AmerenUE

ST. LOUIS, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO UTILITY PLANT
AT DECEMBER 31, 2005

Gannett Fleming
Valuation and Rate Division

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

Schedule JFW-E1

AmerenUE

St. Louis, Missouri

DEPRECIATION STUDY

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AT DECEMBER 31, 2005

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Gannett Fleming

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June 30, 2006

Ameren Corporation
1901 Choteau Boulevard
St. Louis, MO 63103

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Attention Mr. Thomas Byrne
Associate General Counsel

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of AmerenUE. The study results include annual depreciation rates and amortization amounts as of December 31, 2005. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

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

Respectfully submitted,

GANNETT FLEMING, INC.

John F. Wiedmayer

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

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PART I. INTRODUCTION

AMERENUE

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO UTILITY PLANT AT DECEMBER 31, 2005

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for AmerenUE (the Company) as applied to utility 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 and amounts related to utility 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 electric industry, including knowledge of service life and salvage estimates used for other electric companies.

PLAN OF REPORT

Part I Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents

the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated annual accruals and accrued depreciation.

BASIS OF STUDY

Depreciation

The annual depreciation and accrued depreciation were calculated by the straight line method using the average service life procedure. The calculations were based on original cost, attained ages of plant in service and estimates of service lives and salvage. The calculations of annual depreciation use the whole life basis plus an amortization of the reserve variance. Variances between the calculated accrued depreciation and the book accumulated depreciation are amortized over the composite remaining life of the assets.

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 electric 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. For power plants other than combustion turbines, the life span technique was used. In this technique, the date of final retirement was estimated for each power plant, and the estimated interim survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The service life estimates used in the depreciation calculation incorporated historical data compiled through 2005 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Retirement data through the year 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 future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated 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, the impact of the ages of retirement and inflation on net salvage, a review of management's current plans and operating policies, engineering studies of the cost to decommission fossil power production stations, and a general knowledge of net salvage values experienced and estimated in the electric 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 1961 through 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.

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in connecting with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, including 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 net 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 years 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

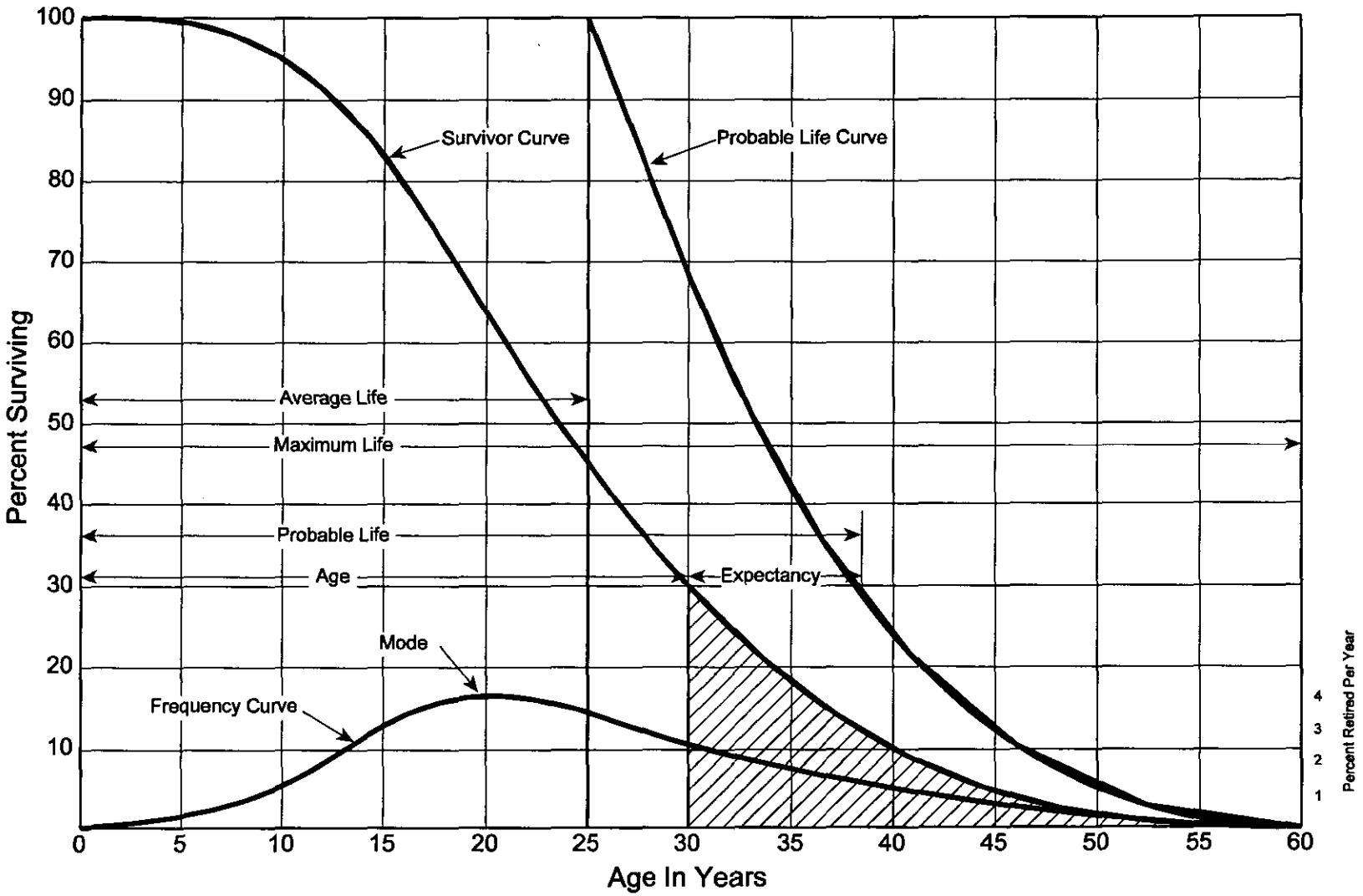

Figure 1. A Typical Survivor Curve and Derived Curves

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, 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 numerical subscripts 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.

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

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

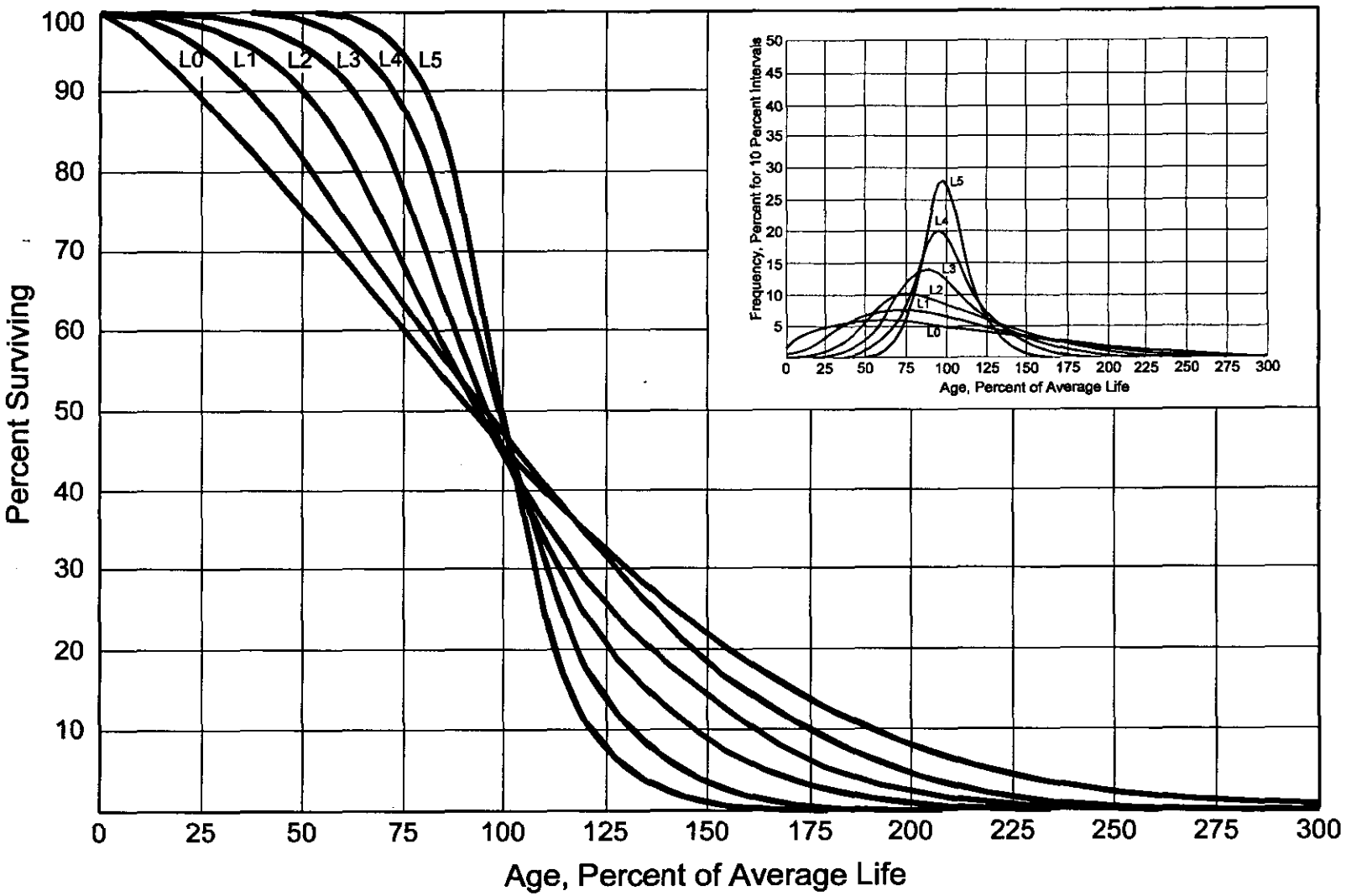

Figure 2. Left Modal or "L" Iowa Type Survivor Curves

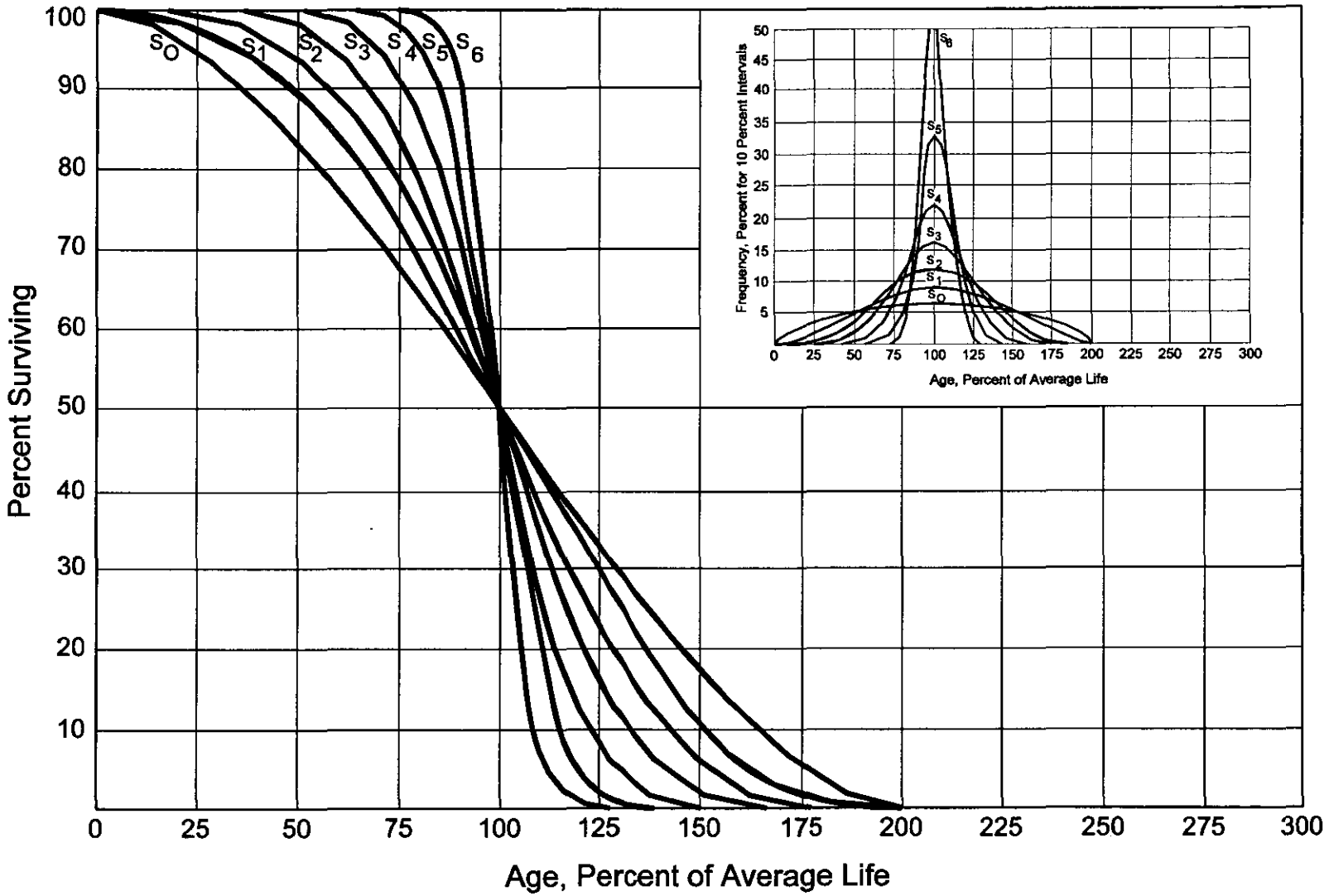

Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

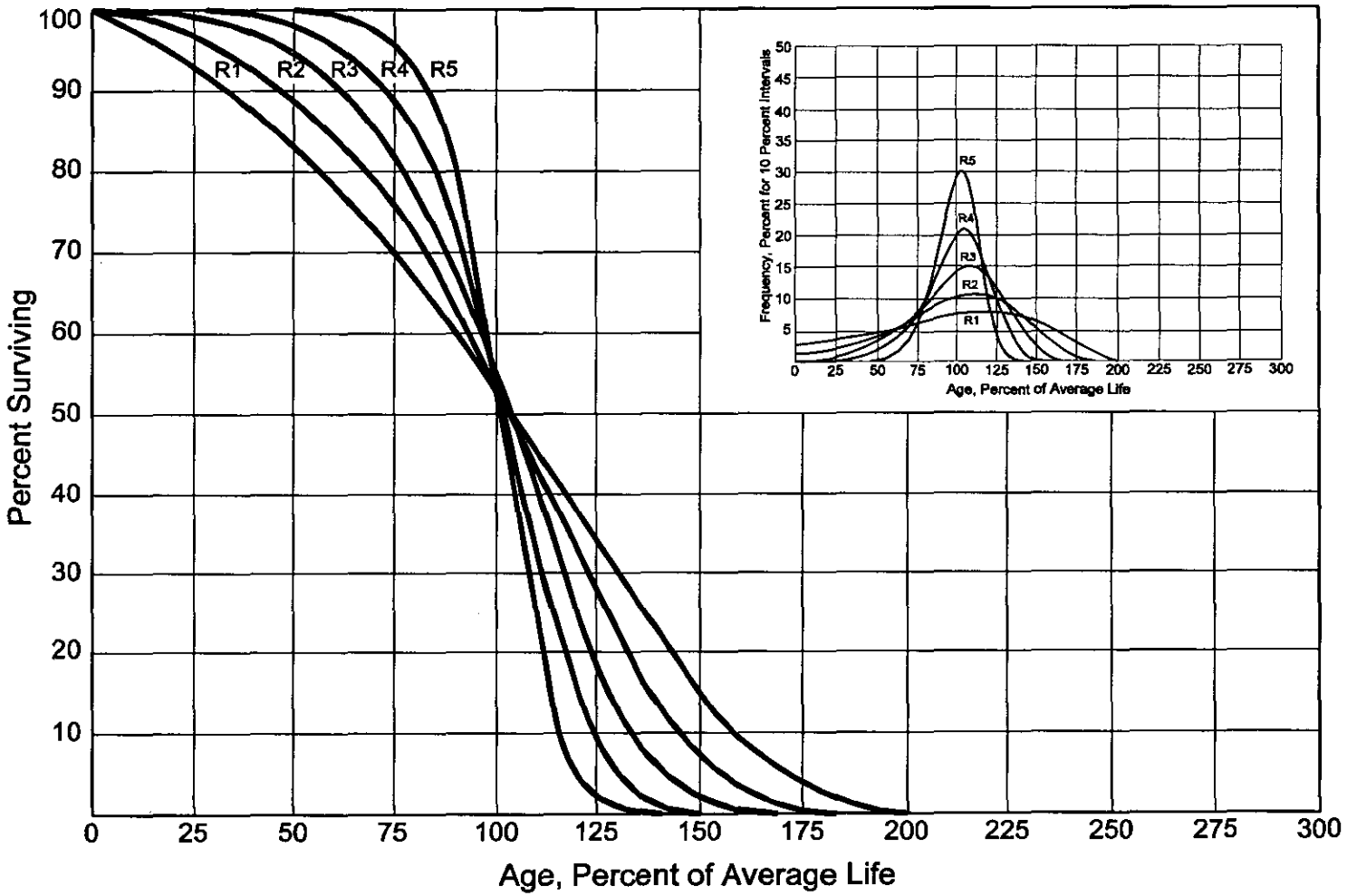

Figure 4. Right Modal or "R" Iowa Type Survivor Curves

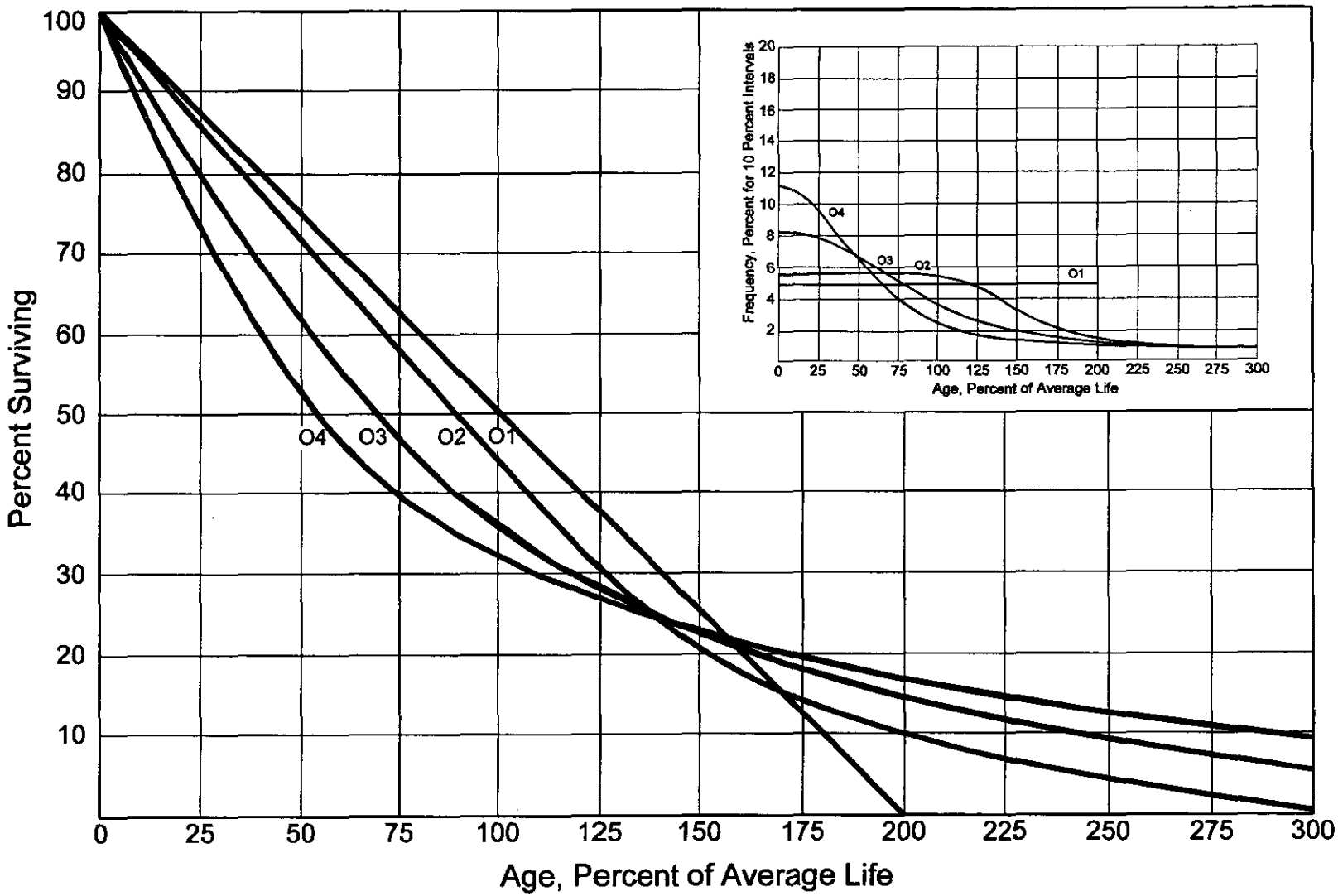

Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

[4]Winfrey, Robley, Supra Note 1.

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

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

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 1991-2000 during which there were placements during the years 1986-2000. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-14. 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 1986 were retired in 1991. 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

TABLE 1. RETIREMENTS FOR EACH YEAR 1996 -2005
SUMMARIZED BY AGE INTERVAL

Experience Band 1996-2005

Placement Band 1991-2005

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

retirements of the 1995 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 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 1991 through 2000 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.

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 — During Year 1996 (2)	1997 (3)	1998 (4)	1999 (5)	2000 (6)	2001 (7)	2002 (8)	2003 (9)	2004 (10)	2005 (11)	Total During Age Interval (12)	Age Interval (13)
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	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

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

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

Exposures, Thousands of Dollars

Year Placed (1)	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)	Total at Beginning of Age Interval (12)	Age Interval (13)
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	

[a]Additions during the year.

For example, the exposures for the installation year 1996 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 1991-2000, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the

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

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

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

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)

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

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

ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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 percent 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 survivor curve 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 the field trip, management meeting and other discussions with management; the prior service life and survivor curve estimates used by AmerenUE; and the survivor curve estimates used by other electric companies.

