

Exhibit No.: _____
Issue: Depreciation
Witness: John J. Spanos
Sponsoring Party: Ameren Missouri
File No.: GR-2024-0369

MISSOURI PUBLIC SERVICE COMMISSION

FILE NO. GR-2024-0369

DIRECT TESTIMONY OF

JOHN J. SPANOS

ON BEHALF OF

AMEREN MISSOURI

Camp Hill, Pennsylvania

September, 2024

JOHN J. SPANOS DIRECT

TABLE OF CONTENTS

PAGE

I. INTRODUCTION AND PURPOSE..... - 1 -

II. DEPRECIATION STUDY - 3 -

1 **I. INTRODUCTION AND PURPOSE**

2 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

3 A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,
4 Pennsylvania.

5 **Q. ARE YOU ASSOCIATED WITH ANY FIRM?**

6 A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate
7 Consultants, LLC (“Gannett Fleming”).

8 **Q. HOW LONG HAVE YOU BEEN ASSOCIATED WITH GANNETT
9 FLEMING?**

10 A. I have been associated with the firm since June, 1986.

11 **Q. WHAT IS YOUR POSITION WITH THE FIRM?**

12 A. I am President.

13 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?**

14 A. I am testifying on behalf of Ameren Missouri (“Ameren Missouri” or the “Company”).

15 **Q. PLEASE STATE YOUR QUALIFICATIONS.**

16 A. I have over 38 years of utility depreciation experience, which includes providing
17 expert testimony in more than 470 cases before approximately 46 regulatory
18 commissions, including this Commission. These cases have included depreciation
19 studies in the electric, gas, water, wastewater and pipeline industries. In addition to
20 the cases where I have submitted testimony, I have supervised over 900 other
21 depreciation or valuation assignments. Please refer to Schedule JJS-D1 for my
22 qualifications statement, which includes further information regarding my work
23 history, case experience and leadership in the Society of Depreciation Professionals.

1 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
2 **PROCEEDING?**

3 A. I sponsor the depreciation study performed for Ameren Missouri attached hereto as
4 Schedule JJS-D2 (“Depreciation Study”). The study was conducted by me and by
5 others working for me under my direction and control. The Depreciation Study sets
6 forth the calculated annual depreciation accrual rates by account as of December 31,
7 2023. The proposed rates appropriately reflect the rates at which Ameren Missouri’s
8 assets should be depreciated over their useful lives and are based on the most
9 commonly used methods and procedures for determining depreciation rates.

10 **Q. CAN YOU SUMMARIZE THE IMPACT ON DEPRECIATION RATES**
11 **BASED ON THE DEPRECIATION STUDY?**

12 A. Yes. The table below sets forth a comparison of a) the current depreciation rates and
13 resultant expense to b) the proposed depreciation rates and expense by function as of
14 December 31, 2023.

<u>Function</u>	<u>Current</u>		<u>Proposed</u>	
	<u>Rates</u>	<u>Proforma Expense</u>	<u>Rates</u>	<u>Expense</u>
Transmission	1.38	115,052	1.37	114,386
Distribution	1.73	10,639,746	1.74	10,681,280
General	5.49	<u>2,896,248</u>	5.56	<u>2,933,206</u>
Total	2.02	\$13,651,046	2.03	\$13,728,872

15 **Q. CAN YOU EXPLAIN SOME OF THE MAJOR FACTORS THAT CAUSED**
16 **THE CHANGES IN DEPRECIATION RATES?**

17 A. Yes, however, the overall expense did not change much since the last study. The most
18 significant change since the previous depreciation study submitted in 2021 is related

1 to the longer service life for Accounts 378.00 and 379.00 which resulted in a decrease
2 in depreciation expense. The Company also began installing AMI modules to meters
3 in their system, so there is a new subaccount related to those assets that was not in the
4 prior depreciation study which increases depreciation expense. The increase in
5 general plant was due mostly to a change in overall life cycle for Account 392.00
6 Transportation Equipment.

7 **II. DEPRECIATION STUDY**

8 **Q. PLEASE DEFINE THE CONCEPT OF DEPRECIATION.**

9 A. Depreciation refers to the loss in service value not restored by current maintenance,
10 incurred in connection with the consumption or prospective retirement of utility plant
11 in the course of service from causes which are known to be in current operation and
12 against which the Company is not protected by insurance. Among the causes to be
13 given consideration are wear and tear, decay, action of the elements, inadequacy,
14 obsolescence, changes in the art, changes in demand, and the requirements of public
15 authorities.

16 **Q. DID YOU PREPARE THE DEPRECIATION STUDY TO BE SUBMITTED BY**
17 **AMEREN MISSOURI TO THE COMMISSION'S STAFF AND THE OFFICE**
18 **OF THE PUBLIC COUNSEL IN ACCORDANCE WITH THE**
19 **COMMISSION'S RULES?**

20 A. Yes. I prepared the depreciation study submitted by Ameren Missouri. My report
21 which as noted is attached to this testimony as Schedule JJS-D2, is entitled: "2023
22 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant

1 as of December 31, 2023.” This report sets forth the results of my depreciation study
2 for Ameren Missouri.

3 **Q. IN PREPARING THE DEPRECIATION STUDY, DID YOU FOLLOW**
4 **GENERALLY ACCEPTED PRACTICES IN THE FIELD OF**
5 **DEPRECIATION VALUATION?**

6 A. Yes.

7 **Q. ARE THE METHODS AND PROCEDURES OF THIS DEPRECIATION**
8 **STUDY CONSISTENT WITH PAST PRACTICES?**

9 A. The methods and procedures of this study are the same as those utilized in the last
10 study for this Company as well as others before this Commission. Depreciation rates
11 are determined based on the average service life procedure and the remaining life
12 method.

13 **Q. PLEASE DESCRIBE THE CONTENTS OF YOUR REPORT.**

14 A. My report is presented in nine parts. Part I, Introduction, presents the scope and basis
15 for the depreciation study. Part II, Estimation of Survivor Curves, includes
16 descriptions of the methodology of estimating survivor curves. Parts III and IV set
17 forth the analysis for determining life and net salvage estimation. Part V, Calculation
18 of Annual and Accrued Depreciation, includes the concepts of depreciation and
19 amortization using the remaining life. Part VI, Results of Study, presents a description
20 of the results and a summary of the depreciation calculations. Parts VII, VIII and IX
21 include graphs and tables that relate to the service life and net salvage analyses, and
22 the detailed depreciation calculations.

1 The table on page VI-4 presents the estimated survivor curve, the net salvage
2 percent, the original cost as of December 31, 2023, the book depreciation reserve and
3 the calculated annual depreciation accrual and rate for each account or subaccount.
4 The section beginning on page VII-2 presents the results of the retirement rate analyses
5 prepared as the historical bases for the service life estimates. The section beginning
6 on page VIII-2 presents the results of the net salvage analysis. The section beginning
7 on page IX-2 presents the depreciation calculations related to surviving original cost
8 as of December 31, 2023.

9 **Q. PLEASE EXPLAIN HOW YOU PERFORMED YOUR DEPRECIATION**
10 **STUDY.**

11 A. I used the straight line remaining life method of depreciation, with the average service
12 life procedure. The annual depreciation is based on a method of depreciation
13 accounting that seeks to distribute the unrecovered cost of fixed capital assets over the
14 estimated remaining useful life of each unit, or group of assets, in a systematic and
15 reasonable manner.

16 For General Plant Accounts 391.0, 391.2, 394, 395, 397 and 398, I used the
17 straight line remaining life method of amortization. The account numbers identified
18 throughout my testimony represent those in effect as of December 31, 2023. The
19 annual amortization is based on amortization accounting that distributes the
20 unrecovered cost of fixed capital assets over the remaining amortization period
21 selected for each account and vintage.

22 **Q. HOW DID YOU DETERMINE THE RECOMMENDED ANNUAL**
23 **DEPRECIATION ACCRUAL RATES?**

1 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
2 characteristics for each depreciable group, that is, each plant account or subaccount
3 identified as having similar characteristics. In the second phase, I calculated the
4 composite remaining lives and annual depreciation accrual rates based on the service
5 life and net salvage estimates determined in the first phase.

6 **Q. PLEASE DESCRIBE THE FIRST PHASE OF THE DEPRECIATION STUDY,**
7 **IN WHICH YOU ESTIMATED THE SERVICE LIFE AND NET SALVAGE**
8 **CHARACTERISTICS FOR EACH DEPRECIABLE GROUP.**

9 A. The service life and net salvage study consisted of compiling historical data from
10 records related to Ameren Missouri's plant; analyzing these data to obtain historical
11 trends of survivor characteristics; obtaining supplementary information from
12 management and operating personnel concerning practices and plans as they relate to
13 plant operations; and interpreting the above data and the estimates used by other gas
14 utilities to form judgments of average service life and net salvage characteristics.

15 **Q. WHAT HISTORICAL DATA DID YOU ANALYZE FOR THE PURPOSE OF**
16 **ESTIMATING SERVICE LIFE CHARACTERISTICS?**

17 A. Generally speaking, I analyzed the Company's accounting entries that recorded plant
18 transactions during the period 1931 through 2023. The transactions included
19 additions, retirements, transfers, sales and the related balances.

20 **Q. WHAT METHOD DID YOU USE TO ANALYZE THESE SERVICE LIFE**
21 **DATA?**

22 A. I used the retirement rate method. This is the most appropriate method when
23 retirement data covering a long period of time is available because this method

1 determines the average rates of retirement actually experienced by the Company
2 during the period of time covered by the depreciation study.

3 **Q. PLEASE DESCRIBE HOW YOU USED THE RETIREMENT RATE**
4 **METHOD TO ANALYZE AMEREN MISSOURI'S SERVICE LIFE DATA.**

5 A. I applied the retirement rate analysis to each different group of property in the study.
6 For each property group, I used the retirement rate data to form a life table which,
7 when plotted, shows an original survivor curve for that property group. Each original
8 survivor curve represents the average survivor pattern experienced by the several
9 vintage groups during the experience band studied. The survivor patterns do not
10 necessarily describe the life characteristics of the property group; therefore,
11 interpretation of the original survivor curves is required in order to use them as valid
12 considerations in estimating service life. The Iowa-type survivor curves were used to
13 perform these interpretations.

14 **Q. WHAT IS AN "IOWA-TYPE SURVIVOR CURVE" AND HOW DID YOU USE**
15 **SUCH CURVES TO ESTIMATE THE SERVICE LIFE CHARACTERISTICS**
16 **FOR EACH PROPERTY GROUP?**

17 A. Iowa-type curves are a widely-used group of survivor curves that contain the range of
18 survivor characteristics usually experienced by utilities and other industrial
19 companies. The Iowa curves were developed at the Iowa State College Engineering
20 Experiment Station through an extensive process of observing and classifying the ages
21 at which various types of property used by utilities and other industrial companies had
22 been retired.

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

5 The estimated survivor curve designations for each depreciable property group
6 indicate the average service life, the family within the Iowa system to which the
7 property group belongs, and the relative height of the mode. For example, the Iowa
8 60-R2.5 indicates an average service life of sixty years; a right-moded, or R, type
9 curve (the mode occurs after average life for right-moded curves); and a moderate
10 height, 2.5, for the mode (possible modes for R type curves range from 0.5 to 5).

11 **Q. WERE AMEREN MISSOURI'S PLANT AND EQUIPMENT PHYSICALLY**
12 **OBSERVED AS PART OF YOUR DEPRECIATION STUDY?**

13 A. Yes. My team made field reviews of Ameren Missouri's property during July 2024
14 to observe representative portions of plant. Also, my team conducted a field visit in a
15 previous study during March 2014. Field reviews are conducted to become familiar
16 with Company operations and to obtain an understanding of the function of the plant
17 and information with respect to the reasons for past retirements and the expected future
18 causes of retirements. This knowledge, as well as information from other discussions
19 with management, was incorporated in the interpretation and extrapolation of the
20 statistical analyses.

21 **Q. WOULD YOU EXPLAIN THE CONCEPT OF "NET SALVAGE"?**

22 A. Net salvage is a component of the service value of capital assets that is reflected in
23 depreciation rates. The service value of an asset is its original cost less its net salvage.

1 Net salvage is the salvage value received for the asset upon retirement less the cost to
2 retire the asset. When the cost to retire exceeds the salvage value, the result is negative
3 net salvage.

4 Inasmuch as depreciation expense is the loss in service value of an asset during
5 a defined period, e.g., one year, it must include a ratable portion of both the original
6 cost and the net salvage. That is, the net salvage related to an asset should be
7 incorporated in the cost of service during the same period as its original cost so that
8 customers receiving service from the asset pay rates that include a portion of both
9 elements of the asset's service value, the original cost and the net salvage value.

10 For example, the full recovery of the service value of a \$20,000 regulator
11 includes not only the \$20,000 of original cost, but also, on average, \$2,200 to remove
12 the regulator at the end of its life and \$200 in salvage value. In this example, the net
13 salvage component is negative \$2,000 ($\$200 - \$2,200$), and the net salvage percent is
14 negative 10% ($(\$200 - \$2,200)/\$20,000$).

15 **Q. PLEASE DESCRIBE HOW YOU ESTIMATED NET SALVAGE**
16 **PERCENTAGES.**

17 A. I estimated the net salvage percentages by reviewing the Company's account specific
18 historical gross salvage and cost of removal data for the period 1984 through 2023 as
19 a percentage of the associated retired plant, as well as considering industry experience
20 in terms of net salvage estimates for other gas companies.

21 **Q. PLEASE DESCRIBE THE SECOND PHASE OF THE PROCESS THAT YOU**
22 **USED IN THE DEPRECIATION STUDY IN WHICH YOU CALCULATED**

1 **COMPOSITE REMAINING LIVES AND ANNUAL DEPRECIATION**
2 **ACCRUAL RATES.**

3 A. After I estimated the service life and net salvage characteristics for each depreciable
4 property group, I calculated the annual depreciation accrual rates for each group, using
5 the straight line remaining life method, and using remaining lives weighted consistent
6 with the average service life procedure.

7 **Q. PLEASE DESCRIBE THE STRAIGHT LINE REMAINING LIFE METHOD**
8 **OF DEPRECIATION.**

9 A. The straight line remaining life method of depreciation allocates the original cost of
10 the property, less accumulated depreciation, less future net salvage, in equal amounts
11 to each year of remaining service life.

12 **Q. PLEASE DESCRIBE AMORTIZATION ACCOUNTING.**

13 A. In amortization accounting, units of property are capitalized in the same manner as
14 they are in depreciation accounting. Amortization accounting is used for accounts
15 with a large number of units, but small asset values. Depreciation accounting is
16 difficult for these assets because periodic inventories are required to properly reflect
17 plant in service. Consequently, retirements are recorded when a vintage is fully
18 amortized rather than as the units are removed from service. That is, there is no
19 dispersion of retirements. All units are retired when the age of the vintage reaches the
20 amortization period. Each plant account or group of assets is assigned a fixed period
21 which represents an anticipated life during which the assets will render full benefit.
22 For example, in amortization accounting, assets that have a 20-year amortization
23 period will be fully recovered after 20 years of service and taken off the Company's

1 books, but not necessarily removed from service. In contrast, assets that are taken out
2 of service before 20 years remain on the books until the amortization period for that
3 vintage has expired.

4 **Q. FOR WHICH PLANT ACCOUNTS IS AMORTIZATION ACCOUNTING**
5 **BEING UTILIZED?**

6 A. Amortization accounting is only appropriate for certain General Plant accounts. These
7 accounts are 391.0, 391.2, 394, 395, 397 and 398. These accounts represent slightly
8 more than 2 percent of the Company's depreciable plant.

