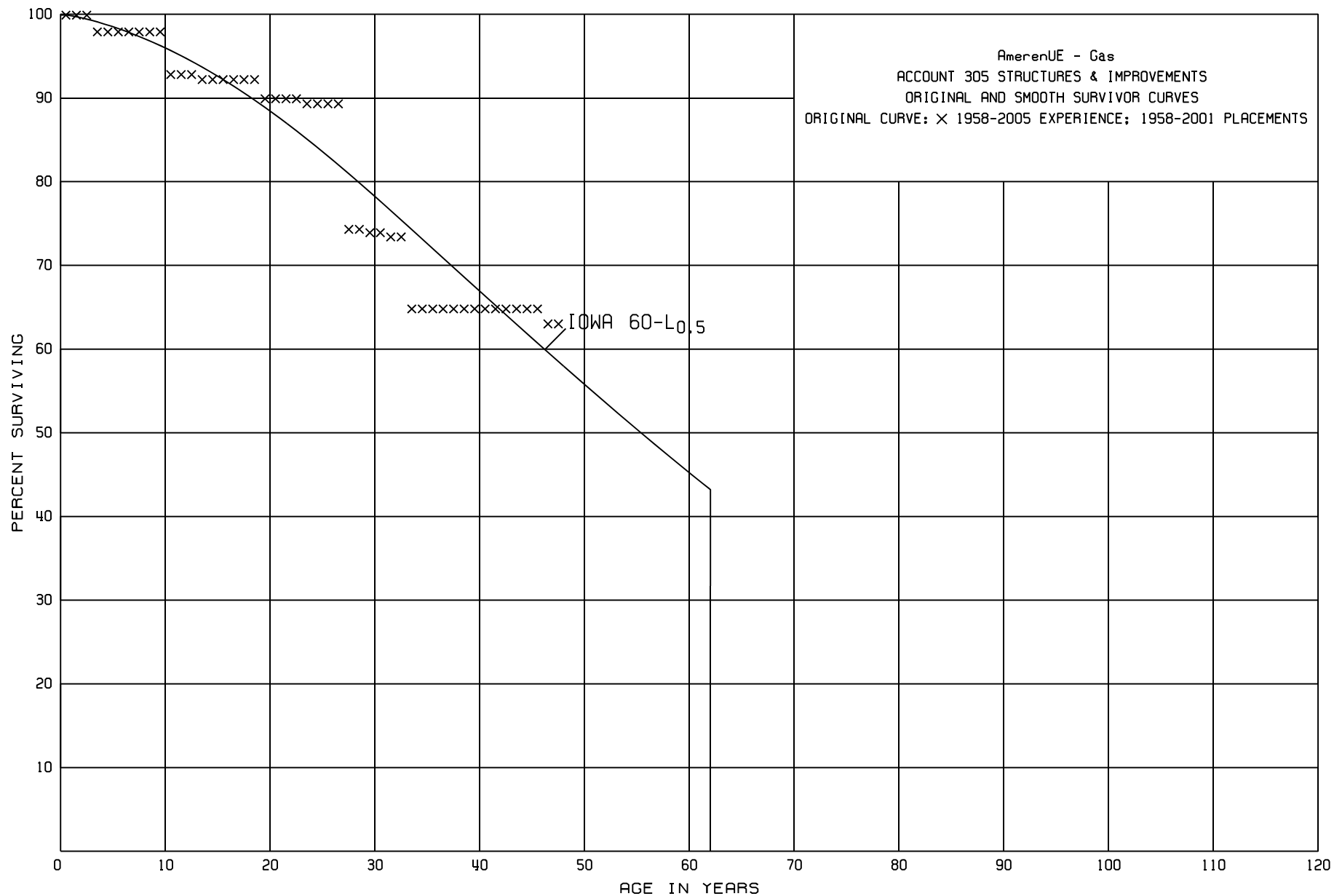
Depreciable Group	Original Cost at 12/31/05	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation	Total Annual Depreciation Rate
(1)	(2)	(3)	(4)	(5)	(6) = (5) / (2)
Depreciable Plant					
Production Plant					
<i>Cape Girardeau Plant</i>					
305 Structures & Improvements	\$ 223,756.25	\$ 7,069	\$ 7,182	\$ 14,251	6.37
311 Liquid Petroleum Gas Equip	1,242,952.67	40,411	29,162	69,573	5.60
0					
Total Production Plant	1,466,708.92	47,480	36,344	83,824	5.72
Transmission Plant					
367 Transmission Mains	5,600,088.29	112,002	(9,680)	102,322	1.83
369 Measuring & Regulating Stations	43,733.10	971	(304)	667	1.53
Total Transmission Plant	5,643,821.39	112,973	(9,984)	102,989	1.82
Distribution Plant					
375 Structures & Improvements	23,310.88	466	(104)	362	1.55
376 Gas Mains	156,075,720.40	3,121,508	(255,614)	2,865,894	1.84
378 Measuring & Reg. St. General	3,401,567.75	75,515	(4,316)	71,199	2.09
379 Measuring & Reg. St. City Gate	397,013.58	8,814	(315)	8,499	2.14
380 Gas Services	91,071,868.83	2,679,751	(268,545)	2,411,206	2.65
381 Gas Meters	19,245,569.73	481,138	(48,638)	432,500	2.25
383 House Regulators	10,027,735.09	222,616	(19,003)	203,613	2.03
385 Industrial Measuring & Reg. Equip.	1,083,263.72	43,331	(2,940)	40,391	3.73
Total Distribution Plant	281,326,049.98	6,633,139	(599,475)	6,033,664	2.14

AmerenUE - Gas

**SCHEDULE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATIONS OF THE RESERVE VARIANCE
AT DECEMBER 31, 2005**

Depreciable Group	Original Cost at 12/31/05	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 & Improvements	1,060,456.74	19,300	(246)	19,054	1.80
391 Office Furniture & Equipment	113,628.80	6,961	(315)	6,646	5.85
391.2 Personal Computers	169,124.06	24,084	(3,873)	20,211	11.95
392 Transportation Equipment	4,212,260.26	266,501	(5,541)	260,960	6.20
393 Stores Equipment	27,268.29	1,187	(255)	932	3.42
General Plant, Cont.					
394 Tools, Shop, & Garage Equipment	2,163,532.78	100,876	(5,810)	95,066	4.39
395 Laboratory Equipment	89,011.88	2,074	(351)	1,723	1.94
396 Power Operated Equipment	2,179,021.37	113,884	(4,303)	109,581	5.03
397 Communications Equipment	670,083.01	44,695	(2,231)	42,464	6.34
Total General Plant	<u>10,684,387.19</u>	<u>579,562</u>	<u>(22,925)</u>	<u>556,637</u>	5.21
Total Depreciable Plant	\$ 299,120,967.48	\$ 7,373,154	\$ (596,040)	\$ 6,777,114	2.27
Accounts Not Studied					
Cape Girardeau Plant - Land	32,420.08				
365.1 Land and Land Rights	1,282.00				
365.2 Rights-of-Way	118,250.00				
374 Land and Land Rights	139,809.00				
389 Land and Land Rights	178,739.00				
399 Other Tangible Property	<u>-</u>				
Total Accounts Not Studied	470,500.08				
Rounding	<u>(0.56)</u>				
Total Gas Plant	\$ 299,591,467.00				

APPENDIX A - SERVICE LIFE STATISTICS



AmerenUE - Gas

ACCOUNT 305 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2001

EXPERIENCE BAND 1958-2005

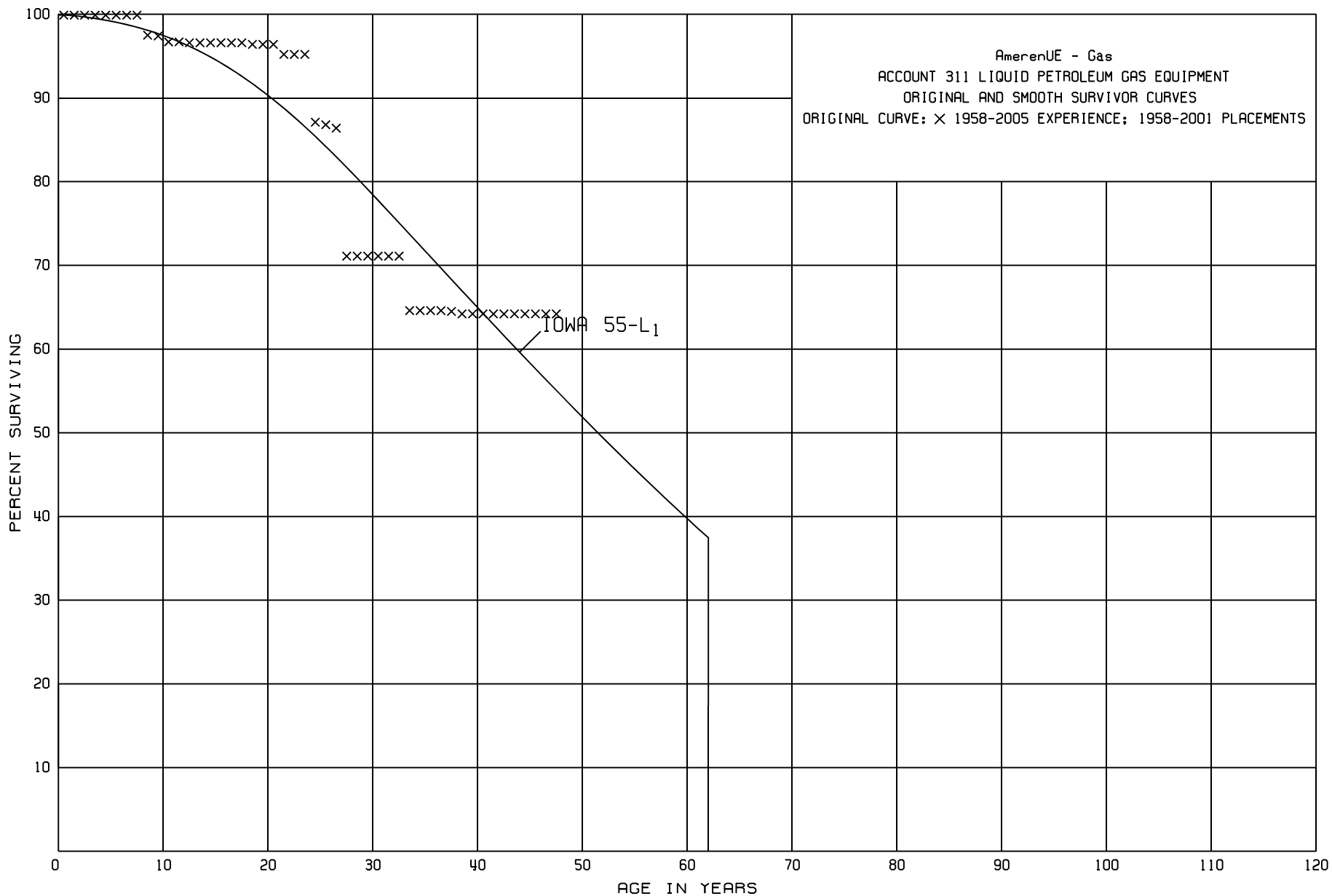
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	338,254		0.0000	1.0000	100.00
0.5	338,254		0.0000	1.0000	100.00
1.5	338,254		0.0000	1.0000	100.00
2.5	338,254	7,227	0.0214	0.9786	100.00
3.5	331,027		0.0000	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	305,598		0.0000	1.0000	92.22
15.5	173,735		0.0000	1.0000	92.22
16.5	173,735		0.0000	1.0000	92.22
17.5	173,735		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	167,596		0.0000	1.0000	89.86
21.5	167,596		0.0000	1.0000	89.86
22.5	167,596	1,003	0.0060	0.9940	89.86
23.5	166,593		0.0000	1.0000	89.32
24.5	166,593		0.0000	1.0000	89.32
25.5	166,593		0.0000	1.0000	89.32
26.5	166,593	28,001	0.1681	0.8319	89.32
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	66,607		0.0000	1.0000	64.80
36.5	66,364		0.0000	1.0000	64.80
37.5	66,112		0.0000	1.0000	64.80
38.5	66,112		0.0000	1.0000	64.80

AmerenUE - Gas

ACCOUNT 305 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2001			EXPERIENCE BAND 1958-2005		
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	66,031		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	26,750		0.0000	1.0000	63.01
47.5					63.01



AmerenUE - Gas

ACCOUNT 311 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2001

EXPERIENCE BAND 1958-2005

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	2,617,311		0.0000	1.0000	100.00
0.5	2,617,311		0.0000	1.0000	100.00
1.5	2,617,311		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	2,590,098		0.0000	1.0000	100.00
6.5	2,580,950		0.0000	1.0000	100.00
7.5	2,526,663	63,322	0.0251	0.9749	100.00
8.5	2,447,995	1,316	0.0005	0.9995	97.49
9.5	2,446,680	17,715	0.0072	0.9928	97.44
10.5	2,428,965		0.0000	1.0000	96.74
11.5	2,428,965	3,084	0.0013	0.9987	96.74
12.5	2,421,465	207	0.0001	0.9999	96.61
13.5	2,421,258		0.0000	1.0000	96.60
14.5	2,421,258		0.0000	1.0000	96.60
15.5	1,551,005		0.0000	1.0000	96.60
16.5	1,551,005		0.0000	1.0000	96.60
17.5	1,551,005	3,762	0.0024	0.9976	96.60
18.5	1,547,243		0.0000	1.0000	96.37
19.5	1,547,243		0.0000	1.0000	96.37
20.5	1,547,243	19,360	0.0125	0.9875	96.37
21.5	1,527,883		0.0000	1.0000	95.17
22.5	1,527,883		0.0000	1.0000	95.17
23.5	1,527,883	130,353	0.0853	0.9147	95.17
24.5	1,396,028	3,613	0.0026	0.9974	87.05
25.5	1,392,415	6,495	0.0047	0.9953	86.82
26.5	1,385,920	245,610	0.1772	0.8228	86.41
27.5	1,140,310	488	0.0004	0.9996	71.10
28.5	1,139,822		0.0000	1.0000	71.07
29.5	1,139,822	46	0.0000	1.0000	71.07
30.5	951,361		0.0000	1.0000	71.07
31.5	951,361	141	0.0001	0.9999	71.07
32.5	951,220	86,640	0.0911	0.9089	71.06
33.5	864,580		0.0000	1.0000	64.59
34.5	864,580		0.0000	1.0000	64.59
35.5	552,349	216	0.0004	0.9996	64.59
36.5	552,133	375	0.0007	0.9993	64.56
37.5	551,758	2,788	0.0051	0.9949	64.51
38.5	548,970		0.0000	1.0000	64.18

AmerenUE - Gas

ACCOUNT 311 LIQUID PETROLEUM GAS EQUIPMENT

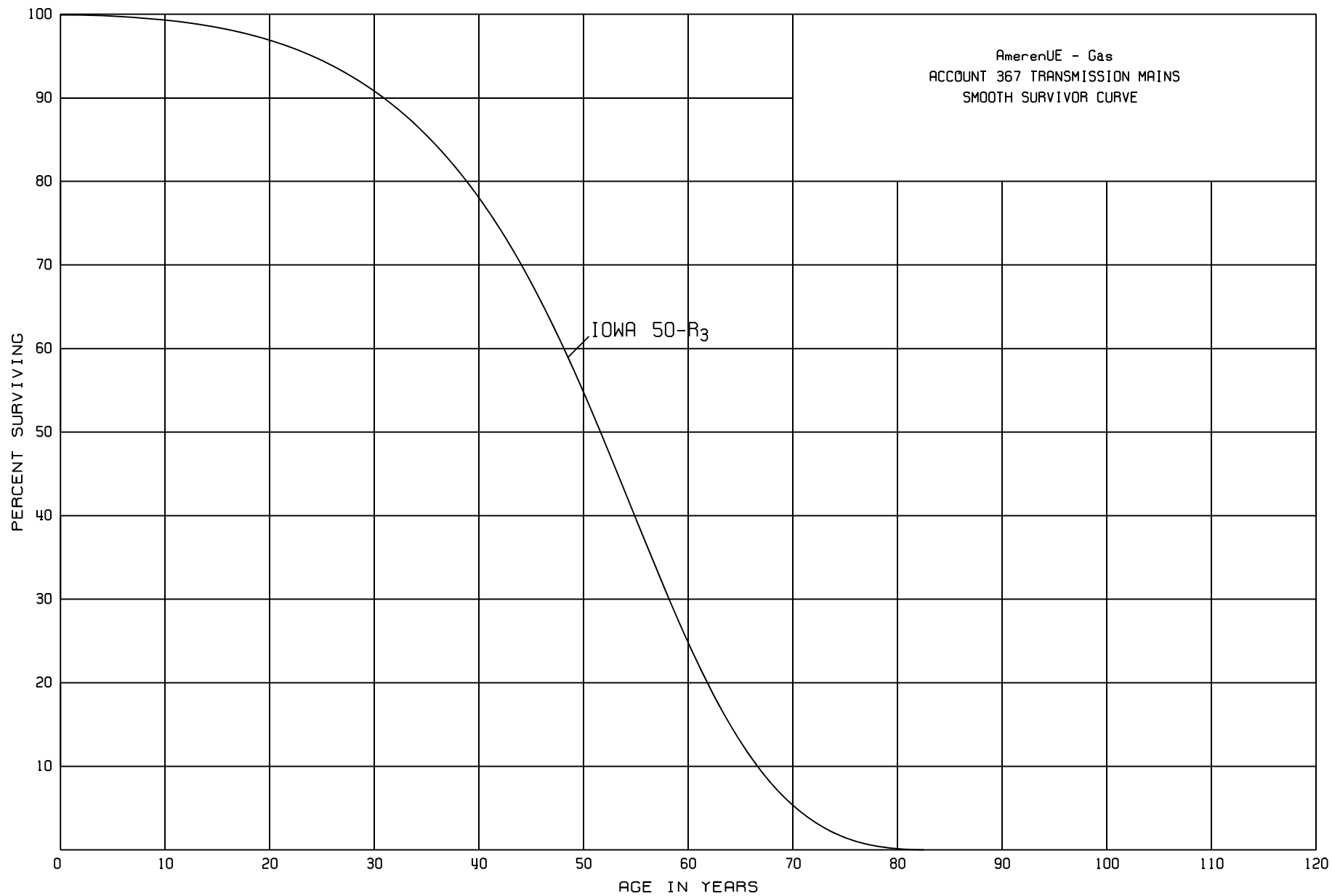
ORIGINAL LIFE TABLE, CONT.