Account 364, Poles and Fixtures, is used to illustrate the manner in which the study was conducted for most of the accounts. Aged retirement and other plant accounting data were compiled through the year 2005. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type

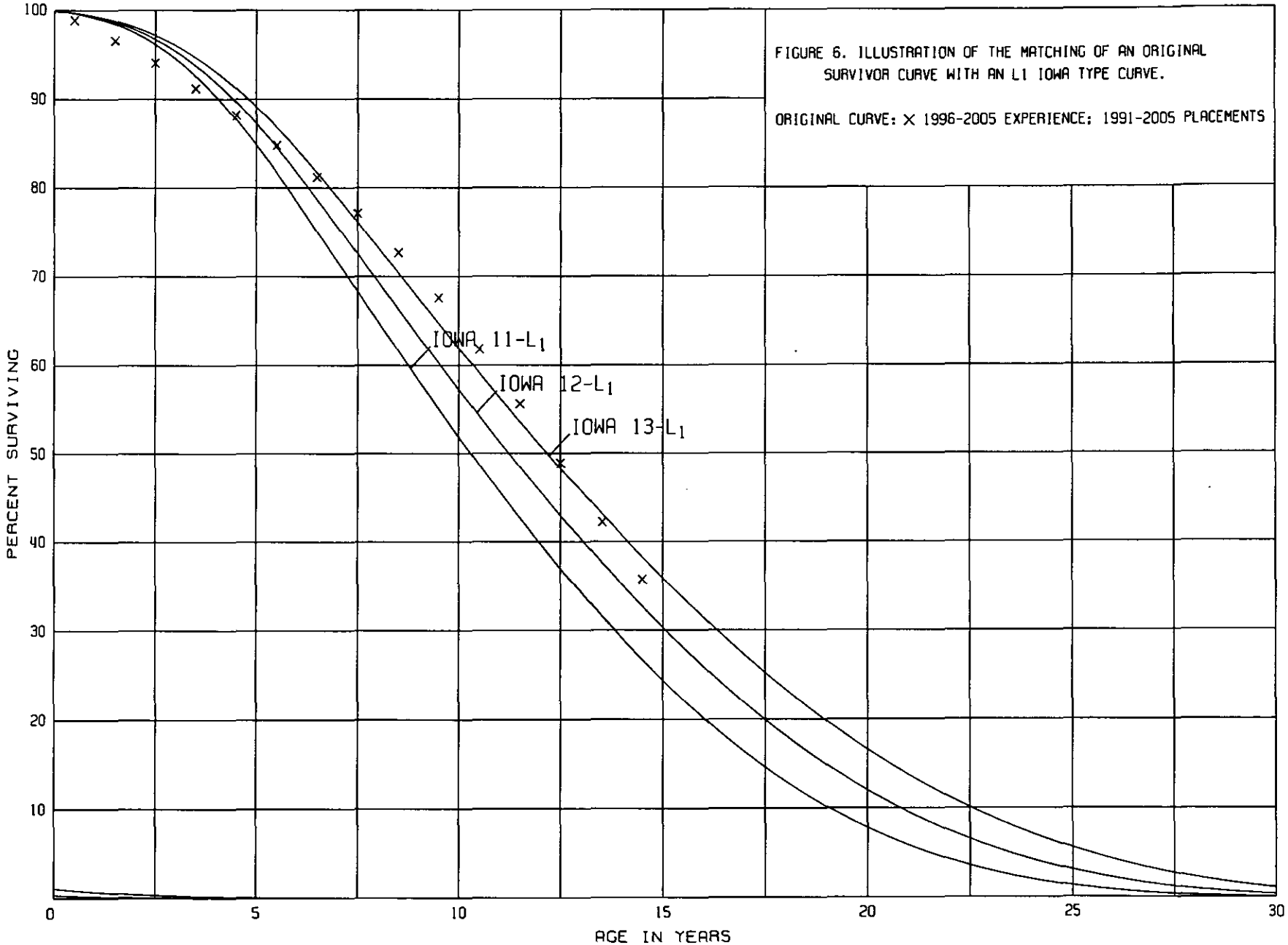
FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1996-2005 EXPERIENCE: 1991-2005 PLACEMENTS
IOWA 11-L1
IOWA 12-L1
IOWA 13-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

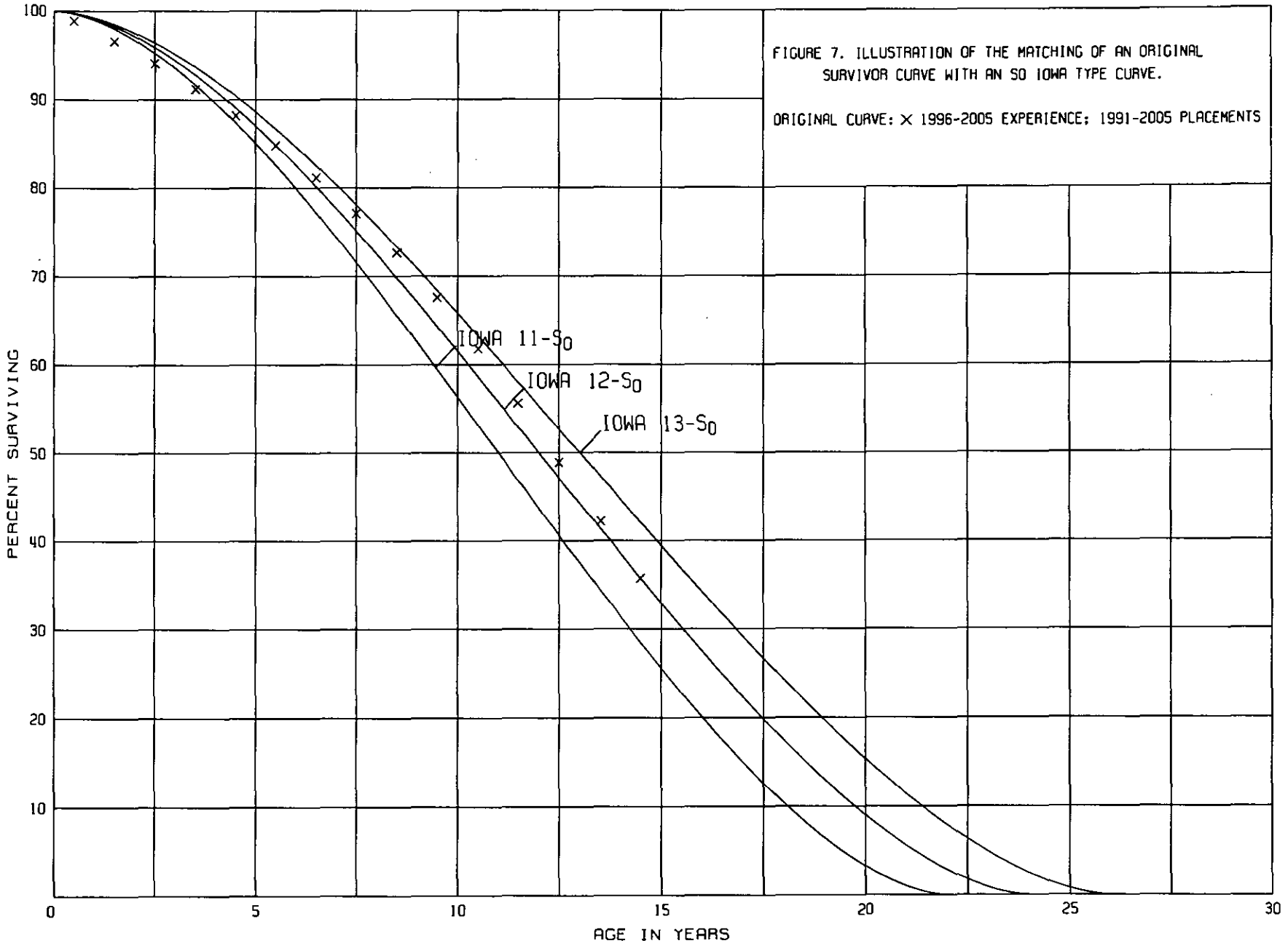
FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE.
ORIGINAL CURVE: X 1996-2005 EXPERIENCE; 1991-2005 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

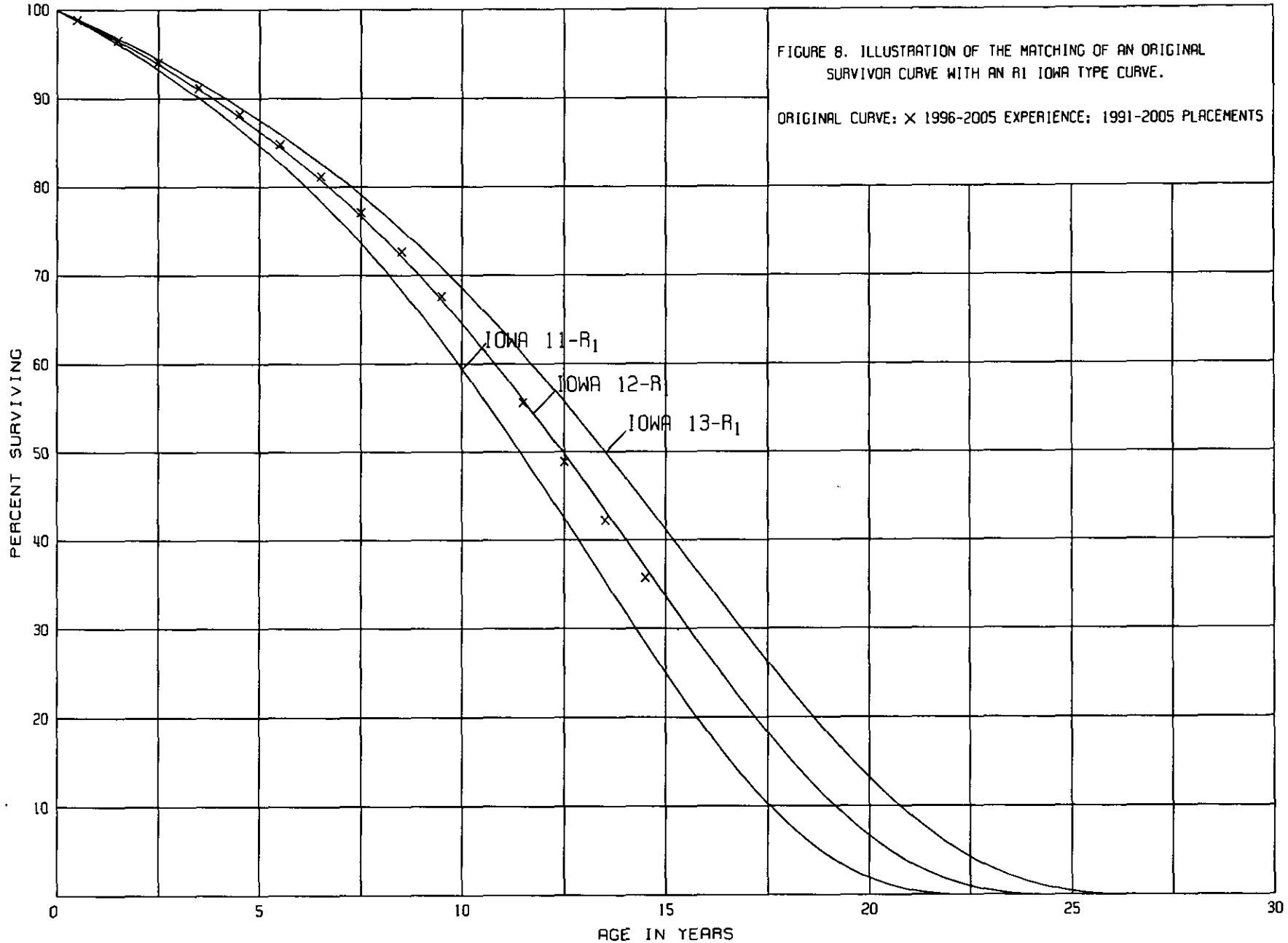
FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1996-2005 EXPERIENCE; 1991-2005 PLACEMENTS
IOWA 11-R1
IOWA 12-R1
IOWA 13-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

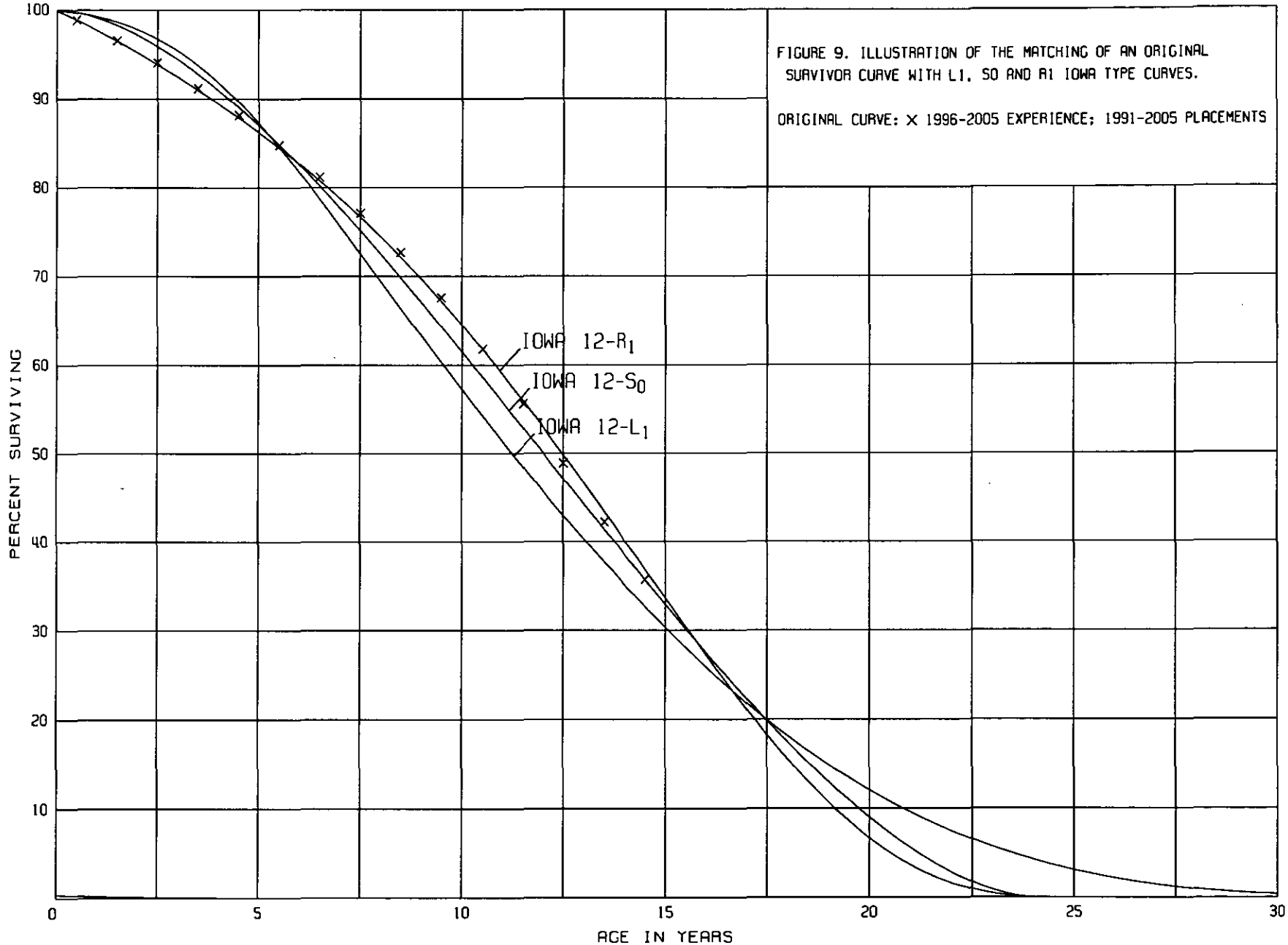

FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES.

ORIGINAL CURVE: X 1996-2005 EXPERIENCE; 1991-2005 PLACEMENTS

of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page A-74 and the life tables for the experience bands plotted on the chart follow it.

The company has a pole inspection program in place in which all poles are to be tested every ten years. Poles are sonically tested and borings inspected to quantify the condition of the poles. Poles showing signs of advanced rot and decay are removed while other poles in fair condition can be treated before the pole is significantly weakened. The historical service life indication for Account 364, Poles and Fixtures is the 43-R3 based on the experience band, 1923-2005. The prior survivor curve estimate for Account 364, Poles and Fixtures was the 34-S1. Typical service lives for poles and fixtures of other electric companies in the Midwest range from 31 to 55 years. The Iowa 43-R3 survivor curve reflects the outlook of management, is within the range of service life estimates used by other electric companies and is a reasonable interpretation of the significant portion of the stub survivor curves through age 58.

For Account 365.0, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1956-2000 and 1976-2000 experience bands. Most retirements have been due to deterioration, inadequacy and voltage conversions. Typical service lives for overhead conductors and devices range from 40 to 55 years. The Iowa 47-R1 survivor curve is within the range of other estimates, is a reasonable interpretation of the significant portions of the survivor curves through age 55 and reflects the outlook of management.

Similar studies were performed for the remaining significant mass plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant

activity, management's outlook for the future, and the typical range of lives used by other electric companies. The results of the statistical analyses are presented in account sequence in the report, beginning on page A-1.

The life span technique was used for the Company's Power Production accounts, excluding combustion turbines. The life span procedure is appropriate for these accounts since all of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each Steam Production Plant were estimated based on discussions with management regarding future outlook, age and condition of the plant and life spans typically experienced and estimated for similar plants. The probable retirement date used for all steam production plants is June 30, 2026. At that date, the current steam plants will range in age from 49 years to 73 years old. Management believes that there is too much uncertainty beyond the next 20 year period to assume that steam plants of this age will continue to operate without significant expenditures made to each unit. Power plants typically are retired when there are other units that can generate electricity at a lower cost. Typical life spans for base load, coal-fired power plants are 40 to 55 years. For example, Units 1 & 2 at Rush Island were completed in 1976 and 1977, respectively. The estimated probable retirement date for Rush Island is June 30, 2026. Based on a probable retirement date of June 30, 2026, the life spans estimated for the Rush Island power plant are 49 years for Unit 2 and 50 years for Unit 1, toward the upper end of the typical range. The estimated retirement dates should not be interpreted as commitments to retire these plants on these dates, but rather, as reasonable estimates subject to modification in the future as circumstances dictate.

The life span for the Callaway Nuclear Power Plant is based on the length of the operating license as established by the Nuclear Regulatory Commission. The Company's operating license is valid for 40 years from the date of issue. Therefore, the life span estimated for Callaway is slightly less than 40 years since the units did not begin commercial operation until several months after the operating license was issued.

For most Production accounts, an interim survivor curve was estimated for each account, since interim retirements, i.e., retirements prior to the final retirement, are experienced in such accounts.

Generally, the survivor curve estimates for the remainder of the accounts were based on judgments which considered the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

Net Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1961 through 2005. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts, three-year moving average bases and the most recent five-year average.

Net Salvage Considerations

The estimates of net salvage were based on judgment which considered a number of factors. The primary factors were the analyses of historical data, the impact of the age of retirements and inflation on net salvage, a knowledge of management's plans and operating policies determined during the management meeting and other discussions, a general knowledge of the electric industry, and net salvage estimates used by other electric companies. Account 365, Overhead Conductors will be used to illustrate the manner in

which the study was conducted for most mass plant accounts. Net salvage data were compiled for the years 1961 through 2005. These data include the retirements, cost of removal and gross salvage.

Discussions with management indicated that retired overhead conductors are either reused or sold for scrap. The previous estimate of net salvage for overhead conductors was negative 15 percent. The range of typical net salvage estimates for overhead conductors is negative 20 percent to negative 50 percent.

The net salvage estimate for this account is negative 50 percent and is based on the trends in the cost of removal and salvage percents. Cost of removal as a percent of the original cost retired has increased from the 1960's level of 40 percent to approximately 90 percent. In contrast, gross salvage has decreased from a level of 40 percent to approximately 15 percent, excluding the past 3 three years when scrap metal prices were at near record highs. The net salvage estimate of negative 50 percent is based on negative 70 to negative 90 percent cost of removal and 20 to 40 percent gross salvage. The overall net salvage percent experience during the period 1961-2005 was negative 48 percent. The most recent five year average indicates negative 52 percent. A net salvage estimate of negative 50 percent is proposed for Account 365.

The net salvage estimates for most of the remaining accounts were estimated using the above-described judgment process incorporating historical indications and reviewing the typical range of estimates used by other electric companies. The results of the net salvage analysis for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page B-1.

The net salvage estimates for steam production plant which represents 25 percent of depreciable plant, reflect estimated decommissioning costs for each generating station.

The decommissioning cost estimates for each location were based on the results of decommissioning studies conducted by TLG Services, Inc. a consulting engineering firm. The decommissioning cost estimates were stated in current (2005) dollars. The decommissioning of the steam production plants are projected to occur at various dates in the future. The decommissioning cost estimates were adjusted for the effect of inflation between 2005 and the projected retirement date to develop the net salvage percent estimate as shown in the table on the following page.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. 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:

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

The accrued depreciation is:

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

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group

AmerenUE - Electric

Net Salvage Calculations Related to the Dismantling of the Steam Production Plant Facilities
Related to Original Cost at December 31, 2005

Station	Original Cost at 12/31/05	Dismantling Costs Stated in 2005 Dollars	Proposed Terminal Date	Inflation Factor	Dismantling Costs Inflated to the Proposed Terminal Date	Net Salvage Percent
(1)	(2)	(3)	(4)	(5)[(a)]	(6)	(7)=(6)/(2)
Meramec	571,372,144	74,643,000	6-2026	1.50	111,964,500	19.6
Sioux	483,284,545	70,399,000	6-2026	1.50	105,598,500	21.9
Labadie	890,896,998	131,392,000	6-2026	1.50	197,088,000	22.1
Rush Island	585,291,666	70,230,000	6-2026	1.50	105,345,000	18.0
Total Steam Production Plant	**2,530,845,353**	**346,664,000**			**519,996,000**	20.5

(a) Column (5) = $1.02^{\text{Column(4)} - (12\text{-}2005)}$

procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining 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 life is balanced by the cost recouped subsequent to average life.

In the average service life procedure, the annual accrual rate is computed by the following equation:

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

For property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage by the related surviving investment.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. 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, service life and net salvage. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

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

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

III-1

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual amounts and rates 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 whole life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

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 electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

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 the section 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 the original cost retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of utility plant at December 31, 2005, are presented on pages III-4 through III-18 of this report. Tables A through C present the study results. Table A is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table B compares the calculated accrued depreciation with the book depreciation reserve and calculates amortization amounts that correct the variance. Table C sets forth the total annual depreciation accrual amounts and rates related to utility plant as of December 31, 2005, consisting of the whole life annual accrual from Table A and the amortization amounts from Table B.