9 **Q. PLEASE USE AN EXAMPLE TO ILLUSTRATE HOW THE ANNUAL**
10 **DEPRECIATION ACCRUAL RATE FOR A PARTICULAR GROUP OF**
11 **PROPERTY IS PRESENTED IN YOUR DEPRECIATION STUDY.**

12 A. I will use Account 380, Services, as an example because it is one of the largest
13 depreciable mass accounts and represents approximately 25 percent of total
14 depreciable plant.

15 The retirement rate method was used to analyze the survivor characteristics of
16 this property group. Aged plant accounting data was compiled from 1931 through
17 2023 and analyzed in periods that best represent the overall service life of this
18 property. The life tables for the 1931-2023 and 1994-2023 experience bands are
19 presented on pages VII-35 through VII-40 of the report. The life table displays the
20 retirement and surviving ratios of the aged plant data exposed to retirement by age
21 interval. For example, page VII-35 shows \$274,191 retired at age 0.5 with
22 \$189,020,142 exposed to retirement. Consequently, the retirement ratio is 0.0015 and

1 the surviving ratio is 0.9985. These life tables, or original survivor curves, are plotted
2 along with the estimated smooth survivor curve, the 50-S0.5 on page VII-34.

3 The net salvage percent is presented on pages VIII-18 through VIII-20. The
4 percentage is based on the result of annual gross salvage minus the cost to remove
5 plant assets as compared to the original cost of plant retired during the period 1984
6 through 2023. The 40-year period experienced \$2,590,277 (\$89,250 - \$2,679,5272)
7 in net salvage for \$23,199,615 plant retired. The result is negative net salvage of 11
8 percent ($\$2,590,277 / \$23,199,615$). Recent trends have shown indications of around
9 negative 4 percent, however, it was determined that based on industry ranges,
10 historical indications and Company expectation, that negative 10 percent was the most
11 appropriate estimate.

12 My calculation of the annual depreciation related to the original cost as of
13 December 31, 2023, of electric plant is presented on pages IX-12 through IX-14. The
14 calculation is based on the 50-S0.5 survivor curve, 10 percent negative net salvage,
15 the attained age, and the allocated book reserve. The tabulation sets forth the
16 installation year, the original cost, calculated accrued depreciation, allocated book
17 reserve, future accruals, remaining life and annual accrual. These totals are brought
18 forward to the table on page VI-4.

19 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

20 A. Yes.

Schedule JJS-D1

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

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

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

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

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the

Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

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

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:

“Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693- LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrus – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EL-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
416.	2022	NC Util Com	Docket No. E-22, Sub 493	Virginia Electric and Power Company	Depreciation
417.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
418.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
419.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
420.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
421.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
422.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
423.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
424.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
425.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison	Depreciation
426.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
427.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
428.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
429.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
430.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energy	Depreciation
431.	2023	MD PSC	Case No. 9695	The Potomac Edison Company	Depreciation
432.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
433.	2023	FERC	Docket No. ER23-1629-000	PPL Electric Utilities	Depreciation
434.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
435.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
436.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
437.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
438.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
439.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
440.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
441.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
442.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
443.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
444.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
445.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
446.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
447.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
448.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
449.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a Centerpoint Energy Indiana South	Depreciation
450.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
451.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
452.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
453.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
454.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
455.	2024	FERC	Docket No. ER24-2057	Duke Energy Carolina	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc.	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	KY PSC	Case No. 2024-00092	NiSource – Columbia Gas of Kentucky, Inc.	Depreciation
461.	2024	VA SCC	Case No. PUR-2024-00030	NiSource – Columbia Gas of Virginia, Inc.	Depreciation
462.	2024	IA Util Bd	Docket No. RPU-2023-0002	Alliant - Interstate Power and Light Company	Depreciation
463.	2024	PA PUC	Docket No. R-2024-3047068	FirstEnergy Pennsylvania – Metropolitan Edison; Pennsylvania Electric; Pennsylvania Power; West Penn Power	Depreciation
464.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation
465.	2024	NCUC	Docket No. E-22, Sub 694	Dominion Energy North Carolina	Depreciation
466.	2024	IN URC	IURC Cause No. 46038	Duke Energy Indiana	Depreciation
467.	2024	NJ BPU	Docket Nos. ER23120924 and GF 23120925	Public Service Electric and Gas Company	Depreciation
468.	2024	CO PUC	Docket No. 24-AL-0275E	Black Hills Colorado Electric, LLC	Depreciation
469.	2024	OH PUC	Case No. 24-0468-EL-AIR, Case No. 24-0469-EL-ATA, Case No. 24-0470-EL-AAM, Case No. 24-0471-EL-UNC	FirstEnergy Ohio	Depreciation
470.	2024	SD PUC	Docket No. NG24-005	Northwestern Energy	Depreciation
471.	2024	PA PUC	Docket No. R-2024-3047822	Aqua Pennsylvania, Inc	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
472.	2024	PA PUC	Docket No. R-2024-3047824	Aqua Pennsylvania Wastewater, Inc	Depreciation
473.	2024	NH PUC	Docket No. DE 24-070	Eversource Energy - Public Service of New Hampshire	Depreciation
474.	2024	VA SCC	Case No. PUR-2024-00048	Virginia Natural Gas Company	Depreciation
475.	2024	WV PSC	Case No. 24-0678-G-D	Hope Gas, Inc.	Depreciation
476.	2024	MO PUC	ER-2024-0319	Ameren Missouri	Depreciation
477.	2024	PA PUC	Docket No. R-2024-3050208	Newtown Artesian Water Company	Depreciation



2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2023

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

AMEREN MISSOURI
ST. LOUIS, MISSOURI

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania

Schedule JJS-D2



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
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gannettfleming.com

September 25, 2024

Ameren Corporation
1901 Choteau Boulevard
St. Louis, MO 63103

Attention Wendy K. Tatro, Esq.
Director and Assistant General Counsel

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Ameren Missouri as of December 31, 2023. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Glen Friel".

GLEN A. FRIEL
Assistant Project Manager

JJS:mle

077369.000

Schedule JJS-D2

TABLE OF CONTENTS

Executive Summary	iii
PART I. INTRODUCTION	I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates	I-4
PART II. ESTIMATION OF SURVIVOR CURVES	II-1
Survivor Curves	II-2
Iowa Type Curves	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records	II-10
Schedule of Plant Exposed to Retirement	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve	II-17
PART III. SERVICE LIFE CONSIDERATIONS	III-1
Field Trips	III-2
Service Life Analysis	III-2
PART IV. NET SALVAGE CONSIDERATIONS	IV-1
Net Salvage Analysis	IV-2
Net Salvage Considerations	IV-2
PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION	V-1
Group Depreciation Procedures	V-2
Single Unit of Property	V-2
Remaining Life Annual Accruals	V-3
Average Service Life Procedure	V-3
Calculation of Annual and Accrued Amortization	V-4
PART VI. RESULTS OF STUDY	VI-1
Qualification of Results	VI-2
Description of Detailed Tabulations	VI-2

TABLE OF CONTENTS, cont

Table 1.	Summary of Estimated Survivor Curve, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Remaining Life Annual Accrual Rates and Amounts Related to Gas Plant as of December 31, 2023	VI-4
PART VII. SERVICE LIFE STATISTICS		VI-1
PART VIII. NET SALVAGE STATISTICS		VIII-1
PART IX. DETAILED DEPRECIATION CALCULATIONS		IX-1

AMEREN MISSOURI
DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Ameren Missouri (“Ameren” or “Company”) request, Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”) conducted a depreciation study related to the gas plant as of December 31, 2023. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The annual and accrued depreciation were calculated using the straight line method, the remaining life basis and the average service life procedure. The calculations were based on attained ages and estimated service life and net salvage characteristics for each depreciable group of gas property.

The most significant change since the previous depreciation study submitted in 2021 is related to the longer service life for Accounts 378.00 and 379.00 which resulted in a decrease in depreciation expense. The Company also began installing AMI modules to meters in their system, so there is a new subaccount related to those assets that was not in the prior depreciation study.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2023 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$13.7 million when applied to depreciable plant balances as of December 31, 2023. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF DECEMBER 31, 2023</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Transmission Plant	\$8,345,786.54	1.37	\$114,386
Distribution Plant	613,743,690.06	1.74	10,681,280
General Plant	<u>52,757,739.57</u>	5.56	<u>2,933,206</u>
Total	<u>\$674,847,216.17</u>	2.03	<u>\$13,728,872</u>

PART I. INTRODUCTION

AMEREN MISSOURI DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Ameren Missouri (“Ameren”), as applied to gas plant in service as of December 31, 2023. The study results include annual depreciation rates and amounts for book and ratemaking purposes applicable to the original cost of gas plant as of December 31, 2023. The rates and amounts are based on the straight line method, average service life procedure using the remaining life technique. The report also describes the concepts, methods, and basic judgments which underlie recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2023.

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 2023; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and net salvage estimates used for other gas properties.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results

of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

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

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing gas 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.

For most accounts, the depreciation accrual rates were calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization

accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for gas plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

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.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

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.

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

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

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 (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

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.