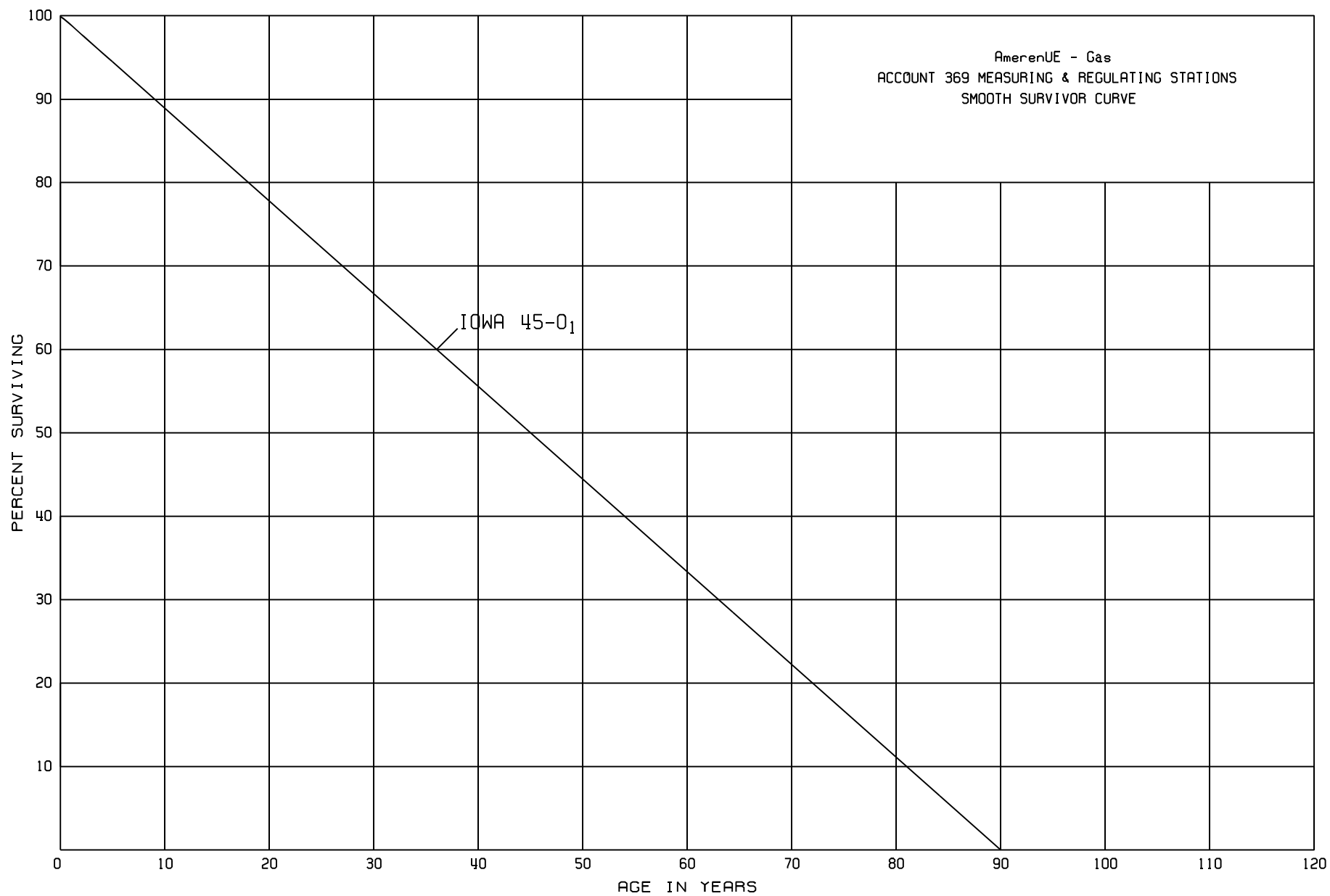
PLACEMENT BAND 1958-2001

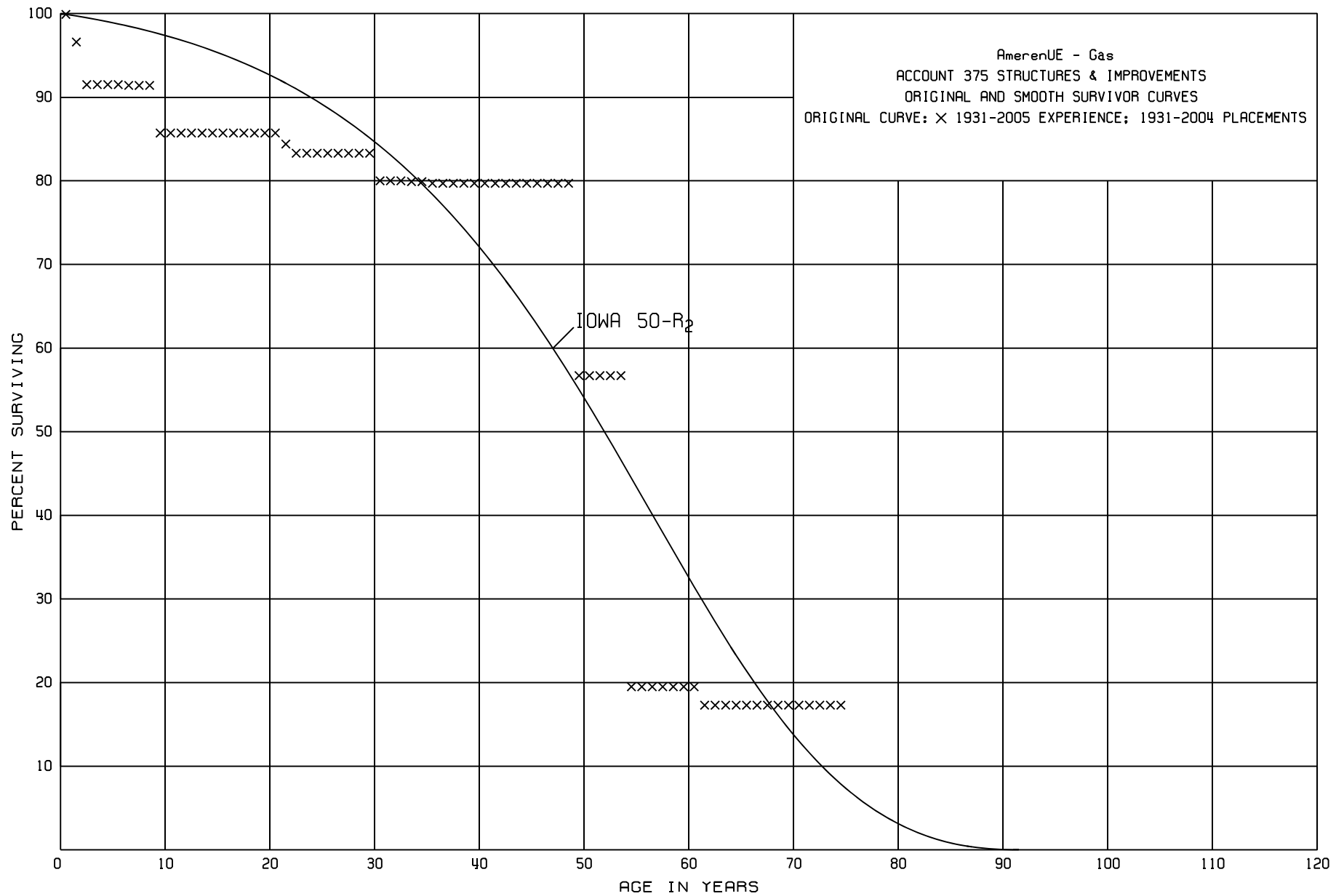
EXPERIENCE BAND 1958-2005

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	64.18
40.5	548,970		0.0000	1.0000	64.18
41.5	548,970		0.0000	1.0000	64.18
42.5	548,970		0.0000	1.0000	64.18
43.5	548,970		0.0000	1.0000	64.18
44.5	548,970		0.0000	1.0000	64.18
45.5	133,356		0.0000	1.0000	64.18
46.5	133,356		0.0000	1.0000	64.18
47.5					64.18

A-8







AmerenUE - Gas

ACCOUNT 375 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2004

EXPERIENCE BAND 1931-2005

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	52,703	2,770	0.0526	0.9474	96.60
2.5	49,933		0.0000	1.0000	91.52
3.5	48,478		0.0000	1.0000	91.52
4.5	48,391		0.0000	1.0000	91.52
5.5	43,864	48	0.0011	0.9989	91.52
6.5	42,782		0.0000	1.0000	91.42
7.5	37,957		0.0000	1.0000	91.42
8.5	37,957	2,382	0.0628	0.9372	91.42
9.5	35,736		0.0000	1.0000	85.68
10.5	35,736		0.0000	1.0000	85.68
11.5	33,345		0.0000	1.0000	85.68
12.5	21,831		0.0000	1.0000	85.68
13.5	21,831		0.0000	1.0000	85.68
14.5	21,831		0.0000	1.0000	85.68
15.5	21,831		0.0000	1.0000	85.68
16.5	21,831		0.0000	1.0000	85.68
17.5	21,831		0.0000	1.0000	85.68
18.5	21,831		0.0000	1.0000	85.68
19.5	21,831		0.0000	1.0000	85.68
20.5	21,831	339	0.0155	0.9845	85.68
21.5	21,492	257	0.0120	0.9880	84.35
22.5	21,235		0.0000	1.0000	83.34
23.5	21,235		0.0000	1.0000	83.34
24.5	21,235		0.0000	1.0000	83.34
25.5	21,235		0.0000	1.0000	83.34
26.5	21,235		0.0000	1.0000	83.34
27.5	21,235		0.0000	1.0000	83.34
28.5	21,235		0.0000	1.0000	83.34
29.5	21,235	862	0.0406	0.9594	83.34
30.5	20,372		0.0000	1.0000	79.96
31.5	20,372		0.0000	1.0000	79.96
32.5	20,372	5	0.0002	0.9998	79.96
33.5	20,367		0.0000	1.0000	79.94
34.5	19,625	56	0.0029	0.9971	79.94
35.5	19,569		0.0000	1.0000	79.71
36.5	19,569		0.0000	1.0000	79.71
37.5	19,569		0.0000	1.0000	79.71
38.5	19,569		0.0000	1.0000	79.71

AmerenUE - Gas

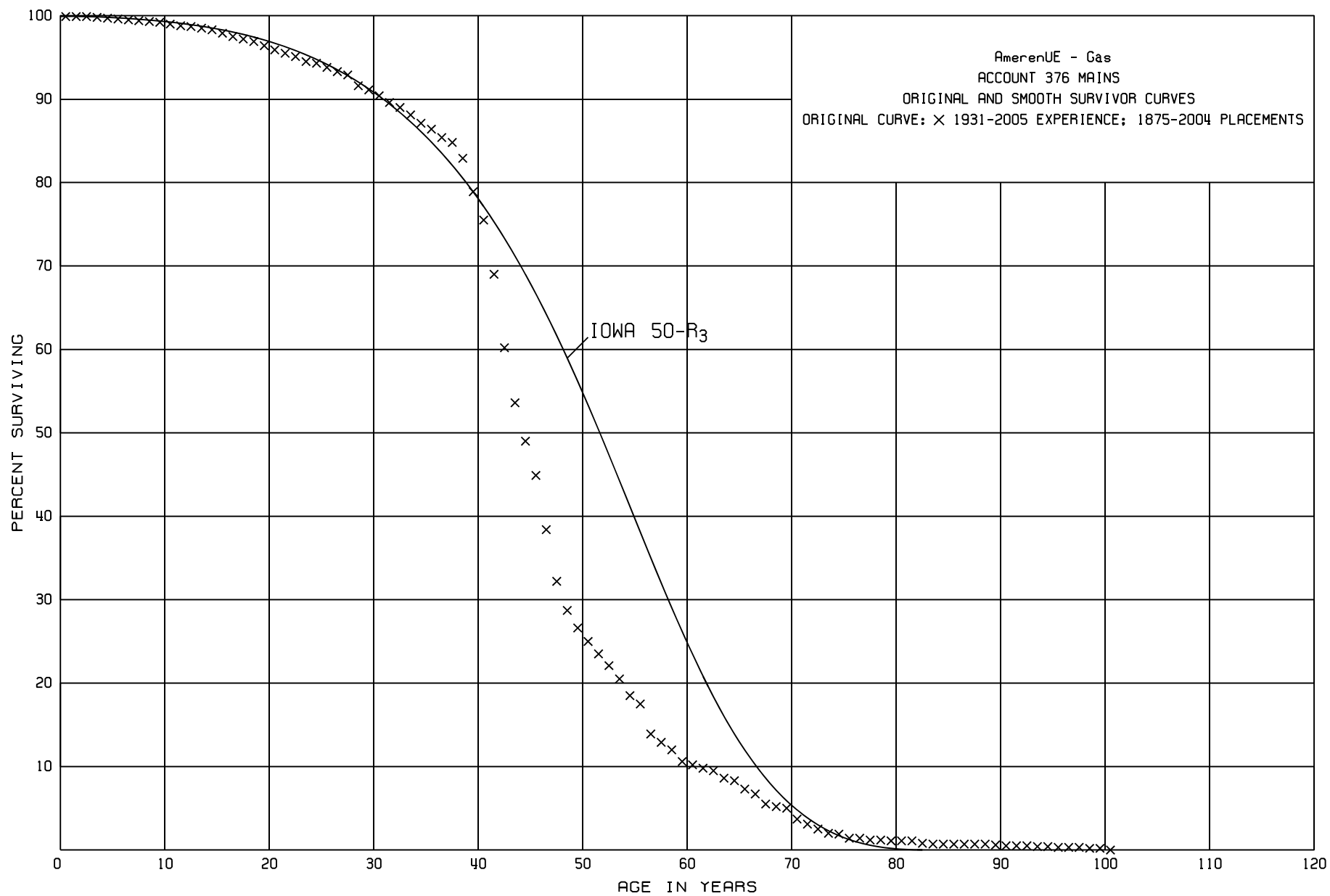
ACCOUNT 375 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2004

EXPERIENCE BAND 1931-2005

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	79.71
40.5	19,569		0.0000	1.0000	79.71
41.5	19,569		0.0000	1.0000	79.71
42.5	19,569		0.0000	1.0000	79.71
43.5	18,280		0.0000	1.0000	79.71
44.5	18,280		0.0000	1.0000	79.71
45.5	18,280		0.0000	1.0000	79.71
46.5	18,280		0.0000	1.0000	79.71
47.5	18,280		0.0000	1.0000	79.71
48.5	18,280	5,273	0.2885	0.7115	79.71
49.5	13,007		0.0000	1.0000	56.71
50.5	13,007		0.0000	1.0000	56.71
51.5	13,007		0.0000	1.0000	56.71
52.5	13,007		0.0000	1.0000	56.71
53.5	13,007	8,533	0.6560	0.3440	56.71
54.5	4,474		0.0000	1.0000	19.51
55.5	3,824		0.0000	1.0000	19.51
56.5	2,221		0.0000	1.0000	19.51
57.5	2,221		0.0000	1.0000	19.51
58.5	2,221		0.0000	1.0000	19.51
59.5	2,221		0.0000	1.0000	19.51
60.5	2,221	248	0.1117	0.8883	19.51
61.5	1,973		0.0000	1.0000	17.33
62.5	1,973		0.0000	1.0000	17.33
63.5	1,973		0.0000	1.0000	17.33
64.5	1,973		0.0000	1.0000	17.33
65.5	1,973		0.0000	1.0000	17.33
66.5	1,535		0.0000	1.0000	17.33
67.5	1,535		0.0000	1.0000	17.33
68.5	1,535		0.0000	1.0000	17.33
69.5	1,535		0.0000	1.0000	17.33
70.5	1,535		0.0000	1.0000	17.33
71.5	1,535		0.0000	1.0000	17.33
72.5	1,535		0.0000	1.0000	17.33
73.5	1,535		0.0000	1.0000	17.33
74.5					17.33



AmerenUE - Gas

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2005

EXPERIENCE BAND 1931-2005

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	157,830,597	14,467	0.0001	0.9999	100.00
0.5	145,528,769	55,402	0.0004	0.9996	99.99
1.5	137,623,021	123,298	0.0009	0.9991	99.95
2.5	128,979,289	132,276	0.0010	0.9990	99.86
3.5	120,870,296	106,659	0.0009	0.9991	99.76
4.5	113,610,384	51,132	0.0005	0.9995	99.67
5.5	106,695,872	88,478	0.0008	0.9992	99.62
6.5	102,282,689	134,878	0.0013	0.9987	99.54
7.5	99,647,336	79,891	0.0008	0.9992	99.41
8.5	92,467,221	100,624	0.0011	0.9989	99.33
9.5	85,109,805	201,530	0.0024	0.9976	99.22
10.5	77,999,819	127,246	0.0016	0.9984	98.98
11.5	71,819,742	100,092	0.0014	0.9986	98.82
12.5	66,570,967	109,142	0.0016	0.9984	98.68
13.5	62,468,501	148,663	0.0024	0.9976	98.52
14.5	58,450,238	230,709	0.0039	0.9961	98.28
15.5	53,915,550	199,043	0.0037	0.9963	97.90
16.5	50,878,716	158,135	0.0031	0.9969	97.54
17.5	47,397,133	172,618	0.0036	0.9964	97.24
18.5	43,135,836	215,139	0.0050	0.9950	96.89
19.5	39,182,633	195,421	0.0050	0.9950	96.41
20.5	36,187,037	152,124	0.0042	0.9958	95.93
21.5	34,309,644	172,184	0.0050	0.9950	95.53
22.5	32,760,171	176,404	0.0054	0.9946	95.05
23.5	31,299,959	98,429	0.0031	0.9969	94.54
24.5	29,865,688	135,638	0.0045	0.9955	94.25
25.5	28,679,561	154,221	0.0054	0.9946	93.83
26.5	27,962,796	127,339	0.0046	0.9954	93.32
27.5	26,861,395	387,888	0.0144	0.9856	92.89
28.5	25,890,894	119,455	0.0046	0.9954	91.55
29.5	25,365,065	194,532	0.0077	0.9923	91.13
30.5	24,702,056	232,610	0.0094	0.9906	90.43
31.5	23,955,503	152,326	0.0064	0.9936	89.58
32.5	23,439,957	250,567	0.0107	0.9893	89.01
33.5	22,707,081	246,059	0.0108	0.9892	88.06
34.5	20,974,800	182,570	0.0087	0.9913	87.11
35.5	20,138,408	225,233	0.0112	0.9888	86.35
36.5	18,695,607	138,252	0.0074	0.9926	85.38
37.5	17,055,567	368,126	0.0216	0.9784	84.75
38.5	10,989,214	529,257	0.0482	0.9518	82.92

AmerenUE - Gas

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2005

EXPERIENCE BAND 1931-2005

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	9,038,951	388,709	0.0430	0.9570	78.92
40.5	7,459,281	641,505	0.0860	0.9140	75.53
41.5	6,334,275	807,746	0.1275	0.8725	69.03
42.5	4,882,867	536,799	0.1099	0.8901	60.23
43.5	4,040,634	346,945	0.0859	0.9141	53.61
44.5	3,047,369	255,716	0.0839	0.9161	49.00
45.5	2,717,121	393,326	0.1448	0.8552	44.89
46.5	2,230,112	360,354	0.1616	0.8384	38.39
47.5	1,757,351	190,657	0.1085	0.8915	32.19
48.5	1,497,831	111,685	0.0746	0.9254	28.70
49.5	1,323,921	76,680	0.0579	0.9421	26.56
50.5	1,105,149	66,421	0.0601	0.9399	25.02
51.5	920,897	54,401	0.0591	0.9409	23.52
52.5	821,740	60,788	0.0740	0.9260	22.13
53.5	648,433	61,843	0.0954	0.9046	20.49
54.5	575,261	33,243	0.0578	0.9422	18.54
55.5	496,125	101,540	0.2047	0.7953	17.47
56.5	391,050	28,036	0.0717	0.9283	13.89
57.5	355,547	24,390	0.0686	0.9314	12.89
58.5	323,228	37,995	0.1175	0.8825	12.01
59.5	272,290	11,509	0.0423	0.9577	10.60
60.5	259,456	8,544	0.0329	0.9671	10.15
61.5	250,688	7,849	0.0313	0.9687	9.82
62.5	240,382	23,509	0.0978	0.9022	9.51
63.5	214,413	7,607	0.0355	0.9645	8.58
64.5	193,638	22,170	0.1145	0.8855	8.28
65.5	159,282	14,243	0.0894	0.9106	7.33
66.5	137,953	23,836	0.1728	0.8272	6.67
67.5	114,026	6,042	0.0530	0.9470	5.52
68.5	107,958	4,472	0.0414	0.9586	5.23
69.5	103,486	27,881	0.2694	0.7306	5.01
70.5	75,485	11,619	0.1539	0.8461	3.66
71.5	63,800	11,711	0.1836	0.8164	3.10
72.5	46,620	9,389	0.2014	0.7986	2.53
73.5	35,664	1,817	0.0509	0.9491	2.02
74.5	9,964	2,634	0.2644	0.7356	1.92
75.5	3,948	165	0.0418	0.9582	1.41
76.5	3,459	319	0.0922	0.9078	1.35
77.5	3,084	171	0.0554	0.9446	1.23
78.5	2,913	60	0.0206	0.9794	1.16