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

AmerenUE - Electric

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

	Depreciable Group	Probable Retirement Year	Survivor Curve	Net Salvage, %	Original Cost at December 31, 2005	Calculated Accrued Depreciation	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate
	(1)	(3)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(5)
Depreciable Plant								
	Steam Production Plant							
	Meramec Steam Production Plant							
311	Structures & Improvements	2026	120 - S0	(19)	$ 36,285,697.23	$ 20,347,255	$ 1,146,007	3.16
312	Boiler Plant Equipment	2026	60 - L0.5	(19)	403,333,320.55	135,450,335	18,257,079	4.53
314	Turbogenerator Units	2026	70 - L0.5	(19)	81,963,286.32	35,962,414	3,240,808	3.95
315	Accessory Electrical Equipment	2026	90 - R1	(19)	36,268,697.91	15,905,980	1,387,354	3.83
316	Miscellaneous Power Plant Equipment	2026	60 - O1	(19)	13,521,141.59	4,640,981	616,243	4.56
	Total Meramec Steam Production Plant				571,372,143.60	212,306,965	24,647,491	
	Sioux Steam Production Plant							
311	Structures & Improvements	2026	120 - S0	(21)	25,194,894.19	13,855,897	834,399	3.31
312	Boiler Plant Equipment	2026	60 - L0.5	(21)	325,939,981.79	132,238,423	14,016,325	4.30
314	Turbogenerator Units	2026	70 - L0.5	(21)	89,835,325.54	30,210,407	4,079,134	4.54
315	Accessory Electrical Equipment	2026	90 - R1	(21)	34,600,609.91	11,890,004	1,520,015	4.39
316	Miscellaneous Power Plant Equipment	2026	60 - O1	(21)	7,713,733.09	3,056,936	338,487	4.39
	Total Sioux Steam Production Plant				483,284,544.52	191,251,667	20,788,360	
	Labadie Steam Production Plant							
311	Structures & Improvements	2026	120 - S0	(19)	61,791,585.26	34,228,484	1,973,610	3.19
312	Boiler Plant Equipment	2026	60 - L0.5	(19)	556,070,479.57	281,700,952	20,716,624	3.73
312.03	Boiler Plant Equipment - Aluminum Coal Cars		22 - R3	30	121,206,826.00	35,958,486.00	3,860,437.00	3.18
314	Turbogenerator Units	2026	70 - L0.5	(19)	183,529,903.53	73,901,093	7,574,617	4.13
315	Accessory Electrical Equipment	2026	90 - R1	(19)	72,780,645.79	37,042,355	2,524,920	3.47
316	Miscellaneous Power Plant Equipment	2026	60 - O1	(19)	16,724,382.87	6,756,697	709,709	4.24
	Total Labadie Steam Production Plant				1,012,103,823.02	469,588,067	37,359,917	
	Rush Island Steam Production Plant							
311	Structures & Improvements	2026	120 - S0	(18)	52,312,784.76	29,545,640	1,616,216	3.09
312	Boiler Plant Equipment	2026	60 - L0.5	(18)	353,903,249.06	171,795,897	13,356,126	3.77
314	Turbogenerator Units	2026	70 - L0.5	(18)	136,041,230.85	56,053,858	5,482,163	4.03
315	Accessory Electrical Equipment	2026	90 - R1	(18)	32,922,075.69	15,450,157	1,191,349	3.62
316	Miscellaneous Power Plant Equipment	2026	60 - O1	(18)	10,112,325.21	3,736,856	441,801	4.37
	Total Rush Island Steam Production Plant				585,291,665.57	276,582,408	22,087,655	

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

	Depreciable Group	Probable Retirement Year	Survivor Curve	Net Salvage, %	Original Cost at December 31, 2005	Calculated Accrued Depreciation	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate
	(1)	(3)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(5)
	Steam Production Plant, Cont.							
	Common							
311	Structures & Improvements	2026	120 - S0	(5)	1,959,205.74	369,071	83,651	4.27
312	Boiler Plant Equipment	2026	60 - L0.5	(5)	37,071,155.96	6,964,094	1,669,540	4.50
315	Accessory Electrical Equipment	2026	90 - R1	(5)	3,129,974.57	573,594	137,138	4.38
316	Miscellaneous Power Plant Equipment	2026	60 - O1	(5)	20,842.80	3,394	989	4.75
	Total Common				42,181,179.07	7,910,153	1,891,318	4.48
	Total Steam Production Plant				2,694,233,355.78	1,157,639,260	106,774,741	
	Nuclear Production Plant							
	Callaway Nuclear Production Plant							
321	Structures & Improvements	10-2024	100 - R1	0	892,849,631.74	434,654,823	25,165,774	2.82
322	Reactor Plant Equipment	10-2024	60 - S0	0	957,396,834.63	390,891,119	32,350,836	3.38
323	Turbogenerator Units	10-2024	100 - S0	0	498,999,735.95	208,726,905	15,888,649	3.18
324	Accessory Electrical Equipment	10-2024	80 - R2	0	210,733,334.15	105,299,723	5,775,099	2.74
325	Miscellaneous Power Plant Equipment	10-2024	60 - O1	0	164,519,297.02	59,951,889	6,087,886	3.70
	Total Nuclear Production Plant				2,724,498,833.49	1,199,524,459	85,268,244	
	Hydraulic Production Plant							
	Osage Hydraulic Production Plant							
331	Structures & Improvements	2036	150 - R1.5	(10)	3,750,643.60	2,073,800	69,601	1.86
332	Reservoirs, Dams, & Waterways	2036	180 - R3	(20)	25,597,634.77	17,269,889	446,324	1.74
333	Water Wheels, Turbines, & Generators	2036	130 - S0	(10)	19,301,222.57	7,448,926	470,038	2.44
334	Accessory Electrical Equipment	2036	65 - O1	0	4,112,455.94	1,437,896	103,850	2.53
335	Miscellaneous Power Plant Equipment	2036	60 - O1	0	1,699,726.57	384,782	50,398	2.97
336	Roads, Railroads, & Bridges	2036	SQUARE	0	77,445.00	47,805	970	1.25
	Total Osage Hydraulic Production Plant				54,539,128.45	28,663,098	1,141,181	
	Keokuk Hydraulic Production Plant							
331	Structures & Improvements	2036	150 - R1.5	(10)	3,791,126.88	1,811,913	79,678	2.10
332	Reservoirs, Dams, & Waterways	2036	180 - R3	(20)	12,170,522.71	7,238,534	243,785	2.00
333	Water Wheels, Turbines, & Generators	2036	130 - S0	(10)	58,830,125.25	11,553,069	1,793,069	3.05
334	Accessory Electrical Equipment	2036	65 - O1	0	9,161,003.79	1,937,515	273,200	2.98
335	Miscellaneous Power Plant Equipment	2036	60 - O1	0	2,630,626.79	585,968	78,292	2.98
336	Roads, Railroads, & Bridges	2036	SQUARE	0	114,926.08	45,598	2,272	1.98
	Total Keokuk Hydraulic Production Plant				86,698,331.50	23,172,597	2,470,296	2.85

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

	Depreciable Group	Probable Retirement Year	Survivor Curve	Net Salvage, %	Original Cost at December 31, 2005	Calculated Accrued Depreciation	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate
	(1)	(3)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(5)
	Taum Sauk Hydraulic Production Plant							
331	Structures & Improvements	2036	150 - R1.5	(10)	5,468,207.72	3,100,747	98,555	1.80
332	Reservoirs, Dams, & Waterways	2036	180 - R3	(20)	27,594,081.56	15,519,625	579,644	2.10
333	Water Wheels, Turbines, & Generators	2036	130 - S0	(10)	37,277,699.18	13,332,408	940,956	2.52
334	Accessory Electrical Equipment	2036	65 - O1	0	4,106,260.74	1,326,931	106,127	2.58
335	Miscellaneous Power Plant Equipment	2036	60 - O1	0	1,620,779.78	297,631	50,340	3.11
336	Roads, Railroads, & Bridges	2036	SQUARE	0	45,570.00	24,729	683	1.50
	Total Taum Sauk Hydraulic Production Plant				76,112,598.98	33,602,071	1,776,305	
	Total Hydraulic Production Plant				217,350,058.93	85,437,766	5,387,782	
	Other Production Plant							
341	Structures & Improvements		35 - SQ	(5)	15,310,060.11	3,498,977	437,537	2.86
342	Fuel Holders, Producers, & Accessories		35 - SQ	(5)	12,123,100.78	2,826,700	360,240	2.97
344	Generators		35 - SQ	(5)	583,555,234.92	87,823,660	17,281,842	2.96
345	Accessory Electrical Equipment		35 - SQ	(5)	26,830,795.65	7,015,500	775,482	2.89
346	Miscellaneous Power Plant Equipment		35 - SQ	(5)	5,376,474.25	804,756	152,018	2.83
	Total Other Production Plant				643,195,665.71	101,969,593	19,007,119	
	Total Production Plant				6,279,277,913.91	2,544,571,078	216,437,886	
	Transmission Plant							
352	Structures & Improvements		60 - R2	(5)	6,219,705.41	2,130,385	109,063	1.75
353	Station Equipment		55 - R2.5	0	178,211,332.16	47,646,322	3,243,446	1.82
354	Towers & Fixtures		65 - R4	(10)	68,198,476.84	34,993,543	1,155,282	1.69
355	Poles & Fixtures		52 - R4	(90)	103,511,061.16	54,341,351	3,776,039	3.65
356	Overhead Conductor & Devices		55 - R4	(25)	112,346,062.05	59,674,339	2,551,275	2.27
359	Roads & Trails		50 - SQ	0	71,789.00	65,879	858	1.20
	Total Transmission Plant				468,558,426.62	198,851,819	10,835,963	

AmerenUE - Electric

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

	Depreciable Group	Probable Retirement Year	Survivor Curve	Net Salvage, %	Original Cost at December 31, 2005	Calculated Accrued Depreciation	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate
	(1)	(3)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(5)
	Distribution Plant							
361	Structures & Improvements		60 - R2.5	(5)	15,759,383.26	4,928,091	276,341	1.75
362	Station Equipment		55 - R2.5	(5)	513,217,383.08	158,604,372	9,340,556	1.82
364	Poles & Fixtures		43 - R3	(135)	653,216,781.90	517,475,456	35,762,595	5.47
365	Overhead Conductors & Devices		47 - R1	(50)	712,573,522.48	253,448,997	22,766,724	3.19
366	Underground Conduit		65 - R3	(50)	164,964,340.73	57,430,805	3,810,676	2.31
367	Underground Conductor & Devices		53 - R2	(25)	447,520,715.19	133,340,363	10,572,677	2.36
368	Line Transformers		45 - L2	0	346,481,166.48	106,949,801	7,691,882	2.22
369.1	Overhead Services		37 - R2.5	(200)	123,917,172.02	144,985,769	10,021,467	8.09
369.2	Underground Services		45 - R3	(80)	118,053,965.91	73,116,397	4,712,626	3.99
370	Meters		28 - L2.5	0	102,314,800.21	33,249,406	3,652,176	3.57
371	Installation On Customers' Premises		20 - O1	0	164,854.00	119,976	6,161	3.74
373	Street Lighting & Signal Systems		33 - L1	(45)	100,172,901.93	42,348,357	4,401,096	4.39
	Total Distribution Plant				3,298,356,987.19	1,525,997,790	113,014,977	
	General Plant							
390	Structures & Improvements		45 - S0	(5)	164,206,365.17	45,845,094	3,827,261	2.33
391	Office Furniture & Equipment		15 - SQ	0	39,127,355.95	23,963,299	1,864,894	4.77
391.1	Mainframe Computers		5 - SQ	0	422,013.95	422,014	-	0.00
391.2	Personal Computers		5 - SQ	0	1,310,097.52	581,312	254,452	19.42
392	Transportation Equipment		11 - S0	9	84,159,803.74	29,975,313	6,925,535	8.23
393	Stores Equipment		20 - SQ	0	2,065,006.72	1,317,417	76,670	3.71
394	Tools, Shop, & Garage Equipment		20 - SQ	0	10,524,040.25	5,966,057	457,192	4.34
395	Laboratory Equipment		20 - SQ	0	6,819,983.73	3,330,712	305,591	4.48
396	Power Operated Equipment		15 - L2	15	10,465,818.28	4,210,927	593,360	5.67
397	Communications Equipment		15 - SQ	0	127,014,325.86	94,134,744	6,094,641	4.80
398	Miscellaneous Equipment		20 - SQ	0	637,305.10	278,063	30,860	4.84
	Total General Plant				446,752,116.27	210,024,952	20,430,456	
TOTAL DEPRECIABLE ELECTRIC PLANT					10,492,945,443.99	$ 4,479,445,639	$ 360,719,282	

AmerenUE - Electric

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

	Depreciable Group	Probable Retirement Year	Survivor Curve	Net Salvage, %	Original Cost at December 31, 2005	Calculated Accrued Depreciation	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate
	(1)	(3)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(5)
	Accounts Not Studied							
303	Misc. Intangible Plant				10,573,011.00			
310	Land and Land Rights				1,808,944.00			
315	Accessory Elec Equip - Venice				18,216.88			
317	ARO - Steam Production				10,236,537.00			
320	Land & Land Rights				5,430,873.00			
326	ARO - Nuclear Production				99,491,002.00			
330	Land and Land Rights				18,133,499.00			
340	Land & Land Rights				3,932,947.00			
350	Land & Land Rights				29,346,862.00			
360	Land & Land Rights				22,296,934.00			
374	ARO Distribution Plant				337,836.00			
389	Land & Land Rights				10,589,067.00			
399.1	ARO General Plant				320,730.00			
	Total Accounts Not Studied				212,516,458.88			
	Rounding				15.13			
	TOTAL ELECTRIC PLANT				$ 10,705,461,918.00			

* Curve shown is interim survovor curve.

AmerenUE - Electric

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

	Depreciable Group	Original Cost at December 31, 2005	Book Reserve	Calculated Accrued Depreciation	Reserve Variance	Remaining Life	Annual Amortization True Up
	(1)	(2)	(3)	(4)	(5) = (4) - (3)	(6)	(7) = (5) / (6)
Depreciable Plant							
	Steam Production Plant						
	Meramec Steam Production Plant						
311	Structures & Improvements	$ 36,285,697.23	$ 25,263,302	$ 20,347,255	$ (4,916,047)	20.0	$ (245,802)
312	Boiler Plant Equipment	403,333,320.55	106,475,863	135,450,335	28,974,472	18.8	1,541,195
314	Turbogenerator Units	81,963,286.32	48,578,106	35,962,414	(12,615,692)	19.3	(653,663)
315	Accessory Electrical Equipment	36,268,697.91	20,649,350	15,905,980	(4,743,370)	19.7	(240,780)
316	Miscellaneous Power Plant Equipment	13,521,141.59	4,171,242	4,640,981	469,739	18.6	25,255
	Total Meramec Steam Production Plant	571,372,143.60	205,137,863	212,306,965	7,169,102		426,205
	Sioux Steam Production Plant						
311	Structures & Improvements	25,194,894.19	14,050,331	13,855,897	(194,434)	19.9	(9,771)
312	Boiler Plant Equipment	325,939,981.79	102,713,609	132,238,423	29,524,814	18.6	1,587,356
314	Turbogenerator Units	89,835,325.54	28,261,696	30,210,407	1,948,711	19.2	101,495
315	Accessory Electrical Equipment	34,600,609.91	11,833,776	11,890,004	56,228	19.7	2,854
316	Miscellaneous Power Plant Equipment	7,713,733.09	2,339,741	3,056,936	717,195	18.5	38,767
	Total Sioux Steam Production Plant	483,284,544.52	159,199,153	191,251,667	32,052,514		1,720,702
	Labadie Steam Production Plant						
311	Structures & Improvements	61,791,585.26	34,038,755	34,228,484	189,729	19.9	9,534
312	Boiler Plant Equipment	556,070,479.57	301,066,755	281,700,952	(19,365,803)	18.4	(1,052,489)
312.03	Boiler Plant Equipment - Aluminum Coal Cars	121,206,826.00	38,100,712	35,958,486	(2,142,226)	12.7	(168,679)
314	Turbogenerator Units	183,529,903.53	67,328,387	73,901,093	6,572,706	19.1	344,121
315	Accessory Electrical Equipment	72,780,645.79	38,251,100	37,042,355	(1,208,745)	19.6	(61,671)
316	Miscellaneous Power Plant Equipment	16,724,382.87	7,341,846	6,756,697	(585,149)	18.5	(31,630)
	Total Labadie Steam Production Plant	1,012,103,823.02	486,127,555	469,588,067	(16,539,488)		(960,814)

AmerenUE - Electric

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

	Depreciable Group	Original Cost at December 31, 2005	Book Reserve	Calculated Accrued Depreciation	Reserve Variance	Remaining Life	Annual Amortization True Up
	(1)	(2)	(3)	(4)	(5) = (4) - (3)	(6)	(7) = (5) / (6)
	Steam Production Plant, Cont.						
	Rush Island Steam Production Plant						
311	Structures & Improvements	52,312,784.76	31,645,884	29,545,640	(2,100,244)	19.9	(105,540)
312	Boiler Plant Equipment	353,903,249.06	196,980,361	171,795,897	(25,184,464)	18.5	(1,361,322)
314	Turbogenerator Units	136,041,230.85	53,484,413	56,053,858	2,569,445	19.0	135,234
315	Accessory Electrical Equipment	32,922,075.69	16,492,597	15,450,157	(1,042,440)	19.7	(52,916)
316	Miscellaneous Power Plant Equipment	10,112,325.21	4,266,116	3,736,856	(529,260)	18.6	(28,455)
	Total Rush Island Steam Production Plant	585,291,665.57	302,869,371	276,582,408	(26,286,963)		(1,412,999)
	Common						
311	Structures & Improvements	1,959,205.74	219,563	369,071	149,508	20.2	7,401
312	Boiler Plant Equipment	37,071,155.96	4,537,148	6,964,094	2,426,946	19.2	126,403
315	Accessory Electrical Equipment	3,129,974.57	342,692	573,594	230,902	19.8	11,662
316	Miscellaneous Power Plant Equipment	20,842.80	2,438	3,394	956	18.7	51
	Total Common	42,181,179.07	5,101,841	7,910,153	2,808,312		145,518
	Total Steam Production Plant	2,694,233,355.78	1,158,435,783	1,157,639,260	(796,523)		(81,389)
	Nuclear Production Plant						
	Callaway Nuclear Production Plant						
321	Structures & Improvements	892,849,631.74	440,030,469	434,654,823	(5,375,646)	18.2	(295,365)
322	Reactor Plant Equipment	957,396,834.63	284,736,650	390,891,119	106,154,469	17.4	6,100,832
323	Turbogenerator Units	498,999,735.95	185,853,221	208,726,905	22,873,684	18.3	1,249,928
324	Accessory Electrical Equipment	210,733,334.15	108,252,859	105,299,723	(2,953,136)	18.3	(161,374)
325	Miscellaneous Power Plant Equipment	164,519,297.02	32,314,189	59,951,889	27,637,700	17.2	1,606,843
	Total Nuclear Production Plant	2,724,498,833.49	1,051,187,388	1,199,524,459	148,337,071		8,500,864

AmerenUE - Electric

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

	Depreciable Group	Original Cost at December 31, 2005	Book Reserve	Calculated Accrued Depreciation	Reserve Variance	Remaining Life	Annual Amortization True Up
	(1)	(2)	(3)	(4)	(5) = (4) - (3)	(6)	(7) = (5) / (6)
	Hydraulic Production Plant						
	Osage Hydraulic Production Plant						
331	Structures & Improvements	3,750,643.60	1,323,513	2,073,800	750,287	29.3	25,607
332	Reservoirs, Dams, & Waterways	25,597,634.77	13,601,792	17,269,889	3,668,097	30.1	121,864
333	Water Wheels, Turbines, & Generators	19,301,222.57	6,980,750	7,448,926	468,176	29.3	15,979
334	Accessory Electrical Equipment	4,112,455.94	1,373,647	1,437,896	64,249	25.7	2,500
335	Miscellaneous Power Plant Equipment	1,699,726.57	364,885	384,782	19,897	26.1	762
336	Roads, Railroads, & Bridges	77,445.00	115,104	47,805	(67,299)	1.0	(67,299)
	Total Osage Hydraulic Production Plant	54,539,128.45	23,759,691	28,663,098	4,903,407		99,413
	Keokuk Hydraulic Production Plant						
331	Structures & Improvements	3,791,126.88	1,354,660	1,811,913	457,253	29.5	15,500
332	Reservoirs, Dams, & Waterways	12,170,522.71	5,716,963	7,238,534	1,521,571	30.1	50,551
333	Water Wheels, Turbines, & Generators	58,830,125.25	5,533,101	11,553,069	6,019,968	29.6	203,377
334	Accessory Electrical Equipment	9,161,003.79	788,470	1,937,515	1,149,045	26.2	43,857
335	Miscellaneous Power Plant Equipment	2,630,626.79	660,867	585,968	(74,899)	26.2	(2,859)
336	Roads, Railroads, & Bridges	114,926.08	54,102	45,598	(8,504)	30.5	(279)
	Total Keokuk Hydraulic Production Plant	86,698,331.50	14,108,163	23,172,597	9,064,434		310,147
	Taum Sauk Hydraulic Production Plant						
331	Structures & Improvements	5,468,207.72	1,645,912	3,100,747	1,454,835	29.6	49,150
332	Reservoirs, Dams, & Waterways	27,594,081.56	9,785,917	15,519,625	5,733,708	30.3	189,231
333	Water Wheels, Turbines, & Generators	37,277,699.18	7,479,328	13,332,408	5,853,080	29.3	199,764
334	Accessory Electrical Equipment	4,106,260.74	1,129,100	1,326,931	197,831	26.1	7,580
335	Miscellaneous Power Plant Equipment	1,620,779.78	509,509	297,631	(211,878)	26.4	(8,026)
336	Roads, Railroads, & Bridges	45,570.00	56,387	24,729	(31,658)	1.0	(31,658)
	Total Taum Sauk Hydraulic Production Plant	76,112,598.98	20,606,153	33,602,071	12,995,918		406,041
	Total Hydraulic Production Plant	217,350,058.93	58,474,007	85,437,766	26,963,759		815,601

AmerenUE - Electric

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

	Depreciable Group	Original Cost at December 31, 2005	Book Reserve	Calculated Accrued Depreciation	Reserve Variance	Remaining Life	Annual Amortization True Up
	(1)	(2)	(3)	(4)	(5) = (4) - (3)	(6)	(7) = (5) / (6)
	Other Production Plant						
341	Structures & Improvements	15,310,060.11	5,265,826	3,498,977	(1,766,849)	31.2	(56,630)
342	Fuel Holders, Producers, & Accessories	12,123,100.78	3,014,438	2,826,700	(187,738)	28.9	(6,496)
344	Generators	583,555,234.92	109,426,490	87,823,660	(21,602,830)	31.8	(679,334)
345	Accessory Electrical Equipment	26,830,795.65	7,644,957	7,015,500	(629,457)	29.3	(21,483)
346	Miscellaneous Power Plant Equipment	5,376,474.25	959,166	804,756	(154,410)	32.7	(4,722)
	Total Other Production Plant	643,195,665.71	126,310,877	101,969,593	(24,341,284)		(768,665)
	Total Production Plant	6,279,277,913.91	2,394,408,055	2,544,571,078	150,163,023		8,466,411
	Transmission Plant						
352	Structures & Improvements	6,219,705.41	2,050,542	2,130,385	79,843	40.1	1,991
353	Station Equipment	178,211,332.16	57,763,437	47,646,322	(10,117,115)	41.9	(241,459)
354	Towers & Fixtures	68,198,476.84	41,274,010	34,993,543	(6,280,467)	37.1	(169,285)
355	Poles & Fixtures	103,511,061.16	42,267,580	54,341,351	12,073,771	35.4	341,067
356	Overhead Conductor & Devices	112,346,062.05	43,131,874	59,674,339	16,542,465	27.2	608,179
359	Roads & Trails	71,789.00	76,265	65,879	(10,386)	1.0	(10,386)
	Total Transmission Plant	468,558,426.62	186,563,708	198,851,819	12,288,111		530,108

AmerenUE - Electric

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

	Depreciable Group	Original Cost at December 31, 2005	Book Reserve	Calculated Accrued Depreciation	Reserve Variance	Remaining Life	Annual Amortization True Up
	(1)	(2)	(3)	(4)	(5) = (4) - (3)	(6)	(7) = (5) / (6)
	Distribution Plant						
361	Structures & Improvements	15,759,383.26	4,953,060	4,928,091	(24,969)	42.5	(588)
362	Station Equipment	513,217,383.08	159,407,965	158,604,372	(803,593)	42.8	(18,776)
364	Poles & Fixtures	653,216,781.90	520,097,324	517,475,456	(2,621,868)	29.6	(88,577)
365	Overhead Conductors & Devices	712,573,522.48	254,733,135	253,448,997	(1,284,138)	35.8	(35,870)
366	Underground Conduit	164,964,340.73	57,721,787	57,430,805	(290,982)	48.0	(6,062)
367	Underground Conductor & Devices	447,520,715.19	134,015,952	133,340,363	(675,589)	39.6	(17,060)
368	Line Transformers	346,481,166.48	107,491,678	106,949,801	(541,877)	31.3	(17,312)
369.1	Overhead Services	123,917,172.02	145,720,361	144,985,769	(734,592)	22.2	(33,090)
369.2	Underground Services	118,053,965.91	73,486,852	73,116,397	(370,455)	26.3	(14,086)
370	Meters	102,314,800.21	33,417,869	33,249,406	(168,463)	19.4	(8,684)
371	Installation On Customers' Premises	164,854.00	120,584	119,976	(608)	3.4	(179)
373	Street Lighting & Signal Systems	100,172,901.93	42,562,921	42,348,357	(214,564)	25.7	(8,349)
	Total Distribution Plant	3,298,356,987.19	1,533,729,488	1,525,997,790	(7,731,698)		(248,631)
	General Plant						
390	Structures & Improvements	164,206,365.17	46,077,375	45,845,094	(232,281)	33.1	(7,018)
391	Office Furniture & Equipment	39,127,355.95	24,084,713	23,963,299	(121,414)	8.2	(14,807)
391.1	Mainframe Computers	422,013.95	422,014	422,014	-	-	-
391.2	Personal Computers	1,310,097.52	584,257	581,312	(2,945)	1.6	(1,841)
392	Transportation Equipment	84,159,803.74	30,127,187	29,975,313	(151,874)	8.9	(17,064)
393	Stores Equipment	2,065,006.72	1,324,092	1,317,417	(6,675)	6.0	(1,113)
394	Tools, Shop, & Garage Equipment	10,524,040.25	5,996,285	5,966,057	(30,228)	6.6	(4,580)
395	Laboratory Equipment	6,819,983.73	3,347,588	3,330,712	(16,876)	6.0	(2,813)
396	Power Operated Equipment	10,465,818.28	4,232,262	4,210,927	(21,335)	10.2	(2,092)
397	Communications Equipment	127,014,325.86	94,611,692	94,134,744	(476,948)	2.9	(164,465)
398	Miscellaneous Equipment	637,305.10	279,472	278,063	(1,409)	11.7	(120)
	Total General Plant	446,752,116.27	211,086,937	210,024,952	(1,061,985)		(215,911)
TOTAL DEPRECIABLE ELECTRIC PLANT		10,492,945,443.99	4,325,788,188	$ 4,479,445,639	$ 153,657,451		$ 8,531,976