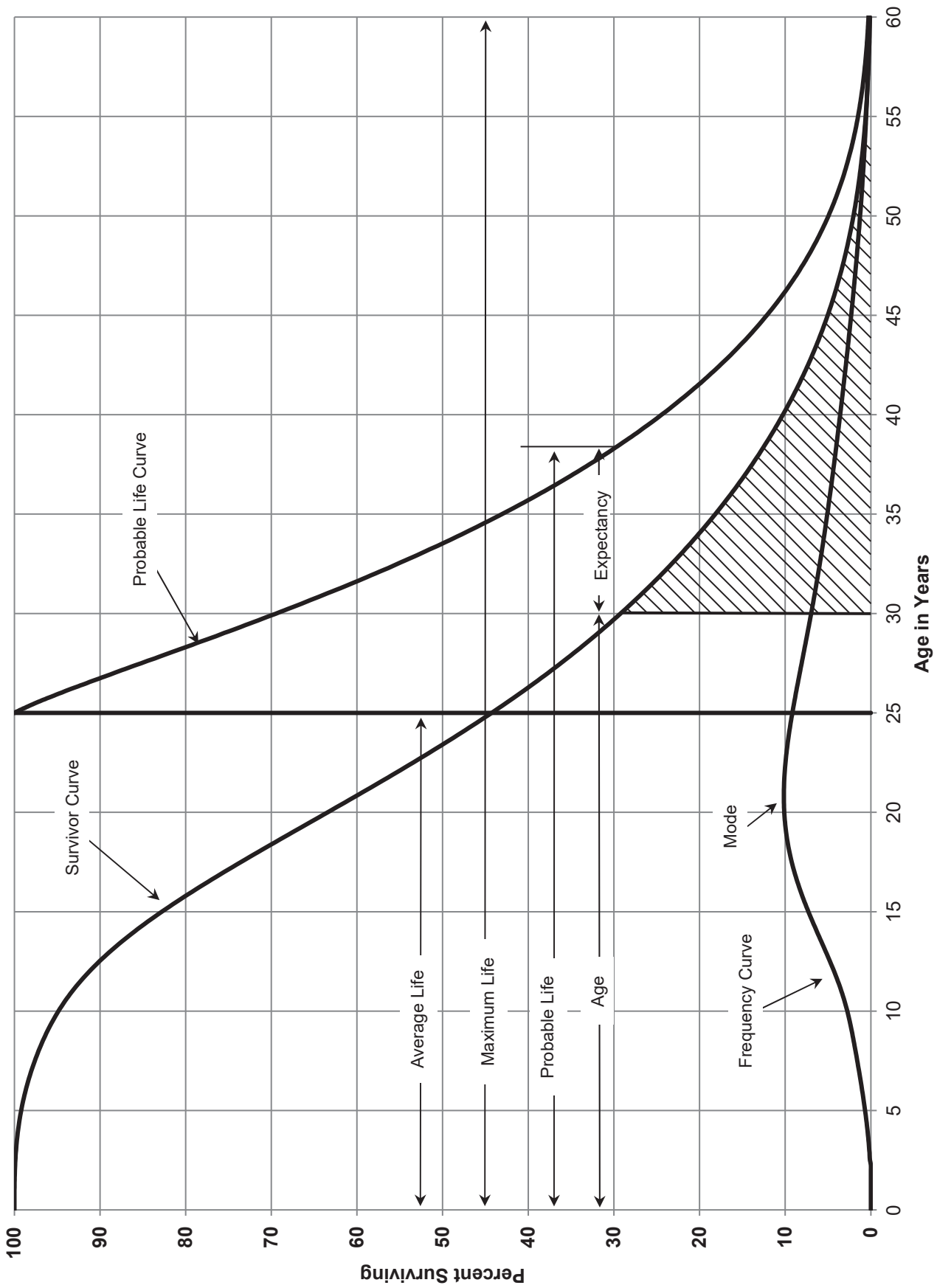


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

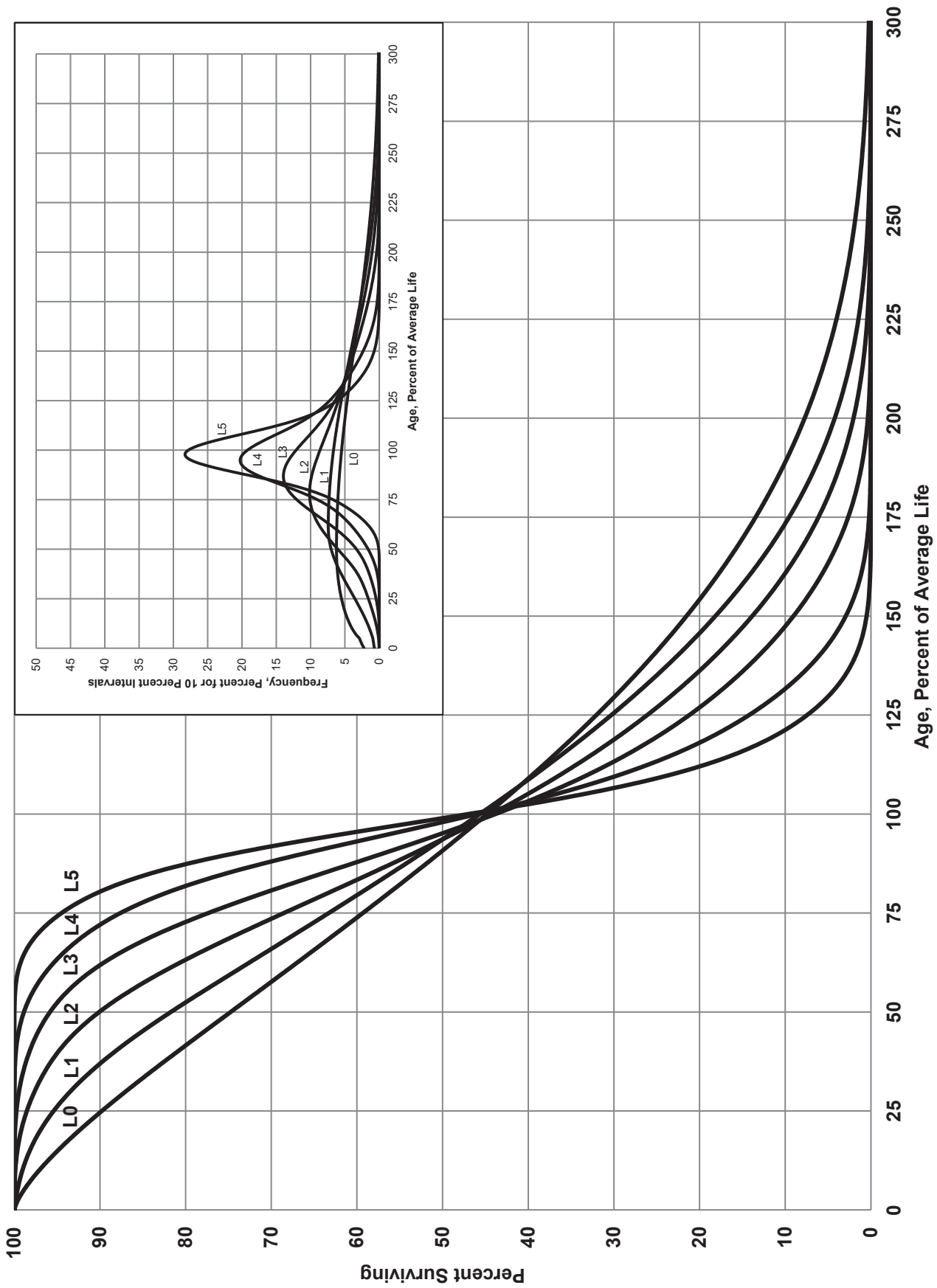


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

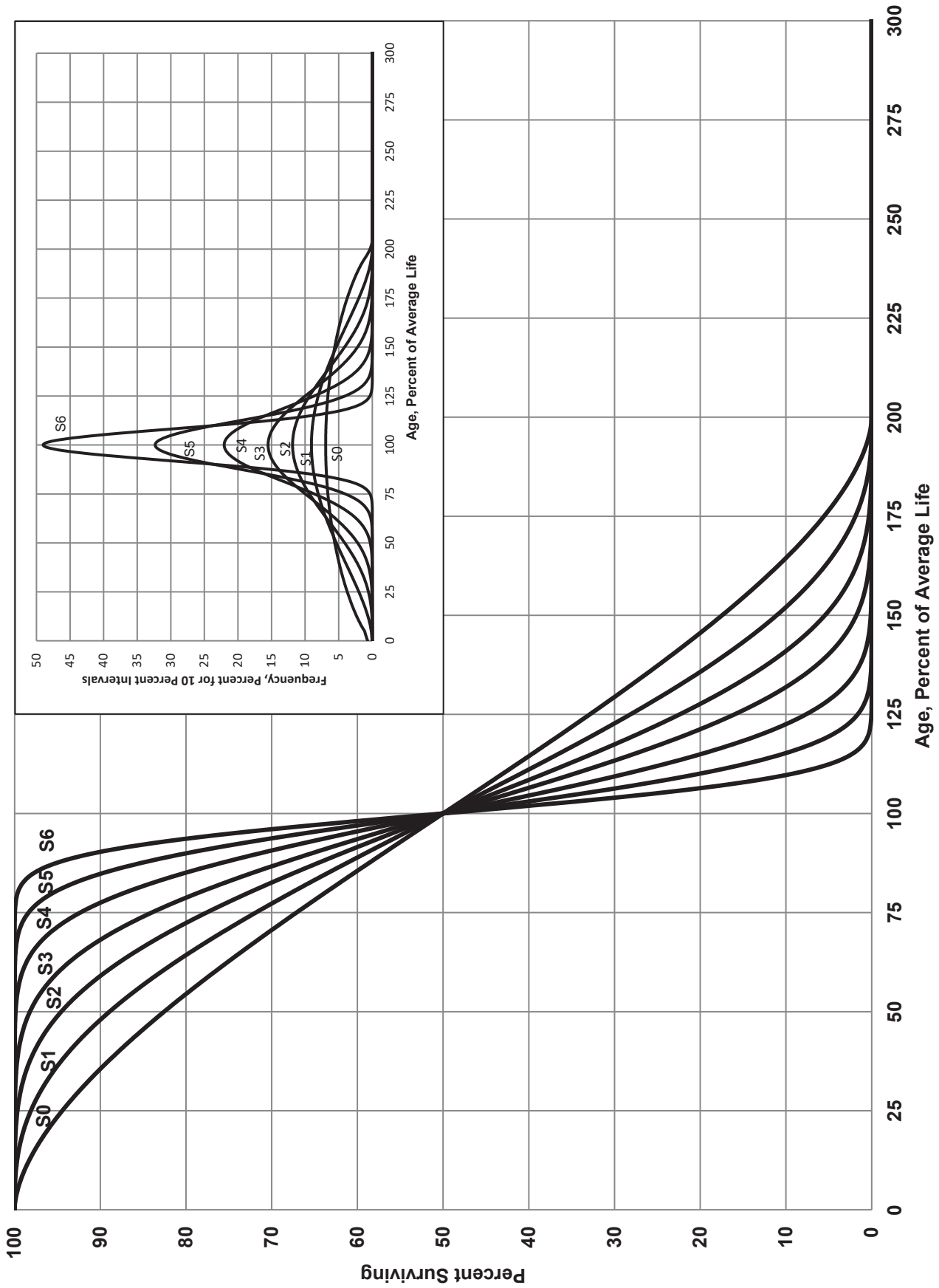


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

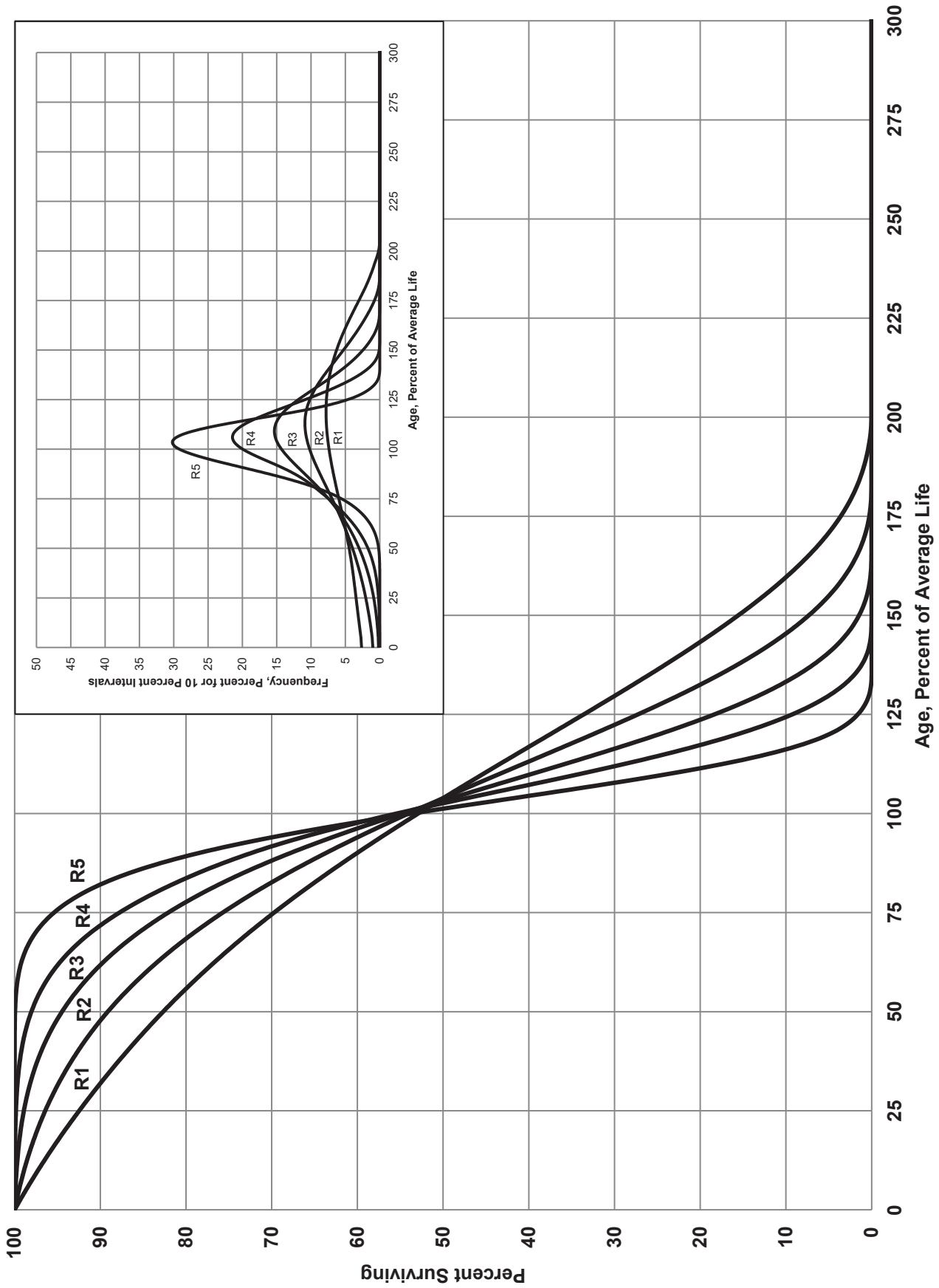


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

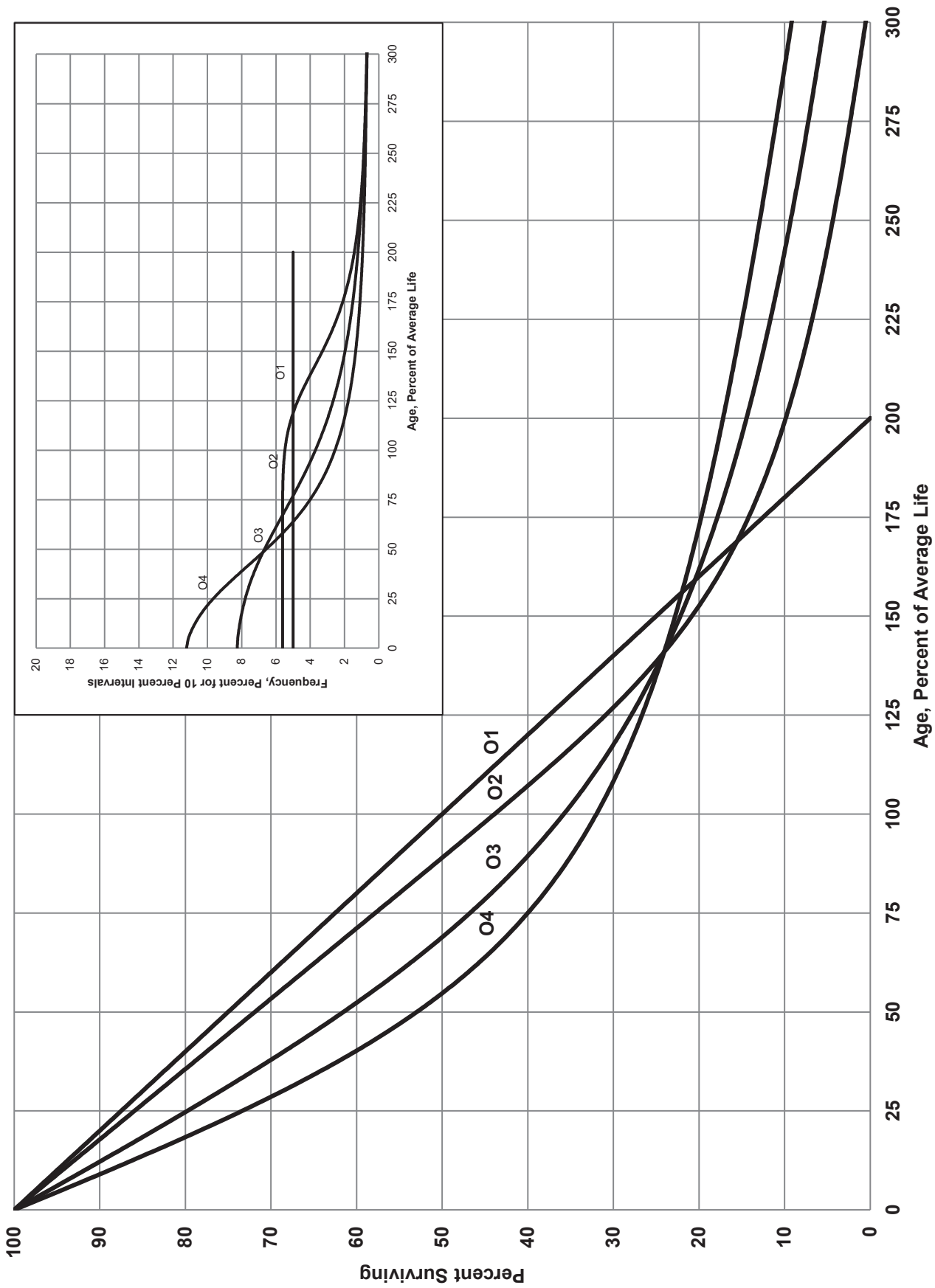


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis 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 and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

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. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 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 2009 were retired in 2014. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Year	Retirements, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)
	During Year														
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	Placement Band 2009-2023				
Placed (1)	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	Placement Band 2009-2023		Total During Age Interval (12)	Age Interval (13)	
2009	10	11	12	13	14	16	23	24	25	26	Placement Band 2009-2023		26	13½-14½	
2010	11	12	13	15	16	18	20	21	22	19	Placement Band 2009-2023		44	12½-13½	
2011	11	12	13	14	16	17	19	21	22	18	Placement Band 2009-2023		64	11½-12½	
2012	8	9	10	11	11	13	14	15	16	17	Placement Band 2009-2023		83	10½-11½	
2013	9	10	11	12	13	14	16	17	19	20	Placement Band 2009-2023		93	9½-10½	
2014	4	9	10	11	12	13	14	15	16	20	Placement Band 2009-2023		105	8½-9½	
2015		5	11	12	13	14	15	16	18	20	Placement Band 2009-2023		113	7½-8½	
2016			6	12	13	15	16	17	19	19	Placement Band 2009-2023		124	6½-7½	
2017				6	13	15	16	17	19	19	Placement Band 2009-2023		131	5½-6½	
2018					13	15	16	17	19	20	Placement Band 2009-2023		143	4½-5½	
2019					7	14	16	17	22	23	Placement Band 2009-2023		146	3½-4½	
2020						8	18	20	22	25	Placement Band 2009-2023		150	2½-3½	
2021							9	11	23	25	Placement Band 2009-2023		151	1½-2½	
2022									11	24	Placement Band 2009-2023		153	½-1½	
2023										13	Placement Band 2009-2023		80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	Placement Band 2009-2023		1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Placement Band 2009-2023

Experience Band 2014-2023

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)	
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)				
2009	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	10½-11½
2013	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2015	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2017	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½
2018	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½
2019	-	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	3½-4½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2021	-	-	-	-	-	-	-	-	-	(102) ^c	-	(121)	-	1½-2½
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	22	(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.