AmerenUE - Gas

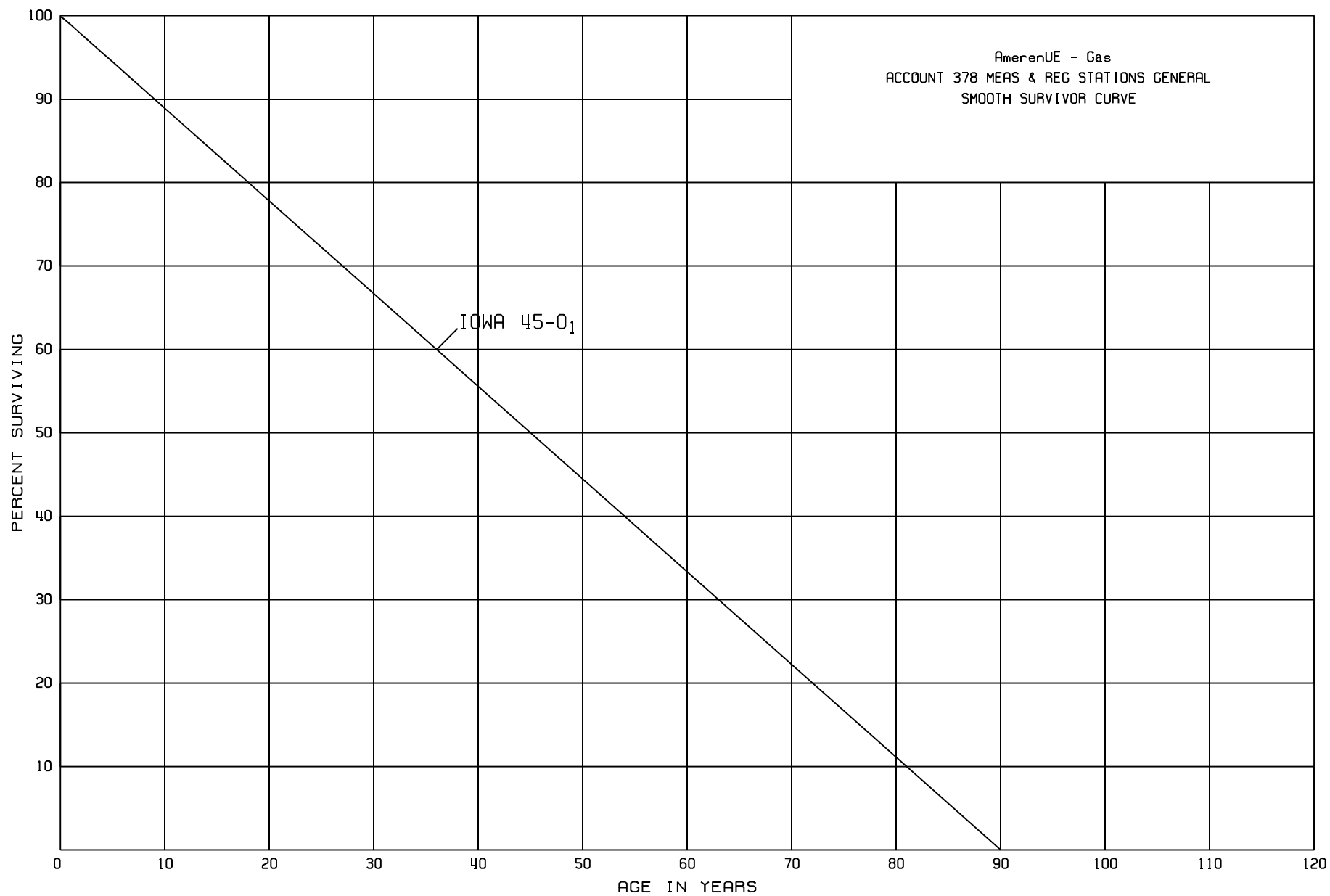
ACCOUNT 376 MAINS

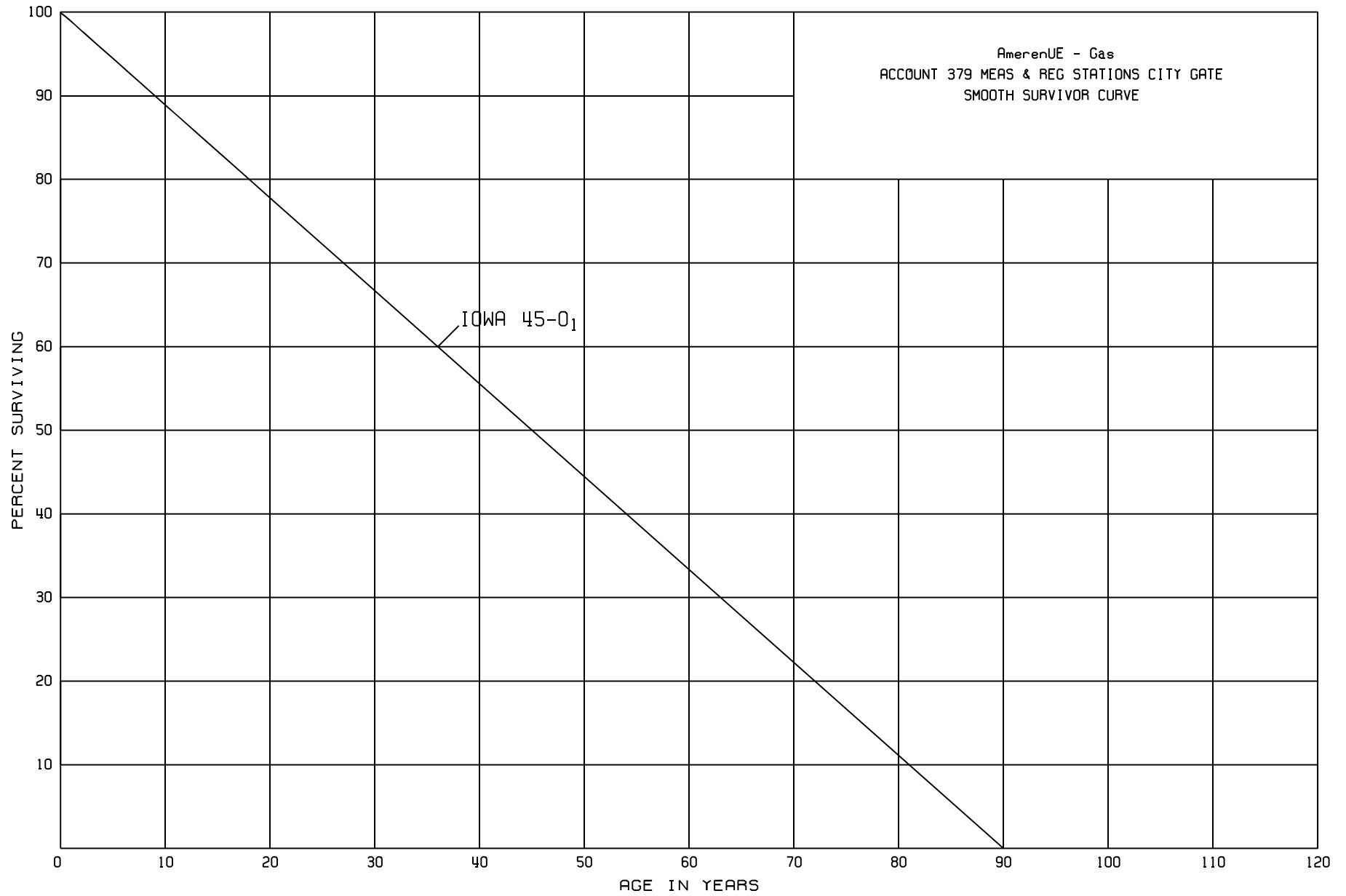
ORIGINAL LIFE TABLE, CONT.

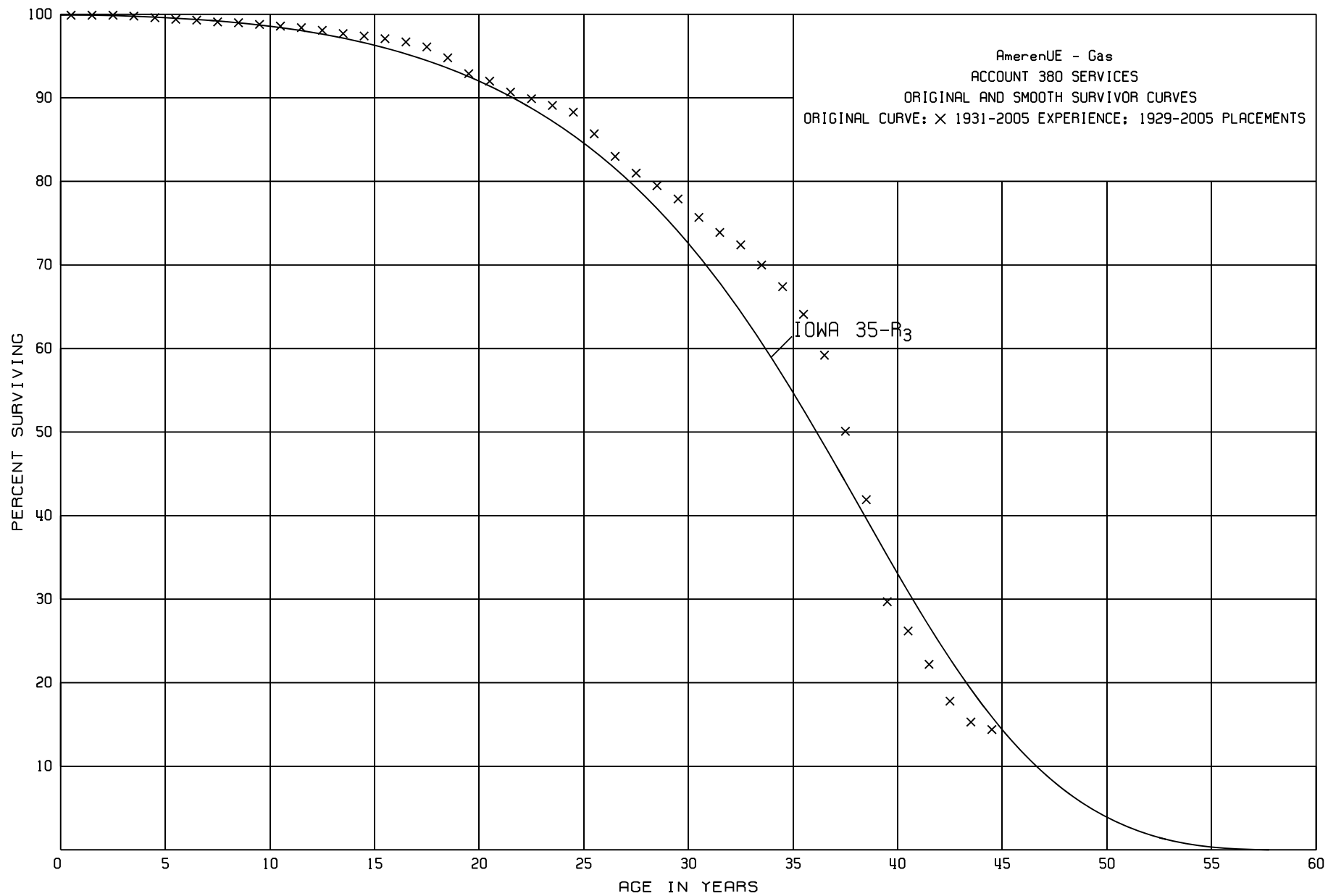
PLACEMENT BAND 1875-2005

EXPERIENCE BAND 1931-2005

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	2,840		0.0000	1.0000	1.14
80.5	2,840	98	0.0345	0.9655	1.14
81.5	2,742	842	0.3071	0.6929	1.10
82.5	1,875	133	0.0709	0.9291	0.76
83.5	1,733	35	0.0202	0.9798	0.71
84.5	1,698		0.0000	1.0000	0.70
85.5	1,698	91	0.0536	0.9464	0.70
86.5	1,607		0.0000	1.0000	0.66
87.5	1,607		0.0000	1.0000	0.66
88.5	1,607	87	0.0541	0.9459	0.66
89.5	1,520	370	0.2434	0.7566	0.62
90.5	1,149	53	0.0461	0.9539	0.47
91.5	919		0.0000	1.0000	0.45
92.5	919	14	0.0152	0.9848	0.45
93.5	850	134	0.1576	0.8424	0.44
94.5	716	111	0.1550	0.8450	0.37
95.5	606	69	0.1139	0.8861	0.31
96.5	537	7	0.0130	0.9870	0.27
97.5	530	138	0.2604	0.7396	0.27
98.5	283		0.0000	1.0000	0.20
99.5	283	229	0.8092	0.1908	0.20
100.5	54		0.0000	1.0000	0.04
101.5	54		0.0000	1.0000	0.04
102.5	54		0.0000	1.0000	0.04
103.5	54		0.0000	1.0000	0.04
104.5	54		0.0000	1.0000	0.04
105.5	54	54	1.0000	0.0000	0.04
106.5					0.00







AmerenUE - Gas

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2005

EXPERIENCE BAND 1931-2005

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	94,966,378	3,912	0.0000	1.0000	100.00
0.5	89,657,353	39,058	0.0004	0.9996	100.00
1.5	84,890,991	97,282	0.0011	0.9989	99.96
2.5	80,302,179	83,227	0.0010	0.9990	99.85
3.5	76,225,078	118,523	0.0016	0.9984	99.75
4.5	72,440,438	118,550	0.0016	0.9984	99.59
5.5	68,478,335	86,339	0.0013	0.9987	99.43
6.5	64,447,766	136,810	0.0021	0.9979	99.30
7.5	60,436,065	83,083	0.0014	0.9986	99.09
8.5	56,114,953	98,099	0.0017	0.9983	98.95
9.5	51,367,731	81,788	0.0016	0.9984	98.78
10.5	46,220,614	119,158	0.0026	0.9974	98.62
11.5	41,375,289	125,173	0.0030	0.9970	98.36
12.5	37,497,864	146,862	0.0039	0.9961	98.06
13.5	34,177,500	103,508	0.0030	0.9970	97.68
14.5	30,975,206	101,041	0.0033	0.9967	97.39
15.5	27,841,318	112,032	0.0040	0.9960	97.07
16.5	25,190,307	155,951	0.0062	0.9938	96.68
17.5	22,374,122	297,737	0.0133	0.9867	96.08
18.5	19,560,140	383,445	0.0196	0.9804	94.80
19.5	17,194,118	171,912	0.0100	0.9900	92.94
20.5	15,386,355	213,965	0.0139	0.9861	92.01
21.5	13,843,918	132,747	0.0096	0.9904	90.73
22.5	12,596,934	102,605	0.0081	0.9919	89.86
23.5	11,241,756	109,771	0.0098	0.9902	89.13
24.5	10,156,739	290,422	0.0286	0.9714	88.26
25.5	8,964,403	288,667	0.0322	0.9678	85.74
26.5	7,880,218	185,251	0.0235	0.9765	82.98
27.5	7,151,205	137,707	0.0193	0.9807	81.03
28.5	6,711,748	131,176	0.0195	0.9805	79.47
29.5	6,213,957	176,319	0.0284	0.9716	77.92
30.5	5,693,835	136,763	0.0240	0.9760	75.71
31.5	5,320,882	105,586	0.0198	0.9802	73.89
32.5	5,009,078	167,610	0.0335	0.9665	72.43
33.5	4,517,839	167,163	0.0370	0.9630	70.00
34.5	3,932,234	195,260	0.0497	0.9503	67.41
35.5	3,357,731	253,227	0.0754	0.9246	64.06
36.5	2,744,592	422,032	0.1538	0.8462	59.23
37.5	1,977,607	326,196	0.1649	0.8351	50.12
38.5	1,063,478	309,633	0.2912	0.7088	41.86

AmerenUE - Gas

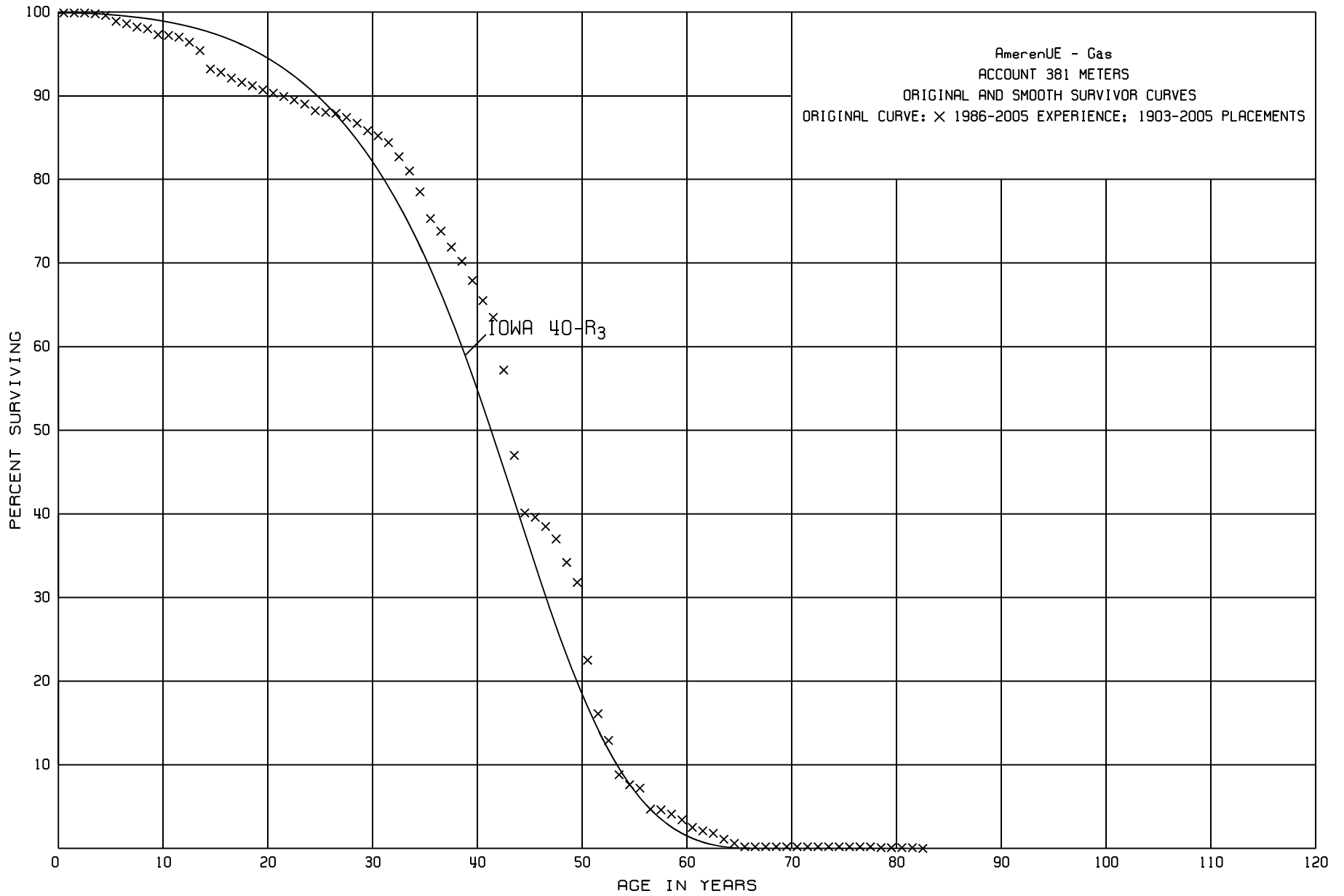
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2005

EXPERIENCE BAND 1931-2005

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	689,781	81,673	0.1184	0.8816	29.67
40.5	565,091	86,356	0.1528	0.8472	26.16
41.5	470,281	92,749	0.1972	0.8028	22.16
42.5	351,050	49,281	0.1404	0.8596	17.79
43.5	293,617	18,029	0.0614	0.9386	15.29
44.5	265,224	6,304	0.0238	0.9762	14.35
45.5	251,972	4,473	0.0178	0.9822	14.01
46.5	218,411	12,097	0.0554	0.9446	13.76
47.5	192,323	6,276	0.0326	0.9674	13.00
48.5	178,756	7,171	0.0401	0.9599	12.58
49.5	165,405	5,729	0.0346	0.9654	12.08
50.5	152,682	6,199	0.0406	0.9594	11.66
51.5	144,059	1,066	0.0074	0.9926	11.19
52.5	141,723	817	0.0058	0.9942	11.11
53.5	133,950	608	0.0045	0.9955	11.05
54.5	130,077	272	0.0021	0.9979	11.00
55.5	124,797	839	0.0067	0.9933	10.98
56.5	118,931	239	0.0020	0.9980	10.91
57.5	117,031	366	0.0031	0.9969	10.89
58.5	115,136	98	0.0009	0.9991	10.86
59.5	113,899	67	0.0006	0.9994	10.85
60.5	113,429	189	0.0017	0.9983	10.84
61.5	112,538	2	0.0000	1.0000	10.82
62.5	110,953	56	0.0005	0.9995	10.82
63.5	107,091	3	0.0000	1.0000	10.81
64.5	105,737	3,101	0.0293	0.9707	10.81
65.5	102,511	527	0.0051	0.9949	10.49
66.5	100,918	32	0.0003	0.9997	10.44
67.5	100,164	686	0.0068	0.9932	10.44
68.5	81,483	94	0.0012	0.9988	10.37
69.5	74,873	3,070	0.0410	0.9590	10.36
70.5	63,654	1,370	0.0215	0.9785	9.94
71.5	54,284	1,273	0.0235	0.9765	9.73
72.5	49,932	502	0.0101	0.9899	9.50
73.5	40,252	7	0.0002	0.9998	9.40
74.5	14,973	115	0.0077	0.9923	9.40
75.5	11,343	619	0.0546	0.9454	9.33
76.5					8.82