AmerenUE - Electric

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

	Depreciable Group	Original Cost at December 31, 2005	Book Reserve	Calculated Accrued Depreciation	Reserve Variance	Remaining Life	Annual Amortization True Up
	(1)	(2)	(3)	(4)	(5) = (4) - (3)	(6)	(7) = (5) / (6)
	Accounts Not Studied						
303	Misc. Intangible Plant	10,573,011.00	1,816,932				
310	Land and Land Rights	1,808,944.00	0				
311	Structures & Impvmts -Venice	-	(4,087,670)				
312	Boiler Plant Equip -Venice	-	1,908,870				
314	Turbogenator Units - Venice	-	551,400				
315	Accessory Elec Equip - Venice	18,216.88	(236,507)				
316	Misc Power Plant Equip - Venice	-	(118,122)				
317	ARO - Steam Production	10,236,537.00	5,601,837				
320	Land & Land Rights	5,430,873.00	0				
326	ARO - Nuclear Production	99,491,002.00	74,646,654				
330	Land and Land Rights	18,133,499.00	0				
340	Land & Land Rights	3,932,947.00	0				
350	Land & Land Rights	29,346,862.00	0				
360	Land & Land Rights	22,296,934.00	369,053				
374	ARO Distribution Plant	337,836.00	0				
389	Land & Land Rights	10,589,067.00	(17)				
399.1	ARO General Plant	320,730.00	134,326				
	Total Accounts Not Studied	212,516,458.88	80,586,756				
	Rounding	15.13	(1)				
	TOTAL ELECTRIC PLANT	$ 10,705,461,918.00	$ 4,406,374,943				

AmerenUE - Electric

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

	Depreciable Group (1)	Original Cost at December 31, 2005 (2)	Annual Accrual Amount (3)	Reserve Variance Amortization (4)	Total Annual Depreciation (5)	Total Annual Depreciation Rate (6) = (5) / (2)
	Depreciable Plant					
	Steam Production Plant					
	Meramec Steam Production Plant					
311	Structures & Improvements	$ 36,285,697.23	$ 1,146,007	$ (245,802)	$ 900,205	2.48
312	Boiler Plant Equipment	403,333,320.55	18,257,079	1,541,195	19,798,274	4.91
314	Turbogenerator Units	81,963,286.32	3,240,808	(653,663)	2,587,145	3.16
315	Accessory Electrical Equipment	36,268,697.91	1,387,354	(240,780)	1,146,574	3.16
316	Miscellaneous Power Plant Equipment	13,521,141.59	616,243	25,255	641,498	4.74
	Total Meramec Steam Production Plant	571,372,143.60	24,647,491	426,205	25,073,696	4.39
	Sioux Steam Production Plant					
311	Structures & Improvements	25,194,894.19	834,399	(9,771)	824,628	3.27
312	Boiler Plant Equipment	325,939,981.79	14,016,325	1,587,356	15,603,681	4.79
314	Turbogenerator Units	89,835,325.54	4,079,134	101,495	4,180,629	4.65
315	Accessory Electrical Equipment	34,600,609.91	1,520,015	2,854	1,522,869	4.40
316	Miscellaneous Power Plant Equipment	7,713,733.09	338,487	38,767	377,254	4.89
	Total Sioux Steam Production Plant	483,284,544.52	20,788,360	1,720,702	22,509,062	4.66
	Labadie Steam Production Plant					
311	Structures & Improvements	61,791,585.26	1,973,610	9,534	1,983,144	3.21
312	Boiler Plant Equipment	556,070,479.57	20,716,624	(1,052,489)	19,664,135	3.54
312.03	Boiler Plant Equipment - Aluminum Coal Cars	121,206,826.00	3,860,437	(168,679)	3,691,758	3.05
314	Turbogenerator Units	183,529,903.53	7,574,617	344,121	7,918,738	4.31
315	Accessory Electrical Equipment	72,780,645.79	2,524,920	(61,671)	2,463,249	3.38
316	Miscellaneous Power Plant Equipment	16,724,382.87	709,709	(31,630)	678,079	4.05
	Total Labadie Steam Production Plant	1,012,103,823.02	37,359,917	(960,814)	36,399,103	3.60
	Rush Island Steam Production Plant					
311	Structures & Improvements	52,312,784.76	1,616,216	(105,540)	1,510,676	2.89
312	Boiler Plant Equipment	353,903,249.06	13,356,126	(1,361,322)	11,994,804	3.39
314	Turbogenerator Units	136,041,230.85	5,482,163	135,234	5,617,397	4.13
315	Accessory Electrical Equipment	32,922,075.69	1,191,349	(52,916)	1,138,433	3.46
316	Miscellaneous Power Plant Equipment	10,112,325.21	441,801	(28,455)	413,346	4.09
	Total Rush Island Steam Production Plant	585,291,665.57	22,087,655	(1,412,999)	20,674,656	3.53
	Common					
311	Structures & Improvements	1,959,205.74	83,651	7,401	91,052	4.65
312	Boiler Plant Equipment	37,071,155.96	1,669,540	126,403	1,795,943	4.84
315	Accessory Electrical Equipment	3,129,974.57	137,138	11,662	148,800	4.75
316	Miscellaneous Power Plant Equipment	20,842.80	989	51	1,040	4.99
	Total Common	42,181,179.07	1,891,318	145,518	2,036,836	4.83
	Total Steam Production Plant	2,694,233,355.78	106,774,741	(81,389)	106,693,352	3.96

AmerenUE - Electric

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

	Depreciable Group (1)	Original Cost at December 31, 2005 (2)	Annual Accrual Amount (3)	Reserve Variance Amortization (4)	Total Annual Depreciation (5)	Total Annual Depreciation Rate (6) = (5) / (2)
	Nuclear Production Plant					
	Callaway Nuclear Production Plant					
321	Structures & Improvements	892,849,631.74	25,165,774	(295,365)	24,870,409	2.79
322	Reactor Plant Equipment	957,396,834.63	32,350,836	6,100,832	38,451,668	4.02
323	Turbogenerator Units	498,999,735.95	15,888,649	1,249,928	17,138,577	3.43
324	Accessory Electrical Equipment	210,733,334.15	5,775,099	(161,374)	5,613,725	2.66
325	Miscellaneous Power Plant Equipment	164,519,297.02	6,087,886	1,606,843	7,694,729	4.68
	Total Nuclear Production Plant	2,724,498,833.49	85,268,244	8,500,864	93,769,108	3.44
	Hydraulic Production Plant					
	Osage Hydraulic Production Plant					
331	Structures & Improvements	3,750,643.60	69,601	25,607	95,208	2.54
332	Reservoirs, Dams, & Waterways	25,597,634.77	446,324	121,864	568,188	2.22
333	Water Wheels, Turbines, & Generators	19,301,222.57	470,038	15,979	486,017	2.52
334	Accessory Electrical Equipment	4,112,455.94	103,850	2,500	106,350	2.59
335	Miscellaneous Power Plant Equipment	1,699,726.57	50,398	762	51,160	3.01
336	Roads, Railroads, & Bridges	77,445.00	970	(67,299)	(66,329)	-85.65
	Total Osage Hydraulic Production Plant	54,539,128.45	1,141,181	99,413	1,240,594	2.27
	Keokuk Hydraulic Production Plant					
331	Structures & Improvements	3,791,126.88	79,678	15,500	95,178	2.51
332	Reservoirs, Dams, & Waterways	12,170,522.71	243,785	50,551	294,336	2.42
333	Water Wheels, Turbines, & Generators	58,830,125.25	1,793,069	203,377	1,996,446	3.39
334	Accessory Electrical Equipment	9,161,003.79	273,200	43,857	317,057	3.46
335	Miscellaneous Power Plant Equipment	2,630,626.79	78,292	(2,859)	75,433	2.87
336	Roads, Railroads, & Bridges	114,926.08	2,272	(279)	1,993	1.73
	Total Keokuk Hydraulic Production Plant	86,698,331.50	2,470,296	310,147	2,780,443	3.21
	Taum Sauk Hydraulic Production Plant					
331	Structures & Improvements	5,468,207.72	98,555	49,150	147,705	2.70
332	Reservoirs, Dams, & Waterways	27,594,081.56	579,644	189,231	768,875	2.79
333	Water Wheels, Turbines, & Generators	37,277,699.18	940,956	199,764	1,140,720	3.06
334	Accessory Electrical Equipment	4,106,260.74	106,127	7,580	113,707	2.77
335	Miscellaneous Power Plant Equipment	1,620,779.78	50,340	(8,026)	42,314	2.61
336	Roads, Railroads, & Bridges	45,570.00	683	(31,658)	(30,975)	-67.97
	Total Taum Sauk Hydraulic Production Plant	76,112,598.98	1,776,305	406,041	2,182,346	2.87
	Total Hydraulic Production Plant	217,350,058.93	5,387,782	815,601	6,203,383	2.85
	Other Production Plant					
341	Structures & Improvements	15,310,060.11	437,537	(56,630)	380,907	2.49
342	Fuel Holders, Producers, & Accessories	12,123,100.76	360,240	(6,496)	353,744	2.92
344	Generators	583,555,234.92	17,281,842	(679,334)	16,602,508	2.85
345	Accessory Electrical Equipment	26,830,795.65	775,482	(21,483)	753,999	2.81
346	Miscellaneous Power Plant Equipment	5,376,474.25	152,018	(4,722)	147,296	2.74
	Total Other Production Plant	643,195,665.71	19,007,119	(768,665)	18,238,454	2.84
	Total Production Plant	6,279,277,913.91	216,437,886	8,466,411	224,904,297	3.58

AmerenUE - Electric

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

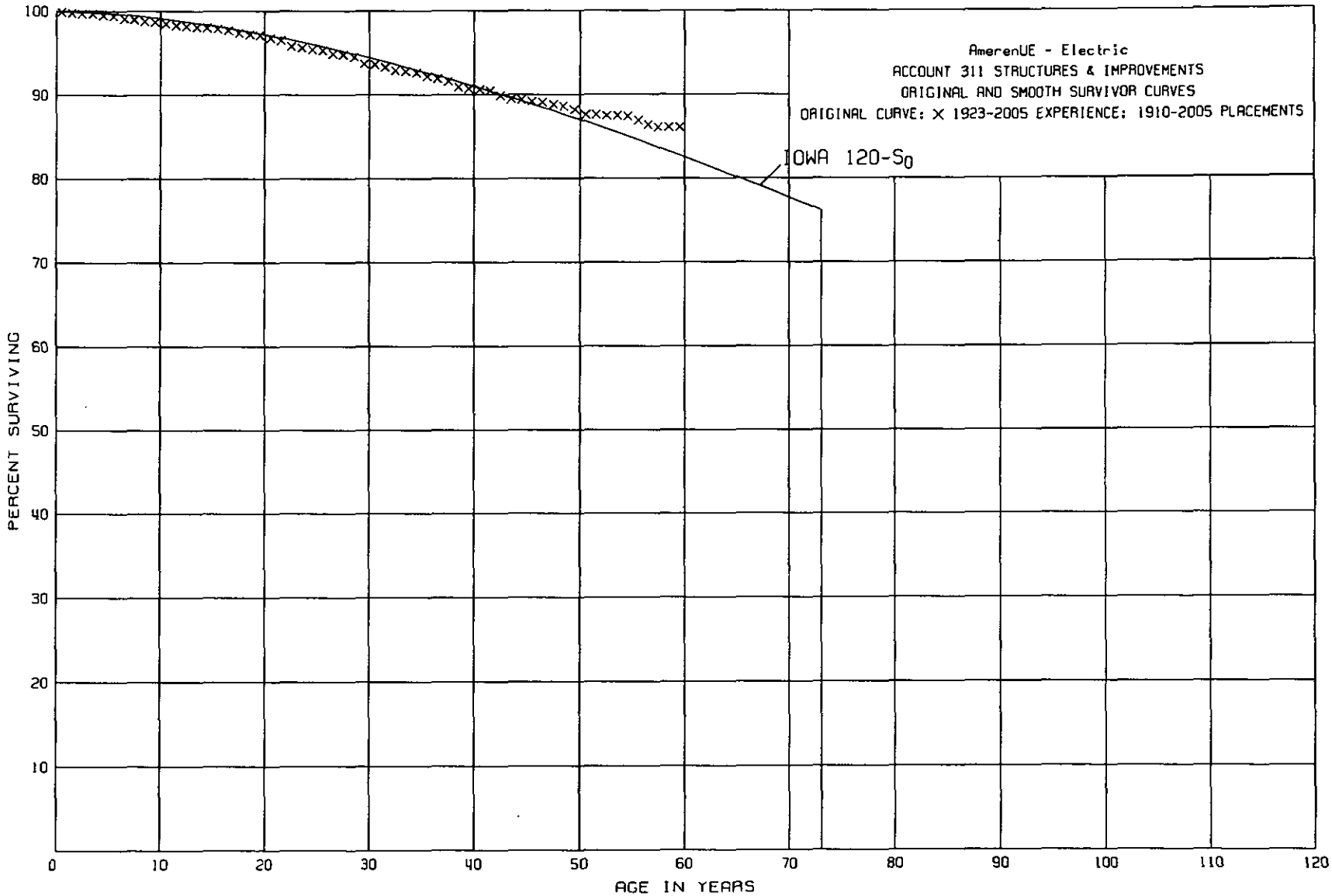
	Depreciable Group	Original Cost at December 31, 2005	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation	Total Annual Depreciation Rate
	(1)	(2)	(3)	(4)	(5)	(6) = (5) / (2)
	Transmission Plant					
352	Structures & Improvements	6,219,705.41	109,063	1,991	111,054	1.79
353	Station Equipment	178,211,332.16	3,243,446	(241,459)	3,001,987	1.68
354	Towers & Fixtures	68,198,476.84	1,155,282	(169,285)	985,997	1.45
355	Poles & Fixtures	103,511,061.16	3,776,039	341,067	4,117,106	3.98
356	Overhead Conductor & Devices	112,346,062.05	2,551,275	608,179	3,159,454	2.81
359	Roads & Trails	71,789.00	858	(10,386)	(9,528)	-13.27
	Total Transmission Plant	468,558,426.62	10,835,963	530,108	11,366,071	2.43
	Distribution Plant					
361	Structures & Improvements	15,759,383.26	276,341	(588)	275,753	1.75
362	Station Equipment	513,217,383.08	9,340,556	(18,776)	9,321,780	1.82
364	Poles & Fixtures	653,216,781.90	35,762,595	(88,577)	35,674,018	5.46
365	Overhead Conductors & Devices	712,573,522.48	22,766,724	(35,870)	22,730,854	3.19
366	Underground Conduit	164,964,340.73	3,810,676	(6,062)	3,804,614	2.31
367	Underground Conductor & Devices	447,520,715.19	10,572,677	(17,060)	10,555,617	2.36
368	Line Transformers	346,481,166.48	7,691,882	(17,312)	7,674,570	2.22
369.1	Overhead Services	123,917,172.02	10,021,467	(33,090)	9,988,377	8.06
369.2	Underground Services	118,053,965.91	4,712,626	(14,086)	4,698,540	3.98
370	Meters	102,314,800.21	3,652,176	(8,684)	3,643,492	3.56
371	Installation On Customers' Premises	164,854.00	6,161	(179)	5,982	3.63
373	Street Lighting & Signal Systems	100,172,901.93	4,401,096	(8,349)	4,392,747	4.39
	Total Distribution Plant	3,298,356,987.19	113,014,977	(248,631)	112,766,346	3.42

AmerenUE - Electric

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

	Depreciable Group	Original Cost at December 31, 2005	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	164,206,365.17	3,827,261	(7,018)	3,820,243	2.33
391	Office Furniture & Equipment	39,127,355.95	1,864,894	(14,807)	1,850,087	4.73
391.1	Mainframe Computers	422,013.95	-	-	-	-
391.2	Personal Computers	1,310,097.52	254,452	(1,841)	252,611	19.28
392	Transportation Equipment	84,159,803.74	6,925,535	(17,064)	6,908,471	8.21
393	Stores Equipment	2,065,006.72	76,670	(1,113)	75,558	3.66
394	Tools, Shop, & Garage Equipment	10,524,040.25	457,192	(4,580)	452,612	4.30
395	Laboratory Equipment	6,819,983.73	305,591	(2,813)	302,778	4.44
396	Power Operated Equipment	10,465,818.28	593,360	(2,092)	591,268	5.65
397	Communications Equipment	127,014,325.86	6,094,641	(164,465)	5,930,176	4.67
398	Miscellaneous Equipment	637,305.10	30,860	(120)	30,740	4.82
	Total General Plant	446,752,116.27	20,430,456	(215,911)	20,214,545	4.52
	TOTAL DEPRECIABLE ELECTRIC PLANT	10,492,945,443.99	$ 360,719,282	$ 8,531,976	$ 369,251,258	3.52
	Accounts Not Studied					
303	Misc. Intangible Plant	10,573,011.00				
310	Land and Land Rights	1,808,944.00				
315	Accessory Elec Equip - Venice	18,216.88				
317	ARO - Steam Production	10,236,537.00				
320	Land & Land Rights	5,430,873.00				
326	ARO - Nuclear Production	99,491,002.00				
330	Land and Land Rights	18,133,499.00				
340	Land & Land Rights	3,932,947.00				
350	Land & Land Rights	29,346,862.00				
360	Land & Land Rights	22,296,934.00				
374	ARO Distribution Plant	337,836.00				
389	Land & Land Rights	10,589,067.00				
399.1	ARO General Plant	320,730.00				
	Total Accounts Not Studied	212,516,458.88				
	Rounding	15.13				
	TOTAL ELECTRIC PLANT	$ 10,705,461,918.00				

APPENDIX A - SERVICE LIFE STATISTICS


AmerenUE - Electric
ACCOUNT 311 STRUCTURES & IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1923-2005 EXPERIENCE: 1910-2005 PLACEMENTS
IOWA 120-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AmerenUE - Electric

ACCOUNT 311 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	223,628,744	38,151	0.0002	0.9998	100.00
0.5	218,389,917	329,583	0.0015	0.9985	99.98
1.5	218,688,808	186,376	0.0009	0.9991	99.83
2.5	213,449,986	161,754	0.0008	0.9992	99.74
3.5	207,080,624	411,928	0.0020	0.9980	99.66
4.5	195,376,650	139,646	0.0007	0.9993	99.46
5.5	194,832,613	627,488	0.0032	0.9968	99.39
6.5	193,311,809	161,545	0.0008	0.9992	99.07
7.5	192,475,715	403,725	0.0021	0.9979	98.99
8.5	189,073,470	185,192	0.0010	0.9990	98.78
9.5	181,838,015	303,486	0.0017	0.9983	98.68
10.5	178,950,237	418,429	0.0023	0.9977	98.51
11.5	175,123,051	98,064	0.0006	0.9994	98.28
12.5	172,953,188	240,854	0.0014	0.9986	98.22
13.5	169,340,044	116,833	0.0007	0.9993	98.08
14.5	165,435,798	229,026	0.0014	0.9986	98.01
15.5	159,000,773	253,356	0.0016	0.9984	97.87
16.5	156,666,296	445,786	0.0028	0.9972	97.71
17.5	154,548,843	382,559	0.0025	0.9975	97.44
18.5	152,820,734	112,596	0.0007	0.9993	97.20
19.5	151,533,180	533,363	0.0035	0.9965	97.13
20.5	149,878,118	447,321	0.0030	0.9970	96.79
21.5	148,472,641	1,032,103	0.0070	0.9930	96.50
22.5	146,149,625	395,853	0.0027	0.9973	95.82
23.5	144,894,779	218,232	0.0015	0.9985	95.56
24.5	143,455,519	161,962	0.0011	0.9989	95.42
25.5	133,293,918	553,035	0.0041	0.9959	95.32
26.5	132,229,756	250,652	0.0019	0.9981	94.93
27.5	131,518,572	301,650	0.0023	0.9977	94.75
28.5	121,836,279	1,059,721	0.0087	0.9913	94.53
29.5	90,249,008	83,620	0.0009	0.9991	93.71
30.5	90,108,203	282,125	0.0031	0.9969	93.63
31.5	89,712,198	387,885	0.0043	0.9957	93.34
32.5	83,576,809	139,075	0.0017	0.9983	92.94
33.5	76,216,997	179,127	0.0024	0.9976	92.78
34.5	70,297,155	306,264	0.0044	0.9956	92.56
35.5	59,364,600	166,568	0.0028	0.9972	92.15
36.5	59,125,331	201,514	0.0034	0.9966	91.89
37.5	54,702,712	387,332	0.0071	0.9929	91.58
38.5	48,359,375	135,918	0.0028	0.9972	90.93

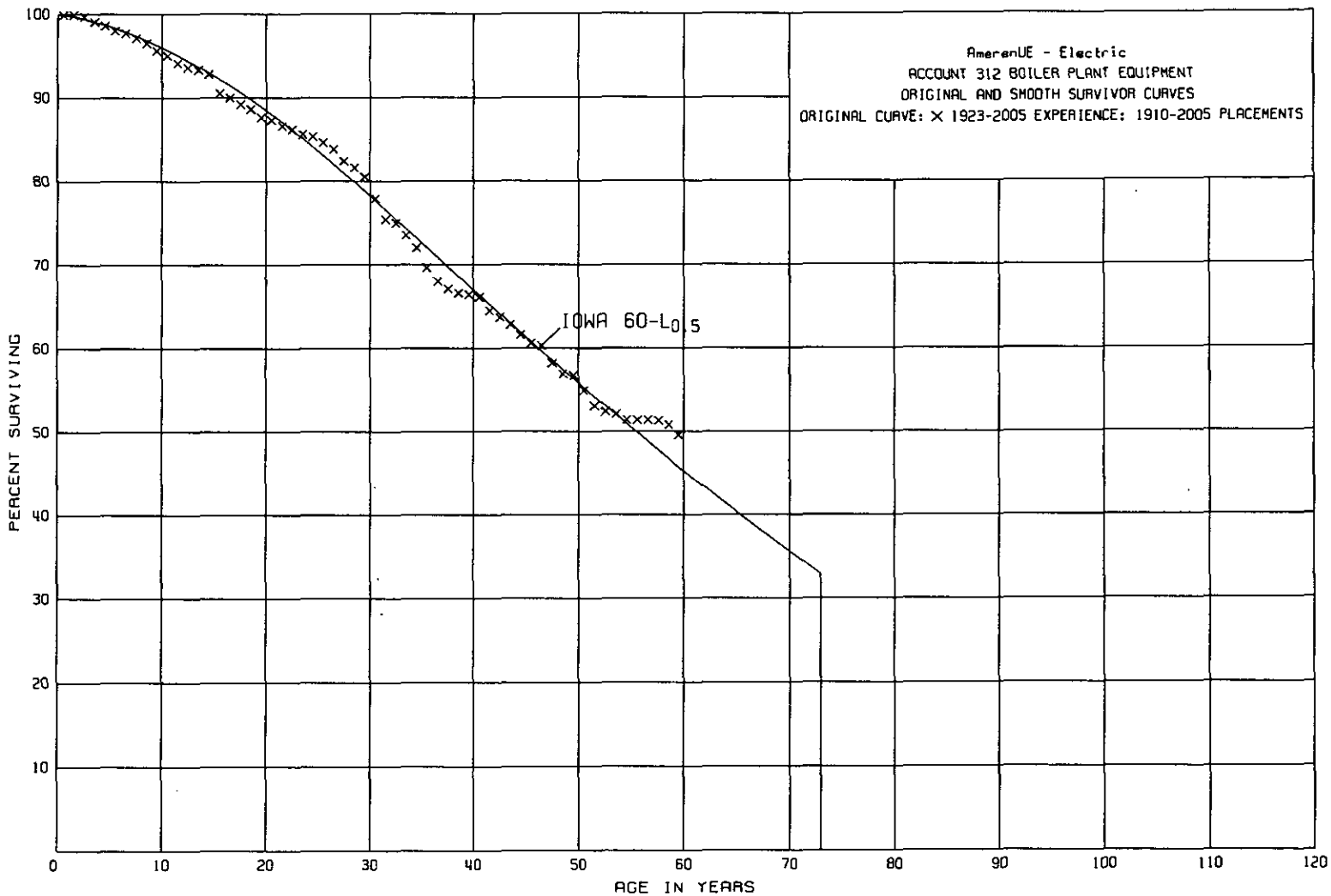
AmerenUE - Electric

ACCOUNT 311 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	48,129,109	28,027	0.0006	0.9994	90.68
40.5	47,614,431	68,525	0.0014	0.9986	90.63
41.5	47,457,024	341,025	0.0072	0.9928	90.50
42.5	47,102,754	207,534	0.0044	0.9956	89.85
43.5	46,871,866	49,679	0.0011	0.9989	89.45
44.5	42,332,453	71,954	0.0017	0.9983	89.35
45.5	42,224,780	40,610	0.0010	0.9990	89.20
46.5	36,883,385	138,245	0.0037	0.9963	89.11
47.5	36,711,549	80,422	0.0022	0.9978	88.78
48.5	36,154,455	167,239	0.0046	0.9954	88.58
49.5	35,530,414	241,198	0.0068	0.9932	88.17
50.5	26,877,281	1,690	0.0001	0.9999	87.57
51.5	25,748,911	5,945	0.0002	0.9998	87.56
52.5	23,104,689	4,857	0.0002	0.9998	87.54
53.5	17,801,198	19,013	0.0011	0.9989	87.52
54.5	11,434,748	72,861	0.0064	0.9936	87.42
55.5	9,807,752	56,706	0.0058	0.9942	86.86
56.5	8,536,830	27,631	0.0032	0.9968	86.36
57.5	8,221,240		0.0000	1.0000	86.08
58.5	8,150,341		0.0000	1.0000	86.08
59.5	7,391,430		0.0000	1.0000	86.08
60.5	4,491,639		0.0000	1.0000	86.08
61.5	1,333,196		0.0000	1.0000	86.08
62.5	719,488		0.0000	1.0000	86.08
63.5	610,173		0.0000	1.0000	86.08
64.5	610,173		0.0000	1.0000	86.08
65.5	610,173		0.0000	1.0000	86.08
66.5	610,173		0.0000	1.0000	86.08
67.5	610,173		0.0000	1.0000	86.08
68.5	610,173		0.0000	1.0000	86.08
69.5	610,173		0.0000	1.0000	86.08
70.5	610,173		0.0000	1.0000	86.08
71.5	610,173		0.0000	1.0000	86.08
72.5	610,173		0.0000	1.0000	86.08
73.5	610,173	610,173	1.0000	0.0000	86.08
74.5					0.00
75.5					
76.5					
77.5					
78.5	276		0.0000		
79.5					