In Schedule 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 Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 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 Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at	
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	Beginning of Age Interval (12)	Age Interval (13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2014	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2015		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2016			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2017				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2018					660 ^a	653	639	623	628	609	3,789	4½-5½
2019						750 ^a	742	724	685	663	4,332	3½-4½
2020							850 ^a	841	821	799	4,955	2½-3½
2021								960 ^a	949	926	5,719	1½-2½
2022									1,080 ^a	1,069	6,579	½-1½
2023										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2014-2023, 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 (Schedule 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 Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

Experience Band 2014-2023

Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Smoothing the Original Survivor Curve

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

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 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.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

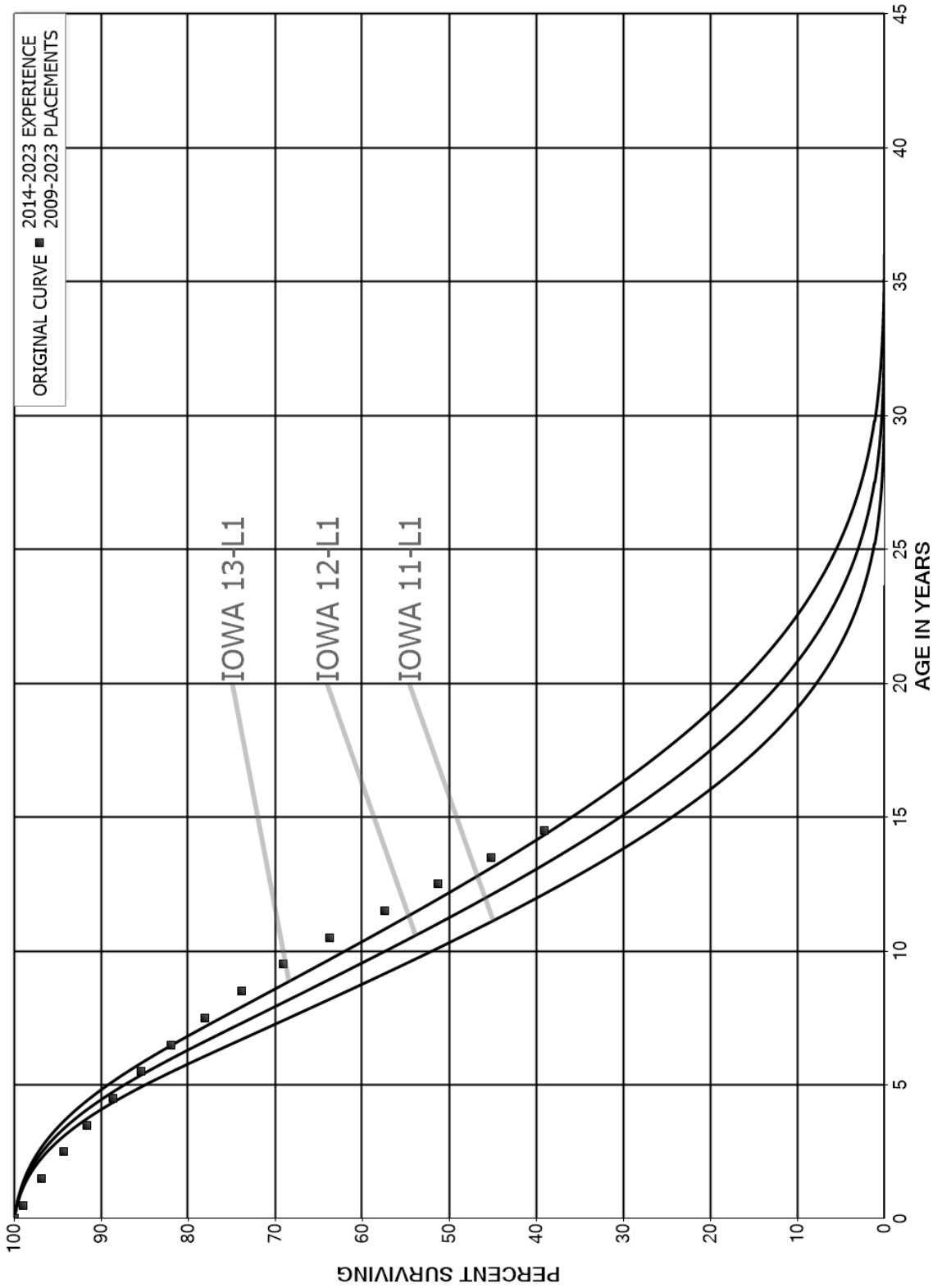


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

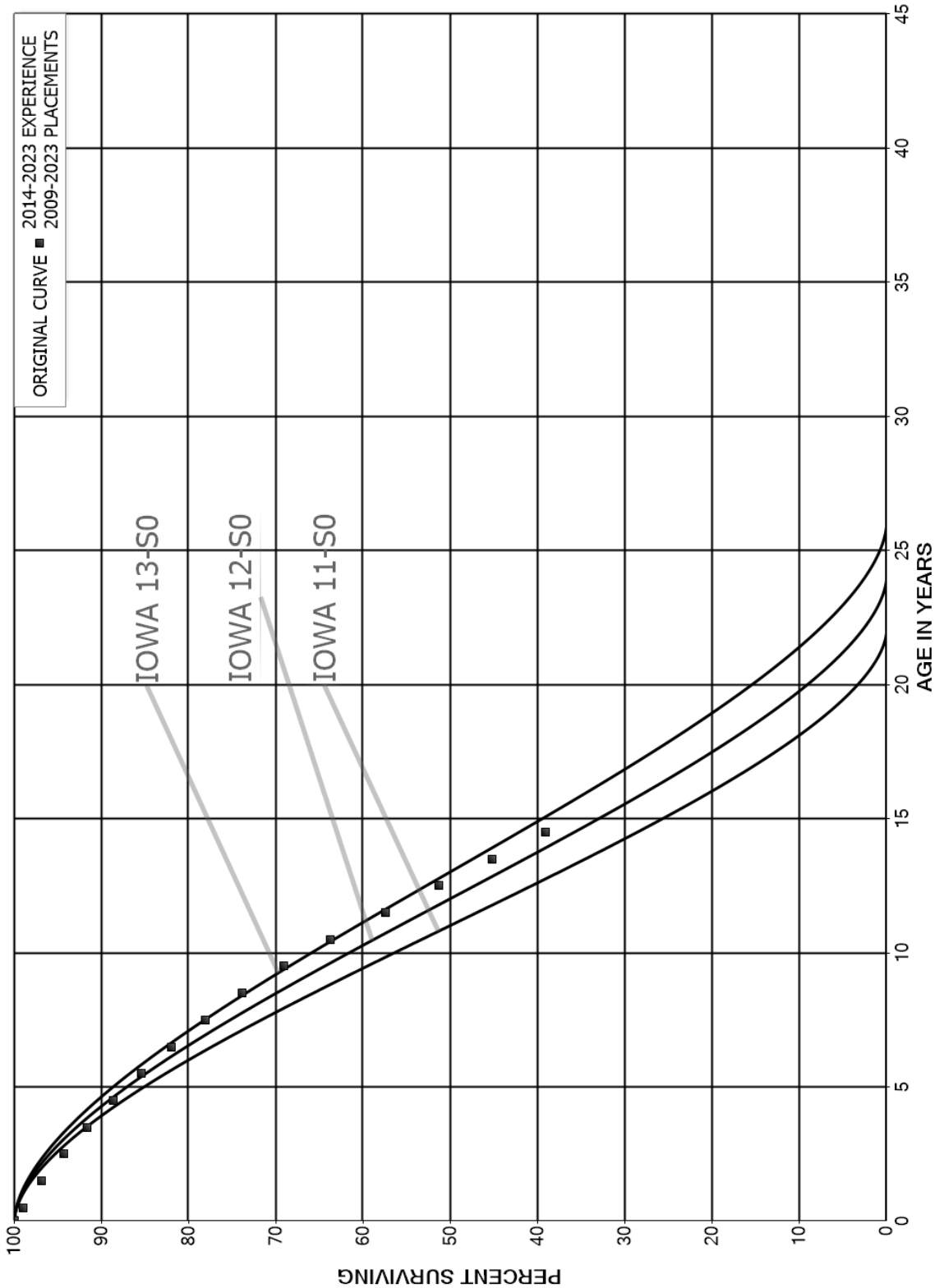


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

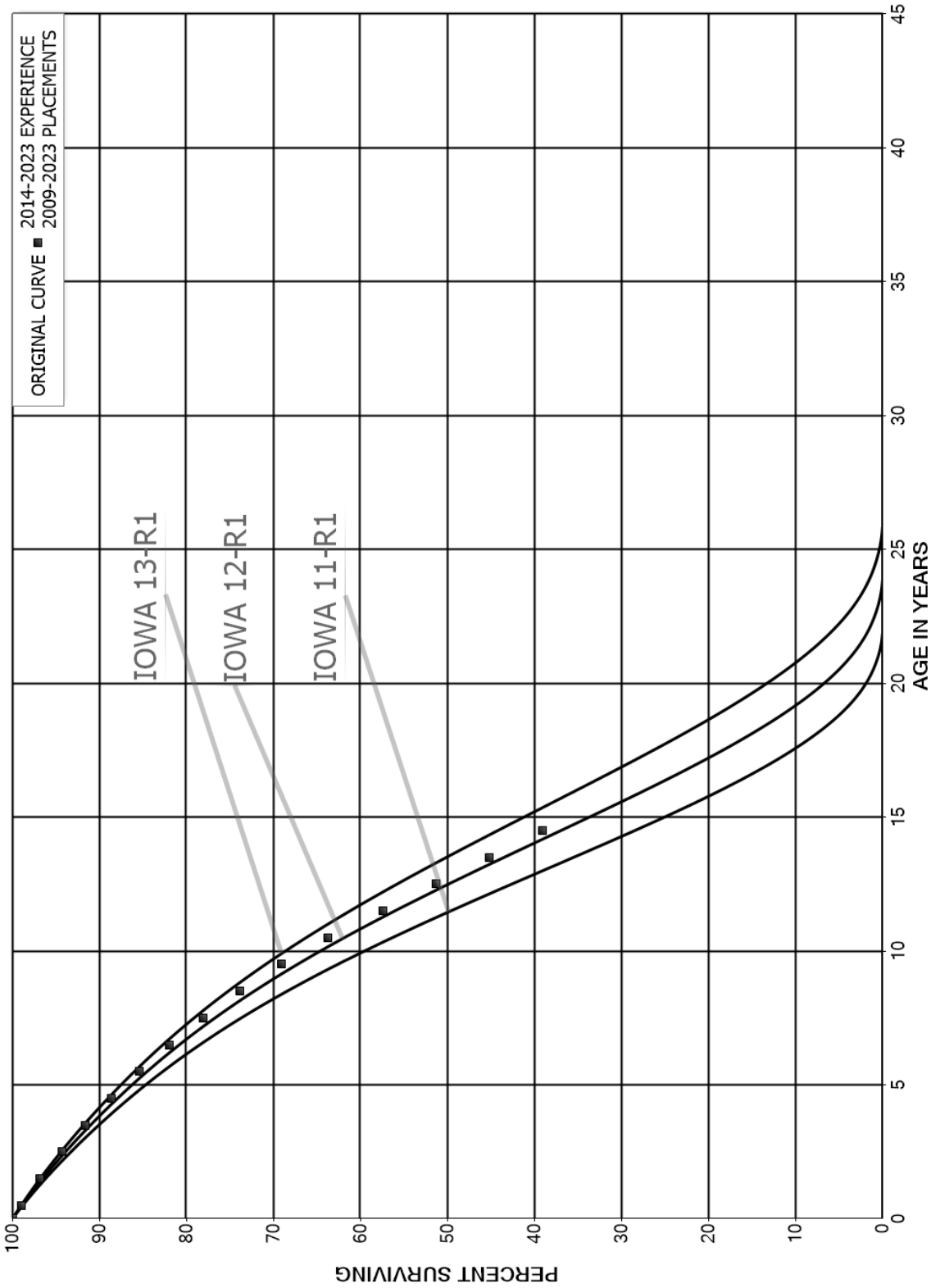
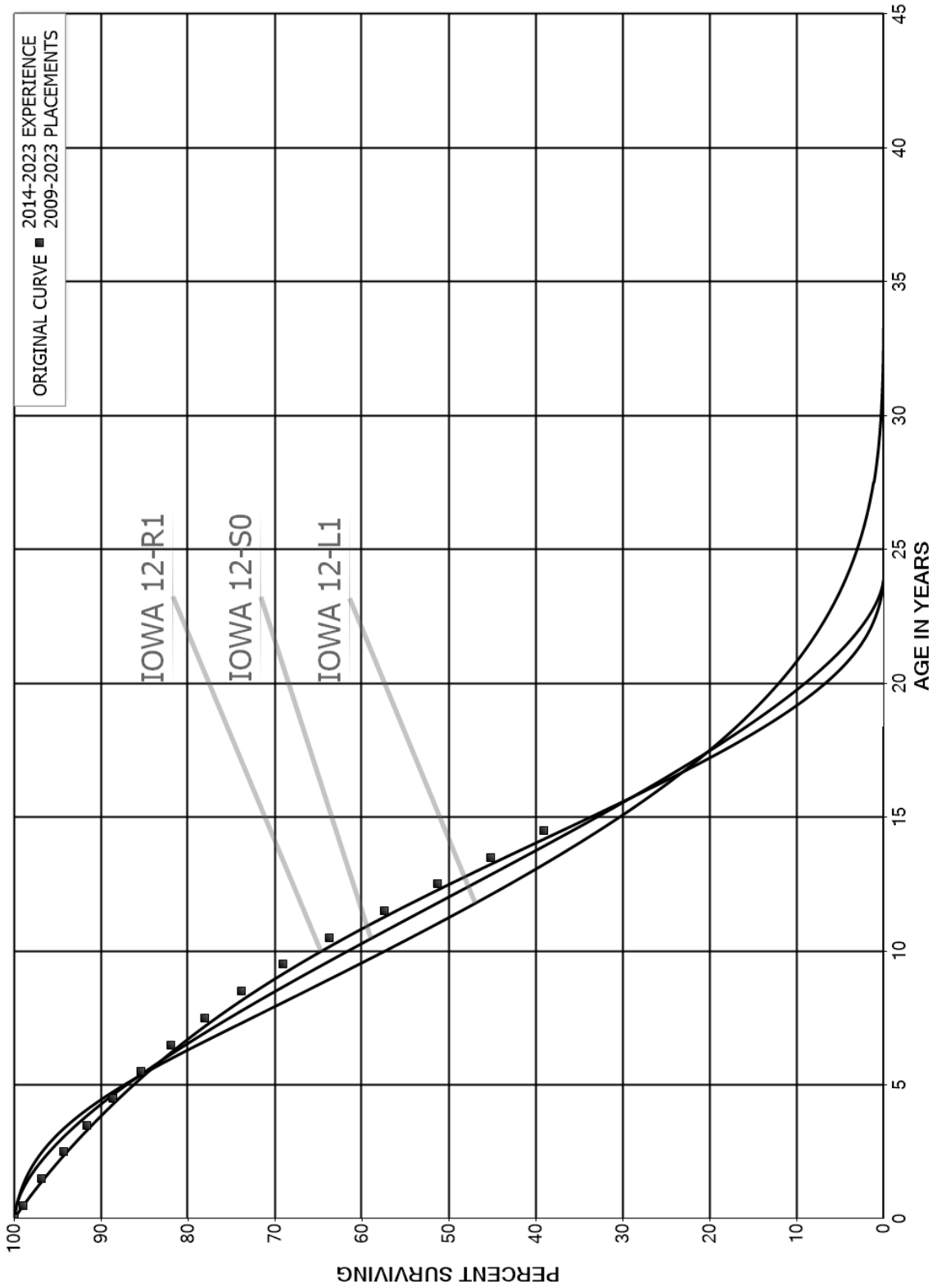


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip is typically conducted during the study. 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 retirements are obtained during field trips and during discussions with the Company. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the past field trips.

July 30, 2024

- MoGas Take Point – Wentzville
- Doctors Town Border Station
- Wright City Town Border Station
- Warrenton Town Border Station
- Hawk Point Town Border Station
- Geeding Landing Station
- MoGas Take Point - Winfield

March 10-13, 2014

- Troy Operations Center
- Master Regulator Station at Geeding
- Main Replacement Project at Hawk Point
- Bellflower PVC Main Replacement Project
- Columbia Works Headquarters – New Building – Built in 2013.
- Loy Martin Measuring and Regulating Station – Serves Ashland, MO
- Columbia Measuring Station
- Oakland Gravel Road Regulating Station

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current company policies and outlook as determined during conversations with management; and the

survivor curve estimates from previous studies of this company and other gas utility companies.