AmerenUE - Gas

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2005

EXPERIENCE BAND 1986-2005

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	14,370,959		0.0000	1.0000	100.00
0.5	13,435,882	3,823	0.0003	0.9997	100.00
1.5	12,715,815	5,538	0.0004	0.9996	99.97
2.5	12,022,980	10,509	0.0009	0.9991	99.93
3.5	12,163,712	35,267	0.0029	0.9971	99.84
4.5	10,927,637	67,604	0.0062	0.9938	99.55
5.5	9,281,378	30,491	0.0033	0.9967	98.93
6.5	7,637,749	32,065	0.0042	0.9958	98.60
7.5	6,887,064	16,584	0.0024	0.9976	98.19
8.5	6,965,525	44,728	0.0064	0.9936	97.95
9.5	6,109,409	7,310	0.0012	0.9988	97.32
10.5	4,680,368	8,111	0.0017	0.9983	97.20
11.5	4,010,168	25,457	0.0063	0.9937	97.03
12.5	3,641,773	37,453	0.0103	0.9897	96.42
13.5	3,387,141	78,055	0.0230	0.9770	95.43
14.5	3,178,662	16,427	0.0052	0.9948	93.24
15.5	3,158,077	23,247	0.0074	0.9926	92.76
16.5	3,016,217	16,678	0.0055	0.9945	92.07
17.5	2,785,702	10,752	0.0039	0.9961	91.56
18.5	2,772,594	15,299	0.0055	0.9945	91.20
19.5	2,813,437	12,794	0.0045	0.9955	90.70
20.5	2,773,289	11,164	0.0040	0.9960	90.29
21.5	2,846,712	12,820	0.0045	0.9955	89.93
22.5	2,831,549	17,530	0.0062	0.9938	89.53
23.5	2,757,702	23,588	0.0086	0.9914	88.97
24.5	2,623,701	6,107	0.0023	0.9977	88.20
25.5	2,643,048	4,102	0.0016	0.9984	88.00
26.5	2,657,205	14,795	0.0056	0.9944	87.86
27.5	2,696,272	21,002	0.0078	0.9922	87.37
28.5	2,719,904	29,257	0.0108	0.9892	86.69
29.5	2,787,187	18,693	0.0067	0.9933	85.75
30.5	2,807,719	26,727	0.0095	0.9905	85.18
31.5	2,827,653	55,556	0.0196	0.9804	84.37
32.5	2,773,843	59,375	0.0214	0.9786	82.72
33.5	2,661,323	80,547	0.0303	0.9697	80.95
34.5	2,399,260	97,513	0.0406	0.9594	78.50
35.5	2,182,593	43,205	0.0198	0.9802	75.31
36.5	1,977,520	50,513	0.0255	0.9745	73.82
37.5	1,711,923	40,612	0.0237	0.9763	71.94
38.5	1,518,574	49,651	0.0327	0.9673	70.24

AmerenUE - Gas

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2005

EXPERIENCE BAND 1986-2005

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	1,263,558	45,280	0.0358	0.9642	67.94
40.5	1,085,845	32,684	0.0301	0.9699	65.51
41.5	964,686	95,972	0.0995	0.9005	63.54
42.5	822,934	147,646	0.1794	0.8206	57.22
43.5	637,073	92,749	0.1456	0.8544	46.95
44.5	530,676	7,382	0.0139	0.9861	40.11
45.5	522,954	13,774	0.0263	0.9737	39.55
46.5	492,739	19,503	0.0396	0.9604	38.51
47.5	458,076	34,924	0.0762	0.9238	36.99
48.5	423,054	29,788	0.0704	0.9296	34.17
49.5	397,899	115,886	0.2912	0.7088	31.76
50.5	289,621	83,027	0.2867	0.7133	22.51
51.5	209,787	41,271	0.1967	0.8033	16.06
52.5	169,823	53,543	0.3153	0.6847	12.90
53.5	108,369	14,786	0.1364	0.8636	8.83
54.5	157,862	8,071	0.0511	0.9489	7.63
55.5	143,067	49,860	0.3485	0.6515	7.24
56.5	91,994	2,619	0.0285	0.9715	4.72
57.5	89,376	10,238	0.1145	0.8855	4.59
58.5	79,251	12,137	0.1531	0.8469	4.06
59.5	65,225	17,902	0.2745	0.7255	3.44
60.5	47,191	7,436	0.1576	0.8424	2.50
61.5	39,714	6,646	0.1673	0.8327	2.11
62.5	33,069	12,283	0.3714	0.6286	1.76
63.5	20,295	8,970	0.4420	0.5580	1.11
64.5	10,241	7,221	0.7051	0.2949	0.62
65.5	2,295	43	0.0187	0.9813	0.18
66.5	1,250		0.0000	1.0000	0.18
67.5	553		0.0000	1.0000	0.18
68.5	546		0.0000	1.0000	0.18
69.5	549		0.0000	1.0000	0.18
70.5	785		0.0000	1.0000	0.18
71.5	1,079		0.0000	1.0000	0.18
72.5	1,067		0.0000	1.0000	0.18
73.5	1,110		0.0000	1.0000	0.18
74.5	1,225		0.0000	1.0000	0.18
75.5	1,225		0.0000	1.0000	0.18
76.5	1,253	144	0.1149	0.8851	0.18
77.5	1,109	219	0.1975	0.8025	0.16
78.5	890	152	0.1708	0.8292	0.13

AmerenUE - Gas

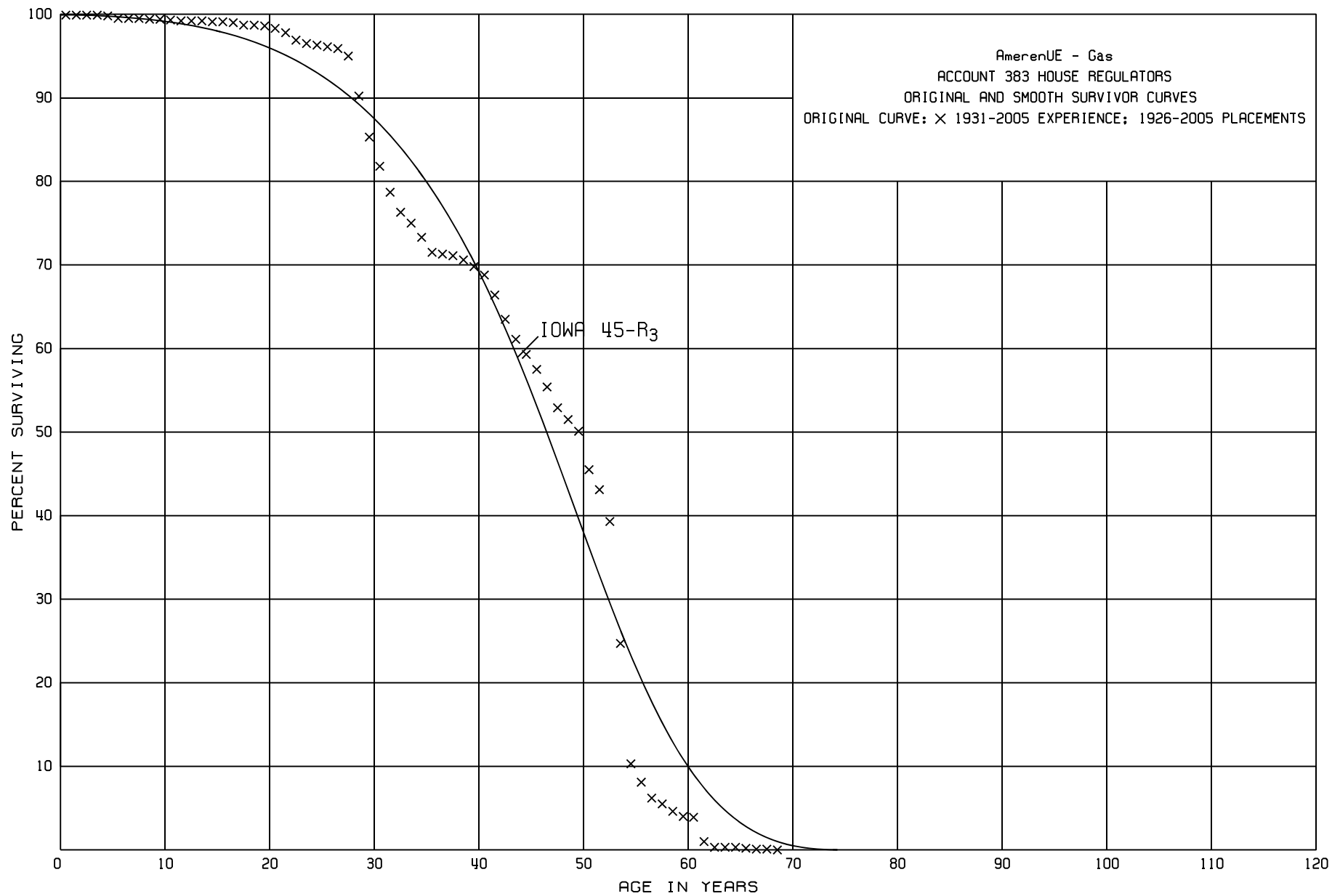
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2005

EXPERIENCE BAND 1986-2005

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	749	7	0.0093	0.9907	0.11
80.5	748	172	0.2299	0.7701	0.11
81.5	576	373	0.6476	0.3524	0.08
82.5	209		0.0000	1.0000	0.03
83.5	209	43	0.2057	0.7943	0.03
84.5	166	115	0.6928	0.3072	0.02
85.5	51		0.0000	1.0000	0.01
86.5	51	28	0.5490	0.4510	0.01
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



AmerenUE - Gas

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2005

EXPERIENCE BAND 1931-2005

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	9,640,475		0.0000	1.0000	100.00
0.5	8,607,860	1,578	0.0002	0.9998	100.00
1.5	8,399,111	2,425	0.0003	0.9997	99.98
2.5	8,353,609	6,855	0.0008	0.9992	99.95
3.5	8,159,579	5,728	0.0007	0.9993	99.87
4.5	7,779,011	19,892	0.0026	0.9974	99.80
5.5	7,419,613	2,346	0.0003	0.9997	99.54
6.5	6,974,571	667	0.0001	0.9999	99.51
7.5	6,418,751	8,508	0.0013	0.9987	99.50
8.5	5,646,555	83	0.0000	1.0000	99.37
9.5	4,542,358	5,512	0.0012	0.9988	99.37
10.5	3,587,208	263	0.0001	0.9999	99.25
11.5	3,218,957	601	0.0002	0.9998	99.24
12.5	2,866,479	1,923	0.0007	0.9993	99.22
13.5	2,618,997	1,228	0.0005	0.9995	99.15
14.5	2,453,055	248	0.0001	0.9999	99.10
15.5	2,102,929	1,867	0.0009	0.9991	99.09
16.5	1,927,456	6,051	0.0031	0.9969	99.00
17.5	1,846,554	173	0.0001	0.9999	98.69
18.5	1,718,286	1,475	0.0009	0.9991	98.68
19.5	1,602,221	5,106	0.0032	0.9968	98.59
20.5	1,490,415	7,483	0.0050	0.9950	98.27
21.5	1,407,044	12,397	0.0088	0.9912	97.78
22.5	1,317,935	6,138	0.0047	0.9953	96.92
23.5	1,239,032	2,703	0.0022	0.9978	96.46
24.5	1,162,821	2,219	0.0019	0.9981	96.25
25.5	1,083,312	1,695	0.0016	0.9984	96.07
26.5	1,020,256	9,945	0.0097	0.9903	95.92
27.5	975,912	49,521	0.0507	0.9493	94.99
28.5	900,461	49,031	0.0545	0.9455	90.17
29.5	818,781	33,730	0.0412	0.9588	85.26
30.5	756,971	28,368	0.0375	0.9625	81.75
31.5	708,216	21,640	0.0306	0.9694	78.68
32.5	667,196	10,945	0.0164	0.9836	76.27
33.5	606,912	13,593	0.0224	0.9776	75.02
34.5	517,072	12,645	0.0245	0.9755	73.34
35.5	451,514	1,673	0.0037	0.9963	71.54
36.5	397,710	870	0.0022	0.9978	71.28
37.5	366,833	2,513	0.0069	0.9931	71.12
38.5	333,611	3,792	0.0114	0.9886	70.63

AmerenUE - Gas

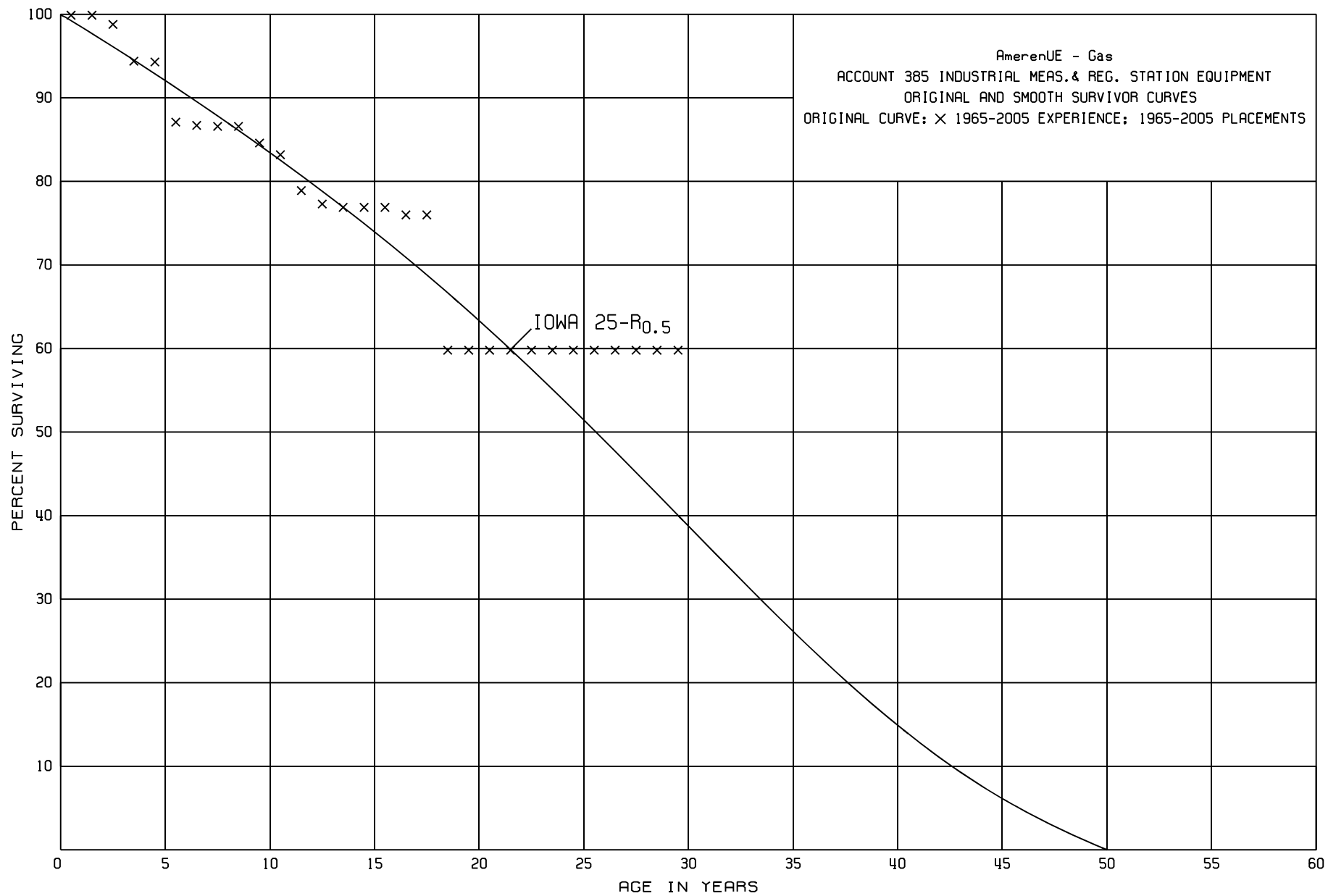
ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2005

EXPERIENCE BAND 1931-2005

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	288,255	4,385	0.0152	0.9848	69.82
40.5	269,802	9,184	0.0340	0.9660	68.76
41.5	245,888	10,650	0.0433	0.9567	66.42
42.5	228,453	8,764	0.0384	0.9616	63.54
43.5	202,057	6,098	0.0302	0.9698	61.10
44.5	155,780	4,707	0.0302	0.9698	59.25
45.5	151,044	5,500	0.0364	0.9636	57.46
46.5	133,966	5,917	0.0442	0.9558	55.37
47.5	102,225	2,692	0.0263	0.9737	52.92
48.5	124,359	3,488	0.0280	0.9720	51.53
49.5	105,040	9,548	0.0909	0.9091	50.09
50.5	58,795	3,189	0.0542	0.9458	45.54
51.5	45,110	3,997	0.0886	0.9114	43.07
52.5	21,379	7,935	0.3712	0.6288	39.25
53.5	18,186	10,624	0.5842	0.4158	24.68
54.5	7,562	1,598	0.2113	0.7887	10.26
55.5	5,725	1,371	0.2395	0.7605	8.09
56.5	4,064	436	0.1073	0.8927	6.15
57.5	4,568	728	0.1594	0.8406	5.49
58.5	3,840	490	0.1276	0.8724	4.61
59.5	3,351	76	0.0227	0.9773	4.02
60.5	3,275	2,484	0.7585	0.2415	3.93
61.5	791	539	0.6814	0.3186	0.95
62.5	252	5	0.0198	0.9802	0.30
63.5	247	31	0.1255	0.8745	0.29
64.5	216	90	0.4167	0.5833	0.25
65.5	125	24	0.1920	0.8080	0.15
66.5	101		0.0000	1.0000	0.12
67.5	101	71	0.7030	0.2970	0.12
68.5	31		0.0000	1.0000	0.04
69.5	31		0.0000	1.0000	0.04
70.5	31		0.0000	1.0000	0.04
71.5	31		0.0000	1.0000	0.04
72.5	31		0.0000	1.0000	0.04
73.5					0.04



AmerenUE - Gas

ACCOUNT 385 INDUSTRIAL MEAS.& REG. STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2005