AmerenUE - Electric
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1923-2005 EXPERIENCE: 1910-2005 PLACEMENTS
IOWA 60-L0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AmerenUE - Electric

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	1,999,146,568	64,419	0.0000	1.0000	100.00
0.5	1,979,047,011	903,847	0.0005	0.9995	100.00
1.5	1,877,281,673	4,189,348	0.0022	0.9978	99.95
2.5	1,792,650,887	11,509,767	0.0064	0.9936	99.73
3.5	1,623,270,769	7,843,209	0.0048	0.9952	99.09
4.5	1,493,645,936	8,589,891	0.0058	0.9942	98.61
5.5	1,428,596,273	4,379,504	0.0031	0.9969	98.04
6.5	1,392,608,286	9,088,889	0.0065	0.9935	97.74
7.5	1,390,641,205	8,993,284	0.0065	0.9935	97.10
8.5	1,323,945,333	12,054,449	0.0091	0.9909	96.47
9.5	1,186,053,448	7,868,605	0.0066	0.9934	95.59
10.5	1,123,007,885	10,541,603	0.0094	0.9906	94.96
11.5	1,031,016,127	5,199,097	0.0050	0.9950	94.07
12.5	964,888,472	3,393,470	0.0035	0.9965	93.60
13.5	918,223,824	4,259,463	0.0046	0.9954	93.27
14.5	885,313,477	22,409,094	0.0253	0.9747	92.84
15.5	847,321,898	4,803,336	0.0057	0.9943	90.49
16.5	839,274,086	6,950,236	0.0083	0.9917	89.97
17.5	831,479,304	5,788,081	0.0070	0.9930	89.22
18.5	822,615,041	9,031,824	0.0110	0.9890	88.60
19.5	797,823,815	3,226,088	0.0040	0.9960	87.63
20.5	792,063,858	5,905,572	0.0075	0.9925	87.28
21.5	783,203,013	3,645,975	0.0047	0.9953	86.63
22.5	721,803,910	4,982,598	0.0069	0.9931	86.22
23.5	695,843,425	2,742,653	0.0039	0.9961	85.63
24.5	640,631,316	5,433,611	0.0085	0.9915	85.30
25.5	637,130,092	5,551,971	0.0087	0.9913	84.57
26.5	628,414,920	10,515,014	0.0167	0.9833	83.83
27.5	614,779,397	5,951,556	0.0097	0.9903	82.43
28.5	522,366,991	7,421,288	0.0142	0.9858	81.63
29.5	396,957,229	12,800,559	0.0322	0.9678	80.47
30.5	383,451,303	12,094,380	0.0315	0.9685	77.88
31.5	370,925,707	2,024,294	0.0055	0.9945	75.43
32.5	306,680,349	6,338,272	0.0207	0.9793	75.02
33.5	237,692,559	4,721,082	0.0199	0.9801	73.47
34.5	187,803,607	6,297,749	0.0335	0.9665	72.01
35.5	128,324,784	2,983,812	0.0233	0.9767	69.60
36.5	124,554,951	1,658,299	0.0133	0.9867	67.98
37.5	104,336,073	675,766	0.0065	0.9935	67.08
38.5	81,212,033	357,477	0.0044	0.9956	66.64

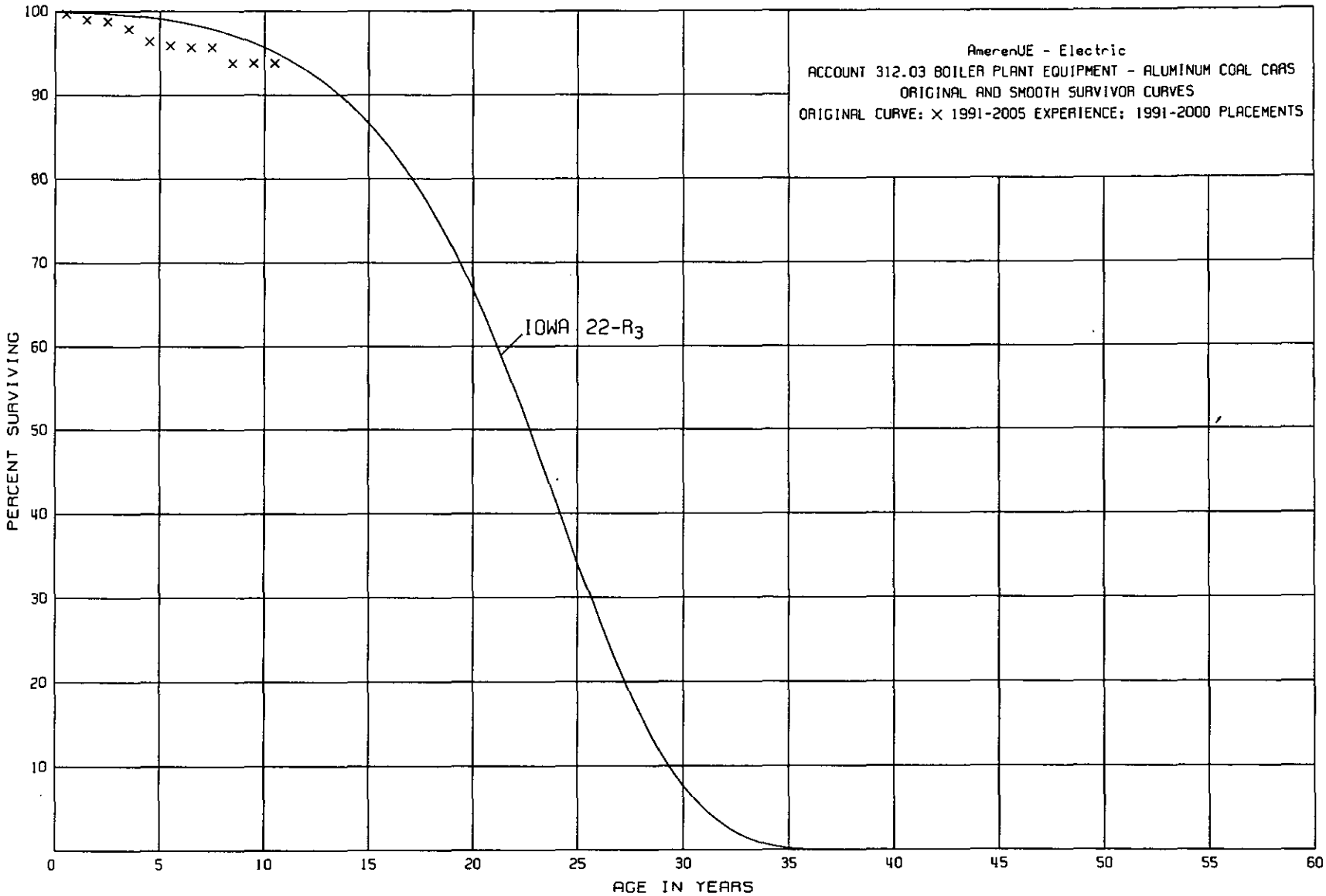
AmerenUE - Electric

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	79,289,802	268,845	0.0034	0.9966	66.35
40.5	78,604,243	1,949,110	0.0248	0.9752	66.12
41.5	75,480,326	914,262	0.0121	0.9879	64.48
42.5	74,092,036	1,066,783	0.0144	0.9856	63.70
43.5	71,798,300	1,400,406	0.0195	0.9805	62.78
44.5	52,931,332	865,687	0.0164	0.9836	61.56
45.5	52,046,725	231,342	0.0044	0.9956	60.55
46.5	37,334,863	1,311,224	0.0351	0.9649	60.28
47.5	36,386,426	799,949	0.0220	0.9780	58.16
48.5	33,509,634	110,421	0.0033	0.9967	56.88
49.5	33,375,013	1,083,700	0.0325	0.9675	56.69
50.5	31,188,758	983,118	0.0315	0.9685	54.85
51.5	23,433,371	302,330	0.0129	0.9871	53.12
52.5	12,884,615	82,036	0.0064	0.9936	52.43
53.5	8,611,880	107,689	0.0125	0.9875	52.09
54.5	7,551,953	3,325	0.0004	0.9996	51.44
55.5	5,985,413	3,371	0.0006	0.9994	51.42
56.5	5,308,514	9,335	0.0018	0.9982	51.39
57.5	5,164,153	55,880	0.0108	0.9892	51.30
58.5	4,454,930	99,015	0.0222	0.9778	50.75
59.5	1,625,606	3,353	0.0021	0.9979	49.62
60.5	159,589	1,900	0.0119	0.9881	49.52
61.5	16,837		0.0000	1.0000	48.93
62.5	14,293		0.0000	1.0000	48.93
63.5					48.93


AmerenUE - Electric
ACCOUNT 312.03 BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1991-2005 EXPERIENCE: 1991-2000 PLACEMENTS
IOWA 22-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

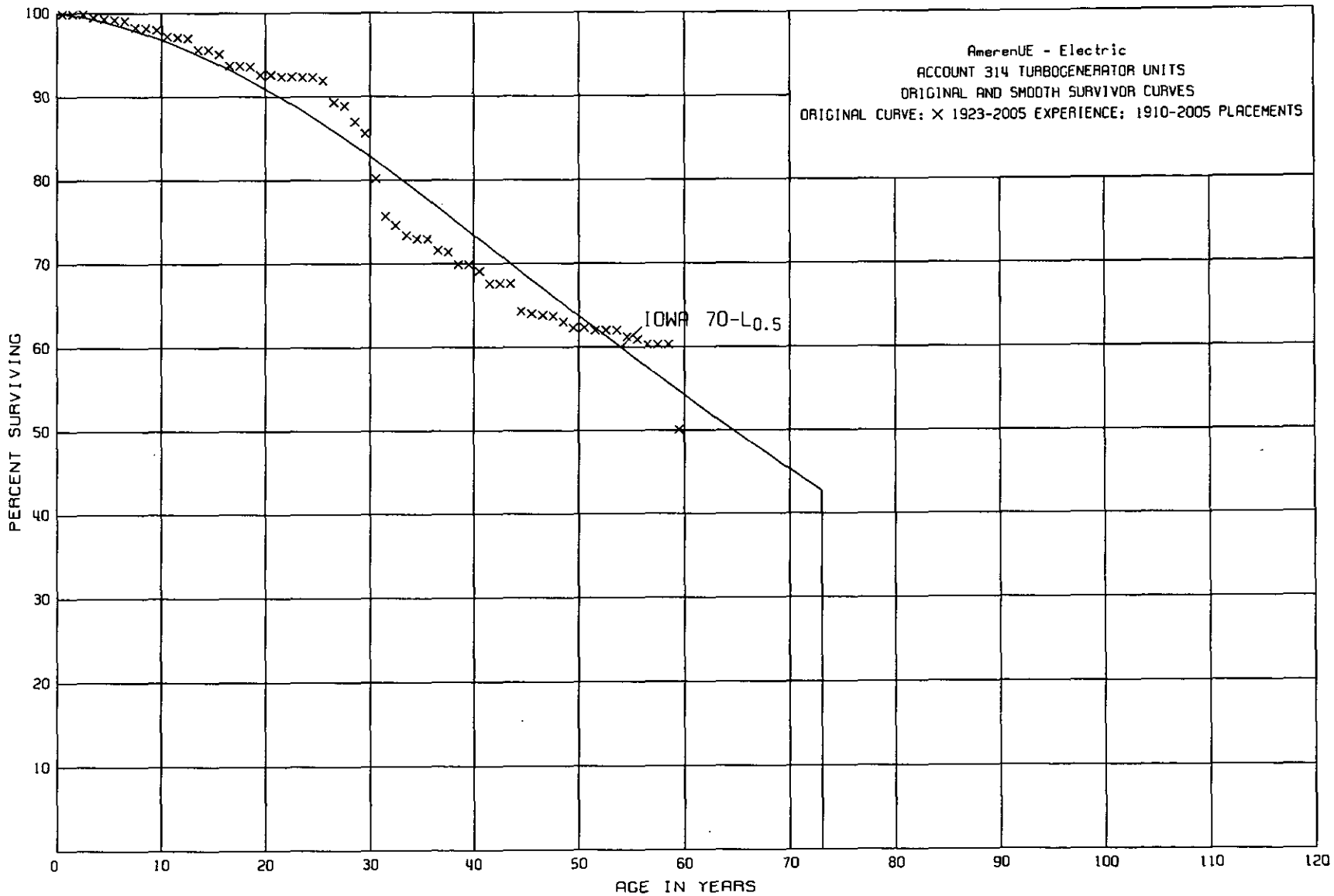
AmerenUE - Electric

ACCOUNT 312.03 BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2000 EXPERIENCE BAND 1991-2005

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	126,229,983	346,242	0.0027	0.9973	100.00
0.5	125,883,741	895,117	0.0071	0.9929	99.73
1.5	95,322,451	178,445	0.0019	0.9981	99.02
2.5	94,100,407	860,673	0.0091	0.9909	98.83
3.5	93,239,734	1,497,150	0.0161	0.9839	97.93
4.5	76,534,274	377,297	0.0049	0.9951	96.35
5.5	68,528,607	112,206	0.0016	0.9984	95.88
6.5	55,211,501		0.0000	1.0000	95.73
7.5	37,917,715	756,567	0.0200	0.9800	95.73
8.5	30,371,106		0.0000	1.0000	93.82
9.5	23,919,255		0.0000	1.0000	93.82
10.5					93.82


AmerenUE - Electric
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1923-2005 EXPERIENCE: 1910-2005 PLACEMENTS
IOWA 70-L0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AmerenUE - Electric

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	591,260,210	207,333	0.0004	0.9996	100.00
0.5	539,999,375	13,242	0.0000	1.0000	99.96
1.5	522,762,991	413,070	0.0008	0.9992	99.96
2.5	442,485,648	1,565,403	0.0035	0.9965	99.88
3.5	410,541,157	1,062,497	0.0026	0.9974	99.53
4.5	391,773,088	125,452	0.0003	0.9997	99.27
5.5	367,746,971	630,215	0.0017	0.9983	99.24
6.5	334,598,935	2,715,101	0.0081	0.9919	99.07
7.5	330,153,109	289,071	0.0009	0.9991	98.27
8.5	325,751,283	535,074	0.0016	0.9984	98.18
9.5	323,513,222	2,715,154	0.0084	0.9916	98.02
10.5	314,276,872	468,618	0.0015	0.9985	97.20
11.5	305,907,978	171,847	0.0006	0.9994	97.05
12.5	305,129,585	4,254,160	0.0139	0.9861	96.99
13.5	300,008,945	73,444	0.0002	0.9998	95.64
14.5	297,426,973	1,732,607	0.0058	0.9942	95.62
15.5	293,494,915	4,169,304	0.0142	0.9858	95.07
16.5	289,001,269	18,153	0.0001	0.9999	93.72
17.5	288,498,593	253,661	0.0009	0.9991	93.71
18.5	287,623,499	3,037,544	0.0106	0.9894	93.63
19.5	284,447,485	93,160	0.0003	0.9997	92.64
20.5	284,105,092	581,798	0.0020	0.9980	92.61
21.5	270,726,048	103,808	0.0004	0.9996	92.42
22.5	270,520,102	174,659	0.0006	0.9994	92.38
23.5	269,968,856	113,520	0.0004	0.9996	92.32
24.5	269,084,943	1,096,889	0.0041	0.9959	92.28
25.5	257,687,773	7,416,142	0.0288	0.9712	91.90
26.5	247,890,695	938,538	0.0038	0.9962	89.25
27.5	246,911,887	5,255,907	0.0213	0.9787	88.91
28.5	220,382,916	3,707,544	0.0168	0.9832	87.02
29.5	177,487,927	11,148,016	0.0628	0.9372	85.56
30.5	166,336,555	9,266,465	0.0557	0.9443	80.19
31.5	157,083,246	2,437,879	0.0155	0.9845	75.72
32.5	140,154,018	2,248,394	0.0160	0.9840	74.55
33.5	119,263,351	636,437	0.0053	0.9947	73.36
34.5	105,635,621	4,524	0.0000	1.0000	72.97
35.5	86,372,014	1,613,390	0.0187	0.9813	72.97
36.5	84,709,606	246,428	0.0029	0.9971	71.61
37.5	73,701,287	1,557,415	0.0211	0.9789	71.40
38.5	62,289,276	11,186	0.0002	0.9998	69.89

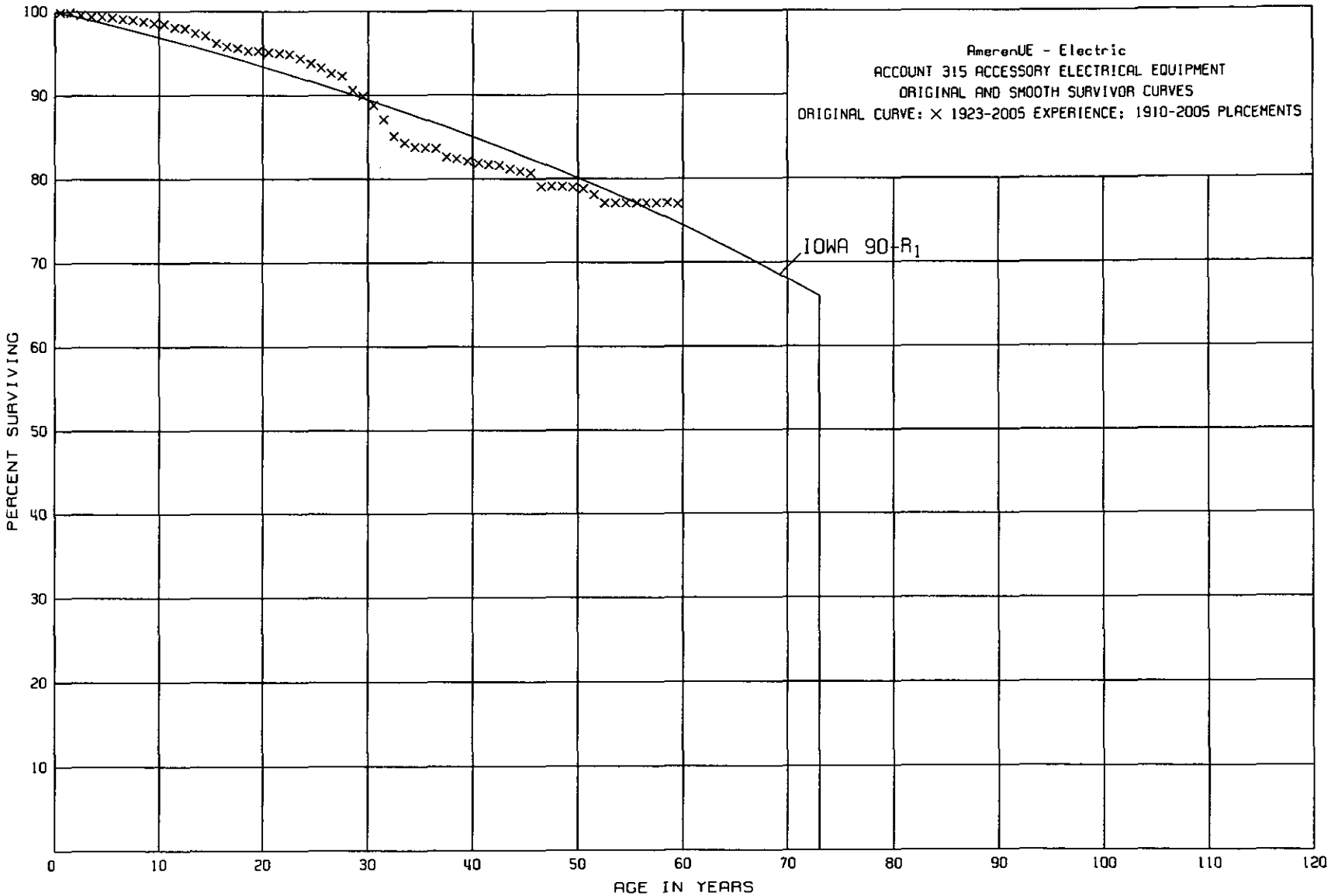
AmerenUE - Electric

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	60,998,127	715,189	0.0117	0.9883	69.88
40.5	60,236,717	1,245,052	0.0207	0.9793	69.06
41.5	58,991,175	30,246	0.0005	0.9995	67.63
42.5	58,954,453	34,462	0.0006	0.9994	67.60
43.5	58,904,517	2,844,851	0.0483	0.9517	67.56
44.5	43,483,631	208,951	0.0048	0.9952	64.30
45.5	33,850,285	119,915	0.0035	0.9965	63.99
46.5	33,001,538	22,769	0.0007	0.9993	63.77
47.5	32,089,258	353,941	0.0110	0.9890	63.73
48.5	30,817,460	376,527	0.0122	0.9878	63.03
49.5	30,316,380	1,399	0.0000	1.0000	62.26
50.5	29,785,294	145,325	0.0049	0.9951	62.26
51.5	24,764,361		0.0000	1.0000	61.95
52.5	13,420,947		0.0000	1.0000	61.95
53.5	11,237,704	135,658	0.0121	0.9879	61.95
54.5	8,970,844	50,669	0.0056	0.9944	61.20
55.5	5,856,449	49,695	0.0085	0.9915	60.86
56.5	5,282,529	888	0.0002	0.9998	60.34
57.5	5,395,038		0.0000	1.0000	60.33
58.5	4,519,128	769,834	0.1704	0.8296	60.33
59.5	1,698,431	90,977	0.0536	0.9464	50.05
60.5	1,769,809	11,853	0.0067	0.9933	47.37
61.5	298,826		0.0000	1.0000	47.05
62.5	298,826		0.0000	1.0000	47.05
63.5	295,550		0.0000	1.0000	47.05
64.5	295,550		0.0000	1.0000	47.05
65.5	295,550		0.0000	1.0000	47.05
66.5	295,550		0.0000	1.0000	47.05
67.5	295,550		0.0000	1.0000	47.05
68.5	295,550		0.0000	1.0000	47.05
69.5	295,550		0.0000	1.0000	47.05
70.5	295,550		0.0000	1.0000	47.05
71.5					47.05