For the majority of the accounts and subaccounts, the statistical analysis resulted in good to excellent indications of complete survivor patterns. These accounts represent 94% of the depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below:

DISTRIBUTION PLANT

375.00	Structures and Improvements
376.00	Mains
380.00	Services
381.00	Meters
383.00	House Regulators

GENERAL PLANT

390.00	Structures and Improvements
392.00	Transportation Equipment
396.00	Power Operated Equipment

The two largest accounts, 376.00, Mains, and 380.00, Services, are used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2023. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 376.00, Mains, is the 60-R2.5 and is based on the statistical indication for the periods 1931 - 2023, 1994 - 2023 and 2004 - 2023. The existing estimate is the 60-L2.5. A 60-R2.5 survivor curve is a reasonably good fit for the significant portion of original survivor curve as set forth on page VII-17.

The company has used throughout its history a variety of pipe material for gas distribution mains such as cast iron, bare steel, coated steel and plastic. Additionally, all steel mains added after 1970 were cathodically protected. Cast iron and bare steel mains were used predominantly prior to 1960, however there is no more cast iron pipe left in the system. Coated steel mains were installed primarily in the 1960's along with the introduction of plastic mains. The mains installed since 1970 are primarily plastic or coated and wrapped, cathodically protected steel with most mains being plastic. The majority of mains in service today are either plastic or cathodically protected, coated and wrapped steel. In the past, the Company had a higher percentage of bare steel and cast iron mains, which have shorter life expectations than plastic and cathodically protected coated and wrapped steel mains. The 60-R2.5 is an excellent fit through age 76. Maintaining the average service life of 60 years is consistent with management's outlook that plastic and cathodically projected, coated and wrapped steel mains will have longer life cycle than the cast iron and bare steel mains that had been in service in the past. The average service life estimate of 60 years is within the typical service life range of 55 to 70 years for mains used by other gas companies.

The survivor curve estimate for Account 380.00, Services, is the 50-S0.5 and is based on the statistical indication for the periods 1931-2023 and 1994-2023. The existing estimate is the 50-L1. The 50-S0.5 is an excellent fit of the significant portion of the original survivor curve as set forth on page VII-34. The 50 year life is consistent with management outlook and is on the longer end of the typical service life range of 40-50 years for services.

Similar studies were performed for the remaining plant accounts. The survivor curve estimates for the remaining accounts were based on judgment incorporating the

statistical analyses and previous studies for this and other gas utilities. 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 selected amortization periods used for certain general plant accounts are described in the section "Calculated Annual and Accrued Amortization." These certain general plant accounts comprised slightly more than one percent of the depreciable plant balance.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage were based in part on historical data compiled for the years 1984 through 2023. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

Account 380.00, Services, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Depreciation reserve accounting data were compiled for the years 1984 through 2023. These data include the retirements, cost of removal and gross salvage.

The net salvage estimate for this account is negative 10 percent and is based on the trends in cost of removal and gross salvage percents as shown in the tabulation on pages VIII-18 through VIII-20. Prior to 2000, the Company has experienced significant cost of removal for retirements of services, although the level of removal cost has been lower in recent years. There has been limited gross salvage, and in most years the gross salvage as a percentage of original cost has been zero. Zero percent for gross salvage is expected and consistent with management's outlook as most service lines are retired in place and most services retired in the future will be made of plastic which has little to no gross salvage value as scrap material. The overall average net salvage for this account is negative 11 percent. The most recent five year average is negative 4 percent.

Typical net salvage estimates for services range from negative 10 percent to as high as 200 percent. The negative 10 percent estimate for this account is at the low end of this range, but reflects the overall historical average and more recent net salvage history.

There are costs associated with retiring mains and service lines even though most are retired in place. Some of the costs are common to the installation of a new main or service, as well as the retirement of the existing asset. These costs include travel time to the job site, costs associated with digging a trench or cutting open a street or sidewalk, repaving the street and repairing the sidewalk. Some of the retirement work tasks include cutting the existing line, purging the gas and capping the line. It is expected that these costs will continue into the future. Therefore, it is reasonable to expect that removal costs will exceed the gross salvage value of mains and services in the future.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2023, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2023, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

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 and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
391.00	Office Furniture and Equipment	
	Furniture and Equipment	15
	Computers	5
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2023, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2023. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2023, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of gas plant as of December 31, 2023 presented on page VI-4 of this report. Table 1 presents the remaining life accrual rates and amounts for each plant account.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other gas utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

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

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2023 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

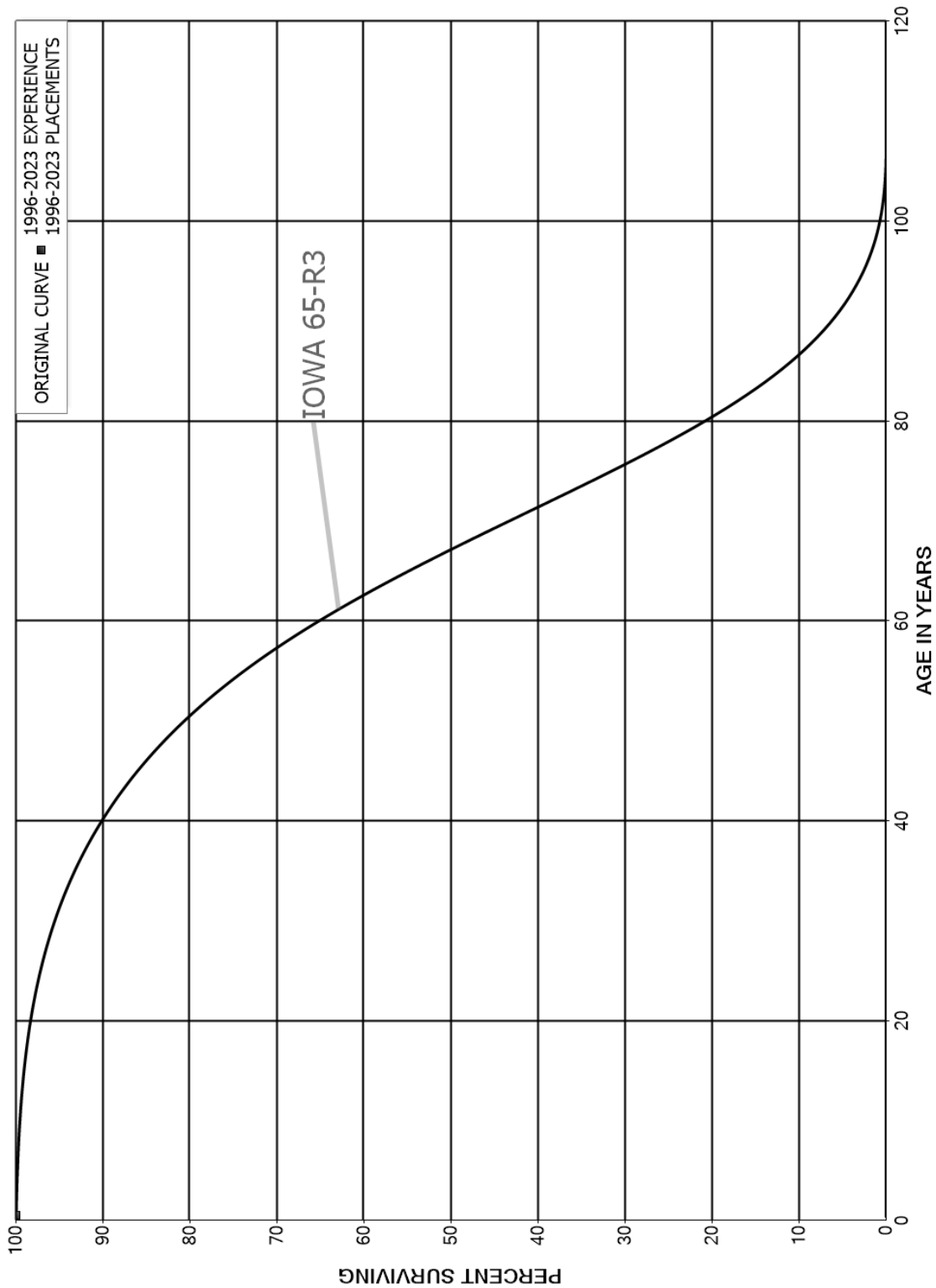
AMEREN MISSOURI
 GAS DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, BOOK DEPRECIATION RESERVE, NET SALVAGE PERCENT, AND CALCULATED REMAINING LIFE ANNUAL ACCRUAL RATES AND AMOUNTS RELATED TO GAS PLANT AS OF DECEMBER 31, 2023

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2023 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
							AMOUNT (7)	RATE (8)=(7)/(4)	
GAS PLANT									
366.00	TRANSMISSION PLANT	65-R3	(10)	537.32	297	294	5	0.93	58.8
367.00	STRUCTURES AND IMPROVEMENTS	65-R3	(10)	8,119,300.02	3,283,165	5,648,065	109,317	1.35	51.7
369.00	MEASURING AND REGULATING STATION EQUIPMENT	45-R2.5	(5)	225,949.20	49,892	187,365	5,064	2.24	37.0
	TOTAL TRANSMISSION PLANT			8,345,786.54	3,333,344	5,835,724	114,386	1.37	51.0
DISTRIBUTION PLANT									
375.00	STRUCTURES AND IMPROVEMENTS	50-R1.5	(5)	184,148.49	59,088	134,268	3,325	1.81	40.4
376.00	MAINS	60-R2.5	(5)	377,935,379.49	119,856,742	276,975,406	5,794,044	1.53	47.8
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50-R2	(5)	8,539,676.02	2,943,225	6,023,435	155,118	1.82	38.8
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	50-R2	(5)	694,104.77	284,978	443,832	12,642	1.82	35.1
380.00	SERVICES	50-S0.5	(10)	170,318,918.99	79,141,849	108,208,962	2,746,859	1.61	39.4
381.00	METERS	30-S0	3	26,319,882.74	6,410,333	19,119,953	1,002,704	3.81	39.1
381.02	METERS - AMI	15-S2.5	0	2,873,340.63	28,720	2,844,621	196,181	6.83	14.5
383.00	HOUSE REGULATORS	47-S2.5	(25)	25,403,792.20	7,518,501	24,236,239	743,074	2.93	32.6
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40-R1	0	1,474,448.73	729,590	744,857	27,333	1.85	27.3
	TOTAL DISTRIBUTION PLANT			613,743,690.06	216,973,026	438,731,573	10,681,280	1.74	41.1
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	38-R2	(5)	17,175,457.90	2,596,440	15,437,791	488,035	2.84	31.6
391.00	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	2,287,515.04	587,578	1,699,937	153,933	6.73	11.0
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	0	3,094,031.02	1,350,017	1,744,014	592,180	19.14	2.9
392.00	TRANSPORTATION EQUIPMENT	13-S1.5	15	12,646,077.38	5,138,265	5,610,901	586,458	4.64	9.6
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	4,409,766.64	1,069,187	3,340,580	252,922	5.74	13.2
395.00	LABORATORY EQUIPMENT	20-SQ	0	77,065.05	34,567	42,498	6,024	7.82	7.1
396.00	POWER OPERATED EQUIPMENT	15-L3	20	5,291,784.88	1,095,811	3,137,617	310,550	5.87	10.1
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	7,717,818.34	420,826	7,296,992	539,028	6.98	13.5
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	58,223.32	2,923	55,300	4,096	7.03	13.5
	TOTAL GENERAL PLANT			52,757,739.57	12,295,614	38,365,630	2,933,206	5.56	13.1
	TOTAL DEPRECIABLE PLANT			674,847,216.17	232,601,984	482,932,927	13,728,872	2.03	35.2
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED									
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE 5 YEAR			7,132,992.01	5,107,659	(19,504)			
305.00	STRUCTURES AND IMPROVEMENTS			(759,970)					
311.00	LPG EQUIPMENT								
365.10	LAND AND LAND RIGHTS			1,282.00					
365.20	RIGHTS-OF-WAY			118,250.00					
374.00	LAND AND LAND RIGHTS			4,339,979.93	2,138				
387.00	OTHER EQUIPMENT			(5,558)					
389.00	LAND AND LAND RIGHTS								
393.00	STORES EQUIPMENT			2,233,107.13	(1,579)				
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			13,825,611.07	4,323,186				
	TOTAL GAS PLANT			688,672,827.24	236,925,170				

PART VII. SERVICE LIFE STATISTICS

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



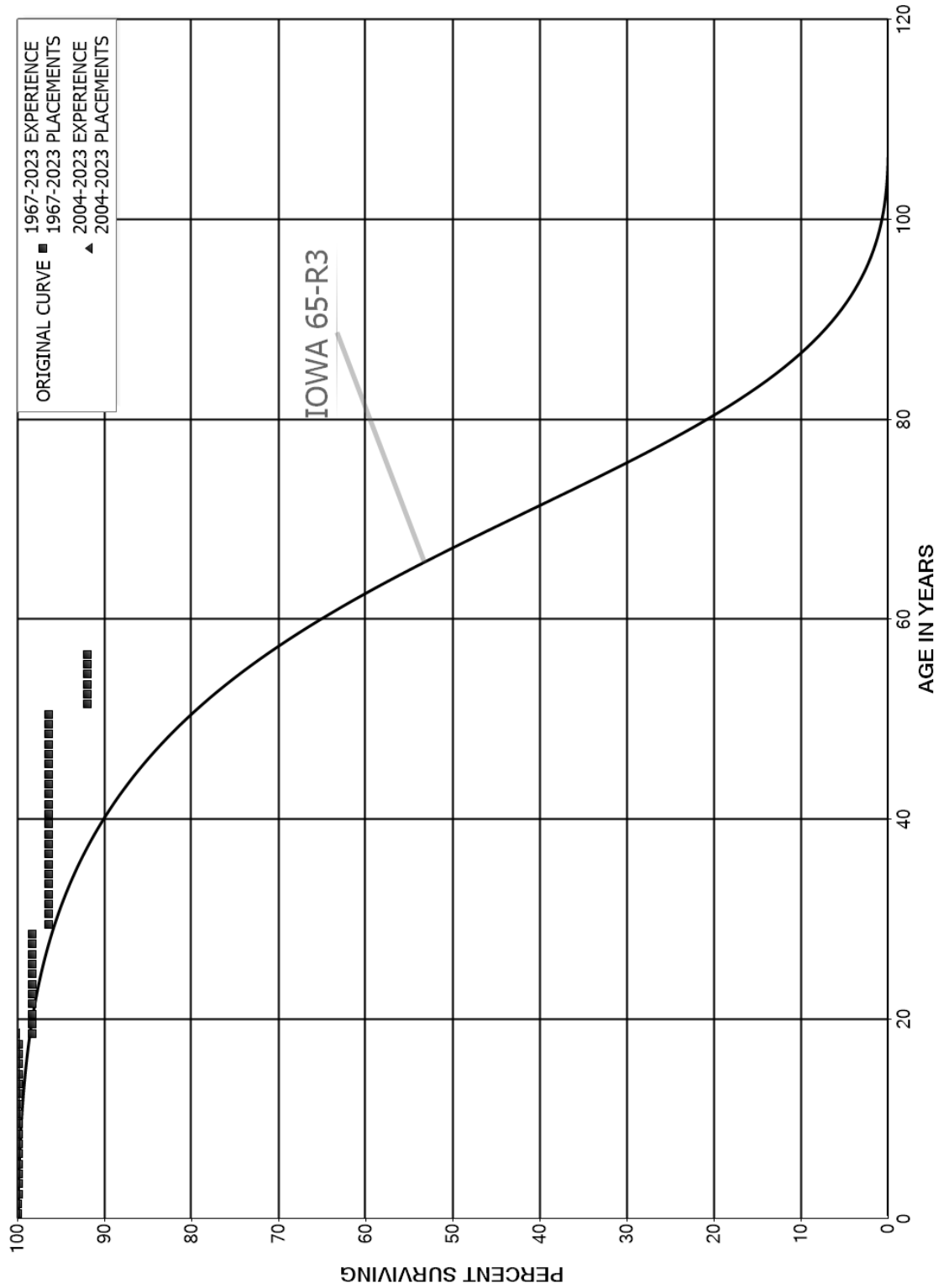
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2023		EXPERIENCE BAND 1996-2023			
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	11,905		0.0000	1.0000	100.00
0.5	11,637		0.0000	1.0000	100.00
1.5	4,799		0.0000	1.0000	100.00
2.5	4,799		0.0000	1.0000	100.00
3.5	4,799	87	0.0181	0.9819	100.00
4.5	9,529	1,993	0.2092	0.7908	98.19
5.5	1,719	1,702	0.9903	0.0097	77.65
6.5	17	17	1.0000		0.75
7.5					