EXPERIENCE BAND 1965-2005

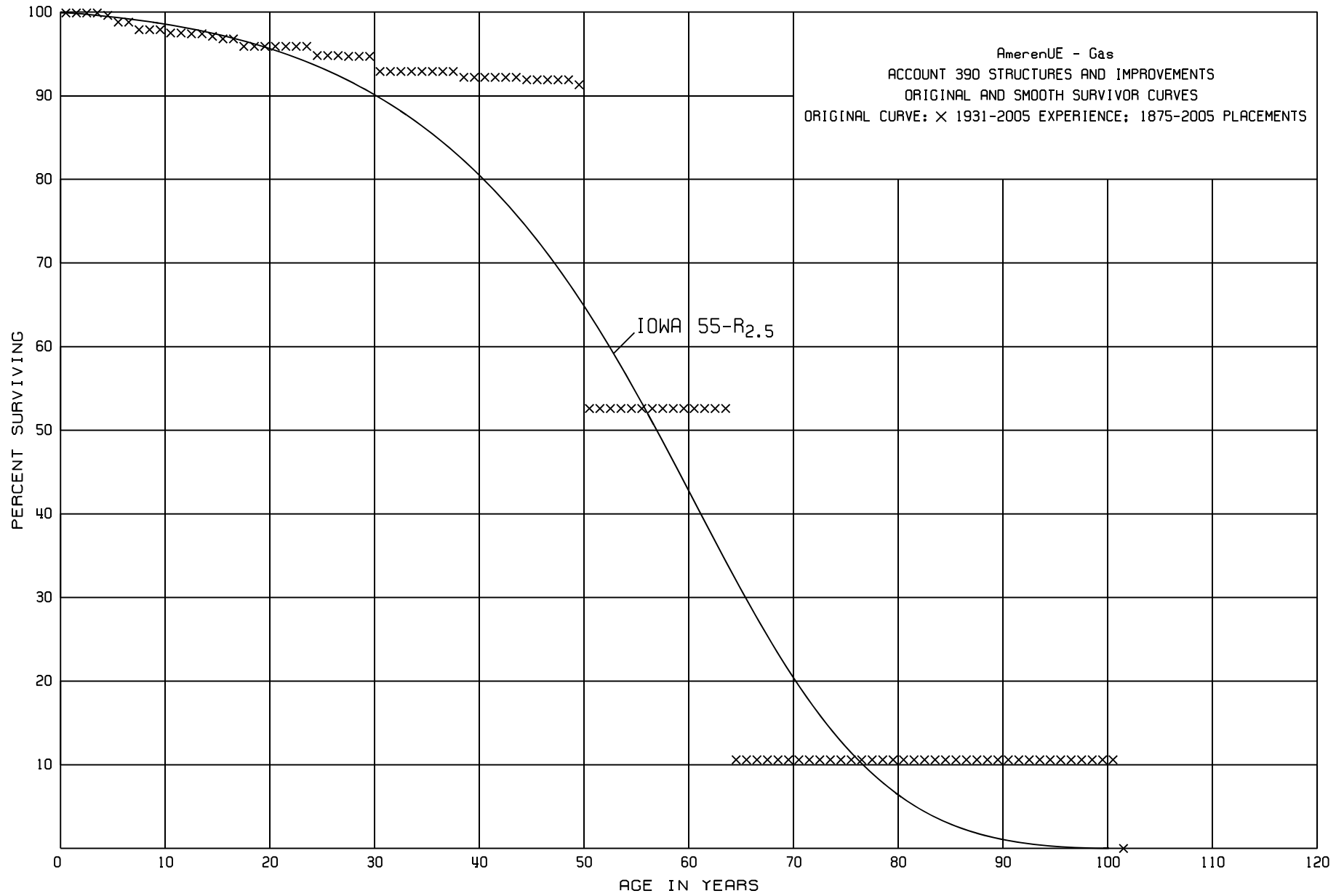
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,308,076		0.0000	1.0000	100.00
0.5	1,280,656	1,067	0.0008	0.9992	100.00
1.5	1,250,330	14,163	0.0113	0.9887	99.92
2.5	1,158,851	51,492	0.0444	0.9556	98.79
3.5	978,869	585	0.0006	0.9994	94.40
4.5	898,817	69,344	0.0772	0.9228	94.34
5.5	808,708	3,652	0.0045	0.9955	87.06
6.5	786,977	200	0.0003	0.9997	86.67
7.5	664,503		0.0000	1.0000	86.64
8.5	424,029	10,186	0.0240	0.9760	86.64
9.5	215,021	3,565	0.0166	0.9834	84.56
10.5	165,760	8,553	0.0516	0.9484	83.16
11.5	136,713	2,694	0.0197	0.9803	78.87
12.5	113,873	649	0.0057	0.9943	77.32
13.5	81,019		0.0000	1.0000	76.88
14.5	63,289	2	0.0000	1.0000	76.88
15.5	52,260	589	0.0113	0.9887	76.88
16.5	51,671		0.0000	1.0000	76.01
17.5	44,366	9,480	0.2137	0.7863	76.01
18.5	34,010		0.0000	1.0000	59.77
19.5	28,063		0.0000	1.0000	59.77
20.5	23,211		0.0000	1.0000	59.77
21.5	22,624		0.0000	1.0000	59.77
22.5	22,624		0.0000	1.0000	59.77
23.5	22,503		0.0000	1.0000	59.77
24.5	22,503		0.0000	1.0000	59.77
25.5	22,503		0.0000	1.0000	59.77
26.5	22,503		0.0000	1.0000	59.77
27.5	22,503		0.0000	1.0000	59.77
28.5	22,503		0.0000	1.0000	59.77
29.5	22,503		0.0000	1.0000	59.77
30.5	22,503		0.0000	1.0000	59.77
31.5	22,503		0.0000	1.0000	59.77
32.5	22,503		0.0000	1.0000	59.77
33.5	22,503		0.0000	1.0000	59.77
34.5	16,533		0.0000	1.0000	59.77
35.5	16,533		0.0000	1.0000	59.77
36.5	9,654		0.0000	1.0000	59.77
37.5	2,039		0.0000	1.0000	59.77
38.5	2,039		0.0000	1.0000	59.77

AmerenUE - Gas

ACCOUNT 385 INDUSTRIAL MEAS.& REG. STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2005			EXPERIENCE BAND 1965-2005		
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	2,039		0.0000	1.0000	59.77
40.5					59.77



AmerenUE - Gas

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2005

EXPERIENCE BAND 1931-2005

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	1,018,278		0.0000	1.0000	100.00
0.5	989,077		0.0000	1.0000	100.00
1.5	989,077		0.0000	1.0000	100.00
2.5	915,148		0.0000	1.0000	100.00
3.5	836,424	3,801	0.0045	0.9955	100.00
4.5	809,088	6,262	0.0077	0.9923	99.55
5.5	664,732		0.0000	1.0000	98.78
6.5	645,736	5,842	0.0090	0.9910	98.78
7.5	639,894		0.0000	1.0000	97.89
8.5	639,894		0.0000	1.0000	97.89
9.5	714,655	2,762	0.0039	0.9961	97.89
10.5	711,893		0.0000	1.0000	97.51
11.5	614,247	472	0.0008	0.9992	97.51
12.5	613,775		0.0000	1.0000	97.43
13.5	610,132	1,955	0.0032	0.9968	97.43
14.5	588,949	2,043	0.0035	0.9965	97.12
15.5	556,310		0.0000	1.0000	96.78
16.5	512,902	4,871	0.0095	0.9905	96.78
17.5	288,443		0.0000	1.0000	95.86
18.5	202,368		0.0000	1.0000	95.86
19.5	198,961		0.0000	1.0000	95.86
20.5	196,733		0.0000	1.0000	95.86
21.5	195,850		0.0000	1.0000	95.86
22.5	195,541		0.0000	1.0000	95.86
23.5	192,693	2,148	0.0111	0.9889	95.86
24.5	180,306		0.0000	1.0000	94.80
25.5	160,795		0.0000	1.0000	94.80
26.5	159,384	203	0.0013	0.9987	94.80
27.5	159,181		0.0000	1.0000	94.68
28.5	94,486		0.0000	1.0000	94.68
29.5	94,486	1,742	0.0184	0.9816	94.68
30.5	92,743		0.0000	1.0000	92.94
31.5	92,743		0.0000	1.0000	92.94
32.5	89,594		0.0000	1.0000	92.94
33.5	86,124		0.0000	1.0000	92.94
34.5	86,124		0.0000	1.0000	92.94
35.5	83,781		0.0000	1.0000	92.94
36.5	54,311		0.0000	1.0000	92.94
37.5	49,029	388	0.0079	0.9921	92.94
38.5	30,805		0.0000	1.0000	92.21

AmerenUE - Gas

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2005 EXPERIENCE BAND 1931-2005

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	29,617		0.0000	1.0000	92.21
40.5	29,361		0.0000	1.0000	92.21
41.5	29,361		0.0000	1.0000	92.21
42.5	29,330		0.0000	1.0000	92.21
43.5	27,233	93	0.0034	0.9966	92.21
44.5	6,434		0.0000	1.0000	91.90
45.5	6,434		0.0000	1.0000	91.90
46.5	6,434		0.0000	1.0000	91.90
47.5	6,434		0.0000	1.0000	91.90
48.5	6,434	45	0.0070	0.9930	91.90
49.5	6,389	2,704	0.4232	0.5768	91.26
50.5	3,685		0.0000	1.0000	52.64
51.5	3,685		0.0000	1.0000	52.64
52.5	3,685		0.0000	1.0000	52.64
53.5	3,685		0.0000	1.0000	52.64
54.5	3,685		0.0000	1.0000	52.64
55.5	4,616		0.0000	1.0000	52.64
56.5	4,616		0.0000	1.0000	52.64
57.5	4,616		0.0000	1.0000	52.64
58.5	4,616		0.0000	1.0000	52.64
59.5	4,616		0.0000	1.0000	52.64
60.5	4,616		0.0000	1.0000	52.64
61.5	4,616		0.0000	1.0000	52.64
62.5	4,616		0.0000	1.0000	52.64
63.5	4,616	3,685	0.7983	0.2017	52.64
64.5	931		0.0000	1.0000	10.62
65.5	931		0.0000	1.0000	10.62
66.5	931		0.0000	1.0000	10.62
67.5	931		0.0000	1.0000	10.62
68.5	931		0.0000	1.0000	10.62
69.5	931		0.0000	1.0000	10.62
70.5	931		0.0000	1.0000	10.62
71.5	931		0.0000	1.0000	10.62
72.5	931		0.0000	1.0000	10.62
73.5	931		0.0000	1.0000	10.62
74.5	931		0.0000	1.0000	10.62
75.5	931		0.0000	1.0000	10.62
76.5	931		0.0000	1.0000	10.62
77.5	931		0.0000	1.0000	10.62
78.5	931		0.0000	1.0000	10.62

AmerenUE - Gas

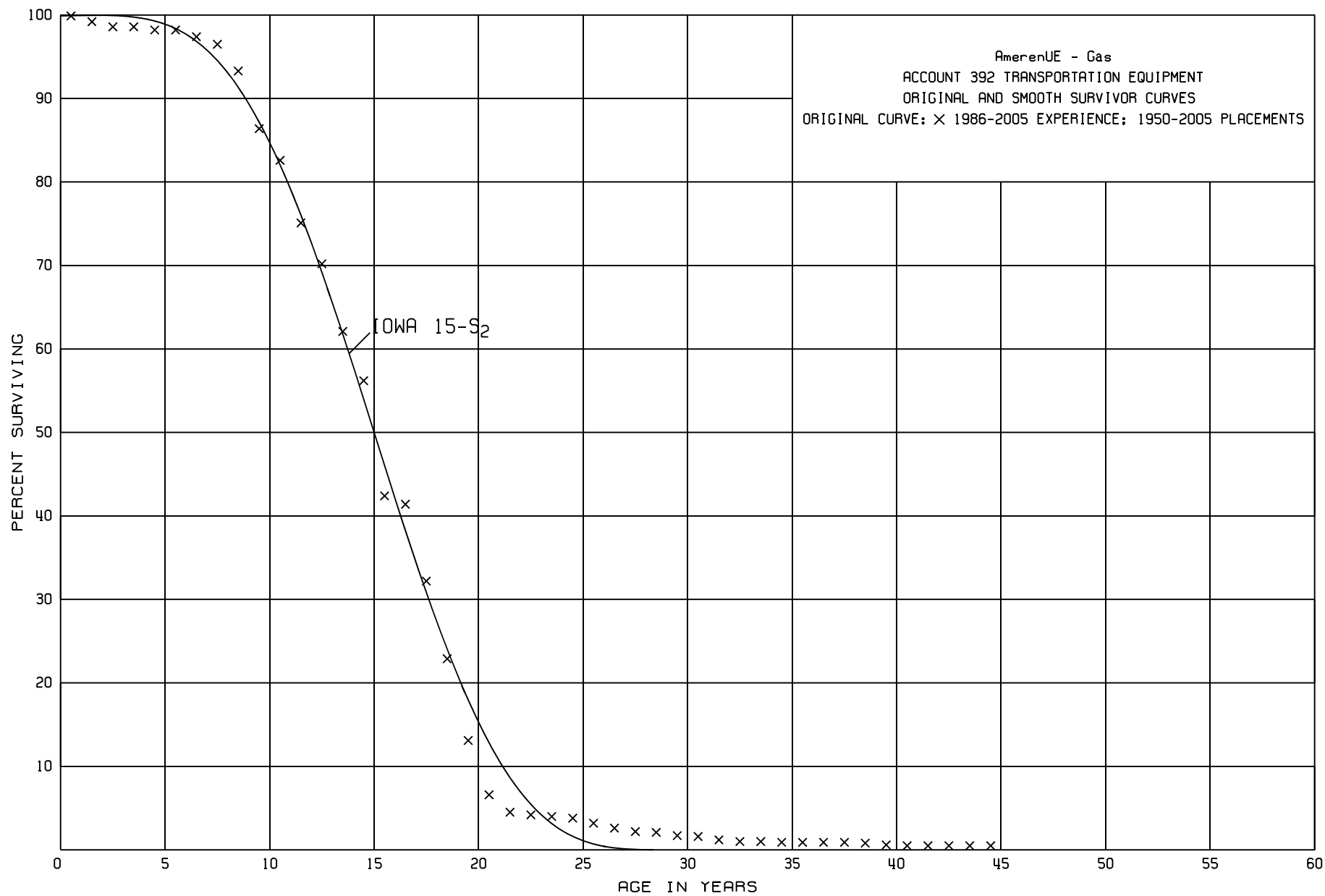
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2005

EXPERIENCE BAND 1931-2005

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	10.62
80.5	931		0.0000	1.0000	10.62
81.5	931		0.0000	1.0000	10.62
82.5	931		0.0000	1.0000	10.62
83.5	931		0.0000	1.0000	10.62
84.5	931		0.0000	1.0000	10.62
85.5	931		0.0000	1.0000	10.62
86.5	931		0.0000	1.0000	10.62
87.5	931		0.0000	1.0000	10.62
88.5	931		0.0000	1.0000	10.62
89.5	931		0.0000	1.0000	10.62
90.5	931		0.0000	1.0000	10.62
91.5	931		0.0000	1.0000	10.62
92.5	931		0.0000	1.0000	10.62
93.5	931		0.0000	1.0000	10.62
94.5	931		0.0000	1.0000	10.62
95.5	931		0.0000	1.0000	10.62
96.5	931		0.0000	1.0000	10.62
97.5	931		0.0000	1.0000	10.62
98.5	931		0.0000	1.0000	10.62
99.5	931		0.0000	1.0000	10.62
100.5	931	931	1.0000	0.0000	10.62
101.5					0.00



AmerenUE - Gas

ACCOUNT 392 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1986-2005

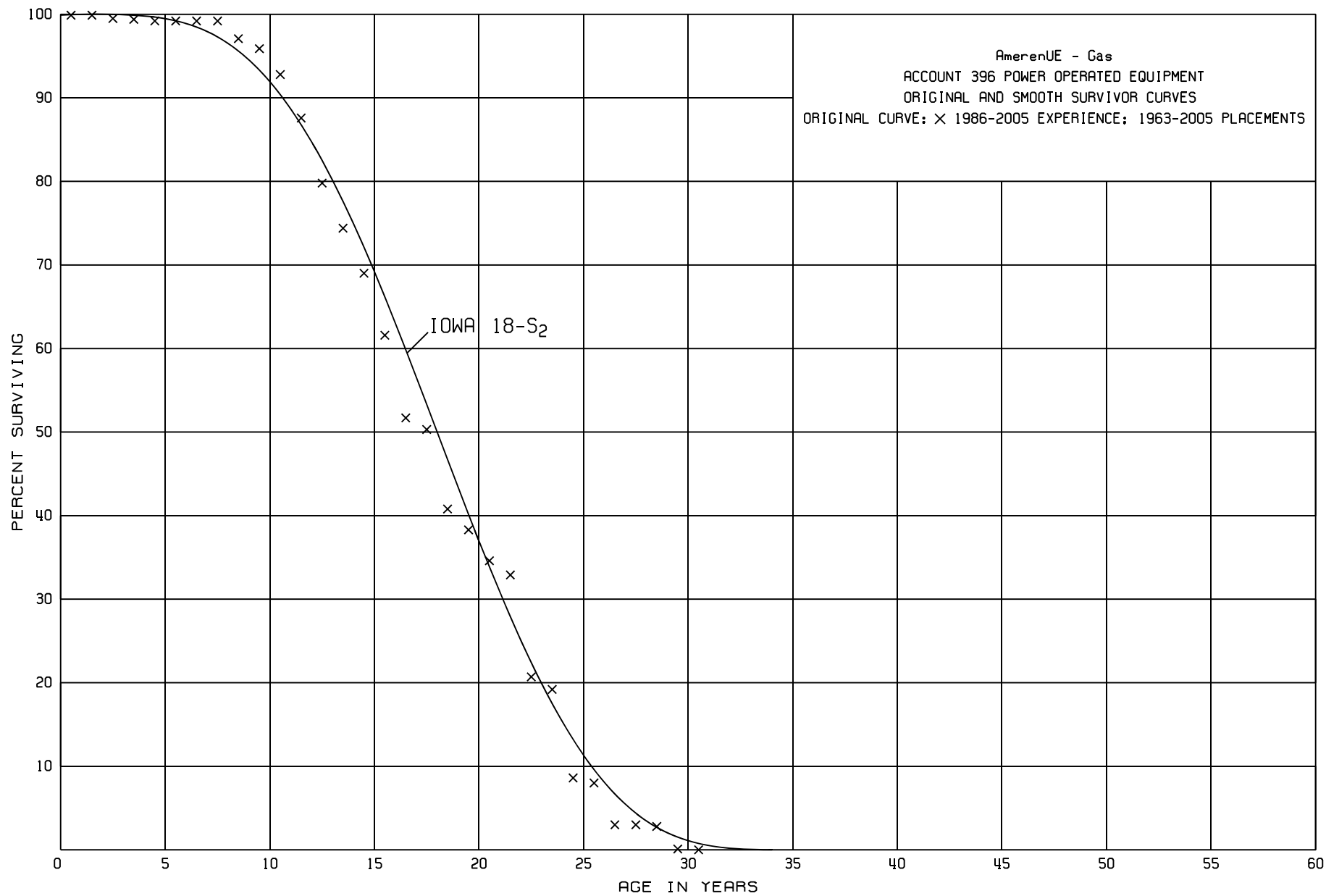
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,445,578		0.0000	1.0000	100.00
0.5	4,453,604	35,672	0.0080	0.9920	100.00
1.5	5,389,469	33,748	0.0063	0.9937	99.20
2.5	3,417,203	454	0.0001	0.9999	98.58
3.5	3,613,376	12,606	0.0035	0.9965	98.57
4.5	3,738,459		0.0000	1.0000	98.23
5.5	3,934,290	31,950	0.0081	0.9919	98.23
6.5	3,996,808	38,904	0.0097	0.9903	97.43
7.5	4,082,655	134,382	0.0329	0.9671	96.48
8.5	4,020,690	299,592	0.0745	0.9255	93.31
9.5	3,639,373	159,335	0.0438	0.9562	86.36
10.5	2,918,517	265,466	0.0910	0.9090	82.58
11.5	2,483,667	160,753	0.0647	0.9353	75.07
12.5	2,248,486	260,455	0.1158	0.8842	70.21
13.5	1,906,069	180,142	0.0945	0.9055	62.08
14.5	1,433,386	351,072	0.2449	0.7551	56.21
15.5	622,862	15,173	0.0244	0.9756	42.44
16.5	373,667	83,149	0.2225	0.7775	41.40
17.5	242,985	70,290	0.2893	0.7107	32.19
18.5	179,606	76,540	0.4262	0.5738	22.88
19.5	109,402	54,864	0.5015	0.4985	13.13
20.5	54,978	17,251	0.3138	0.6862	6.55
21.5	37,727	2,841	0.0753	0.9247	4.49
22.5	28,561	1,100	0.0385	0.9615	4.15
23.5	27,194	1,535	0.0564	0.9436	3.99
24.5	21,468	3,206	0.1493	0.8507	3.76
25.5	18,262	3,359	0.1839	0.8161	3.20
26.5	13,162	2,057	0.1563	0.8437	2.61
27.5	11,105	622	0.0560	0.9440	2.20
28.5	8,739	1,633	0.1869	0.8131	2.08
29.5	7,107	305	0.0429	0.9571	1.69
30.5	5,245	1,396	0.2662	0.7338	1.62
31.5	3,849	545	0.1416	0.8584	1.19
32.5	3,460	122	0.0353	0.9647	1.02
33.5	4,221	156	0.0370	0.9630	0.98
34.5	2,669		0.0000	1.0000	0.94
35.5	3,106		0.0000	1.0000	0.94
36.5	4,948		0.0000	1.0000	0.94
37.5	3,106	534	0.1719	0.8281	0.94
38.5	2,572	483	0.1878	0.8122	0.78

AmerenUE - Gas

ACCOUNT 392 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2005			EXPERIENCE BAND 1986-2005		
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	2,089	437	0.2092	0.7908	0.63
40.5	1,652		0.0000	1.0000	0.50
41.5	1,652		0.0000	1.0000	0.50
42.5	1,652		0.0000	1.0000	0.50
43.5	1,652		0.0000	1.0000	0.50
44.5					0.50



AmerenUE - Gas

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2005

EXPERIENCE BAND 1986-2005

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	2,289,194		0.0000	1.0000	100.00
0.5	2,491,318	1,536	0.0006	0.9994	100.00
1.5	2,467,465	11,275	0.0046	0.9954	99.94
2.5	2,462,128	2,314	0.0009	0.9991	99.48
3.5	2,083,902	4,513	0.0022	0.9978	99.39
4.5	2,102,777	10	0.0000	1.0000	99.17
5.5	2,254,699		0.0000	1.0000	99.17
6.5	2,328,039		0.0000	1.0000	99.17
7.5	2,427,735	51,891	0.0214	0.9786	99.17
8.5	2,441,728	30,380	0.0124	0.9876	97.05
9.5	2,465,126	79,689	0.0323	0.9677	95.85
10.5	2,294,943	128,465	0.0560	0.9440	92.75
11.5	1,818,081	161,636	0.0889	0.9111	87.56
12.5	1,744,432	117,786	0.0675	0.9325	79.78
13.5	1,653,166	120,602	0.0730	0.9270	74.39
14.5	1,363,224	145,974	0.1071	0.8929	68.96
15.5	1,103,717	176,198	0.1596	0.8404	61.57
16.5	762,071	21,113	0.0277	0.9723	51.74
17.5	578,295	109,529	0.1894	0.8106	50.31
18.5	364,971	21,974	0.0602	0.9398	40.78
19.5	356,683	34,396	0.0964	0.9036	38.33
20.5	305,164	15,039	0.0493	0.9507	34.63
21.5	278,728	103,803	0.3724	0.6276	32.92
22.5	190,117	13,925	0.0732	0.9268	20.66
23.5	143,655	79,297	0.5520	0.4480	19.15
24.5	64,359	4,484	0.0697	0.9303	8.58
25.5	59,875	37,701	0.6297	0.3703	7.98
26.5	22,174		0.0000	1.0000	2.95
27.5	22,174	938	0.0423	0.9577	2.95
28.5	21,236	20,443	0.9627	0.0373	2.83
29.5	793	793	1.0000	0.0000	0.11
30.5					0.00