AmerenUE - Electric
ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1923-2005 EXPERIENCE; 1910-2005 PLACEMENTS
IOWA 90-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AmerenUE - Electric

ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	158,204,590	2,012	0.0000	1.0000	100.00
0.5	153,218,271	66,432	0.0004	0.9996	100.00
1.5	144,539,929	464,205	0.0032	0.9968	99.96
2.5	141,851,704	300,466	0.0021	0.9979	99.64
3.5	135,366,249	78,229	0.0006	0.9994	99.43
4.5	122,227,987	60,563	0.0005	0.9995	99.37
5.5	123,545,462	227,826	0.0018	0.9982	99.32
6.5	117,776,447	174,653	0.0015	0.9985	99.14
7.5	118,951,173	215,786	0.0018	0.9982	98.99
8.5	117,893,120	255,621	0.0022	0.9978	98.81
9.5	109,062,833	109,347	0.0010	0.9990	98.59
10.5	106,231,735	445,361	0.0042	0.9958	98.49
11.5	104,915,135	72,963	0.0007	0.9993	98.08
12.5	102,823,873	685,052	0.0067	0.9933	98.01
13.5	104,311,071	281,158	0.0027	0.9973	97.35
14.5	103,156,556	974,485	0.0094	0.9906	97.09
15.5	101,231,251	371,447	0.0037	0.9963	96.18
16.5	97,735,123	260,399	0.0027	0.9973	95.82
17.5	94,733,375	248,835	0.0026	0.9974	95.56
18.5	94,287,450	57,392	0.0006	0.9994	95.31
19.5	93,201,123	159,174	0.0017	0.9983	95.25
20.5	92,604,920	80,710	0.0009	0.9991	95.09
21.5	91,549,999	101,928	0.0011	0.9989	95.00
22.5	88,546,869	462,633	0.0052	0.9948	94.90
23.5	87,857,099	563,679	0.0064	0.9936	94.41
24.5	87,194,586	511,008	0.0059	0.9941	93.81
25.5	87,476,449	614,685	0.0070	0.9930	93.26
26.5	86,666,586	297,188	0.0034	0.9966	92.61
27.5	86,299,267	1,561,506	0.0181	0.9819	92.30
28.5	79,364,332	678,544	0.0085	0.9915	90.63
29.5	66,721,727	810,494	0.0121	0.9879	89.86
30.5	65,775,129	1,239,952	0.0189	0.9811	88.77
31.5	65,266,450	1,460,335	0.0224	0.9776	87.09
32.5	57,419,885	562,022	0.0098	0.9902	85.14
33.5	47,936,325	292,131	0.0061	0.9939	84.31
34.5	43,375,497	32,716	0.0008	0.9992	83.80
35.5	33,751,736	63,540	0.0019	0.9981	83.73
36.5	34,089,272	404,170	0.0119	0.9881	83.57
37.5	29,393,819	80,452	0.0027	0.9973	82.58
38.5	24,565,757	92,645	0.0038	0.9962	82.36

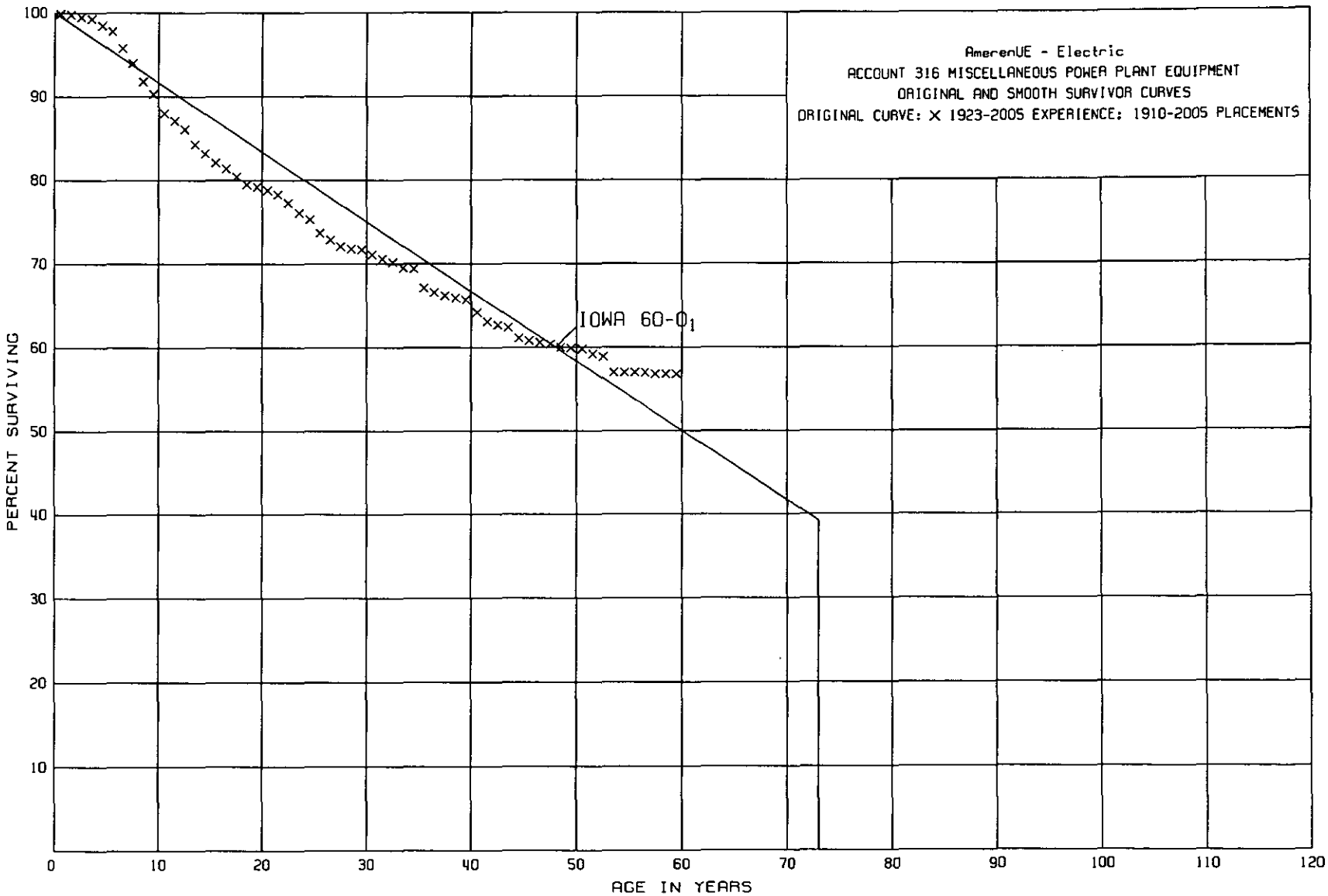
AmerenUE - Electric

ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	24,304,238	51,893	0.0021	0.9979	82.05
40.5	23,966,286	51,219	0.0021	0.9979	81.88
41.5	23,904,293	40,116	0.0017	0.9983	81.71
42.5	23,841,418	95,150	0.0040	0.9960	81.57
43.5	23,680,948	94,798	0.0040	0.9960	81.24
44.5	19,446,784	49,722	0.0026	0.9974	80.92
45.5	19,355,204	385,811	0.0199	0.9801	80.71
46.5	16,382,312	78	0.0000	1.0000	79.10
47.5	16,625,555	895	0.0001	0.9999	79.10
48.5	16,828,519	11,155	0.0007	0.9993	79.09
49.5	16,135,163	48,003	0.0030	0.9970	79.03
50.5	16,717,972	151,062	0.0090	0.9910	78.79
51.5	13,749,905	170,331	0.0124	0.9876	78.08
52.5	9,009,017	2,496	0.0003	0.9997	77.11
53.5	7,631,579		0.0000	1.0000	77.09
54.5	6,381,940		0.0000	1.0000	77.09
55.5	4,925,860		0.0000	1.0000	77.09
56.5	4,578,172		0.0000	1.0000	77.09
57.5	4,488,943	2,407	0.0005	0.9995	77.09
58.5	4,107,572	5,114	0.0012	0.9988	77.05
59.5	1,879,159	3,628	0.0019	0.9981	76.96
60.5	1,496,657		0.0000	1.0000	76.81
61.5	5,452		0.0000	1.0000	76.81
62.5	5,452		0.0000	1.0000	76.81
63.5					76.81


AmerenUE - Electric
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1923-2005 EXPERIENCE: 1910-2005 PLACEMENTS
IOWA 60-O1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AmerenUE - Electric

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	59,217,142	2,836	0.0000	1.0000	100.00
0.5	56,792,537	121,447	0.0021	0.9979	100.00
1.5	54,053,995	151,019	0.0028	0.9972	99.79
2.5	51,203,373	130,019	0.0025	0.9975	99.51
3.5	47,774,318	373,650	0.0078	0.9922	99.26
4.5	44,387,844	333,687	0.0075	0.9925	98.49
5.5	41,479,037	826,962	0.0199	0.9801	97.75
6.5	38,921,722	740,789	0.0190	0.9810	95.80
7.5	37,118,231	872,553	0.0235	0.9765	93.98
8.5	34,637,061	560,199	0.0162	0.9838	91.77
9.5	32,352,276	806,739	0.0249	0.9751	90.28
10.5	29,553,490	302,376	0.0102	0.9898	88.03
11.5	26,566,775	306,770	0.0115	0.9885	87.13
12.5	23,557,259	497,519	0.0211	0.9789	86.13
13.5	21,641,542	286,037	0.0132	0.9868	84.31
14.5	20,371,273	278,855	0.0137	0.9863	83.20
15.5	19,179,000	155,172	0.0081	0.9919	82.06
16.5	18,011,282	226,694	0.0126	0.9874	81.40
17.5	17,348,042	180,812	0.0104	0.9896	80.37
18.5	16,455,277	65,723	0.0040	0.9960	79.53
19.5	15,850,394	88,750	0.0056	0.9944	79.21
20.5	14,810,860	94,227	0.0064	0.9936	78.77
21.5	14,219,527	181,419	0.0128	0.9872	78.27
22.5	13,408,835	202,774	0.0151	0.9849	77.27
23.5	12,059,239	129,415	0.0107	0.9893	76.10
24.5	11,427,926	246,809	0.0216	0.9784	75.29
25.5	10,659,830	115,210	0.0108	0.9892	73.66
26.5	10,116,847	99,734	0.0099	0.9901	72.86
27.5	9,512,540	38,879	0.0041	0.9959	72.14
28.5	8,701,735	21,532	0.0025	0.9975	71.84
29.5	6,570,867	48,596	0.0074	0.9926	71.66
30.5	6,397,322	50,142	0.0078	0.9922	71.13
31.5	6,217,288	32,973	0.0053	0.9947	70.58
32.5	5,497,984	57,458	0.0105	0.9895	70.21
33.5	4,375,602	6,193	0.0014	0.9986	69.47
34.5	3,768,027	125,168	0.0332	0.9668	69.37
35.5	2,406,960	17,163	0.0071	0.9929	67.07
36.5	2,319,939	13,519	0.0058	0.9942	66.59
37.5	2,135,014	9,096	0.0043	0.9957	66.20
38.5	1,566,326	5,548	0.0035	0.9965	65.92

AmerenUE - Electric

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	1,491,127	33,401	0.0224	0.9776	65.69
40.5	1,386,331	24,571	0.0177	0.9823	64.22
41.5	1,317,439	8,689	0.0066	0.9934	63.08
42.5	1,247,229	5,024	0.0040	0.9960	62.66
43.5	1,125,679	24,471	0.0217	0.9783	62.41
44.5	1,012,581	3,624	0.0036	0.9964	61.06
45.5	894,480	4,150	0.0046	0.9954	60.84
46.5	855,823	2,751	0.0032	0.9968	60.56
47.5	824,906	4,916	0.0060	0.9940	60.37
48.5	754,648	1,346	0.0018	0.9982	60.01
49.5	730,307	970	0.0013	0.9987	59.90
50.5	699,550	7,402	0.0106	0.9894	59.82
51.5	579,575	2,617	0.0045	0.9955	59.19
52.5	333,705	10,879	0.0326	0.9674	58.92
53.5	186,027		0.0000	1.0000	57.00
54.5	171,009		0.0000	1.0000	57.00
55.5	156,603		0.0000	1.0000	57.00
56.5	147,017	463	0.0031	0.9969	57.00
57.5	130,330		0.0000	1.0000	56.82
58.5	122,791		0.0000	1.0000	56.82
59.5	108,912		0.0000	1.0000	56.82
60.5	77,358		0.0000	1.0000	56.82
61.5	16,195		0.0000	1.0000	56.82
62.5	16,605		0.0000	1.0000	56.82
63.5	1,162		0.0000	1.0000	56.82
64.5	1,162		0.0000	1.0000	56.82
65.5	1,091		0.0000	1.0000	56.82
66.5	1,091		0.0000	1.0000	56.82
67.5	975		0.0000	1.0000	56.82
68.5	902		0.0000	1.0000	56.82
69.5	902		0.0000	1.0000	56.82
70.5	902		0.0000	1.0000	56.82
71.5	849		0.0000	1.0000	56.82
72.5	755		0.0000	1.0000	56.82
73.5	755		0.0000	1.0000	56.82
74.5	733		0.0000	1.0000	56.82
75.5	431		0.0000	1.0000	56.82
76.5	405		0.0000	1.0000	56.82
77.5	405		0.0000	1.0000	56.82
78.5	405		0.0000	1.0000	56.82

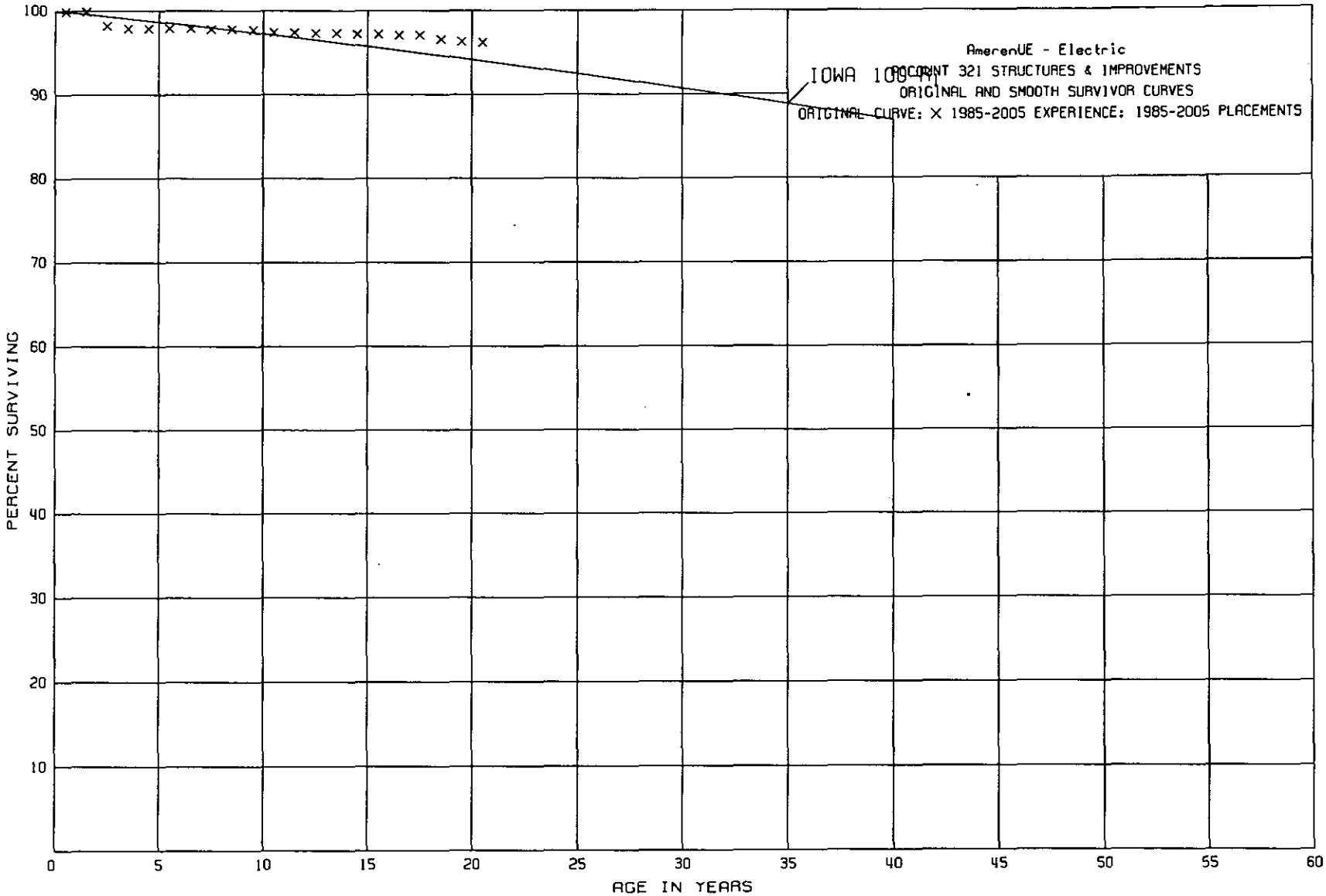
AmerenUE - Electric

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2005 EXPERIENCE BAND 1923-2005

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	129		0.0000	1.0000	56.82
80.5	101		0.0000	1.0000	56.82
81.5					56.82


AmerenUE - Electric
ACCOUNT 321 STRUCTURES & IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1985-2005 EXPERIENCE: 1985-2005 PLACEMENTS
IOWA 109-M
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

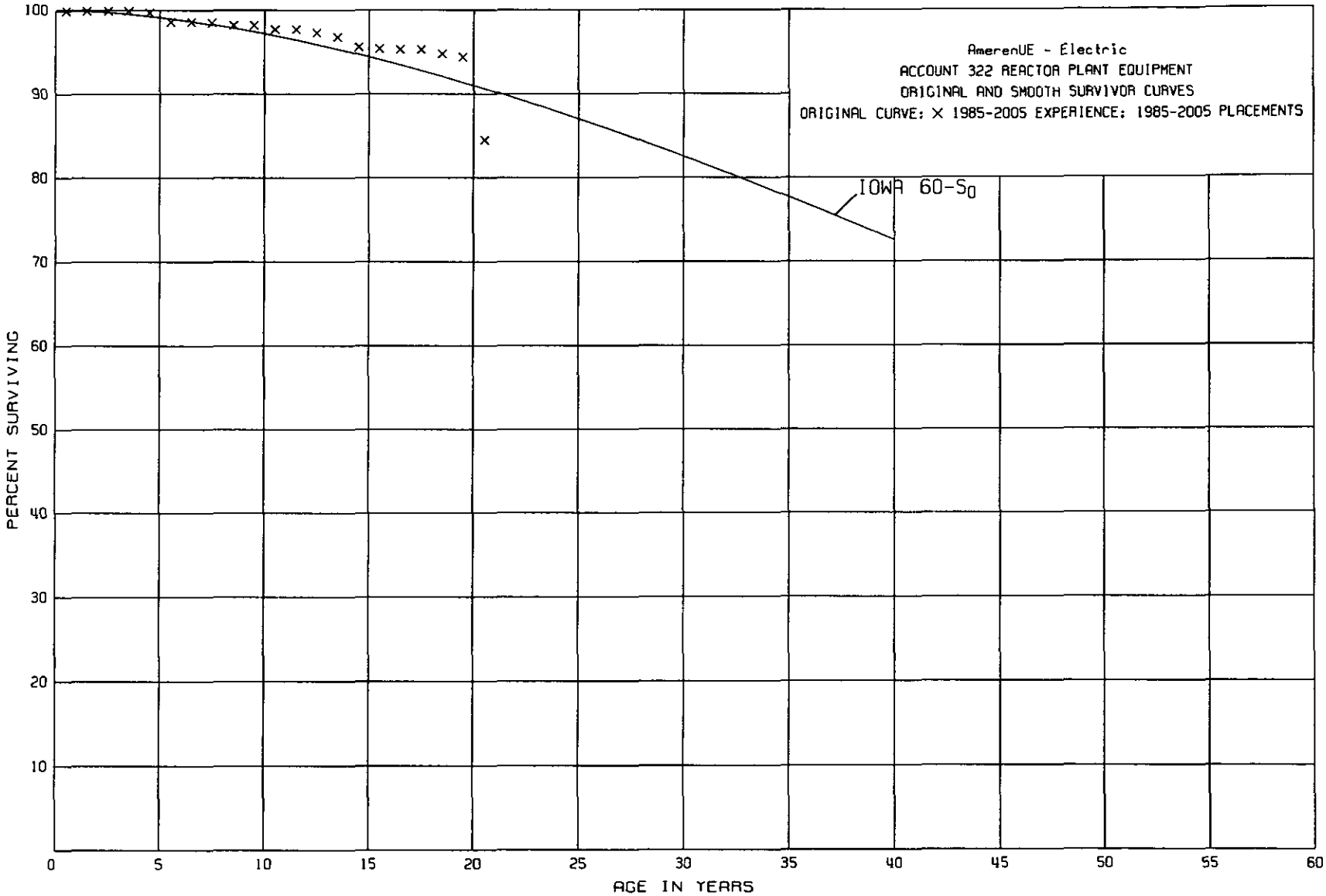
AmerenUE - Electric

ACCOUNT 321 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2005 EXPERIENCE BAND 1985-2005

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	922,705,584		0.0000	1.0000	100.00
0.5	912,987,514	199,548	0.0002	0.9998	100.00
1.5	892,161,417	16,137,533	0.0181	0.9819	99.98
2.5	872,424,532	2,519,652	0.0029	0.9971	98.17
3.5	867,513,084	135,880	0.0002	0.9998	97.89
4.5	866,660,779	202,984	0.0002	0.9998	97.87
5.5	865,904,271	1,503	0.0000	1.0000	97.85
6.5	865,044,304	65,676	0.0001	0.9999	97.85
7.5	862,828,597	551,535	0.0006	0.9994	97.84
8.5	861,282,729	322,279	0.0004	0.9996	97.78
9.5	859,339,624	2,905,729	0.0034	0.9966	97.74
10.5	855,083,778	35,755	0.0000	1.0000	97.41
11.5	854,500,191	949,946	0.0011	0.9989	97.41
12.5	850,405,624	92,619	0.0001	0.9999	97.30
13.5	849,524,991	459,056	0.0005	0.9995	97.29
14.5	848,359,548	453,208	0.0005	0.9995	97.24
15.5	840,740,887	675,443	0.0008	0.9992	97.19
16.5	839,996,887	90,771	0.0001	0.9999	97.11
17.5	838,214,803	4,127,929	0.0049	0.9951	97.10
18.5	834,819,887	2,909,532	0.0035	0.9965	96.62
19.5	827,825,951	290,981	0.0004	0.9996	96.28
20.5					96.24


AmerenUE - Electric
ACCOUNT 322 REACTOR PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1985-2005 EXPERIENCE: 1985-2005 PLACEMENTS
IOWA 60-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