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 367.00 MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2023

EXPERIENCE BAND 1967-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,642,802	25	0.0000	1.0000	100.00
0.5	6,420,297	698	0.0001	0.9999	100.00
1.5	8,537,597	10,144	0.0012	0.9988	99.99
2.5	6,869,160	1,675	0.0002	0.9998	99.87
3.5	6,867,485		0.0000	1.0000	99.85
4.5	5,858,472	62	0.0000	1.0000	99.85
5.5	5,735,400		0.0000	1.0000	99.84
6.5	5,551,768		0.0000	1.0000	99.84
7.5	5,551,768	0	0.0000	1.0000	99.84
8.5	5,551,768		0.0000	1.0000	99.84
9.5	5,259,178		0.0000	1.0000	99.84
10.5	5,259,178		0.0000	1.0000	99.84
11.5	5,259,178		0.0000	1.0000	99.84
12.5	5,259,178		0.0000	1.0000	99.84
13.5	5,259,178		0.0000	1.0000	99.84
14.5	5,259,178		0.0000	1.0000	99.84
15.5	5,153,147		0.0000	1.0000	99.84
16.5	5,153,147		0.0000	1.0000	99.84
17.5	5,151,339	81,504	0.0158	0.9842	99.84
18.5	5,024,921		0.0000	1.0000	98.26
19.5	5,024,921		0.0000	1.0000	98.26
20.5	5,024,921		0.0000	1.0000	98.26
21.5	5,024,921		0.0000	1.0000	98.26
22.5	1,505,316		0.0000	1.0000	98.26
23.5	1,505,316		0.0000	1.0000	98.26
24.5	1,182,868		0.0000	1.0000	98.26
25.5	1,177,138		0.0000	1.0000	98.26
26.5	1,177,138		0.0000	1.0000	98.26
27.5	1,177,138		0.0000	1.0000	98.26
28.5	945,093	18,444	0.0195	0.9805	98.26
29.5	926,649		0.0000	1.0000	96.35
30.5	926,649		0.0000	1.0000	96.35
31.5	926,649		0.0000	1.0000	96.35
32.5	926,649		0.0000	1.0000	96.35
33.5	926,649		0.0000	1.0000	96.35
34.5	926,649		0.0000	1.0000	96.35
35.5	911,894		0.0000	1.0000	96.35
36.5	911,894		0.0000	1.0000	96.35
37.5	911,894		0.0000	1.0000	96.35
38.5	911,894		0.0000	1.0000	96.35

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2023			EXPERIENCE BAND 1967-2023		
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	911,894		0.0000	1.0000	96.35
40.5	911,894		0.0000	1.0000	96.35
41.5	911,894		0.0000	1.0000	96.35
42.5	911,894		0.0000	1.0000	96.35
43.5	911,894		0.0000	1.0000	96.35
44.5	911,894		0.0000	1.0000	96.35
45.5	911,894		0.0000	1.0000	96.35
46.5	911,894		0.0000	1.0000	96.35
47.5	911,894		0.0000	1.0000	96.35
48.5	911,894		0.0000	1.0000	96.35
49.5	911,894		0.0000	1.0000	96.35
50.5	911,894	41,733	0.0458	0.9542	96.35
51.5	870,161		0.0000	1.0000	91.94
52.5	870,161		0.0000	1.0000	91.94
53.5	870,161		0.0000	1.0000	91.94
54.5	857,159		0.0000	1.0000	91.94
55.5	857,159		0.0000	1.0000	91.94
56.5					91.94

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 367.00 MAINS

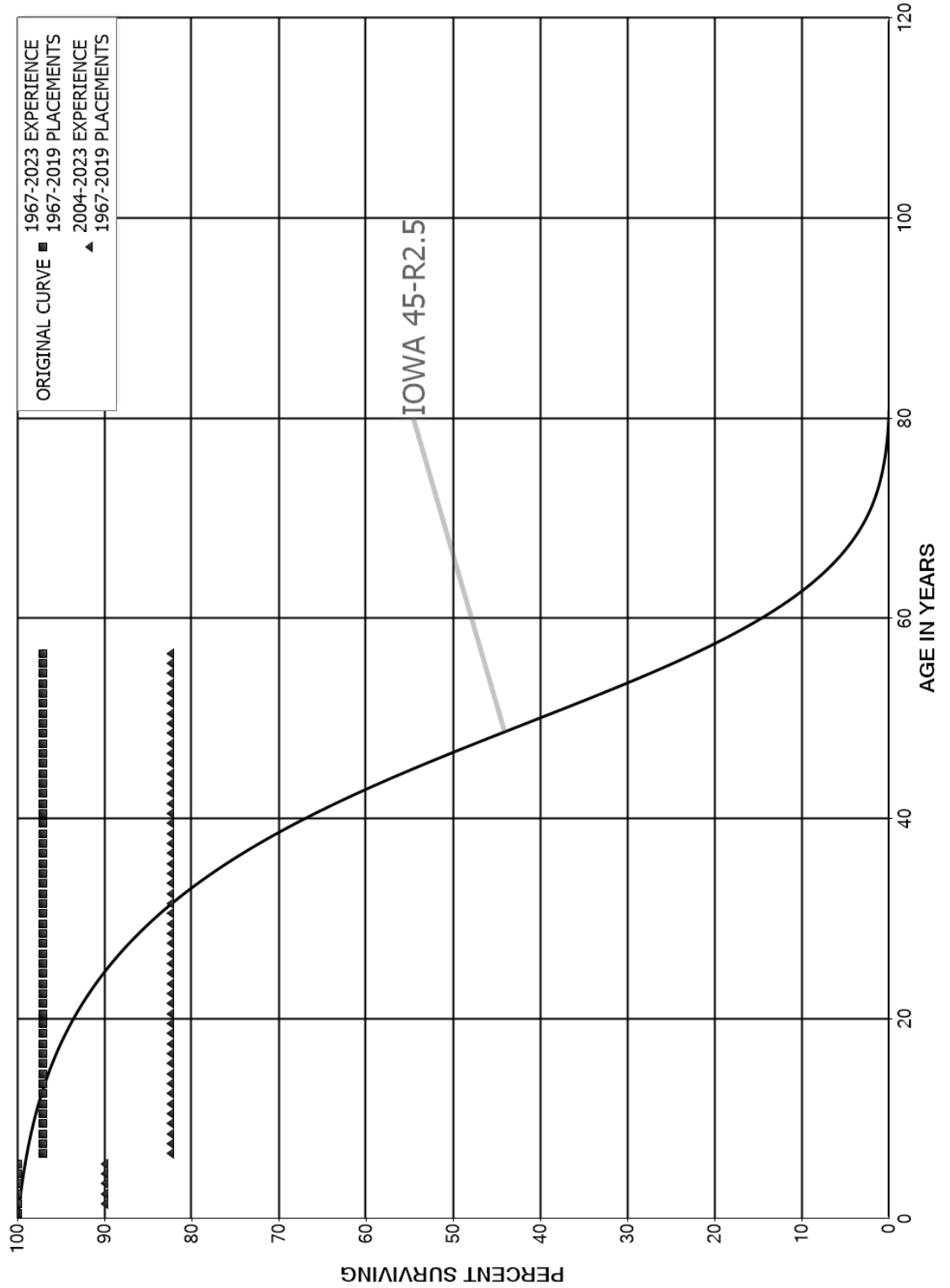
ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2023

EXPERIENCE BAND 2004-2023

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	3,537,779		0.0000	1.0000	100.00
0.5	3,315,299	166	0.0001	0.9999	100.00
1.5	3,419,291		0.0000	1.0000	99.99
2.5	1,760,998		0.0000	1.0000	99.99
3.5	1,760,998		0.0000	1.0000	99.99
4.5	751,985		0.0000	1.0000	99.99
5.5	628,975		0.0000	1.0000	99.99
6.5	445,343		0.0000	1.0000	99.99
7.5	445,343	0	0.0000	1.0000	99.99
8.5	445,343		0.0000	1.0000	99.99
9.5	152,753		0.0000	1.0000	99.99
10.5	152,753		0.0000	1.0000	99.99
11.5	152,753		0.0000	1.0000	99.99
12.5	152,753		0.0000	1.0000	99.99
13.5	152,753		0.0000	1.0000	99.99
14.5	152,753		0.0000	1.0000	99.99
15.5	46,722		0.0000	1.0000	99.99
16.5	46,722		0.0000	1.0000	99.99
17.5	44,914		0.0000	1.0000	99.99
18.5					99.99

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2019			EXPERIENCE BAND 1967-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,335,455		0.0000	1.0000	100.00
0.5	2,335,396	1,299	0.0006	0.9994	100.00
1.5	44,936		0.0000	1.0000	99.94
2.5	229,985		0.0000	1.0000	99.94
3.5	229,985		0.0000	1.0000	99.94
4.5	44,936		0.0000	1.0000	99.94
5.5	42,103	1,203	0.0286	0.9714	99.94
6.5	40,900		0.0000	1.0000	97.09
7.5	40,900		0.0000	1.0000	97.09
8.5	40,900		0.0000	1.0000	97.09
9.5	40,900		0.0000	1.0000	97.09
10.5	40,900		0.0000	1.0000	97.09
11.5	40,900		0.0000	1.0000	97.09
12.5	40,900		0.0000	1.0000	97.09
13.5	40,900		0.0000	1.0000	97.09
14.5	40,900		0.0000	1.0000	97.09
15.5	40,900		0.0000	1.0000	97.09
16.5	40,900		0.0000	1.0000	97.09
17.5	40,900		0.0000	1.0000	97.09
18.5	32,284		0.0000	1.0000	97.09
19.5	32,284		0.0000	1.0000	97.09
20.5	32,284		0.0000	1.0000	97.09
21.5	32,284		0.0000	1.0000	97.09
22.5	32,284		0.0000	1.0000	97.09
23.5	32,284		0.0000	1.0000	97.09
24.5	32,284		0.0000	1.0000	97.09
25.5	27,743		0.0000	1.0000	97.09
26.5	27,743		0.0000	1.0000	97.09
27.5	27,743		0.0000	1.0000	97.09
28.5	27,743		0.0000	1.0000	97.09
29.5	27,743		0.0000	1.0000	97.09
30.5	27,743		0.0000	1.0000	97.09
31.5	27,743		0.0000	1.0000	97.09
32.5	27,743		0.0000	1.0000	97.09
33.5	27,743		0.0000	1.0000	97.09
34.5	27,743		0.0000	1.0000	97.09
35.5	27,743		0.0000	1.0000	97.09
36.5	27,743		0.0000	1.0000	97.09
37.5	25,424		0.0000	1.0000	97.09
38.5	25,424		0.0000	1.0000	97.09

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2019			EXPERIENCE BAND 1967-2023		
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	25,424		0.0000	1.0000	97.09
40.5	25,424		0.0000	1.0000	97.09
41.5	17,643		0.0000	1.0000	97.09
42.5	17,643		0.0000	1.0000	97.09
43.5	17,643		0.0000	1.0000	97.09
44.5	17,643		0.0000	1.0000	97.09
45.5	17,643		0.0000	1.0000	97.09
46.5	17,643		0.0000	1.0000	97.09
47.5	17,643		0.0000	1.0000	97.09
48.5	17,643		0.0000	1.0000	97.09
49.5	17,643		0.0000	1.0000	97.09
50.5	17,643		0.0000	1.0000	97.09
51.5	17,643		0.0000	1.0000	97.09
52.5	17,643		0.0000	1.0000	97.09
53.5	17,643		0.0000	1.0000	97.09
54.5	17,643		0.0000	1.0000	97.09
55.5	15,139		0.0000	1.0000	97.09
56.5					97.09

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2019			EXPERIENCE BAND 2004-2023		
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	11,450		0.0000	1.0000	100.00
0.5	12,748	1,299	0.1019	0.8981	100.00
1.5	11,450		0.0000	1.0000	89.81
2.5	196,499		0.0000	1.0000	89.81
3.5	196,499		0.0000	1.0000	89.81
4.5	11,450		0.0000	1.0000	89.81
5.5	14,360	1,203	0.0838	0.9162	89.81
6.5	13,157		0.0000	1.0000	82.29
7.5	13,157		0.0000	1.0000	82.29
8.5	13,157		0.0000	1.0000	82.29
9.5	13,157		0.0000	1.0000	82.29
10.5	13,157		0.0000	1.0000	82.29
11.5	13,157		0.0000	1.0000	82.29
12.5	13,157		0.0000	1.0000	82.29
13.5	13,157		0.0000	1.0000	82.29
14.5	13,157		0.0000	1.0000	82.29
15.5	13,157		0.0000	1.0000	82.29
16.5	13,157		0.0000	1.0000	82.29
17.5	15,476		0.0000	1.0000	82.29
18.5	6,859		0.0000	1.0000	82.29
19.5	6,859		0.0000	1.0000	82.29
20.5	6,859		0.0000	1.0000	82.29
21.5	14,641		0.0000	1.0000	82.29
22.5	14,641		0.0000	1.0000	82.29
23.5	14,641		0.0000	1.0000	82.29
24.5	14,641		0.0000	1.0000	82.29
25.5	10,100		0.0000	1.0000	82.29
26.5	10,100		0.0000	1.0000	82.29
27.5	10,100		0.0000	1.0000	82.29
28.5	10,100		0.0000	1.0000	82.29
29.5	10,100		0.0000	1.0000	82.29
30.5	10,100		0.0000	1.0000	82.29
31.5	10,100		0.0000	1.0000	82.29
32.5	10,100		0.0000	1.0000	82.29
33.5	10,100		0.0000	1.0000	82.29
34.5	10,100		0.0000	1.0000	82.29
35.5	12,605		0.0000	1.0000	82.29
36.5	27,743		0.0000	1.0000	82.29
37.5	25,424		0.0000	1.0000	82.29
38.5	25,424		0.0000	1.0000	82.29