APPENDIX B - NET SALVAGE STATISTICS

AmerenUE - Gas

ACCOUNT 305 STRUCTURES & 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
1986		3,530		3,530-
1987				
1988				
1989				
1990				
1991	15,994		0	0
1992				
1993				
1994				
1995				
1996	20,659		0	0
1997		8,500		8,500-
1998				
1999				
2000				
2001				
2002				
2003	36,165		0	0
2004	14,414		0	0
2005				
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					
99-01					

AmerenUE - Gas

ACCOUNT 305 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
00-02				
01-03	12,055	0	0	0
02-04	16,860	0	0	0
03-05	16,860	0	0	0
FIVE-YEAR AVERAGE				
01-05	10,116	0	0	0

AmerenUE - Gas

ACCOUNT 311 LIQUID 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							
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-
99-01	13,185	8,407	64	2,667	20	5,740-	44-

AmerenUE - Gas

ACCOUNT 311 LIQUID 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				
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
FIVE-YEAR AVERAGE				
01-05	158,633	0	34,202 22	34,202 22

AmerenUE - Gas

ACCOUNT 367 TRANSMISSION 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
TOTAL	147,729	1,424 1	267,235 181	265,811 180

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
97-99	2,464	0	0	0

AmerenUE - Gas

ACCOUNT 367 TRANSMISSION 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				
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
FIVE-YEAR AVERAGE				
01-05	2,487	0	53,245	53,245

AmerenUE - Gas

ACCOUNT 369 MEAS. & REG. STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT 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				
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
99-01	1,090	0	0	0

AmerenUE - Gas

ACCOUNT 369 MEAS. & REG. STATION 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				
00-02			57	57
01-03			57	57
02-04	834	0	57 7	57 7
03-05	834	0	0	0
FIVE-YEAR AVERAGE				
01-05	500	0	34 7	34 7

AmerenUE - Gas

ACCOUNT 375 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT 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				
TOTAL	26,269	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				
99-01	2,103	0	0	0

AmerenUE - Gas

ACCOUNT 375 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
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
FIVE-YEAR AVERAGE				
01-05	3,173	0	0	0

AmerenUE - Gas

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
TOTAL	9,176,886	518,720 6	691,814 8	173,094 2

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
97-99	391,709	4,792 1	55,895 14	51,103 13

AmerenUE - Gas

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							
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
FIVE-YEAR AVERAGE							
01-05	666,486	7,298	1	104,718	16	97,420	15

AmerenUE - Gas

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
TOTAL	855,259	61,139 7	25,567 3	35,572- 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
97-99	68,025	0	136 0	136 0

AmerenUE - Gas

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
THREE-YEAR MOVING AVERAGES				
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-
FIVE-YEAR AVERAGE				
01-05	33,371	3,412 10	4,613 14	1,201 4

AmerenUE - Gas

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				
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
97-99				

AmerenUE - Gas

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
THREE-YEAR MOVING AVERAGES				
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
FIVE-YEAR AVERAGE				
01-05	5,741	0	0	0

AmerenUE - Gas

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-
TOTAL	5,222,961	2,013,244 39	56,430 1	1,956,814- 37-

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-
97-99	214,076	47,971 22	15,298 7	32,673- 15-

AmerenUE - Gas

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				
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-
FIVE-YEAR AVERAGE				
01-05	340,115	9,602 3	44- 0	9,646- 3-

AmerenUE - Gas

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
TOTAL	2,133,864	6,042 0	30,086 1	24,044 1

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
97-99	52,612	0	3,006 6	3,006 6

AmerenUE - Gas

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				
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
FIVE-YEAR AVERAGE				
01-05	261,269	0	3,342 1	3,342 1

AmerenUE - Gas

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-
TOTAL	395,445	8,139 2	11,615 3	3,476 1

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
97-99	25,647	181 1	793 3	612 2

AmerenUE - Gas

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							
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-
FIVE-YEAR AVERAGE							
01-05	25,363	900	4	722	3	178-	1-

AmerenUE - Gas

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				
TOTAL	176,220	0	7,513 4	7,513 4

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

FIVE-YEAR AVERAGE

01-05	33,668	0	1,421 4	1,421 4
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AmerenUE - Gas

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT 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
TOTAL	9,709	7,921 82	0	7,921- 82-

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

FIVE-YEAR AVERAGE

01-05	525	1,584 302	0	1,584-302-
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AmerenUE - Gas

ACCOUNT 391.2 PERSONAL COMPUTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1997	19,165	0	0	0
1998				
1999	40,925	0	0	0
2000	9,351	0	0	0
2001	5,398	0	0	0
2002	20,019	0	0	0
2003	50,286	0	0	0
2004				
2005	164,785	0	0	0
TOTAL	309,929	0	0	0

THREE-YEAR MOVING AVERAGES

97-99	20,030	0	0	0
98-00	16,759	0	0	0
99-01	18,558	0	0	0
00-02	11,589	0	0	0
01-03	25,234	0	0	0
02-04	23,435	0	0	0
03-05	71,691	0	0	0

FIVE-YEAR AVERAGE

01-05	48,098	0	0	0
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AmerenUE - Gas

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1984	229	0	0	0
1985	2,644	0	0	0
1986				
1987	404	0	0	0
1988	22	0	0	0
1989				
1990				
1991	2,670	0	2 0	2 0
1992				
1993				
1994				
1995				
1996				
1997	20,577	0	0	0
1998	4,708	0	0	0
1999	5,377	0	0	0
2000	32,992	0	0	0
2001	2	0	0	0
2002	450	0	0	0
2003				
2004				
2005	3,246	0	0	0
TOTAL	73,321	0	2 0	2 0

THREE-YEAR MOVING AVERAGES

84-86	958	0	0	0
85-87	1,016	0	0	0
86-88	142	0	0	0
87-89	142	0	0	0
88-90	7	0	0	0
89-91	890	0	1 0	1 0
90-92	890	0	1 0	1 0
91-93	890	0	1 0	1 0
92-94				
93-95				
94-96				
95-97	6,859	0	0	0
96-98	8,428	0	0	0
97-99	10,221	0	0	0

AmerenUE - Gas

ACCOUNT 391 OFFICE FURNITURE AND 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				
98-00	14,359	0	0	0
99-01	12,790	0	0	0
00-02	11,148	0	0	0
01-03	151	0	0	0
02-04	150	0	0	0
03-05	1,082	0	0	0
FIVE-YEAR AVERAGE				
01-05	740	0	0	0

AmerenUE - Gas

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT 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
TOTAL	2,290,514	0	159,900 7	159,900 7

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
97-99	60,278	0	0	0

AmerenUE - Gas

ACCOUNT 392 TRANSPORTATION 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				
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
FIVE-YEAR AVERAGE				
01-05	136,844	0	4,181 3	4,181 3

AmerenUE - Gas

ACCOUNT 393 STORES EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1991	6,240	0	0	0
1992				
1993				
1994				
1995				
1996				
1997	20,491	0	0	0
1998				
1999	244	0	0	0
2000				
2001				
2002				
2003				
2004				
2005				
TOTAL	26,975	0	0	0

THREE-YEAR MOVING AVERAGES

91-93	2,080	0	0	0
92-94				
93-95				
94-96				
95-97	6,830	0	0	0
96-98	6,830	0	0	0
97-99	6,912	0	0	0
98-00	81	0	0	0
99-01	81	0	0	0
00-02				
01-03				
02-04				
03-05				

FIVE-YEAR AVERAGE

01-05

AmerenUE - Gas

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1984	8,110	0	0	0
1985	143,256	0	0	0
1986	36,667	0	0	0
1987				
1988	6,651	0	101 2	101 2
1989				
1990	2,946	0	0	0
1991				
1992				
1993				
1994				
1995	4,055	0	0	0
1996	34,458	0	0	0
1997	172,316	0	0	0
1998	3,795	0	0	0
1999	5,190	0	0	0
2000	5,070	0	0	0
2001	46,879	0	0	0
2002	9,933	0	0	0
2003	11,132	0	0	0
2004	1,202	0	0	0
2005				
TOTAL	491,660	0	101 0	101 0

THREE-YEAR MOVING AVERAGES

84-86	62,678	0	0	0
85-87	59,974	0	0	0
86-88	14,439	0	34 0	34 0
87-89	2,217	0	34 2	34 2
88-90	3,199	0	34 1	34 1
89-91	982	0	0	0
90-92	982	0	0	0
91-93				
92-94				
93-95	1,352	0	0	0
94-96	12,838	0	0	0
95-97	70,276	0	0	0
96-98	70,190	0	0	0
97-99	60,434	0	0	0

AmerenUE - Gas

ACCOUNT 394 TOOLS, SHOP AND GARAGE 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				
98-00	4,685	0	0	0
99-01	19,046	0	0	0
00-02	20,627	0	0	0
01-03	22,648	0	0	0
02-04	7,422	0	0	0
03-05	4,111	0	0	0
FIVE-YEAR AVERAGE				
01-05	13,829	0	0	0

AmerenUE - Gas

ACCOUNT 395 LABORATORY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1984	4,717	0	0	0
1985	37,551	0	0	0
1986	22,219	0	0	0
1987				
1988				
1989				
1990				
1991				
1992				
1993				
1994				
1995				
1996	37,451	0	0	0
1997	72,785	0	0	0
1998				
1999				
2000				
2001				
2002				
2003				
2004				
2005				
TOTAL	174,723	0	0	0

THREE-YEAR MOVING AVERAGES

84-86	21,496	0	0	0
85-87	19,923	0	0	0
86-88	7,406	0	0	0
87-89				
88-90				
89-91				
90-92				
91-93				
92-94				
93-95				
94-96	12,484	0	0	0
95-97	36,745	0	0	0
96-98	36,745	0	0	0
97-99	24,262	0	0	0

AmerenUE - Gas

ACCOUNT 395 LABORATORY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
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THREE-YEAR MOVING AVERAGES

98-00
99-01
00-02
01-03
02-04
03-05

FIVE-YEAR AVERAGE

01-05

AmerenUE - Gas

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				
TOTAL	1,478,480	0	168,551 11	168,551 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
97-99	11,898	0	0	0

AmerenUE - Gas

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
THREE-YEAR MOVING AVERAGES				
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
FIVE-YEAR AVERAGE				
01-05	125,456	0	7,186 6	7,186 6

AmerenUE - Gas

ACCOUNT 397 COMMUNICATIONS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1985	3,228	0	0	0
1986				
1987	1,070	0	0	0
1988				
1989	1,610	0	0	0
1990				
1991				
1992	33,133	0	0	0
1993				
1994	552	0	0	0
1995				
1996	66,277	0	0	0
1997				
1998				
1999	7,378	0	0	0
2000				
2001	39,241	0	0	0
2002				
2003	87,994	0	0	0
2004	3,138	0	0	0
2005	827	0	0	0
TOTAL	244,448	0	0	0

THREE-YEAR MOVING AVERAGES

85-87	1,433	0	0	0
86-88	357	0	0	0
87-89	893	0	0	0
88-90	537	0	0	0
89-91	537	0	0	0
90-92	11,044	0	0	0
91-93	11,044	0	0	0
92-94	11,228	0	0	0
93-95	184	0	0	0
94-96	22,276	0	0	0
95-97	22,092	0	0	0
96-98	22,092	0	0	0
97-99	2,459	0	0	0
98-00	2,459	0	0	0
99-01	15,540	0	0	0

AmerenUE - Gas

ACCOUNT 397 COMMUNICATIONS 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				
00-02	13,080	0	0	0
01-03	42,412	0	0	0
02-04	30,377	0	0	0
03-05	30,653	0	0	0
FIVE-YEAR AVERAGE				
01-05	26,240	0	0	0

APPENDIX C - DEPRECIATION CALCULATIONS

AmerenUE - Gas

ACCOUNT 305 STRUCTURES & IMPROVEMENTS - CAPE GIRARDEAU

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 60-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2020							
NET SALVAGE PERCENT.. 0							
1958	26,750.06	46.75	2.14	572.45	12.57	.7311	19,557
1959	2,602.83	46.31	2.16	56.22	12.60	.7279	1,895
1968	251.55	41.91	2.39	6.01	12.81	.6943	175
1970	54,250.43	40.82	2.45	1,329.14	12.85	.6852	37,172
1985	1,686.46	31.20	3.21	54.14	13.28	.5744	969
1990	131,862.74	27.43	3.65	4,812.99	13.47	.5089	67,105
1991	6,352.18	26.64	3.75	238.21	13.50	.4932	3,133
TOTAL	223,756.25			7,069.16			130,006

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.16

AmerenUE - Gas

ACCOUNT 311 LIQUID PETROLEUM GAS EQUIPMENT - CAPE GIRARDEAU

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 55-L1							
PROBABLE RETIREMENT YEAR.. 6-2020							
NET SALVAGE PERCENT.. 0							
1958	133,355.77	46.15	2.17	2,893.82	12.13	.7372	98,310
1970	224,695.93	40.81	2.45	5,505.05	12.52	.6932	155,759
1990	870,253.31	27.80	3.60	31,329.12	13.40	.5180	450,791
1993	4,415.28	25.39	3.94	173.96	13.59	.4647	2,052
1997	2,324.49	22.00	4.55	105.76	13.83	.3714	863
1999	2,253.11	20.23	4.94	111.30	13.94	.3109	700
2000	5,654.78	19.34	5.17	292.35	13.99	.2766	1,564
TOTAL	1,242,952.67			40,411.36			710,039

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.25

AmerenUE - Gas

ACCOUNT 367 TRANSMISSION MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. 0							
1967	898,891.44	50.00	2.00	17,977.83	16.70	.6660	598,662
1969	13,002.36	50.00	2.00	260.05	18.07	.6386	8,303
1995	232,045.52	50.00	2.00	4,640.91	39.84	.2032	47,152
1998	5,729.88	50.00	2.00	114.60	42.69	.1462	838
1999	322,447.49	50.00	2.00	6,448.95	43.66	.1268	40,886
2001	3,601,109.44	50.00	2.00	72,022.19	45.59	.0882	317,618
2005	526,862.16	50.00	2.00	10,537.24	49.51	.0098	5,163
TOTAL	5,600,088.29			112,001.77			1,018,622

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

AmerenUE - Gas

ACCOUNT 369 MEAS. & REG. STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-01							
NET SALVAGE PERCENT.. 0							
1967	15,138.53	45.00	2.22	336.08	25.75	.4278	6,476
1968	2,504.54	45.00	2.22	55.60	26.25	.4167	1,044
1982	7,781.39	45.00	2.22	172.75	33.25	.2611	2,032
1986	2,318.94	45.00	2.22	51.48	35.25	.2167	503
1998	4,540.20	45.00	2.22	100.79	41.25	.0833	378
2005	11,449.50	45.00	2.22	254.18	44.75	.0056	64
TOTAL	43,733.10			970.88			10,497

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.22

AmerenUE - Gas

ACCOUNT 375 STRUCTURES & IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2							
NET SALVAGE PERCENT.. 0							
1931	1,534.57	50.00	2.00	30.69	5.07	.8986	1,379
1939	438.71	50.00	2.00	8.77	7.46	.8508	373
1949	1,602.48	50.00	2.00	32.05	10.99	.7802	1,250
1950	650.72	50.00	2.00	13.01	11.39	.7722	502
1962	1,288.75	50.00	2.00	25.78	17.17	.6566	846
1971	742.05	50.00	2.00	14.84	22.60	.5480	407
1993	11,514.18	50.00	2.00	230.28	39.09	.2182	2,512
1994	2,391.26	50.00	2.00	47.83	39.93	.2014	482
2004	3,148.16	50.00	2.00	62.96	48.65	.0270	85
TOTAL	23,310.88			466.21			7,836

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

AmerenUE - Gas

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. 0							
1907	108.52					1.0000	109
1912	54.73					1.0000	55
1914	177.43					1.0000	177
1922	9.28	50.00	2.00	0.19	0.32	.9936	9
1923	24.57	50.00	2.00	0.49	0.52	.9896	24
1926	13.50	50.00	2.00	0.27	1.20	.9760	13
1928	55.23	50.00	2.00	1.10	1.67	.9666	53
1929	323.55	50.00	2.00	6.47	1.92	.9616	311
1930	3,381.57	50.00	2.00	67.63	2.17	.9566	3,235
1931	23,883.27	50.00	2.00	477.67	2.42	.9516	22,727
1932	1,566.77	50.00	2.00	31.34	2.68	.9464	1,483
1933	5,468.84	50.00	2.00	109.38	2.93	.9414	5,148
1934	67.15	50.00	2.00	1.34	3.19	.9362	63
1935	119.26	50.00	2.00	2.39	3.45	.9310	111
1937	26.44	50.00	2.00	0.53	3.96	.9208	24
1938	91.16	50.00	2.00	1.82	4.22	.9156	83
1939	7,086.48	50.00	2.00	141.73	4.48	.9104	6,452
1940	12,185.39	50.00	2.00	243.71	4.74	.9052	11,030
1941	13,168.21	50.00	2.00	263.36	5.00	.9000	11,851
1942	2,459.36	50.00	2.00	49.19	5.27	.8946	2,200
1943	2,457.43	50.00	2.00	49.15	5.55	.8890	2,185
1944	223.78	50.00	2.00	4.48	5.83	.8834	198
1945	1,325.02	50.00	2.00	26.50	6.13	.8774	1,163
1946	12,941.98	50.00	2.00	258.84	6.43	.8714	11,278
1947	7,929.01	50.00	2.00	158.58	6.75	.8650	6,859
1948	7,467.55	50.00	2.00	149.35	7.08	.8584	6,410
1949	3,535.25	50.00	2.00	70.71	7.42	.8516	3,011
1950	46,588.97	50.00	2.00	931.78	7.79	.8442	39,330
1951	11,329.30	50.00	2.00	226.59	8.16	.8368	9,480
1952	112,518.99	50.00	2.00	2,250.38	8.56	.8288	93,256
1953	44,755.48	50.00	2.00	895.11	8.97	.8206	36,726
1954	117,830.29	50.00	2.00	2,356.61	9.40	.8120	95,678
1955	142,091.47	50.00	2.00	2,841.83	9.85	.8030	114,099
1956	62,225.59	50.00	2.00	1,244.51	10.32	.7936	49,382
1957	68,862.91	50.00	2.00	1,377.26	10.81	.7838	53,975
1958	112,407.50	50.00	2.00	2,248.15	11.32	.7736	86,958
1959	93,682.68	50.00	2.00	1,873.65	11.85	.7630	71,480
1960	74,532.11	50.00	2.00	1,490.64	12.39	.7522	56,063

AmerenUE - Gas

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
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SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. 0