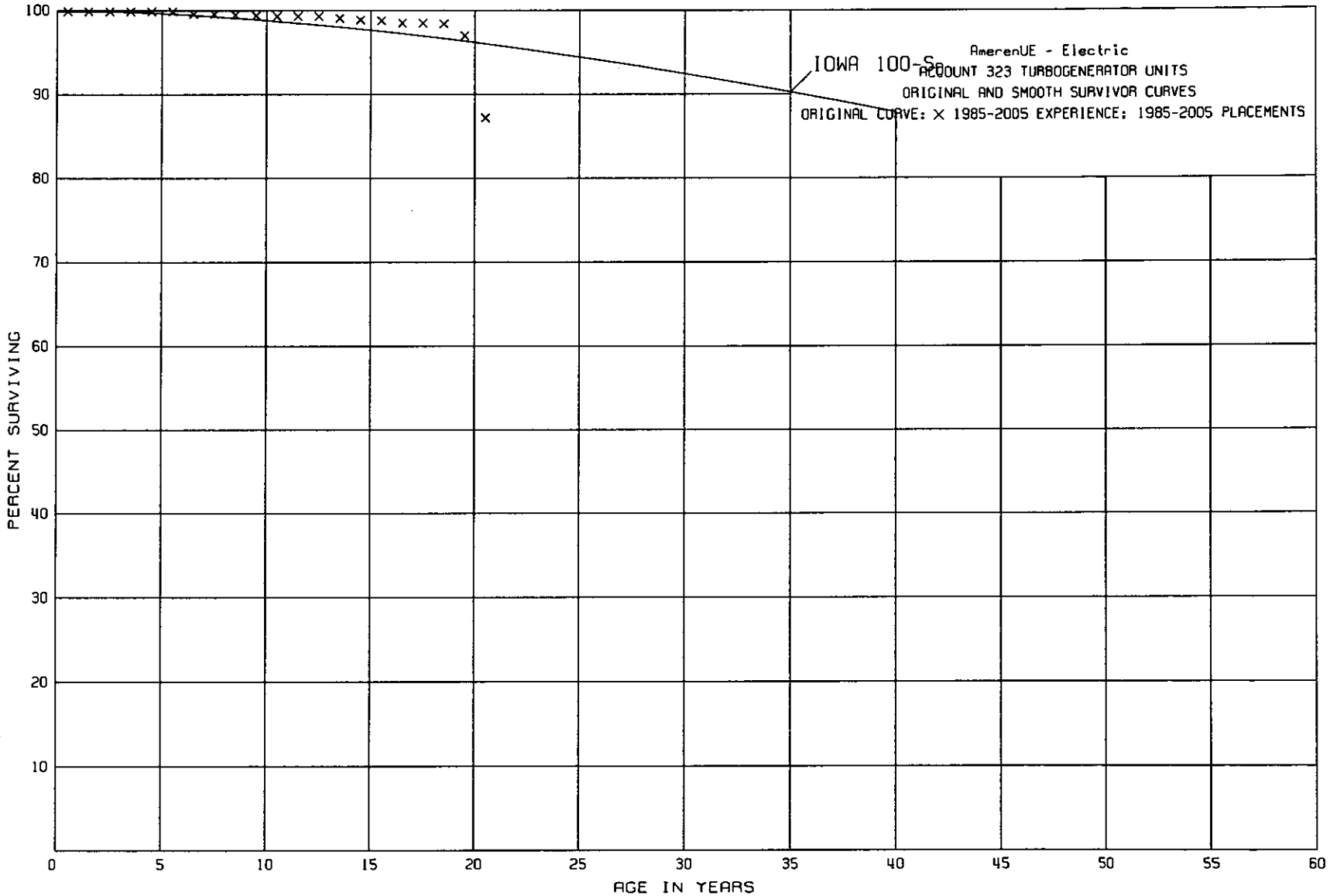
AmerenUE - Electric

ACCOUNT 322 REACTOR PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2005 EXPERIENCE BAND 1985-2005

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	1,065,301,379	186,822	0.0002	0.9998	100.00
0.5	898,449,528	254,847	0.0003	0.9997	99.98
1.5	892,870,201	5,335	0.0000	1.0000	99.95
2.5	876,587,745	54,350	0.0001	0.9999	99.95
3.5	875,878,595	2,279,192	0.0026	0.9974	99.94
4.5	873,581,678	9,385,296	0.0107	0.9893	99.68
5.5	844,015,695	97,995	0.0001	0.9999	98.61
6.5	841,957,471	591,481	0.0007	0.9993	98.60
7.5	836,658,100	2,924,470	0.0035	0.9965	98.53
8.5	833,583,216	224,840	0.0003	0.9997	98.19
9.5	829,955,004	3,554,966	0.0043	0.9957	98.16
10.5	820,091,194	334,681	0.0004	0.9996	97.74
11.5	811,666,943	3,270,349	0.0040	0.9960	97.70
12.5	808,086,115	4,578,331	0.0057	0.9943	97.31
13.5	799,731,686	10,004,920	0.0125	0.9875	96.76
14.5	783,719,597	1,493,814	0.0019	0.9981	95.55
15.5	776,415,842	369,872	0.0005	0.9995	95.37
16.5	771,125,957		0.0000	1.0000	95.32
17.5	768,988,025	4,096,604	0.0053	0.9947	95.32
18.5	783,948,692	3,201,398	0.0041	0.9959	94.81
19.5	776,216,486	81,326,021	0.1048	0.8952	94.42
20.5					84.52


AmerenUE - Electric
ACCOUNT 323 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1985-2005 EXPERIENCE: 1985-2005 PLACEMENTS
IOWA 100-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

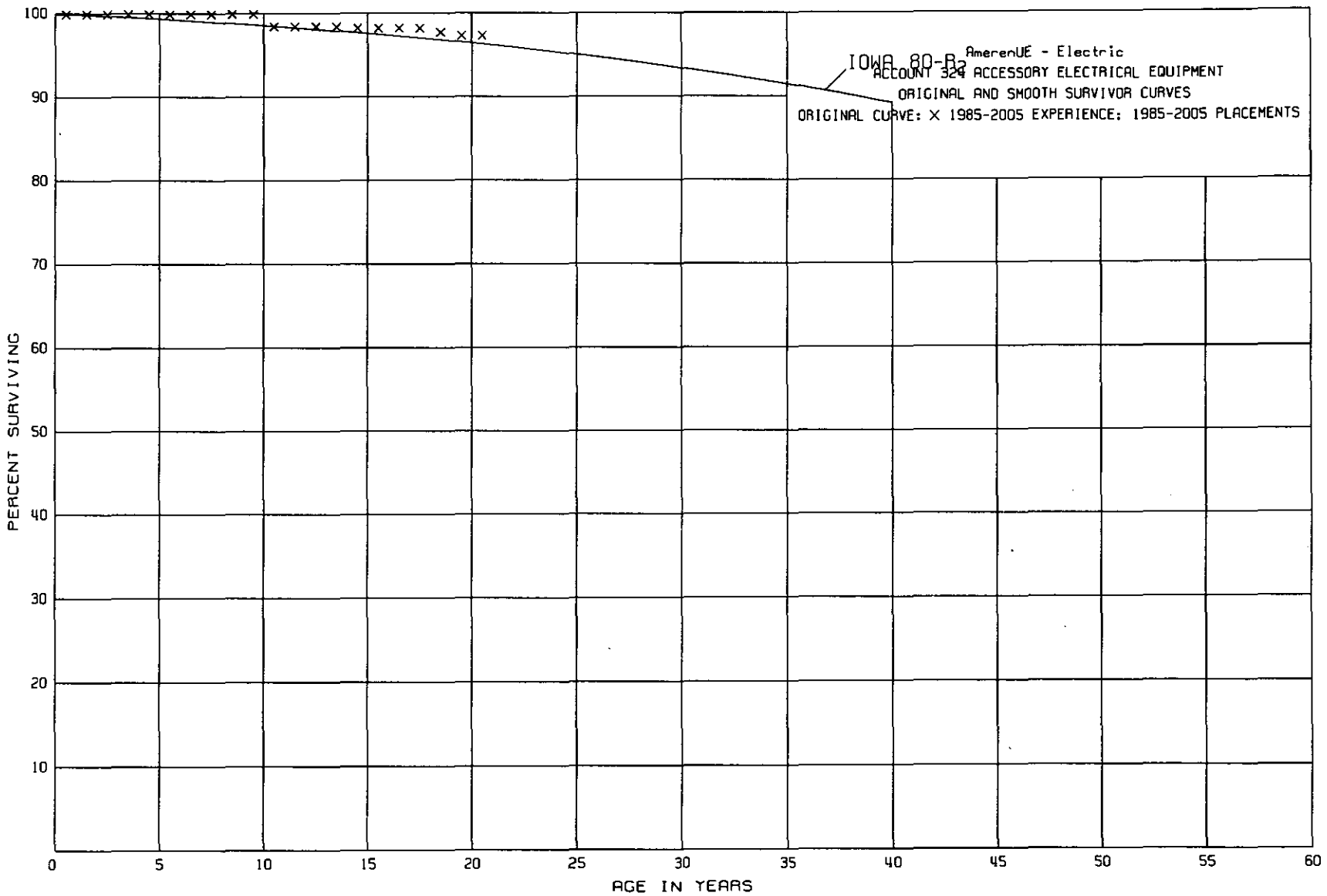
AmerenUE - Electric

ACCOUNT 323 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2005 EXPERIENCE BAND 1985-2005

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	537,266,415		0.0000	1.0000	100.00
0.5	477,128,333	137,140	0.0003	0.9997	100.00
1.5	442,975,185		0.0000	1.0000	99.97
2.5	442,234,901	75,669	0.0002	0.9998	99.97
3.5	442,114,035		0.0000	1.0000	99.95
4.5	437,743,659	51,568	0.0001	0.9999	99.95
5.5	432,818,261	1,589,733	0.0037	0.9963	99.94
6.5	431,133,388	58,788	0.0001	0.9999	99.57
7.5	429,749,008	336,676	0.0008	0.9992	99.56
8.5	429,140,285	403,572	0.0009	0.9991	99.48
9.5	426,586,223	479,949	0.0011	0.9989	99.39
10.5	424,084,141		0.0000	1.0000	99.28
11.5	423,061,788		0.0000	1.0000	99.28
12.5	422,163,263	569,952	0.0014	0.9986	99.28
13.5	416,409,285	1,209,226	0.0029	0.9971	99.14
14.5	414,449,072	44,906	0.0001	0.9999	98.85
15.5	414,862,904	1,534,172	0.0037	0.9963	98.84
16.5	432,217,399		0.0000	1.0000	98.47
17.5	430,189,122	161,513	0.0004	0.9996	98.47
18.5	429,473,243	6,132,605	0.0143	0.9857	98.43
19.5	422,509,574	42,743,577	0.1012	0.8988	97.02
20.5					87.20


AmerenUE - Electric
IOWA 80-R2
ACCOUNT 324 ACCESSORY ELECTRICAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1985-2005 EXPERIENCE: 1985-2005 PLACEMENTS
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60
AGE IN YEARS

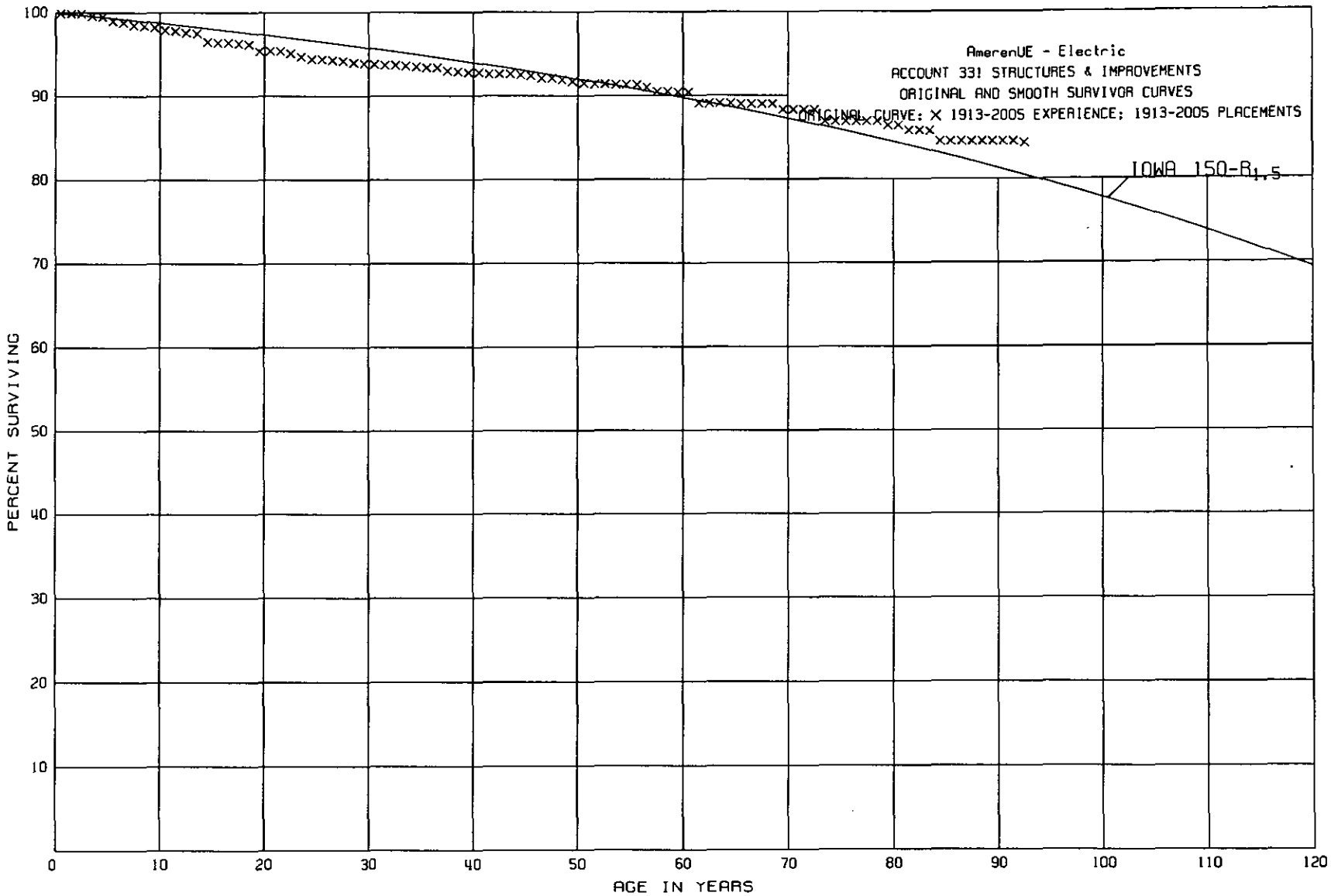
AmerenUE - Electric

ACCOUNT 324 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2005 EXPERIENCE BAND 1985-2005

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	240,082,801		0.0000	1.0000	100.00
0.5	240,291,190	25,255	0.0001	0.9999	100.00
1.5	238,898,098		0.0000	1.0000	99.99
2.5	233,475,917		0.0000	1.0000	99.99
3.5	233,473,587		0.0000	1.0000	99.99
4.5	233,245,782	37,743	0.0002	0.9998	99.99
5.5	232,407,228	97,940	0.0004	0.9996	99.97
6.5	232,309,288		0.0000	1.0000	99.93
7.5	232,297,953	66,079	0.0003	0.9997	99.93
8.5	232,231,874		0.0000	1.0000	99.90
9.5	232,796,645	3,511,301	0.0151	0.9849	99.90
10.5	227,310,030		0.0000	1.0000	98.39
11.5	226,475,506	32,820	0.0001	0.9999	98.39
12.5	226,194,442		0.0000	1.0000	98.38
13.5	224,969,736	342,690	0.0015	0.9985	98.38
14.5	224,923,530	1,374	0.0000	1.0000	98.23
15.5	223,674,163	1,374	0.0000	1.0000	98.23
16.5	223,393,176		0.0000	1.0000	98.23
17.5	223,267,411	1,325,032	0.0059	0.9941	98.23
18.5	197,950,686	646,643	0.0033	0.9967	97.65
19.5	196,977,476		0.0000	1.0000	97.33
20.5					97.33


AmerenUE - Electric
ACCOUNT 331 STRUCTURES & IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1913-2005 EXPERIENCE; 1913-2005 PLACEMENTS
IOWA 150-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AmerenUE - Electric

ACCOUNT 331 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1913-2005

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	15,478,177	899	0.0001	0.9999	100.00
0.5	15,100,462	6,308	0.0004	0.9996	99.99
1.5	15,409,811	7,969	0.0005	0.9995	99.95
2.5	14,881,866	49,870	0.0034	0.9966	99.90
3.5	13,018,986	3,722	0.0003	0.9997	99.56
4.5	15,107,906	82,338	0.0054	0.9946	99.53
5.5	12,428,176	27,163	0.0022	0.9978	98.99
6.5	12,386,927	39,458	0.0032	0.9968	98.77
7.5	12,287,181	3,806	0.0003	0.9997	98.45
8.5	12,000,346	24,128	0.0020	0.9980	98.42
9.5	11,945,986	34,940	0.0029	0.9971	98.22
10.5	11,603,831	15,982	0.0014	0.9986	97.94
11.5	11,194,061	19,342	0.0017	0.9983	97.80
12.5	11,001,631	16,389	0.0015	0.9985	97.63
13.5	10,639,666	102,729	0.0097	0.9903	97.48
14.5	10,487,620	9,270	0.0009	0.9991	96.53
15.5	10,353,109	6,706	0.0006	0.9994	96.44
16.5	10,271,906	7,107	0.0007	0.9993	96.38
17.5	10,252,173	11,941	0.0012	0.9988	96.31
18.5	10,227,427	79,763	0.0078	0.9922	96.19
19.5	9,931,367	4,575	0.0005	0.9995	95.44
20.5	9,686,993	2,698	0.0003	0.9997	95.39
21.5	9,592,508	27,980	0.0029	0.9971	95.36
22.5	9,544,044	43,047	0.0045	0.9955	95.08
23.5	9,432,916	20,802	0.0022	0.9978	94.65
24.5	9,371,910	9,704	0.0010	0.9990	94.44
25.5	9,237,682	7,245	0.0008	0.9992	94.35
26.5	9,230,171	6,340	0.0007	0.9993	94.27
27.5	9,135,056	23,372	0.0026	0.9974	94.20
28.5	9,088,513	8,161	0.0009	0.9991	93.96
29.5	9,046,944	6,285	0.0007	0.9993	93.88
30.5	9,040,659	6,707	0.0007	0.9993	93.81
31.5	8,992,214	3,195	0.0004	0.9996	93.74
32.5	8,955,678	6,618	0.0007	0.9993	93.70
33.5	8,940,222	14,072	0.0016	0.9984	93.63
34.5	8,881,554	11,343	0.0013	0.9987	93.48
35.5	8,860,781	788	0.0001	0.9999	93.36
36.5	8,854,872	32,121	0.0036	0.9964	93.35
37.5	8,818,507	5,941	0.0007	0.9993	93.01
38.5	8,710,285	12,368	0.0014	0.9986	92.94

AmerenUE - Electric

ACCOUNT 331 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1913-2005

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	8,679,005	6,207	0.0007	0.9993	92.81
40.5	8,472,770	12,885	0.0015	0.9985	92.75
41.5	8,406,369	2,653	0.0003	0.9997	92.61
42.5	4,088,508	489	0.0001	0.9999	92.58
43.5	4,074,345	4,012	0.0010	0.9990	92.57
44.5	4,004,244	2,286	0.0006	0.9994	92.48
45.5	3,991,397	13,858	0.0035	0.9965	92.42
46.5	3,952,610	1,157	0.0003	0.9997	92.10
47.5	3,892,336	7,157	0.0018	0.9982	92.07
48.5	3,866,159	8,503	0.0022	0.9978	91.90
49.5	3,826,638	8,576	0.0022	0.9978	91.70
50.5	3,782,434	5,787	0.0015	0.9985	91.50
51.5	3,735,788	395	0.0001	0.9999	91.36
52.5	3,385,457	1,501	0.0004	0.9996	91.35
53.5	3,162,381	232	0.0001	0.9999	91.31
54.5	3,089,218	275	0.0001	0.9999	91.30
55.5	3,077,542	8,377	0.0027	0.9973	91.29
56.5	3,059,492	16,930	0.0055	0.9945	91.04
57.5	3,030,688	391	0.0001	0.9999	90.54
58.5	3,029,530	3,674	0.0012	0.9988	90.53
59.5	3,025,812	2,136	0.0007	0.9993	90.42
60.5	3,002,928	40,594	0.0135	0.9865	90.36
61.5	2,879,971		0.0000	1.0000	89.14
62.5	2,876,831	234	0.0001	0.9999	89.14
63.5	2,876,597	1,441	0.0005	0.9995	89.13
64.5	2,873,076	1,745	0.0006	0.9994	89.09
65.5	2,866,964		0.0000	1.0000	89.04
66.5	2,865,568		0.0000	1.0000	89.04
67.5	2,863,041		0.0000	1.0000	89.04
68.5	2,856,070	23,643	0.0083	0.9917	89.04
69.5	2,832,336	861	0.0003	0.9997	88.30
70.5	2,826,919		0.0000	1.0000	88.27
71.5	2,826,607		0.0000	1.0000	88.27
72.5	2,825,162	42,936	0.0152	0.9848	88.27
73.5	2,736,724		0.0000	1.0000	86.93
74.5	1,491,660		0.0000	1.0000	86.93
75.5	1,226,458		0.0000	1.0000	86.93
76.5	1,221,361		0.0000	1.0000	86.93
77.5	1,221,361		0.0000	1.0000	86.93
78.5	1,219,944	7,006	0.0057	0.9943	86.93

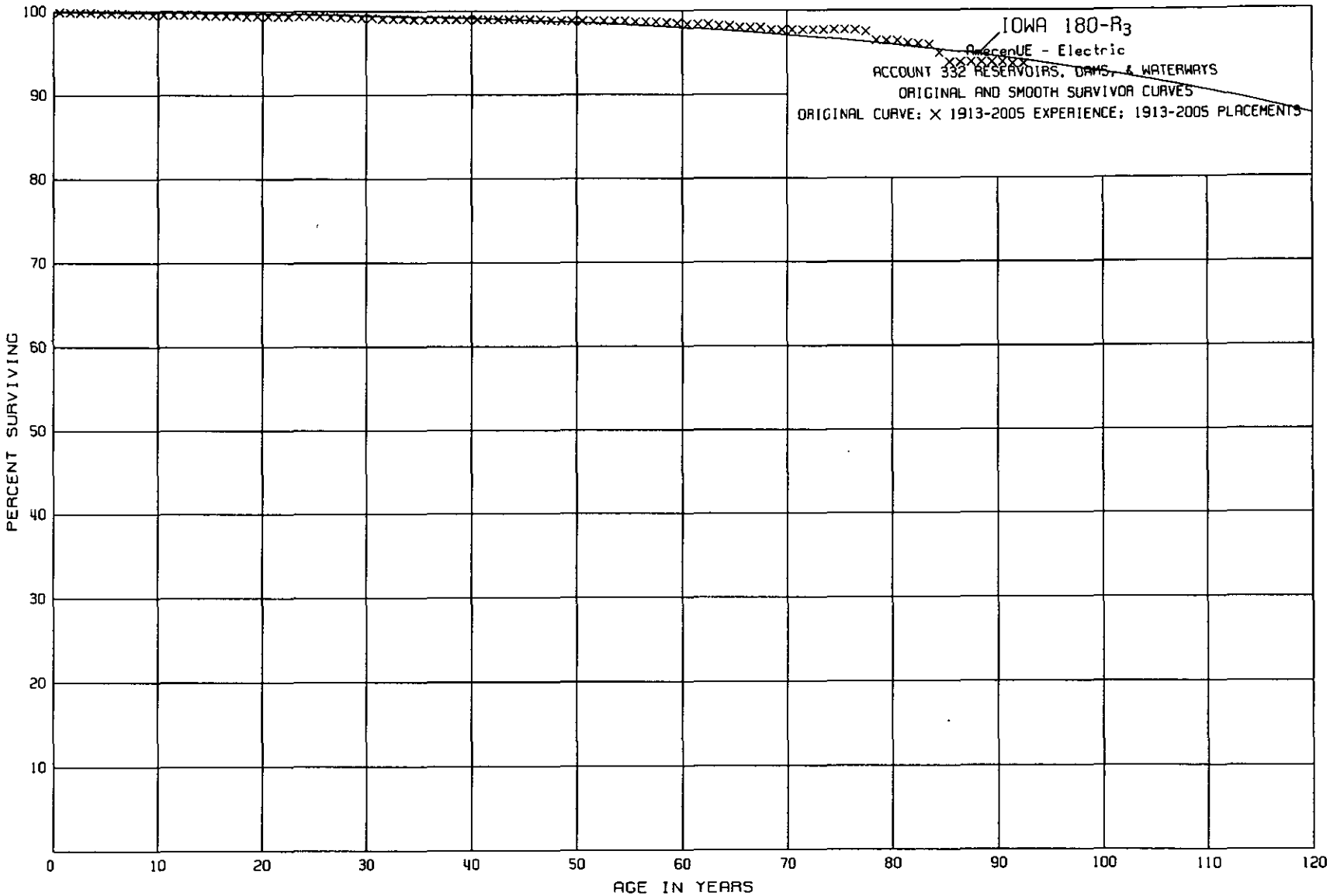
AmerenUE - Electric

ACCOUNT 331 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1913-2005

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	1,212,938		0.0000	1.0000	86.43
80.5	1,210,603	9,055	0.0075	0.9925	86.43
81.5	1,201,548		0.0000	1.0000	85.78
82.5	1,201,548	612	0.0005	0.9995	85.78
83.5	1,200,936	16,858	0.0140	0.9860	85.74
84.5	1,185,970		0.0000	1.0000	84.54
85.5	1,185,970		0.0000	1.0000	84.54
86.5	1,185,970		0.0000	1.0000	84.54
87.5	1,185,508	370	0.0003	0.9997	84.54
88.5	1,155,479		0.0000	1.0000	84.51
89.5	1,155,479		0.0000	1.0000	84.51
90.5	1,139,751		0.0000	1.0000	84.51
91.5	1,137,450	3,038	0.0027	0.9973	84.51
92.5					84.28