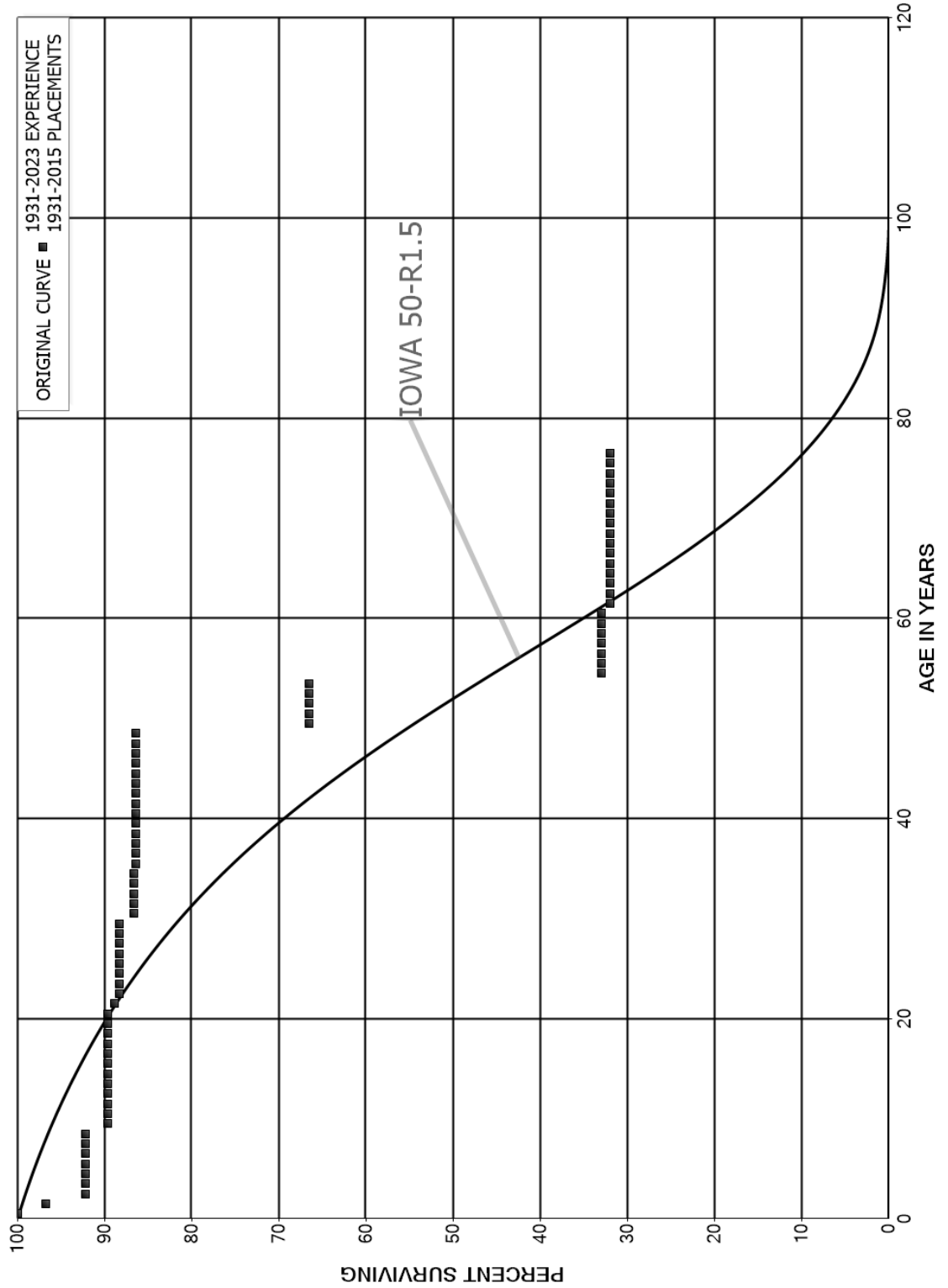
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2019			EXPERIENCE BAND 2004-2023		
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	25,424		0.0000	1.0000	82.29
40.5	25,424		0.0000	1.0000	82.29
41.5	17,643		0.0000	1.0000	82.29
42.5	17,643		0.0000	1.0000	82.29
43.5	17,643		0.0000	1.0000	82.29
44.5	17,643		0.0000	1.0000	82.29
45.5	17,643		0.0000	1.0000	82.29
46.5	17,643		0.0000	1.0000	82.29
47.5	17,643		0.0000	1.0000	82.29
48.5	17,643		0.0000	1.0000	82.29
49.5	17,643		0.0000	1.0000	82.29
50.5	17,643		0.0000	1.0000	82.29
51.5	17,643		0.0000	1.0000	82.29
52.5	17,643		0.0000	1.0000	82.29
53.5	17,643		0.0000	1.0000	82.29
54.5	17,643		0.0000	1.0000	82.29
55.5	15,139		0.0000	1.0000	82.29
56.5					82.29

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2015

EXPERIENCE BAND 1931-2023

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	60,419		0.0000	1.0000	100.00
0.5	60,419	1,965	0.0325	0.9675	100.00
1.5	58,454	2,770	0.0474	0.9526	96.75
2.5	164,032		0.0000	1.0000	92.16
3.5	162,578		0.0000	1.0000	92.16
4.5	204,671		0.0000	1.0000	92.16
5.5	200,145	48	0.0002	0.9998	92.16
6.5	199,062		0.0000	1.0000	92.14
7.5	194,238		0.0000	1.0000	92.14
8.5	85,890	2,382	0.0277	0.9723	92.14
9.5	83,668	0	0.0000	1.0000	89.59
10.5	83,668		0.0000	1.0000	89.59
11.5	83,668		0.0000	1.0000	89.59
12.5	83,668		0.0000	1.0000	89.59
13.5	41,487		0.0000	1.0000	89.59
14.5	41,487		0.0000	1.0000	89.59
15.5	41,487		0.0000	1.0000	89.59
16.5	41,487		0.0000	1.0000	89.59
17.5	41,487		0.0000	1.0000	89.59
18.5	41,487		0.0000	1.0000	89.59
19.5	38,339		0.0000	1.0000	89.59
20.5	38,339	339	0.0088	0.9912	89.59
21.5	47,240	257	0.0054	0.9946	88.79
22.5	46,983		0.0000	1.0000	88.31
23.5	46,983		0.0000	1.0000	88.31
24.5	46,983		0.0000	1.0000	88.31
25.5	46,983		0.0000	1.0000	88.31
26.5	46,983		0.0000	1.0000	88.31
27.5	46,983		0.0000	1.0000	88.31
28.5	46,983		0.0000	1.0000	88.31
29.5	44,592	862	0.0193	0.9807	88.31
30.5	32,215		0.0000	1.0000	86.60
31.5	32,215		0.0000	1.0000	86.60
32.5	32,215	5	0.0002	0.9998	86.60
33.5	32,210		0.0000	1.0000	86.59
34.5	32,210	56	0.0017	0.9983	86.59
35.5	32,154		0.0000	1.0000	86.44
36.5	32,154		0.0000	1.0000	86.44
37.5	22,914		0.0000	1.0000	86.44
38.5	22,914		0.0000	1.0000	86.44

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2015			EXPERIENCE BAND 1931-2023		
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	22,914		0.0000	1.0000	86.44
40.5	22,914		0.0000	1.0000	86.44
41.5	22,914		0.0000	1.0000	86.44
42.5	22,914		0.0000	1.0000	86.44
43.5	22,914		0.0000	1.0000	86.44
44.5	22,914		0.0000	1.0000	86.44
45.5	22,914		0.0000	1.0000	86.44
46.5	22,914		0.0000	1.0000	86.44
47.5	22,914		0.0000	1.0000	86.44
48.5	22,914	5,273	0.2301	0.7699	86.44
49.5	17,641		0.0000	1.0000	66.55
50.5	17,641		0.0000	1.0000	66.55
51.5	17,641		0.0000	1.0000	66.55
52.5	16,899		0.0000	1.0000	66.55
53.5	16,899	8,533	0.5049	0.4951	66.55
54.5	8,366		0.0000	1.0000	32.94
55.5	8,366		0.0000	1.0000	32.94
56.5	8,366		0.0000	1.0000	32.94
57.5	8,366		0.0000	1.0000	32.94
58.5	8,366		0.0000	1.0000	32.94
59.5	8,366		0.0000	1.0000	32.94
60.5	8,366	248	0.0296	0.9704	32.94
61.5	6,829		0.0000	1.0000	31.97
62.5	6,829		0.0000	1.0000	31.97
63.5	6,829		0.0000	1.0000	31.97
64.5	4,226		0.0000	1.0000	31.97
65.5	4,226		0.0000	1.0000	31.97
66.5	4,226		0.0000	1.0000	31.97
67.5	4,226		0.0000	1.0000	31.97
68.5	4,226		0.0000	1.0000	31.97
69.5	4,226		0.0000	1.0000	31.97
70.5	4,226		0.0000	1.0000	31.97
71.5	4,226		0.0000	1.0000	31.97
72.5	4,226		0.0000	1.0000	31.97
73.5	3,576		0.0000	1.0000	31.97
74.5	1,973		0.0000	1.0000	31.97
75.5	1,973		0.0000	1.0000	31.97
76.5	1,973	1,535	0.7777	0.2223	31.97
77.5	439		0.0000	1.0000	7.11
78.5	439		0.0000	1.0000	7.11

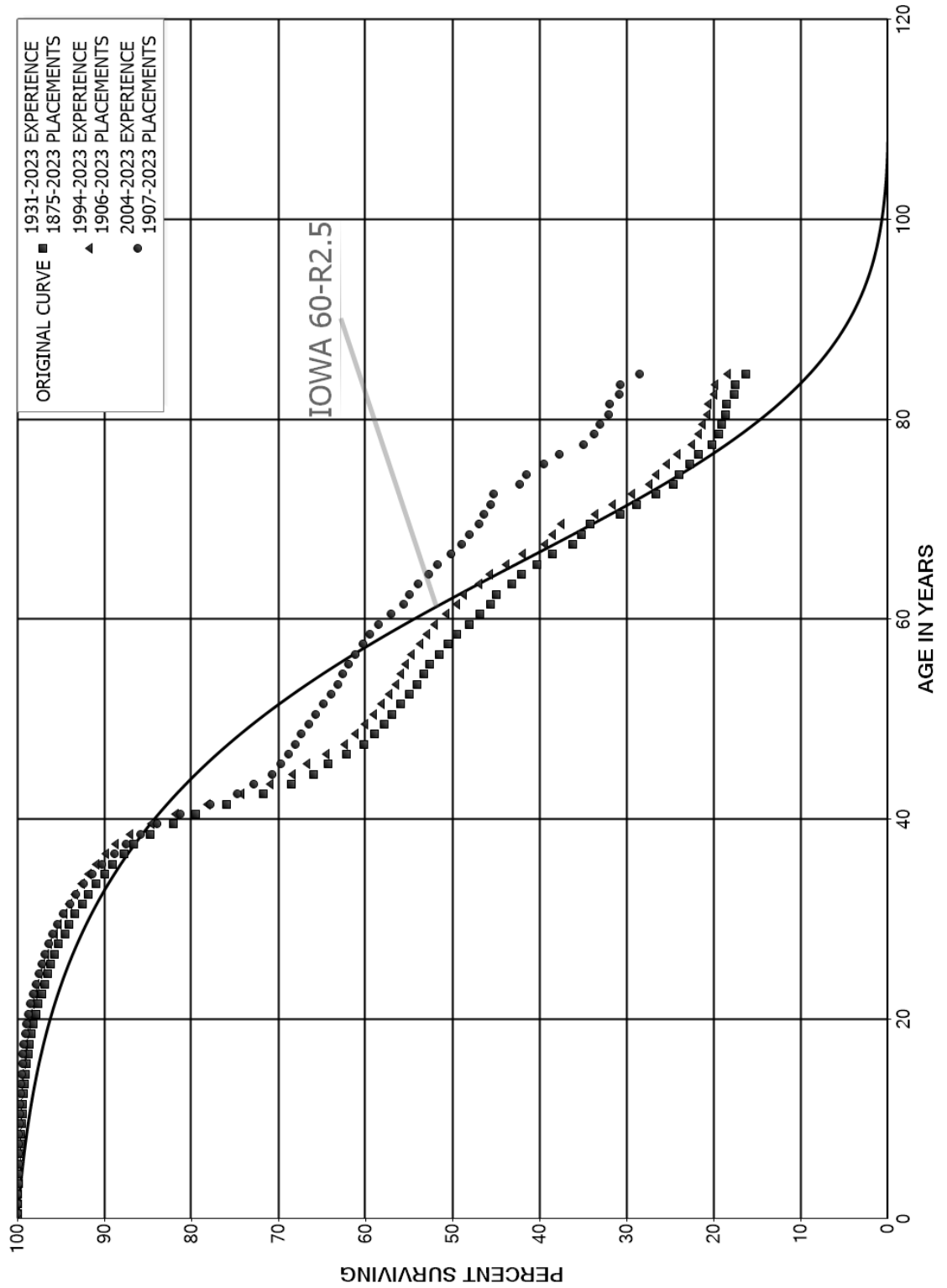
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2015			EXPERIENCE BAND 1931-2023			
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	439		0.0000	1.0000	7.11	
80.5	439		0.0000	1.0000	7.11	
81.5	439		0.0000	1.0000	7.11	
82.5	439		0.0000	1.0000	7.11	
83.5	439		0.0000	1.0000	7.11	
84.5					7.11	

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 376.00 MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2023

EXPERIENCE BAND 1931-2023

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	388,061,831	72,539	0.0002	0.9998	100.00
0.5	363,213,605	151,254	0.0004	0.9996	99.98
1.5	347,812,808	154,260	0.0004	0.9996	99.94
2.5	325,549,218	216,160	0.0007	0.9993	99.90
3.5	303,849,261	141,831	0.0005	0.9995	99.83
4.5	285,722,661	72,343	0.0003	0.9997	99.78
5.5	271,757,230	114,379	0.0004	0.9996	99.76
6.5	262,697,791	170,069	0.0006	0.9994	99.72
7.5	258,978,473	110,035	0.0004	0.9996	99.65
8.5	253,202,017	146,758	0.0006	0.9994	99.61
9.5	238,154,032	247,626	0.0010	0.9990	99.55
10.5	230,810,678	189,851	0.0008	0.9992	99.45
11.5	226,206,176	171,923	0.0008	0.9992	99.37
12.5	221,116,581	200,562	0.0009	0.9991	99.29
13.5	212,256,235	242,503	0.0011	0.9989	99.20
14.5	201,413,076	343,519	0.0017	0.9983	99.09
15.5	185,314,006	325,491	0.0018	0.9982	98.92
16.5	177,094,695	286,613	0.0016	0.9984	98.74
17.5	165,504,441	332,208	0.0020	0.9980	98.58
18.5	151,971,669	402,194	0.0026	0.9974	98.39
19.5	143,232,663	402,287	0.0028	0.9972	98.13
20.5	134,038,185	389,469	0.0029	0.9971	97.85
21.5	125,700,745	441,551	0.0035	0.9965	97.57
22.5	118,101,903	436,930	0.0037	0.9963	97.22
23.5	110,511,002	373,021	0.0034	0.9966	96.86
24.5	102,959,929	425,304	0.0041	0.9959	96.54
25.5	97,427,838	418,893	0.0043	0.9957	96.14
26.5	88,490,512	407,484	0.0046	0.9954	95.72
27.5	79,973,097	639,462	0.0080	0.9920	95.28
28.5	72,642,249	388,275	0.0053	0.9947	94.52
29.5	66,442,150	472,515	0.0071	0.9929	94.02
30.5	61,057,329	519,024	0.0085	0.9915	93.35
31.5	56,750,553	415,190	0.0073	0.9927	92.55
32.5	52,720,385	524,703	0.0100	0.9900	91.88
33.5	48,233,691	523,926	0.0109	0.9891	90.96
34.5	45,094,446	482,649	0.0107	0.9893	89.97
35.5	41,643,698	581,075	0.0140	0.9860	89.01
36.5	37,461,450	489,732	0.0131	0.9869	87.77
37.5	33,828,256	724,927	0.0214	0.9786	86.62
38.5	30,743,636	967,835	0.0315	0.9685	84.77