1961	646,321.06	50.00	2.00	12,926.42	12.96	.7408	478,795
1962	305,432.76	50.00	2.00	6,108.66	13.54	.7292	222,722
1963	643,662.17	50.00	2.00	12,873.24	14.14	.7172	461,635
1964	483,501.51	50.00	2.00	9,670.03	14.75	.7050	340,869
1965	1,190,960.70	50.00	2.00	23,819.21	15.39	.6922	824,383
1966	1,421,006.46	50.00	2.00	28,420.13	16.03	.6794	965,432
1967	5,698,227.26	50.00	2.00	113,964.55	16.70	.6660	3,795,019
1968	1,501,788.67	50.00	2.00	30,035.77	17.38	.6524	979,767
1969	1,217,567.69	50.00	2.00	24,351.35	18.07	.6386	777,539
1970	668,577.33	50.00	2.00	13,371.55	18.77	.6246	417,593
1971	1,486,221.63	50.00	2.00	29,724.43	19.49	.6102	906,892
1972	482,308.78	50.00	2.00	9,646.18	20.22	.5956	287,263
1973	363,220.48	50.00	2.00	7,264.41	20.97	.5806	210,886
1974	513,942.95	50.00	2.00	10,278.86	21.72	.5656	290,686
1975	468,477.20	50.00	2.00	9,369.54	22.49	.5502	257,756
1976	406,373.96	50.00	2.00	8,127.48	23.26	.5348	217,329
1977	582,612.01	50.00	2.00	11,652.24	24.05	.5190	302,376
1978	974,063.18	50.00	2.00	19,481.26	24.85	.5030	489,954
1979	562,543.20	50.00	2.00	11,250.86	25.66	.4868	273,846
1980	1,053,424.08	50.00	2.00	21,068.48	26.48	.4704	495,531
1981	1,337,085.99	50.00	2.00	26,741.72	27.31	.4538	606,770
1982	1,286,232.48	50.00	2.00	25,724.65	28.15	.4370	562,084
1983	1,378,610.09	50.00	2.00	27,572.20	29.00	.4200	579,016
1984	1,725,268.24	50.00	2.00	34,505.36	29.86	.4028	694,938
1985	2,802,690.41	50.00	2.00	56,053.81	30.73	.3854	1,080,157
1986	3,738,063.50	50.00	2.00	74,761.27	31.60	.3680	1,375,607
1987	4,094,135.39	50.00	2.00	81,882.71	32.49	.3502	1,433,766
1988	3,323,447.56	50.00	2.00	66,468.95	33.38	.3324	1,104,714
1989	2,839,885.67	50.00	2.00	56,797.71	34.28	.3144	892,860
1990	4,303,978.84	50.00	2.00	86,079.58	35.19	.2962	1,274,839
1991	3,869,599.93	50.00	2.00	77,392.00	36.11	.2778	1,074,975
1992	3,993,323.63	50.00	2.00	79,866.47	37.03	.2594	1,035,868
1993	5,148,683.37	50.00	2.00	102,973.67	37.96	.2408	1,239,803
1994	6,053,169.59	50.00	2.00	121,063.39	38.89	.2222	1,345,014
1995	6,908,456.77	50.00	2.00	138,169.14	39.84	.2032	1,403,798
1996	8,325,356.10	50.00	2.00	166,507.12	40.78	.1844	1,535,196
1997	8,725,540.47	50.00	2.00	174,510.81	41.74	.1652	1,441,459
1998	5,201,101.99	50.00	2.00	104,022.04	42.69	.1462	760,401

AmerenUE - Gas

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. 0							
1999	7,299,954.29	50.00	2.00	145,999.09	43.66	.1268	925,634
2000	7,243,966.27	50.00	2.00	144,879.33	44.62	.1076	779,451
2001	7,232,707.00	50.00	2.00	144,654.14	45.59	.0882	637,925
2002	8,006,211.26	50.00	2.00	160,124.23	46.57	.0686	549,226
2003	8,846,936.95	50.00	2.00	176,938.74	47.54	.0492	435,269
2004	8,373,564.79	50.00	2.00	167,471.30	48.52	.0296	247,858
2005	12,354,540.72	50.00	2.00	247,090.81	49.51	.0098	121,074
TOTAL	156,075,720.40			3,121,507.62			36,936,664

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

AmerenUE - Gas

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
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SURVIVOR CURVE.. IOWA 45-01
NET SALVAGE PERCENT.. 0

1940	122.00	45.00	2.22	2.71	12.25	.7278	89
1945	432.17	45.00	2.22	9.59	14.75	.6722	291
1946	393.01	45.00	2.22	8.72	15.25	.6611	260
1947	446.67	45.00	2.22	9.92	15.75	.6500	290
1948	866.80	45.00	2.22	19.24	16.25	.6389	554
1949	3,552.50	45.00	2.22	78.87	16.75	.6278	2,230
1950	4,246.22	45.00	2.22	94.27	17.25	.6167	2,619
1951	1,965.25	45.00	2.22	43.63	17.75	.6056	1,190
1952	5,269.05	45.00	2.22	116.97	18.25	.5944	3,132
1953	6,891.99	45.00	2.22	153.00	18.75	.5833	4,020
1954	1,846.34	45.00	2.22	40.99	19.25	.5722	1,056
1955	4,092.40	45.00	2.22	90.85	19.75	.5611	2,296
1956	8,112.84	45.00	2.22	180.11	20.25	.5500	4,462
1957	6,612.76	45.00	2.22	146.80	20.75	.5389	3,564
1958	3,086.03	45.00	2.22	68.51	21.25	.5278	1,629
1959	5,729.67	45.00	2.22	127.20	21.75	.5167	2,961
1960	10,052.66	45.00	2.22	223.17	22.25	.5056	5,083
1961	34,674.62	45.00	2.22	769.78	22.75	.4944	17,143
1962	21,046.99	45.00	2.22	467.24	23.25	.4833	10,172
1963	19,423.71	45.00	2.22	431.21	23.75	.4722	9,172
1964	10,661.50	45.00	2.22	236.69	24.25	.4611	4,916
1965	23,391.24	45.00	2.22	519.29	24.75	.4500	10,526
1966	25,395.66	45.00	2.22	563.78	25.25	.4389	11,146
1967	73,787.37	45.00	2.22	1,638.08	25.75	.4278	31,566
1968	43,316.17	45.00	2.22	961.62	26.25	.4167	18,050
1969	21,277.59	45.00	2.22	472.36	26.75	.4056	8,630
1970	19,093.34	45.00	2.22	423.87	27.25	.3944	7,530
1971	45,351.62	45.00	2.22	1,006.81	27.75	.3833	17,383
1972	14,601.53	45.00	2.22	324.15	28.25	.3722	5,435
1973	28,227.65	45.00	2.22	626.65	28.75	.3611	10,193
1974	54,206.77	45.00	2.22	1,203.39	29.25	.3500	18,972
1975	13,566.75	45.00	2.22	301.18	29.75	.3389	4,598
1976	17,351.45	45.00	2.22	385.20	30.25	.3278	5,688
1977	12,828.96	45.00	2.22	284.80	30.75	.3167	4,063
1978	8,702.04	45.00	2.22	193.19	31.25	.3056	2,659
1979	10,655.14	45.00	2.22	236.54	31.75	.2944	3,137
1980	8,784.01	45.00	2.22	195.01	32.25	.2833	2,489
1981	108,587.25	45.00	2.22	2,410.64	32.75	.2722	29,557

AmerenUE - Gas

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-01							
NET SALVAGE PERCENT.. 0							
1982	200,738.91	45.00	2.22	4,456.40	33.25	.2611	52,413
1983	332,125.19	45.00	2.22	7,373.18	33.75	.2500	83,031
1984	34,088.74	45.00	2.22	756.77	34.25	.2389	8,144
1985	41,928.35	45.00	2.22	930.81	34.75	.2278	9,551
1986	141,594.65	45.00	2.22	3,143.40	35.25	.2167	30,684
1987	76,959.74	45.00	2.22	1,708.51	35.75	.2056	15,823
1988	69,910.25	45.00	2.22	1,552.01	36.25	.1944	13,591
1989	39,230.23	45.00	2.22	870.91	36.75	.1833	7,191
1990	77,104.73	45.00	2.22	1,711.73	37.25	.1722	13,277
1991	49,535.58	45.00	2.22	1,099.69	37.75	.1611	7,980
1992	53,239.34	45.00	2.22	1,181.91	38.25	.1500	7,986
1993	116,160.55	45.00	2.22	2,578.76	38.75	.1389	16,135
1994	66,821.42	45.00	2.22	1,483.44	39.25	.1278	8,540
1995	18,729.10	45.00	2.22	415.79	39.75	.1167	2,186
1996	31,720.01	45.00	2.22	704.18	40.25	.1056	3,350
1997	101,028.51	45.00	2.22	2,242.83	40.75	.0944	9,537
1998	99,755.46	45.00	2.22	2,214.57	41.25	.0833	8,310
1999	111,808.33	45.00	2.22	2,482.14	41.75	.0722	8,073
2000	258,198.62	45.00	2.22	5,732.01	42.25	.0611	15,776
2001	405,334.76	45.00	2.22	8,998.43	42.75	.0500	20,267
2003	198.16	45.00	2.22	4.40	43.75	.0278	6
2004	248,692.84	45.00	2.22	5,520.98	44.25	.0167	4,153
2005	148,014.56	45.00	2.22	3,285.92	44.75	.0056	829
TOTAL	3,401,567.75			75,514.80			615,584

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.22

AmerenUE - Gas

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

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE... IOWA 45-01							
NET SALVAGE PERCENT... 0							
1963	9,271.81	45.00	2.22	205.83	23.75	.4722	4,378
1964	442.71	45.00	2.22	9.83	24.25	.4611	204
1965	17,273.64	45.00	2.22	383.47	24.75	.4500	7,773
1966	1,497.51	45.00	2.22	33.24	25.25	.4389	657
1967	1,958.28	45.00	2.22	43.47	25.75	.4278	838
1970	3,146.70	45.00	2.22	69.86	27.25	.3944	1,241
1971	14,847.13	45.00	2.22	329.61	27.75	.3833	5,691
1984	5,861.50	45.00	2.22	130.13	34.25	.2389	1,400
1985	33,568.31	45.00	2.22	745.22	34.75	.2278	7,647
1986	892.37	45.00	2.22	19.81	35.25	.2167	193
1987	696.09	45.00	2.22	15.45	35.75	.2056	143
1991	24,886.64	45.00	2.22	552.48	37.75	.1611	4,009
1994	21,558.65	45.00	2.22	478.60	39.25	.1278	2,755
1996	16,874.40	45.00	2.22	374.61	40.25	.1056	1,782
1997	3,799.98	45.00	2.22	84.36	40.75	.0944	359
1998	28,755.84	45.00	2.22	638.38	41.25	.0833	2,395
1999	25,997.39	45.00	2.22	577.14	41.75	.0722	1,877
2000	12,647.46	45.00	2.22	280.77	42.25	.0611	773
2001	25,341.14	45.00	2.22	562.57	42.75	.0500	1,267
2002	7,163.03	45.00	2.22	159.02	43.25	.0389	279
2003	63,694.61	45.00	2.22	1,414.02	43.75	.0278	1,771
2004	29,860.73	45.00	2.22	662.91	44.25	.0167	499
2005	46,977.66	45.00	2.22	1,042.90	44.75	.0056	263
TOTAL	397,013.58			8,813.68			48,194

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT... 2.22

AmerenUE - Gas

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R3							
NET SALVAGE PERCENT.. -3							
1929	10,724.02					1.0000	10,724
1930	3,514.37					1.0000	3,514
1931	25,271.68					1.0000	25,272
1932	9,177.30					1.0000	9,177
1933	3,079.40					1.0000	3,079
1934	8,000.03					1.0000	8,000
1935	8,148.47					1.0000	8,148
1936	6,516.58					1.0000	6,517
1937	17,995.07					1.0000	17,995
1938	722.28					1.0000	722
1939	1,065.86					1.0000	1,066
1940	125.35					1.0000	125
1941	1,350.77					1.0000	1,351
1942	3,805.33					1.0000	3,805
1943	1,583.24					1.0000	1,583
1944	702.06					1.0000	702
1945	402.89					1.0000	403
1946	1,139.17					1.0000	1,139
1947	1,529.29	35.00	2.86	43.74	0.20	.9943	1,521
1948	1,660.71	35.00	2.86	47.50	0.41	.9883	1,641
1949	5,027.12	35.00	2.86	143.78	0.63	.9820	4,937
1950	5,008.07	35.00	2.86	143.23	0.86	.9754	4,885
1951	3,264.88	35.00	2.86	93.38	1.11	.9683	3,161
1952	6,956.08	35.00	2.86	198.94	1.35	.9614	6,688
1953	1,270.42	35.00	2.86	36.33	1.61	.9540	1,212
1954	2,424.31	35.00	2.86	69.34	1.86	.9469	2,296
1955	6,993.48	35.00	2.86	200.01	2.12	.9394	6,570
1956	6,179.95	35.00	2.86	176.75	2.37	.9323	5,762
1957	7,291.72	35.00	2.86	208.54	2.63	.9249	6,744
1958	13,990.86	35.00	2.86	400.14	2.89	.9174	12,835
1959	29,088.21	35.00	2.86	831.92	3.15	.9100	26,470
1960	6,948.42	35.00	2.86	198.72	3.41	.9026	6,272
1961	10,363.86	35.00	2.86	296.41	3.68	.8949	9,275
1962	8,151.60	35.00	2.86	233.14	3.95	.8871	7,231
1963	26,481.63	35.00	2.86	757.37	4.24	.8789	23,275
1964	8,453.85	35.00	2.86	241.78	4.55	.8700	7,355
1965	43,017.36	35.00	2.86	1,230.30	4.87	.8609	37,034
1966	64,064.30	35.00	2.86	1,832.24	5.21	.8511	54,525

AmerenUE - Gas

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
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SURVIVOR CURVE.. IOWA 35-R3
NET SALVAGE PERCENT.. -3

1967	587,932.93	35.00	2.86	16,814.88	5.58	.8406	494,216
1968	344,953.18	35.00	2.86	9,865.66	5.97	.8294	286,104
1969	359,911.82	35.00	2.86	10,293.48	6.39	.8174	294,192
1970	379,242.77	35.00	2.86	10,846.34	6.83	.8049	305,253
1971	418,442.50	35.00	2.86	11,967.46	7.30	.7914	331,155
1972	323,628.94	35.00	2.86	9,255.79	7.80	.7771	251,492
1973	206,217.99	35.00	2.86	5,897.83	8.32	.7623	157,200
1974	236,190.07	35.00	2.86	6,755.04	8.87	.7466	176,340
1975	343,803.44	35.00	2.86	9,832.78	9.45	.7300	250,977
1976	366,614.84	35.00	2.86	10,485.18	10.05	.7129	261,360
1977	301,749.66	35.00	2.86	8,630.04	10.67	.6951	209,746
1978	543,762.55	35.00	2.86	15,551.61	11.32	.6766	367,910
1979	795,518.70	35.00	2.86	22,751.83	11.99	.6574	522,974
1980	901,913.89	35.00	2.86	25,794.74	12.68	.6377	575,150
1981	975,245.98	35.00	2.86	27,892.04	13.39	.6174	602,117
1982	1,252,573.45	35.00	2.86	35,823.60	14.12	.5966	747,285
1983	1,114,237.61	35.00	2.86	31,867.20	14.86	.5754	641,132
1984	1,328,472.05	35.00	2.86	37,994.30	15.63	.5534	735,176
1985	1,635,851.61	35.00	2.86	46,785.36	16.40	.5314	869,292
1986	1,982,576.47	35.00	2.86	56,701.69	17.20	.5086	1,008,338
1987	2,516,245.19	35.00	2.86	71,964.61	18.00	.4857	1,222,140
1988	2,660,234.28	35.00	2.86	76,082.70	18.83	.4620	1,229,028
1989	2,538,979.34	35.00	2.86	72,614.81	19.66	.4383	1,112,835
1990	3,032,847.34	35.00	2.86	86,739.43	20.51	.4140	1,255,599
1991	3,098,785.70	35.00	2.86	88,625.27	21.38	.3891	1,205,738
1992	3,173,501.80	35.00	2.86	90,762.15	22.25	.3643	1,156,107
1993	3,752,252.02	35.00	2.86	107,314.41	23.14	.3389	1,271,638
1994	4,726,167.51	35.00	2.86	135,168.39	24.04	.3131	1,479,763
1995	5,065,329.22	35.00	2.86	144,868.42	24.95	.2871	1,454,256
1996	4,724,670.87	35.00	2.86	135,125.59	25.87	.2609	1,232,667
1997	4,596,634.87	35.00	2.86	131,463.76	26.80	.2343	1,076,992
1998	4,571,903.37	35.00	2.86	130,756.44	27.74	.2074	948,213
1999	4,652,848.45	35.00	2.86	133,071.47	28.69	.1803	838,909
2000	3,999,814.08	35.00	2.86	114,394.68	29.65	.1529	611,572
2001	3,861,092.93	35.00	2.86	110,427.26	30.61	.1254	484,181
2002	4,376,630.46	35.00	2.86	125,171.63	31.58	.0977	427,597
2003	4,659,150.34	35.00	2.86	133,251.70	32.55	.0700	326,141
2004	4,933,901.99	35.00	2.86	141,109.60	33.53	.0420	207,224

AmerenUE - Gas

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R3							
NET SALVAGE PERCENT.. -3							
2005	5,370,548.63	35.00	2.86	153,597.69	34.51	.0140	75,188
				2,601,700.42			27,036,208
NET SALVAGE ADJUSTMENT				78,051.01			811,086
TOTAL	91,071,868.83			2,679,751.43			27,847,294

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.94

AmerenUE - Gas

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
NET SALVAGE PERCENT.. 0							
1933	12.24					1.0000	12
1936	12.31					1.0000	12
1937	13.57					1.0000	14
1938	696.70	40.00	2.50	17.42	0.06	.9985	696
1939	1,084.30	40.00	2.50	27.11	0.29	.9927	1,076
1940	1,158.04	40.00	2.50	28.95	0.51	.9872	1,143
1941	1,083.57	40.00	2.50	27.09	0.74	.9815	1,064
1942	490.66	40.00	2.50	12.27	0.97	.9757	479
1944	41.12	40.00	2.50	1.03	1.46	.9635	40
1945	131.23	40.00	2.50	3.28	1.71	.9572	126
1946	2,011.51	40.00	2.50	50.29	1.96	.9510	1,913
1949	1,213.17	40.00	2.50	30.33	2.73	.9317	1,130
1950	6,724.19	40.00	2.50	168.10	2.99	.9252	6,221
1951	6,495.92	40.00	2.50	162.40	3.25	.9187	5,968
1952	17,027.27	40.00	2.50	425.68	3.50	.9125	15,537
1953	4,759.10	40.00	2.50	118.98	3.76	.9060	4,312
1954	2,744.56	40.00	2.50	68.61	4.03	.8992	2,468
1955	2,000.48	40.00	2.50	50.01	4.30	.8925	1,785
1956	2,391.55	40.00	2.50	59.79	4.58	.8855	2,118
1957	7,801.77	40.00	2.50	195.04	4.87	.8782	6,852
1958	21,421.65	40.00	2.50	535.54	5.18	.8705	18,648
1959	25,254.61	40.00	2.50	631.37	5.50	.8625	21,782
1960	9,328.50	40.00	2.50	233.21	5.83	.8542	7,968
1961	22,508.45	40.00	2.50	562.71	6.19	.8452	19,024
1962	40,792.74	40.00	2.50	1,019.82	6.57	.8357	34,090
1963	46,643.11	40.00	2.50	1,166.08	6.97	.8257	38,513
1964	91,262.84	40.00	2.50	2,281.57	7.39	.8152	74,397
1965	139,271.53	40.00	2.50	3,481.79	7.84	.8040	111,974
1966	217,283.73	40.00	2.50	5,432.09	8.31	.7922	172,132
1967	193,629.31	40.00	2.50	4,840.73	8.80	.7800	151,031
1968	250,560.95	40.00	2.50	6,264.02	9.32	.7670	192,180
1969	201,263.15	40.00	2.50	5,031.58	9.86	.7535	151,652
1970	196,019.90	40.00	2.50	4,900.50	10.42	.7395	144,957
1971	231,305.20	40.00	2.50	5,782.63	11.01	.7247	167,627
1972	148,953.80	40.00	2.50	3,723.85	11.62	.7095	105,683
1973	74,324.14	40.00	2.50	1,858.10	12.25	.6937	51,559
1974	17,122.11	40.00	2.50	428.05	12.89	.6777	11,604
1975	28,792.84	40.00	2.50	719.82	13.56	.6610	19,032