IOWA 180-R3
AmerenUE - Electric
ACCOUNT 332 RESERVOIRS, DAMS, & WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1913-2005 EXPERIENCE; 1913-2005 PLACEMENTS
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

AmerenUE - Electric

ACCOUNT 332 RESERVOIRS, DAMS, & WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1913-2005

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	66,502,353	18,611	0.0003	0.9997	100.00
0.5	64,363,970	6,356	0.0001	0.9999	99.97
1.5	58,898,485	3,653	0.0001	0.9999	99.96
2.5	58,861,985	25,673	0.0004	0.9996	99.95
3.5	58,739,136	60,610	0.0010	0.9990	99.91
4.5	58,638,331	7,362	0.0001	0.9999	99.81
5.5	58,616,569	11,120	0.0002	0.9998	99.80
6.5	58,605,449	23,576	0.0004	0.9996	99.78
7.5	58,549,908	52,526	0.0009	0.9991	99.74
8.5	58,383,201	2,954	0.0001	0.9999	99.65
9.5	58,242,597	3,838	0.0001	0.9999	99.64
10.5	57,752,364	7,534	0.0001	0.9999	99.63
11.5	57,189,263	14,446	0.0003	0.9997	99.62
12.5	57,174,817	24,375	0.0004	0.9996	99.59
13.5	55,017,583	33,354	0.0006	0.9994	99.55
14.5	54,904,228	2,699	0.0000	1.0000	99.49
15.5	54,580,335	8,381	0.0002	0.9998	99.49
16.5	53,606,961	12,750	0.0002	0.9998	99.47
17.5	53,462,791	17,614	0.0003	0.9997	99.45
18.5	52,488,020	554	0.0000	1.0000	99.42
19.5	52,618,963	224	0.0000	1.0000	99.42
20.5	52,616,390		0.0000	1.0000	99.42
21.5	52,603,244	249	0.0000	1.0000	99.42
22.5	52,557,347		0.0000	1.0000	99.42
23.5	42,957,276		0.0000	1.0000	99.42
24.5	42,957,276	2,213	0.0001	0.9999	99.42
25.5	42,549,569	46,215	0.0011	0.9989	99.41
26.5	42,503,354	167	0.0000	1.0000	99.30
27.5	42,273,339	55,238	0.0013	0.9987	99.30
28.5	42,019,845	465	0.0000	1.0000	99.17
29.5	41,999,472	1,637	0.0000	1.0000	99.17
30.5	41,992,386	27,008	0.0006	0.9994	99.17
31.5	41,935,442	830	0.0000	1.0000	99.11
32.5	41,919,673	10,491	0.0003	0.9997	99.11
33.5	41,905,735	17,206	0.0004	0.9996	99.08
34.5	41,833,530	1,736	0.0000	1.0000	99.04
35.5	41,831,794		0.0000	1.0000	99.04
36.5	41,831,794		0.0000	1.0000	99.04
37.5	41,806,087	2,199	0.0001	0.9999	99.04
38.5	41,575,193	9,970	0.0002	0.9998	99.03

AmerenUE - Electric

ACCOUNT 332 RESERVOIRS, DAMS, & WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1913-2005

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	41,536,740	459	0.0000	1.0000	99.01
40.5	41,166,450	6,521	0.0002	0.9998	99.01
41.5	40,148,519	1,222	0.0000	1.0000	98.99
42.5	20,064,607		0.0000	1.0000	98.99
43.5	20,063,784	2,149	0.0001	0.9999	98.99
44.5	20,024,734	3,120	0.0002	0.9998	98.98
45.5	19,970,459		0.0000	1.0000	98.96
46.5	19,956,368	13,202	0.0007	0.9993	98.96
47.5	19,927,828	14,951	0.0008	0.9992	98.89
48.5	19,903,541		0.0000	1.0000	98.81
49.5	19,890,098		0.0000	1.0000	98.81
50.5	19,878,777	5,953	0.0003	0.9997	98.81
51.5	19,872,824	1,768	0.0001	0.9999	98.78
52.5	19,857,798	3,014	0.0002	0.9998	98.77
53.5	19,824,287	105	0.0000	1.0000	98.75
54.5	19,532,976	5,120	0.0003	0.9997	98.75
55.5	19,449,494		0.0000	1.0000	98.72
56.5	19,400,277	8,061	0.0004	0.9996	98.72
57.5	19,409,897	8,544	0.0004	0.9996	98.68
58.5	19,365,526	23,812	0.0012	0.9988	98.64
59.5	19,335,617	22,213	0.0011	0.9989	98.52
60.5	19,312,062		0.0000	1.0000	98.41
61.5	19,312,062		0.0000	1.0000	98.41
62.5	19,312,062	34,230	0.0018	0.9982	98.41
63.5	19,277,832		0.0000	1.0000	98.23
64.5	19,277,581	42,717	0.0022	0.9978	98.23
65.5	19,087,080		0.0000	1.0000	98.01
66.5	19,083,897		0.0000	1.0000	98.01
67.5	19,081,261	55,385	0.0029	0.9971	98.01
68.5	19,024,752		0.0000	1.0000	97.73
69.5	18,992,492		0.0000	1.0000	97.73
70.5	18,987,493		0.0000	1.0000	97.73
71.5	18,984,615		0.0000	1.0000	97.73
72.5	18,980,309		0.0000	1.0000	97.73
73.5	18,968,753	2,136	0.0001	0.9999	97.73
74.5	17,154,527		0.0000	1.0000	97.72
75.5	5,129,436		0.0000	1.0000	97.72
76.5	4,838,629	9,987	0.0021	0.9979	97.72
77.5	4,824,145	55,120	0.0114	0.9886	97.51
78.5	4,715,190		0.0000	1.0000	96.40

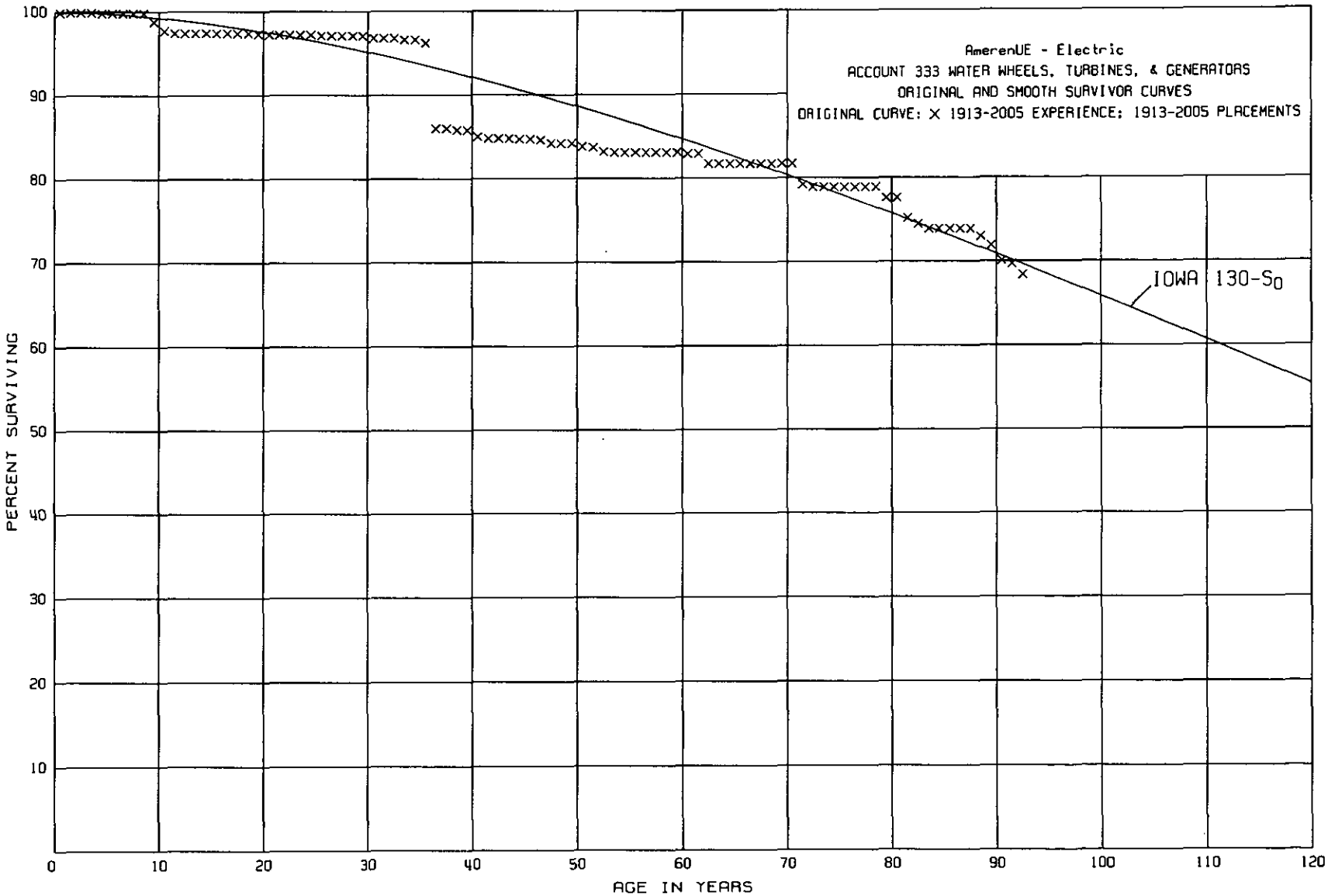
AmerenUE - Electric

ACCOUNT 332 RESERVOIRS, DAMS, & WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1913-2005

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	4,675,294		0.0000	1.0000	96.40
80.5	4,640,760	14,531	0.0031	0.9969	96.40
81.5	4,605,210	6,550	0.0014	0.9986	96.10
82.5	4,575,768	2,097	0.0005	0.9995	95.97
83.5	4,558,886	50,732	0.0111	0.9889	95.92
84.5	4,502,630	48,651	0.0108	0.9892	94.86
85.5	4,453,979		0.0000	1.0000	93.84
86.5	4,453,979		0.0000	1.0000	93.84
87.5	4,441,825		0.0000	1.0000	93.84
88.5	4,422,665		0.0000	1.0000	93.84
89.5	4,408,175		0.0000	1.0000	93.84
90.5	4,408,175	11,482	0.0026	0.9974	93.84
91.5	4,205,570		0.0000	1.0000	93.60
92.5					93.60


AmerenUE - Electric
ACCOUNT 333 WATER WHEELS, TURBINES, & GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1913-2005 EXPERIENCE: 1913-2005 PLACEMENTS
IOWA 130-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AmerenUE - Electric

ACCOUNT 333 WATER WHEELS, TURBINES, & GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1913-2005

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	121,182,592	76	0.0000	1.0000	100.00
0.5	115,125,637	124	0.0000	1.0000	100.00
1.5	114,355,865	59,672	0.0005	0.9995	100.00
2.5	108,299,923	101,357	0.0009	0.9991	99.95
3.5	80,068,463	37,191	0.0005	0.9995	99.86
4.5	70,323,689	977	0.0000	1.0000	99.81
5.5	71,421,691	5,093	0.0001	0.9999	99.81
6.5	49,360,010	9,812	0.0002	0.9998	99.80
7.5	49,315,906	33	0.0000	1.0000	99.78
8.5	48,612,560	457,082	0.0094	0.9906	99.78
9.5	47,942,653	551,611	0.0115	0.9885	98.84
10.5	45,557,939	139,923	0.0031	0.9969	97.70
11.5	39,259,719		0.0000	1.0000	97.40
12.5	33,652,633	183	0.0000	1.0000	97.40
13.5	30,753,379		0.0000	1.0000	97.40
14.5	30,358,252	10,396	0.0003	0.9997	97.40
15.5	30,323,309		0.0000	1.0000	97.37
16.5	30,302,860		0.0000	1.0000	97.37
17.5	30,293,181	1,622	0.0001	0.9999	97.37
18.5	30,279,501	10,737	0.0004	0.9996	97.36
19.5	30,256,309	27,174	0.0009	0.9991	97.32
20.5	30,218,007	4,678	0.0002	0.9998	97.23
21.5	29,962,331	11,906	0.0004	0.9996	97.21
22.5	29,953,109	2,609	0.0001	0.9999	97.17
23.5	29,950,500	571	0.0000	1.0000	97.16
24.5	29,949,929	9,916	0.0003	0.9997	97.16
25.5	29,923,800	13,632	0.0005	0.9995	97.13
26.5	29,870,628	4,442	0.0001	0.9999	97.08
27.5	29,896,144		0.0000	1.0000	97.07
28.5	29,896,144		0.0000	1.0000	97.07
29.5	29,907,869	77,220	0.0026	0.9974	97.07
30.5	29,830,649	10,598	0.0004	0.9996	96.82
31.5	29,818,127	108	0.0000	1.0000	96.78
32.5	29,830,450	54,811	0.0018	0.9982	96.78
33.5	29,762,356	763	0.0000	1.0000	96.61
34.5	29,761,521	119,612	0.0040	0.9960	96.61
35.5	29,613,874	3,134,123	0.1058	0.8942	96.22
36.5	26,467,845	6,032	0.0002	0.9998	86.04
37.5	26,433,424	56,161	0.0021	0.9979	86.02
38.5	26,377,563	21,530	0.0008	0.9992	85.84

AmerenUE - Electric

ACCOUNT 333 WATER WHEELS, TURBINES, & GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1913-2005

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	26,369,962	249,267	0.0095	0.9905	85.77
40.5	26,136,433	43,688	0.0017	0.9983	84.96
41.5	25,983,172	2,938	0.0001	0.9999	84.82
42.5	11,904,767	1,951	0.0002	0.9998	84.81
43.5	11,898,594	11,468	0.0010	0.9990	84.79
44.5	11,913,391	1,426	0.0001	0.9999	84.71
45.5	11,909,870	18,529	0.0016	0.9984	84.70
46.5	11,889,909	45,693	0.0038	0.9962	84.56
47.5	11,858,880	682	0.0001	0.9999	84.24
48.5	11,903,098		0.0000	1.0000	84.23
49.5	11,938,109	66,086	0.0055	0.9945	84.23
50.5	11,868,296	15,798	0.0013	0.9987	83.77
51.5	11,796,457	68,079	0.0058	0.9942	83.66
52.5	10,234,435	10,721	0.0010	0.9990	83.17
53.5	8,700,881		0.0000	1.0000	83.09
54.5	8,448,734		0.0000	1.0000	83.09
55.5	8,453,811		0.0000	1.0000	83.09
56.5	8,452,756	2,195	0.0003	0.9997	83.09
57.5	8,301,183	17	0.0000	1.0000	83.07
58.5	7,726,374	74	0.0000	1.0000	83.07
59.5	7,746,636	13,442	0.0017	0.9983	83.07
60.5	7,734,536		0.0000	1.0000	82.93
61.5	7,727,373	110,311	0.0143	0.9857	82.93
62.5	7,499,376		0.0000	1.0000	81.74
63.5	7,318,265		0.0000	1.0000	81.74
64.5	7,316,699		0.0000	1.0000	81.74
65.5	7,317,084		0.0000	1.0000	81.74
66.5	7,310,147		0.0000	1.0000	81.74
67.5	7,310,147		0.0000	1.0000	81.74
68.5	7,310,147		0.0000	1.0000	81.74
69.5	7,308,077	6,190	0.0008	0.9992	81.74
70.5	7,302,758	224,925	0.0308	0.9692	81.67
71.5	7,080,710	26,497	0.0037	0.9963	79.15
72.5	7,057,215		0.0000	1.0000	78.86
73.5	7,054,093		0.0000	1.0000	78.86
74.5	4,212,870		0.0000	1.0000	78.86
75.5	3,285,030		0.0000	1.0000	78.86
76.5	3,282,027		0.0000	1.0000	78.86
77.5	3,272,395		0.0000	1.0000	78.86
78.5	3,272,395	51,277	0.0157	0.9843	78.86

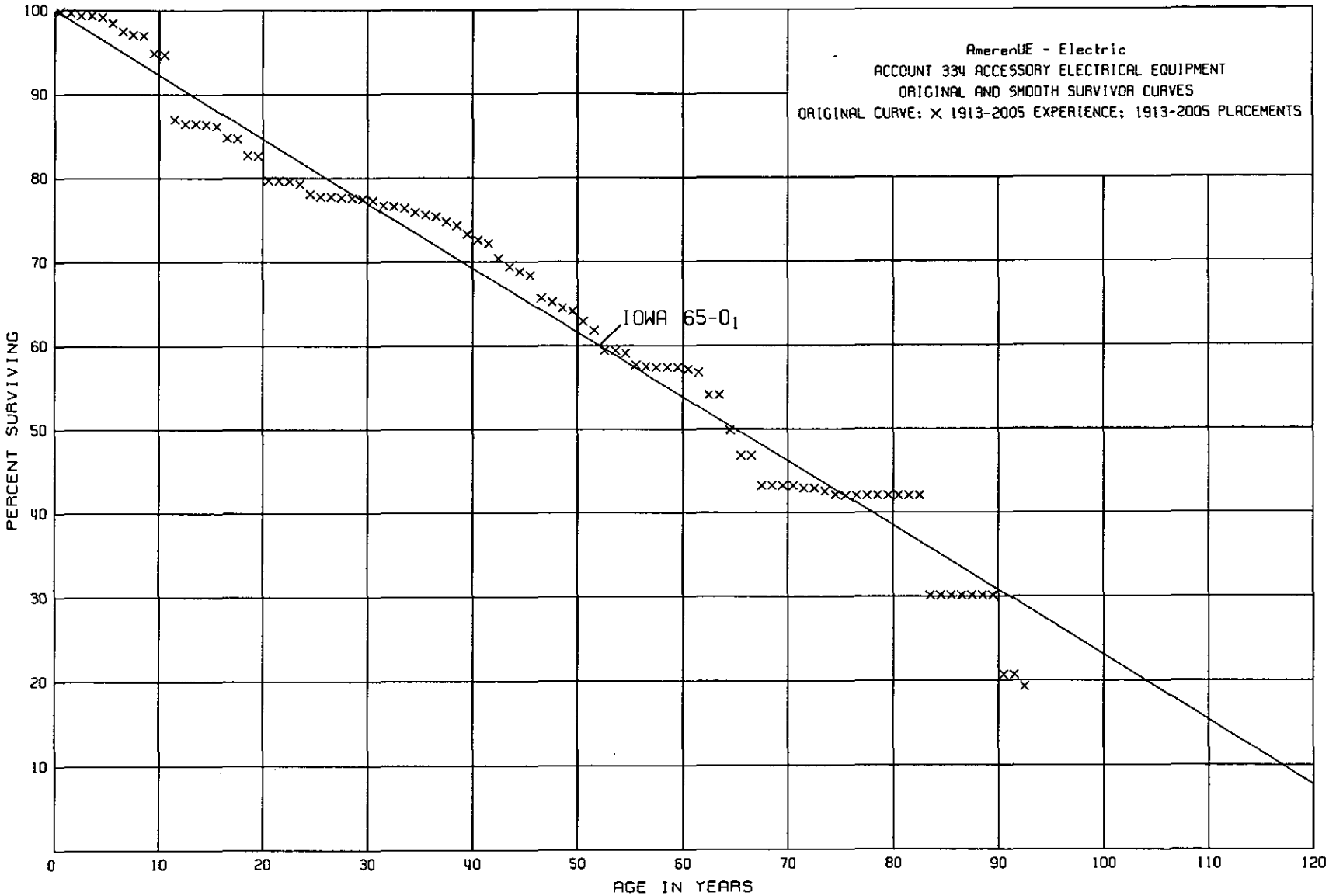
AmerenUE - Electric

ACCOUNT 333 WATER WHEELS, TURBINES, & GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1913-2005

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	3,225,512		0.0000	1.0000	77.62
80.5	3,230,321	101,901	0.0315	0.9685	77.62
81.5	3,141,814	28,938	0.0092	0.9908	75.17
82.5	3,112,876	24,834	0.0080	0.9920	74.48
83.5	3,083,173		0.0000	1.0000	73.88
84.5	3,078,364		0.0000	1.0000	73.88
85.5	3,064,970		0.0000	1.0000	73.88
86.5	3,064,970		0.0000	1.0000	73.88
87.5	3,071,079	37,758	0.0123	0.9877	73.88
88.5	3,055,744	46,887	0.0153	0.9847	72.97
89.5	3,008,857	74,050	0.0246	0.9754	71.85
90.5	2,934,808	14,776	0.0050	0.9950	70.08
91.5	2,913,923	53,898	0.0185	0.9815	69.73
92.5					68.44


AmerenUE - Electric
ACCOUNT 334 ACCESSORY ELECTRICAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1913-2005 EXPERIENCE; 1913-2005 PLACEMENTS
IOWA 65-O1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AmerenUE - Electric

ACCOUNT 334 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1913-2005

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	16,368,840	2,922	0.0002	0.9998	100.00
0.5	14,060,688	44,905	0.0032	0.9968	99.98
1.5	13,592,022	33,181	0.0024	0.9976	99.66
2.5	13,736,923	9,579	0.0007	0.9993	99.42
3.5	12,029,958	16,209	0.0013	0.9987	99.35
4.5	9,770,255	68,959	0.0071	0.9929	99.22
5.5	9,169,085	93,453	0.0102	0.9898	98.52
6.5	8,180,092	36,772	0.0045	0.9955	97.52
7.5	8,189,846	9,261	0.0011	0.9989	97.08
8.5	8,140,095	178,572	0.0219	0.9781	96.97
9.5	8,124,680	12,402	0.0015	0.9985	94.85
10.5	8,469,985	688,608	0.0813	0.9187	94.71
11.5	7,623,812	42,646	0.0056	0.9944	87.01
12.5	6,890,654	5,452	0.0008	0.9992	86.52
13.5	6,818,295	7,242	0.0011	0.9989	86.45
14.5	6,811,053	13,817	0.0020	0.9980	86.35
15.5	6,784,499	106,352	0.0157	0.9843	86.18
16.5	6,667,019	11,152	0.0017	0.9983	84.83
17.5	6,583,183	155,402	0.0236	0.9764	84.69
18.5	6,415,299	4,361	0.0007	0.9993	82.69
19.5	6,402,422	229,462	0.0358	0.9642	82.63
20.5	6,069,268	1,346	0.0002	0.9998	79.67
21.5	6,069,868	3,167	0.0005	0.9995	79.65
22.5	6,035,648	26,981	0.0045	0.9955	79.61
23.5	6,008,667	88,053	0.0147	0.9853	79.25
24.5	5,920,614	18,821	0.0032	0.9968	78.09
25.5	5,880,920	5,053	0.0009	0.9991	77.84
26.5	5,827,193	4,089	0.0007	0.9993	77.77
27.5	5,799,565	9,422	0.0016	0.9984	77.72
28.5	5,790,143	6,364	0.0011	0.9989	77.60
29.5	5,781,371	14,295	0.0025	0.9975	77.51
30.5	5,767,076	43,650	0.0076	0.9924	77.32
31.5	5,723,426	10,658	0.0019	0.9981	76.73
32.5	5,712,768	11,684	0.0020	0.9980	76.58
33.5	5,701,084	43,163	0.0076	0.9924	76.43
34.5	5,656,317	20,957	0.0037	0.9963	75.85
35.5	5,604,217	12,166	0.0022	0.9978	75.57
36.5	5,574,793	46,675	0.0084	0.9916	75.40
37.5	5,516,978	37,869	0.0069	0.9931	74.77
38.5	6,076,127	79,528	0.0131	0.9869	74.25