AmerenUE - Gas

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE... IOWA 40-R3							
NET SALVAGE PERCENT... 0							
1976	21,165.81	40.00	2.50	529.15	14.25	.6437	13,624
1977	57,281.00	40.00	2.50	1,432.03	14.95	.6262	35,869
1978	33,775.86	40.00	2.50	844.40	15.67	.6082	20,542
1979	93,077.87	40.00	2.50	2,326.95	16.40	.5900	54,916
1980	71,169.77	40.00	2.50	1,779.24	17.15	.5712	40,652
1981	200,881.30	40.00	2.50	5,022.03	17.91	.5522	110,927
1982	149,630.95	40.00	2.50	3,740.77	18.69	.5327	79,708
1983	142,468.46	40.00	2.50	3,561.71	19.48	.5130	73,086
1984	39,681.87	40.00	2.50	992.05	20.29	.4927	19,551
1985	189,146.77	40.00	2.50	4,728.67	21.10	.4725	89,372
1986	208,949.03	40.00	2.50	5,223.73	21.93	.4517	94,382
1987	243,512.94	40.00	2.50	6,087.82	22.78	.4305	104,832
1988	515,844.14	40.00	2.50	12,896.10	23.63	.4092	211,083
1989	425,334.75	40.00	2.50	10,633.37	24.49	.3877	164,902
1990	358,520.36	40.00	2.50	8,963.01	25.37	.3657	131,111
1991	456,494.44	40.00	2.50	11,412.36	26.26	.3435	156,806
1992	419,934.75	40.00	2.50	10,498.37	27.15	.3212	134,883
1993	458,758.63	40.00	2.50	11,468.97	28.06	.2985	136,939
1994	680,039.33	40.00	2.50	17,000.98	28.98	.2755	187,351
1995	1,475,260.18	40.00	2.50	36,881.50	29.90	.2525	372,503
1996	856,479.87	40.00	2.50	21,412.00	30.83	.2292	196,305
1997	807,170.13	40.00	2.50	20,179.25	31.77	.2057	166,035
1998	807,633.13	40.00	2.50	20,190.83	32.72	.1820	146,989
1999	1,728,322.25	40.00	2.50	43,208.06	33.68	.1580	273,075
2000	1,714,291.46	40.00	2.50	42,857.29	34.64	.1340	229,715
2001	1,424,122.18	40.00	2.50	35,603.05	35.60	.1100	156,653
2002	796,596.26	40.00	2.50	19,914.91	36.57	.0857	68,268
2003	907,790.85	40.00	2.50	22,694.77	37.55	.0612	55,557
2004	823,629.62	40.00	2.50	20,590.74	38.53	.0367	30,227
2005	1,124,973.95	40.00	2.50	28,124.35	39.51	.0122	13,725
TOTAL	19,245,569.73			481,138.30			5,116,407

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT... 2.50

AmerenUE - Gas

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
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SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. 0

1932	30.51	45.00	2.22	0.68	0.62	.9862	30
1949	290.19	45.00	2.22	6.44	4.92	.8907	258
1950	238.49	45.00	2.22	5.29	5.21	.8842	211
1952	4,313.93	45.00	2.22	95.77	5.80	.8711	3,758
1953	19,733.52	45.00	2.22	438.08	6.12	.8640	17,050
1954	10,495.83	45.00	2.22	233.01	6.46	.8564	8,989
1955	45,856.71	45.00	2.22	1,018.02	6.81	.8487	38,919
1956	15,831.14	45.00	2.22	351.45	7.18	.8404	13,304
1957	16,632.05	45.00	2.22	369.23	7.56	.8320	13,838
1958	25,823.47	45.00	2.22	573.28	7.97	.8229	21,250
1959	11,579.12	45.00	2.22	257.06	8.40	.8133	9,417
1960	13,868.59	45.00	2.22	307.88	8.85	.8033	11,141
1961	40,179.37	45.00	2.22	891.98	9.32	.7929	31,858
1962	17,632.12	45.00	2.22	391.43	9.81	.7820	13,788
1963	27,465.90	45.00	2.22	609.74	10.32	.7707	21,168
1964	14,729.08	45.00	2.22	326.99	10.85	.7589	11,178
1965	14,068.57	45.00	2.22	312.32	11.41	.7464	10,501
1966	41,564.35	45.00	2.22	922.73	11.98	.7338	30,500
1967	30,708.58	45.00	2.22	681.73	12.57	.7207	22,132
1968	45,774.80	45.00	2.22	1,016.20	13.19	.7069	32,358
1969	52,131.20	45.00	2.22	1,157.31	13.82	.6929	36,122
1970	52,912.42	45.00	2.22	1,174.66	14.46	.6787	35,912
1971	76,247.49	45.00	2.22	1,692.69	15.13	.6638	50,613
1972	52,530.52	45.00	2.22	1,166.18	15.81	.6487	34,077
1973	25,226.97	45.00	2.22	560.04	16.51	.6331	15,971
1974	21,558.34	45.00	2.22	478.60	17.22	.6173	13,308
1975	33,022.36	45.00	2.22	733.10	17.94	.6013	19,856
1976	35,312.50	45.00	2.22	783.94	18.68	.5849	20,654
1977	28,333.80	45.00	2.22	629.01	19.44	.5680	16,094
1978	38,674.68	45.00	2.22	858.58	20.20	.5511	21,314
1979	63,365.44	45.00	2.22	1,406.71	20.98	.5338	33,824
1980	82,127.07	45.00	2.22	1,823.22	21.77	.5162	42,394
1981	77,878.51	45.00	2.22	1,728.90	22.57	.4984	38,815
1982	78,585.21	45.00	2.22	1,744.59	23.38	.4804	37,752
1983	81,545.87	45.00	2.22	1,810.32	24.21	.4620	37,674
1984	81,614.06	45.00	2.22	1,811.83	25.04	.4436	36,204
1985	120,076.20	45.00	2.22	2,665.69	25.89	.4247	50,996
1986	128,322.19	45.00	2.22	2,848.75	26.74	.4058	52,073

AmerenUE - Gas

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. 0							
1987	142,523.44	45.00	2.22	3,164.02	27.61	.3864	55,071
1988	101,021.62	45.00	2.22	2,242.68	28.49	.3669	37,065
1989	193,073.20	45.00	2.22	4,286.23	29.37	.3473	67,054
1990	374,411.45	45.00	2.22	8,311.93	30.27	.3273	122,545
1991	183,297.46	45.00	2.22	4,069.20	31.17	.3073	56,327
1992	268,348.56	45.00	2.22	5,957.34	32.08	.2871	77,043
1993	379,837.20	45.00	2.22	8,432.39	33.00	.2667	101,303
1994	936,591.15	45.00	2.22	20,792.32	33.93	.2460	230,401
1995	410,424.69	45.00	2.22	9,111.43	34.86	.2253	92,469
1996	1,241,127.31	45.00	2.22	27,553.03	35.81	.2042	253,438
1997	795,445.90	45.00	2.22	17,658.90	36.75	.1833	145,805
1998	621,156.12	45.00	2.22	13,789.67	37.71	.1620	100,627
1999	558,349.71	45.00	2.22	12,395.36	38.67	.1407	78,560
2000	458,927.61	45.00	2.22	10,188.19	39.63	.1193	54,750
2001	436,579.98	45.00	2.22	9,692.08	40.60	.0978	42,698
2002	182,927.14	45.00	2.22	4,060.98	41.57	.0762	13,939
2003	49,665.80	45.00	2.22	1,102.58	42.55	.0544	2,702
2004	207,170.70	45.00	2.22	4,599.19	43.53	.0327	6,774
2005	960,574.90	45.00	2.22	21,324.76	44.51	.0109	10,470
TOTAL	10,027,735.09			222,615.71			2,454,342

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.22

AmerenUE - Gas

ACCOUNT 385 INDUSTRIAL MEAS.& REG. STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R0.5							
NET SALVAGE PERCENT.. 0							
1965	2,039.40	25.00	4.00	81.58	4.22	.8312	1,695
1968	7,614.15	25.00	4.00	304.57	5.41	.7836	5,966
1969	6,879.56	25.00	4.00	275.18	5.81	.7676	5,281
1971	5,970.27	25.00	4.00	238.81	6.61	.7356	4,392
1982	120.93	25.00	4.00	4.84	11.52	.5392	65
1984	586.83	25.00	4.00	23.47	12.53	.4988	293
1985	4,851.80	25.00	4.00	194.07	13.05	.4780	2,319
1986	5,946.94	25.00	4.00	237.88	13.57	.4572	2,719
1987	876.19	25.00	4.00	35.05	14.11	.4356	382
1988	7,305.46	25.00	4.00	292.22	14.65	.4140	3,024
1990	11,026.90	25.00	4.00	441.08	15.76	.3696	4,076
1991	17,729.79	25.00	4.00	709.19	16.32	.3472	6,156
1992	32,205.66	25.00	4.00	1,288.23	16.90	.3240	10,435
1993	20,145.94	25.00	4.00	805.84	17.47	.3012	6,068
1994	20,493.55	25.00	4.00	819.74	18.06	.2776	5,689
1995	45,696.25	25.00	4.00	1,827.85	18.65	.2540	11,607
1996	198,821.74	25.00	4.00	7,952.87	19.24	.2304	45,809
1997	245,310.16	25.00	4.00	9,812.41	19.83	.2068	50,730
1998	122,273.55	25.00	4.00	4,890.94	20.43	.1828	22,352
1999	18,079.65	25.00	4.00	723.19	21.03	.1588	2,871
2000	20,764.98	25.00	4.00	830.60	21.63	.1348	2,799
2001	92,738.93	25.00	4.00	3,709.56	22.24	.1104	10,238
2002	50,144.37	25.00	4.00	2,005.77	22.84	.0864	4,332
2003	69,268.40	25.00	4.00	2,770.74	23.46	.0616	4,267
2004	48,952.62	25.00	4.00	1,958.10	24.07	.0372	1,821
2005	27,419.70	25.00	4.00	1,096.79	24.69	.0124	340
TOTAL	1,083,263.72			43,330.57			215,726

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.00

AmerenUE - Gas

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2.5							
NET SALVAGE PERCENT.. 0							
1961	20,706.27	55.00	1.82	376.85	18.80	.6582	13,629
1962	2,096.52	55.00	1.82	38.16	19.42	.6469	1,356
1963	31.46	55.00	1.82	0.57	20.06	.6353	20
1965	256.15	55.00	1.82	4.66	21.36	.6116	157
1966	1,187.28	55.00	1.82	21.61	22.03	.5995	712
1967	17,836.36	55.00	1.82	324.62	22.71	.5871	10,472
1968	5,282.21	55.00	1.82	96.14	23.40	.5745	3,035
1969	29,469.68	55.00	1.82	536.35	24.10	.5618	16,556
1970	2,343.32	55.00	1.82	42.65	24.81	.5489	1,286
1972	3,470.00	55.00	1.82	63.15	26.26	.5225	1,813
1973	3,149.19	55.00	1.82	57.32	27.00	.5091	1,603
1977	64,694.99	55.00	1.82	1,177.45	30.05	.4536	29,346
1979	1,411.68	55.00	1.82	25.69	31.62	.4251	600
1980	19,510.75	55.00	1.82	355.10	32.42	.4105	8,009
1981	10,238.94	55.00	1.82	186.35	33.23	.3958	4,053
1982	2,848.31	55.00	1.82	51.84	34.05	.3809	1,085
1983	308.32	55.00	1.82	5.61	34.87	.3660	113
1984	883.66	55.00	1.82	16.08	35.70	.3509	310
1985	2,227.83	55.00	1.82	40.55	36.54	.3356	748
1986	3,406.84	55.00	1.82	62.00	37.38	.3204	1,092
1987	89,759.89	55.00	1.82	1,633.63	38.24	.3047	27,350
1988	219,588.11	55.00	1.82	3,996.50	39.09	.2893	63,527
1989	43,407.34	55.00	1.82	790.01	39.96	.2735	11,872
1990	30,595.96	55.00	1.82	556.85	40.83	.2576	7,882
1991	19,228.49	55.00	1.82	349.96	41.71	.2416	4,646
1992	3,642.75	55.00	1.82	66.30	42.59	.2256	822
1994	97,646.07	55.00	1.82	1,777.16	44.38	.1931	18,855
1999	18,996.02	55.00	1.82	345.73	48.93	.1104	2,097
2000	138,093.81	55.00	1.82	2,513.31	49.85	.0936	12,926
2001	26,239.47	55.00	1.82	477.56	50.78	.0767	2,013
2002	78,768.38	55.00	1.82	1,433.58	51.71	.0598	4,710
2003	73,929.02	55.00	1.82	1,345.51	52.65	.0427	3,157
2005	29,201.67	55.00	1.82	531.47	54.53	.0085	248
TOTAL	1,060,456.74			19,300.32			256,100

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.82

AmerenUE - Gas

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
1998	43,392.38					1.0000	43,392
2000	5,310.53					1.0000	5,311
2001	40,970.36	5.00	20.00	8,194.07	0.50	.9000	36,873
2002	50,370.69	5.00	20.00	10,074.14	1.50	.7000	35,259
2003	14,838.42	5.00	20.00	2,967.68	2.50	.5000	7,419
2004	7,111.60	5.00	20.00	1,422.32	3.50	.3000	2,133
2005	7,130.08	5.00	20.00	1,426.02	4.50	.1000	713
TOTAL	169,124.06			24,084.23			131,100

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 14.24

AmerenUE - Gas

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (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	4,836.83	15.00	6.67	322.62	0.50	.9667	4,676
1992	231.73	15.00	6.67	15.46	1.50	.9000	209
1993	3,166.16	15.00	6.67	211.18	2.50	.8333	2,638
1994	1,374.90	15.00	6.67	91.71	3.50	.7667	1,054
1995	46,097.91	15.00	6.67	3,074.73	4.50	.7000	32,269
1997	1,211.39	15.00	6.67	80.80	6.50	.5667	686
1998	589.75	15.00	6.67	39.34	7.50	.5000	295
2000	11,585.69	15.00	6.67	772.77	9.50	.3667	4,248
2001	10,135.57	15.00	6.67	676.04	10.50	.3000	3,041
2003	7,014.94	15.00	6.67	467.90	12.50	.1667	1,169
2005	18,112.33	15.00	6.67	1,208.09	14.50	.0333	603
TOTAL	113,628.80			6,960.64			60,159

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.13

AmerenUE - Gas

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S2							
NET SALVAGE PERCENT.. +5							
1961	1,651.59					1.0000	1,652
1968	1,841.59					1.0000	1,842
1971	1,395.78					1.0000	1,396
1975	1,557.05					1.0000	1,557
1977	1,743.73	15.00	6.67	116.31	0.27	.9820	1,712
1979	1,862.77	15.00	6.67	124.25	0.65	.9567	1,782
1982	2,594.44	15.00	6.67	173.05	1.29	.9140	2,371
1983	6,717.18	15.00	6.67	448.04	1.52	.8987	6,037
1986	18,503.53	15.00	6.67	1,234.19	2.30	.8467	15,667
1988	51,100.29	15.00	6.67	3,408.39	2.90	.8067	41,223
1989	234,021.56	15.00	6.67	15,609.24	3.24	.7840	183,473
1990	459,451.71	15.00	6.67	30,645.43	3.61	.7593	348,862
1991	298,026.41	15.00	6.67	19,878.36	4.00	.7333	218,543
1992	101,472.49	15.00	6.67	6,768.22	4.44	.7040	71,437
1993	104,243.83	15.00	6.67	6,953.06	4.91	.6727	70,125
1994	179,239.23	15.00	6.67	11,955.26	5.42	.6387	114,480
1995	540,638.45	15.00	6.67	36,060.58	5.99	.6007	324,762
1996	121,235.48	15.00	6.67	8,086.41	6.61	.5593	67,807
1997	12,467.71	15.00	6.67	831.60	7.28	.5147	6,417
1999	67,404.23	15.00	6.67	4,495.86	8.82	.4120	27,771
2002	8,625.02	15.00	6.67	575.29	11.53	.2313	1,995
2003	1,028,533.44	15.00	6.67	68,603.18	12.51	.1660	170,737
2004	102,027.48	15.00	6.67	6,805.23	13.50	.1000	10,203
2005	865,905.27	15.00	6.67	57,755.88	14.50	.0333	28,835
				280,527.83			1,720,686
NET SALVAGE ADJUSTMENT				14,026.39-			86,034-
TOTAL	4,212,260.26			266,501.44			1,634,652

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.33

AmerenUE - Gas

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1985	3,536.92					1.0000	3,537
1986	3,218.47	20.00	5.00	160.92	0.50	.9750	3,138
1991	20,512.90	20.00	5.00	1,025.65	5.50	.7250	14,872
TOTAL	27,268.29			1,186.57			21,547

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.35

AmerenUE - Gas

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (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	20.00	5.00	4,128.50	0.50	.9750	80,506
1987	20,574.69	20.00	5.00	1,028.73	1.50	.9250	19,032
1988	7,374.89	20.00	5.00	368.74	2.50	.8750	6,453
1989	5,572.99	20.00	5.00	278.65	3.50	.8250	4,598
1990	36,556.69	20.00	5.00	1,827.83	4.50	.7750	28,331
1991	23,196.49	20.00	5.00	1,159.82	5.50	.7250	16,817
1992	739,621.50	20.00	5.00	36,981.08	6.50	.6750	499,245
1993	117,278.02	20.00	5.00	5,863.90	7.50	.6250	73,299
1994	98,346.97	20.00	5.00	4,917.35	8.50	.5750	56,550
1995	62,438.94	20.00	5.00	3,121.95	9.50	.5250	32,780
1996	43,968.49	20.00	5.00	2,198.42	10.50	.4750	20,885
1997	35,002.49	20.00	5.00	1,750.12	11.50	.4250	14,876
1998	59,462.56	20.00	5.00	2,973.13	12.50	.3750	22,298
1999	42,982.30	20.00	5.00	2,149.12	13.50	.3250	13,969
2000	54,001.44	20.00	5.00	2,700.07	14.50	.2750	14,850
2001	63,347.14	20.00	5.00	3,167.36	15.50	.2250	14,253
2002	382,025.82	20.00	5.00	19,101.29	16.50	.1750	66,855
2003	15,775.20	20.00	5.00	788.76	17.50	.1250	1,972
2004	23,626.54	20.00	5.00	1,181.33	18.50	.0750	1,772
2005	103,801.76	20.00	5.00	5,190.09	19.50	.0250	2,595
TOTAL	2,163,532.78			100,876.24			1,137,943

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.66

AmerenUE - Gas

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (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	12,858.78	20.00	5.00	642.94	5.50	.7250	9,323
1993	5,084.61	20.00	5.00	254.23	7.50	.6250	3,178
1994	1,857.82	20.00	5.00	92.89	8.50	.5750	1,068
1996	7,257.76	20.00	5.00	362.89	10.50	.4750	3,447
1997	1,347.48	20.00	5.00	67.37	11.50	.4250	573
2000	13,064.62	20.00	5.00	653.23	14.50	.2750	3,593
TOTAL	89,011.88			2,073.55			68,723

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.33

AmerenUE - Gas

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 18-S2							
NET SALVAGE PERCENT.. +6							
1982	32,537.08	18.00	5.56	1,809.06	2.73	.8483	27,601
1984	12,189.45	18.00	5.56	677.73	3.32	.8156	9,942
1985	30,420.33	18.00	5.56	1,691.37	3.65	.7972	24,251
1986	52,995.94	18.00	5.56	2,946.57	4.00	.7778	41,220
1987	114,428.37	18.00	5.56	6,362.22	4.37	.7572	86,645
1988	165,113.12	18.00	5.56	9,180.29	4.76	.7356	121,457
1989	170,285.99	18.00	5.56	9,467.90	5.19	.7117	121,193
1990	136,408.26	18.00	5.56	7,584.30	5.65	.6861	93,590
1991	178,022.99	18.00	5.56	9,898.08	6.14	.6589	117,299
1992	13,624.39	18.00	5.56	757.52	6.67	.6294	8,575
1993	23,912.09	18.00	5.56	1,329.51	7.24	.5978	14,295
1994	358,090.31	18.00	5.56	19,909.82	7.86	.5633	201,712
1995	170,194.44	18.00	5.56	9,462.81	8.53	.5261	89,539
1997	15,121.98	18.00	5.56	840.78	10.01	.4439	6,713
1999	7,892.99	18.00	5.56	438.85	11.70	.3500	2,763
2001	49,597.56	18.00	5.56	2,757.62	13.55	.2472	12,261
2002	518,830.92	18.00	5.56	28,847.00	14.52	.1933	100,290
2004	34,273.07	18.00	5.56	1,905.58	16.50	.0833	2,855
2005	95,082.09	18.00	5.56	5,286.56	17.50	.0278	2,643
				121,153.57			1,084,844
NET SALVAGE ADJUSTMENT				7,269.21-			65,091-
TOTAL	2,179,021.37			113,884.36			1,019,753

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.23

AmerenUE - Gas

ACCOUNT 397 COMMUNICATIONS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1991	111,359.79	15.00	6.67	7,427.70	0.50	.9667	107,652
1997	96,413.36	15.00	6.67	6,430.77	6.50	.5667	54,637
1998	318,209.63	15.00	6.67	21,224.58	7.50	.5000	159,105
1999	4,735.96	15.00	6.67	315.89	8.50	.4333	2,052
2000	3,488.46	15.00	6.67	232.68	9.50	.3667	1,279
2001	71,990.53	15.00	6.67	4,801.77	10.50	.3000	21,597
2003	16,818.67	15.00	6.67	1,121.81	12.50	.1667	2,804
2005	47,066.61	15.00	6.67	3,139.34	14.50	.0333	1,567
TOTAL	670,083.01			44,694.54			350,693

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.67