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2023

EXPERIENCE BAND 1931-2023

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	28,347,264	899,780	0.0317	0.9683	82.10
40.5	26,293,997	1,184,517	0.0450	0.9550	79.49
41.5	24,036,833	1,320,787	0.0549	0.9451	75.91
42.5	21,636,586	981,211	0.0453	0.9547	71.74
43.5	19,782,385	733,548	0.0371	0.9629	68.49
44.5	18,622,563	470,766	0.0253	0.9747	65.95
45.5	17,325,167	570,105	0.0329	0.9671	64.28
46.5	16,311,304	526,597	0.0323	0.9677	62.16
47.5	15,480,874	317,860	0.0205	0.9795	60.16
48.5	14,816,940	262,299	0.0177	0.9823	58.92
49.5	14,163,110	241,344	0.0170	0.9830	57.88
50.5	13,640,628	238,255	0.0175	0.9825	56.89
51.5	13,084,801	214,597	0.0164	0.9836	55.90
52.5	11,828,423	185,888	0.0157	0.9843	54.98
53.5	11,304,796	163,669	0.0145	0.9855	54.12
54.5	10,350,041	131,327	0.0127	0.9873	53.33
55.5	9,245,718	202,978	0.0220	0.9780	52.66
56.5	4,404,235	88,225	0.0200	0.9800	51.50
57.5	3,265,161	60,411	0.0185	0.9815	50.47
58.5	2,479,263	72,957	0.0294	0.9706	49.54
59.5	2,204,602	58,042	0.0263	0.9737	48.08
60.5	1,707,313	44,284	0.0259	0.9741	46.81
61.5	1,445,654	21,898	0.0151	0.9849	45.60
62.5	941,969	36,568	0.0388	0.9612	44.91
63.5	849,193	21,262	0.0250	0.9750	43.16
64.5	754,081	32,472	0.0431	0.9569	42.08
65.5	643,660	28,939	0.0450	0.9550	40.27
66.5	564,879	34,288	0.0607	0.9393	38.46
67.5	490,692	12,826	0.0261	0.9739	36.13
68.5	384,213	10,557	0.0275	0.9725	35.18
69.5	294,114	30,270	0.1029	0.8971	34.22
70.5	236,263	14,303	0.0605	0.9395	30.69
71.5	158,507	12,374	0.0781	0.9219	28.84
72.5	139,991	10,265	0.0733	0.9267	26.58
73.5	105,890	2,997	0.0283	0.9717	24.64
74.5	100,926	4,946	0.0490	0.9510	23.94
75.5	89,984	4,147	0.0461	0.9539	22.77
76.5	79,178	5,573	0.0704	0.9296	21.72
77.5	60,764	2,235	0.0368	0.9632	20.19
78.5	57,572	1,134	0.0197	0.9803	19.44

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2023

EXPERIENCE BAND 1931-2023

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	56,385	1,477	0.0262	0.9738	19.06
80.5	53,065	217	0.0041	0.9959	18.56
81.5	50,957	2,407	0.0472	0.9528	18.49
82.5	36,318	164	0.0045	0.9955	17.61
83.5	24,358	1,670	0.0686	0.9314	17.53
84.5	16,551	81	0.0049	0.9951	16.33
85.5	16,423	161	0.0098	0.9902	16.25
86.5	16,247	118	0.0073	0.9927	16.09
87.5	16,128	37	0.0023	0.9977	15.97
88.5	16,001	1,296	0.0810	0.9190	15.94
89.5	14,699	1,093	0.0744	0.9256	14.65
90.5	11,377	302	0.0266	0.9734	13.56
91.5	10,689	31	0.0029	0.9971	13.20
92.5	3,209	14	0.0044	0.9956	13.16
93.5	1,406	134	0.0951	0.9049	13.10
94.5	949	111	0.1166	0.8834	11.85
95.5	838	69	0.0819	0.9181	10.47
96.5	770	7	0.0097	0.9903	9.61
97.5	762	138	0.1813	0.8187	9.52
98.5	624		0.0000	1.0000	7.80
99.5	624	229	0.3670	0.6330	7.80
100.5	395		0.0000	1.0000	4.93
101.5	395		0.0000	1.0000	4.93
102.5	395		0.0000	1.0000	4.93
103.5	395		0.0000	1.0000	4.93
104.5	395		0.0000	1.0000	4.93
105.5	395	54	0.1368	0.8632	4.93
106.5	341		0.0000	1.0000	4.26
107.5	341		0.0000	1.0000	4.26
108.5	341		0.0000	1.0000	4.26
109.5	163		0.0000	1.0000	4.26
110.5	163		0.0000	1.0000	4.26
111.5	109		0.0000	1.0000	4.26
112.5	109		0.0000	1.0000	4.26
113.5	109		0.0000	1.0000	4.26
114.5	109		0.0000	1.0000	4.26
115.5	109		0.0000	1.0000	4.26
116.5					4.26

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2023

EXPERIENCE BAND 1994-2023

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	315,436,037	64,186	0.0002	0.9998	100.00
0.5	295,662,301	118,570	0.0004	0.9996	99.98
1.5	284,202,908	108,593	0.0004	0.9996	99.94
2.5	265,851,999	89,508	0.0003	0.9997	99.90
3.5	248,585,760	47,745	0.0002	0.9998	99.87
4.5	233,357,066	22,553	0.0001	0.9999	99.85
5.5	222,763,861	33,174	0.0001	0.9999	99.84
6.5	217,905,822	54,210	0.0002	0.9998	99.82
7.5	218,052,269	39,998	0.0002	0.9998	99.80
8.5	215,208,943	49,121	0.0002	0.9998	99.78
9.5	202,140,273	69,409	0.0003	0.9997	99.76
10.5	196,624,498	89,889	0.0005	0.9995	99.72
11.5	193,459,915	80,523	0.0004	0.9996	99.68
12.5	189,803,494	131,087	0.0007	0.9993	99.64
13.5	182,075,813	174,772	0.0010	0.9990	99.57
14.5	171,878,294	255,053	0.0015	0.9985	99.47
15.5	156,867,779	269,047	0.0017	0.9983	99.32
16.5	149,293,876	177,283	0.0012	0.9988	99.15
17.5	138,225,182	200,126	0.0014	0.9986	99.04
18.5	125,297,750	254,219	0.0020	0.9980	98.89
19.5	117,226,718	221,957	0.0019	0.9981	98.69
20.5	108,577,246	253,774	0.0023	0.9977	98.51
21.5	100,887,560	292,708	0.0029	0.9971	98.28
22.5	94,955,391	303,719	0.0032	0.9968	97.99
23.5	88,185,532	280,664	0.0032	0.9968	97.68
24.5	81,971,055	296,475	0.0036	0.9964	97.37
25.5	78,202,373	282,150	0.0036	0.9964	97.01
26.5	75,290,732	286,695	0.0038	0.9962	96.66
27.5	68,721,037	509,000	0.0074	0.9926	96.30
28.5	62,876,842	297,110	0.0047	0.9953	95.58
29.5	57,655,581	384,042	0.0067	0.9933	95.13
30.5	53,498,480	332,626	0.0062	0.9938	94.50
31.5	49,961,873	323,400	0.0065	0.9935	93.91
32.5	46,998,490	409,558	0.0087	0.9913	93.30
33.5	42,996,995	376,848	0.0088	0.9912	92.49
34.5	40,316,697	365,272	0.0091	0.9909	91.68
35.5	37,334,946	461,833	0.0124	0.9876	90.85
36.5	33,530,546	434,107	0.0129	0.9871	89.72
37.5	30,307,458	550,364	0.0182	0.9818	88.56
38.5	27,813,163	787,976	0.0283	0.9717	86.95

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2023

EXPERIENCE BAND 1994-2023

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	25,955,580	837,657	0.0323	0.9677	84.49
40.5	24,191,896	1,102,165	0.0456	0.9544	81.76
41.5	22,407,342	1,119,158	0.0499	0.9501	78.04
42.5	20,360,841	903,160	0.0444	0.9556	74.14
43.5	18,801,321	674,694	0.0359	0.9641	70.85
44.5	17,782,057	449,656	0.0253	0.9747	68.31
45.5	16,539,975	553,038	0.0334	0.9666	66.58
46.5	15,564,442	501,940	0.0322	0.9678	64.36
47.5	14,784,727	297,232	0.0201	0.9799	62.28
48.5	14,145,645	245,743	0.0174	0.9826	61.03
49.5	13,510,369	220,470	0.0163	0.9837	59.97
50.5	13,013,955	210,885	0.0162	0.9838	58.99
51.5	12,488,953	191,557	0.0153	0.9847	58.03
52.5	11,271,330	138,322	0.0123	0.9877	57.14
53.5	10,818,665	109,110	0.0101	0.9899	56.44
54.5	9,941,894	106,175	0.0107	0.9893	55.87
55.5	8,867,231	113,416	0.0128	0.9872	55.28
56.5	4,120,951	68,123	0.0165	0.9835	54.57
57.5	3,019,439	45,183	0.0150	0.9850	53.67
58.5	2,256,429	40,303	0.0179	0.9821	52.86
59.5	2,018,443	51,420	0.0255	0.9745	51.92
60.5	1,536,231	38,036	0.0248	0.9752	50.60
61.5	1,285,089	19,328	0.0150	0.9850	49.34
62.5	859,873	31,390	0.0365	0.9635	48.60
63.5	793,176	20,488	0.0258	0.9742	46.83
64.5	739,441	29,962	0.0405	0.9595	45.62
65.5	631,826	27,891	0.0441	0.9559	43.77
66.5	554,115	33,250	0.0600	0.9400	41.84
67.5	481,199	11,888	0.0247	0.9753	39.33
68.5	375,658	9,082	0.0242	0.9758	38.36
69.5	287,034	30,213	0.1053	0.8947	37.43
70.5	229,494	13,579	0.0592	0.9408	33.49
71.5	152,604	10,995	0.0721	0.9279	31.51
72.5	135,467	9,159	0.0676	0.9324	29.24
73.5	102,472	2,858	0.0279	0.9721	27.26
74.5	97,738	4,522	0.0463	0.9537	26.50
75.5	87,221	4,009	0.0460	0.9540	25.27
76.5	76,552	5,495	0.0718	0.9282	24.11
77.5	58,217	2,064	0.0355	0.9645	22.38
78.5	55,195	1,134	0.0205	0.9795	21.59

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2023

EXPERIENCE BAND 1994-2023

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	54,336	1,477	0.0272	0.9728	21.14
80.5	51,016	217	0.0043	0.9957	20.57
81.5	48,976	1,672	0.0341	0.9659	20.48
82.5	35,072	164	0.0047	0.9953	19.78
83.5	23,113	1,670	0.0723	0.9277	19.69
84.5	15,306	81	0.0053	0.9947	18.27
85.5	15,355	161	0.0105	0.9895	18.17
86.5	15,527	118	0.0076	0.9924	17.98
87.5	15,432	37	0.0024	0.9976	17.84
88.5	15,305	1,296	0.0847	0.9153	17.80
89.5	14,003	849	0.0606	0.9394	16.29
90.5	10,925	302	0.0277	0.9723	15.31
91.5	10,237	31	0.0031	0.9969	14.88
92.5	2,757	14	0.0051	0.9949	14.84
93.5	954	134	0.1402	0.8598	14.76
94.5	497	111	0.2226	0.7774	12.69
95.5	386	36	0.0924	0.9076	9.87
96.5	351	7	0.0212	0.9788	8.95
97.5	343	2	0.0063	0.9937	8.76
98.5	341		0.0000	1.0000	8.71
99.5	341		0.0000	1.0000	8.71
100.5	341		0.0000	1.0000	8.71
101.5	341		0.0000	1.0000	8.71
102.5	341		0.0000	1.0000	8.71
103.5	341		0.0000	1.0000	8.71
104.5	341		0.0000	1.0000	8.71
105.5	341		0.0000	1.0000	8.71
106.5	341		0.0000	1.0000	8.71
107.5	341		0.0000	1.0000	8.71
108.5	341		0.0000	1.0000	8.71
109.5	163		0.0000	1.0000	8.71
110.5	163		0.0000	1.0000	8.71
111.5	109		0.0000	1.0000	8.71
112.5	109		0.0000	1.0000	8.71
113.5	109		0.0000	1.0000	8.71
114.5	109		0.0000	1.0000	8.71
115.5	109		0.0000	1.0000	8.71
116.5					8.71

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2023

EXPERIENCE BAND 2004-2023

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	250,960,900	58,072	0.0002	0.9998	100.00
0.5	234,911,005	100,840	0.0004	0.9996	99.98
1.5	227,045,280	32,766	0.0001	0.9999	99.93
2.5	211,815,448	89,508	0.0004	0.9996	99.92
3.5	197,461,330	40,104	0.0002	0.9998	99.88
4.5	186,657,873	21,972	0.0001	0.9999	99.86
5.5	177,564,500	26,816	0.0002	0.9998	99.85
6.5	174,345,111	36,362	0.0002	0.9998	99.83
7.5	176,386,219	32,341	0.0002	0.9998	99.81
8.5	175,973,219	48,125	0.0003	0.9997	99.79
9.5	166,018,805	55,709	0.0003	0.9997	99.76
10.5	164,020,590	65,943	0.0004	0.9996	99.73
11.5	163,536,564	77,461	0.0005	0.9995	99.69
12.5	162,415,132	93,913	0.0006	0.9994	99.64
13.5	157,970,533	97,941	0.0006	0.9994	99.59
14.5	150,114,733	117,928	0.0008	0.9992	99.52
15.5	137,572,548	131,489	0.0010	0.9990	99.45
16.5	133,648,598	134,196	0.0010	0.9990	99.35
17.5	125,956,743	168,909	0.0013	0.9987	99.25
18.5	115,427,818	231,085	0.0020	0.9980	99.12
19.5	108,590,175	214,067	0.0020	0.9980	98.92
20.5	100,975,780	253,345	0.0025	0.9975	98.72
21.5	94,089,812	274,121	0.0029	0.9971	98.48
22.5	87,996,369	289,642	0.0033	0.9967	98.19
23.5	81,606,992	276,796	0.0034	0.9966	97.87
24.5	74,714,433	292,901	0.0039	0.9961	97.53
25.5	70,286,619	265,663	0.0038	0.9962	97.15
26.5	62,086,494	280,890	0.0045	0.9955	96.78
27.5	54,103,676	253,598	0.0047	0.9953	96.35
28.5	47,627,906	269,783	0.0057	0.9943	95.90
29.5	42,062,032	279,068	0.0066	0.9934	95.35
30.5	37,234,978	287,855	0.0077	0.9923	94.72
31.5	33,645,799	263,964	0.0078	0.9922	93.99
32.5	31,275,497	278,820	0.0089	0.9911	93.25
33.5	27,717,296	299,722	0.0108	0.9892	92.42
34.5	26,041,337	316,938	0.0122	0.9878	91.42
35.5	24,299,635	390,794	0.0161	0.9839	90.31
36.5	26,109,753	394,499	0.0151	0.9849	88.85
37.5	24,042,650	457,830	0.0190	0.9810	87.51
38.5	22,507,542	507,942	0.0226	0.9774	85.85

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023

EXPERIENCE BAND 2004-2023

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	21,416,032	665,729	0.0311	0.9689	83.91
40.5	20,434,678	883,964	0.0433	0.9567	81.30
41.5	18,883,444	739,719	0.0392	0.9608	77.78
42.5	17,783,859	461,768	0.0260	0.9740	74.74
43.5	16,558,870	476,254	0.0288	0.9712	72.80
44.5	15,751,219	221,666	0.0141	0.9859	70.70
45.5	14,820,567	181,614	0.0123	0.9877	69.71
46.5	14,277,203	171,551	0.0120	0.9880	68.85
47.5	13,865,796	137,611	0.0099	0.9901	68.03
48.5	13,536,487	161,769	0.0120	0.9880	67.35
49.5	13,103,478	168,099	0.0128	0.9872	66.55
50.5	12,699,745	172,990	0.0136	0.9864	65.69
51.5	12,325,616	163,153	0.0132	0.9868	64.80
52.5	11,133,191	126,694	0.0114	0.9886	63.94
53.5	10,723,116	107,255	0.0100	0.9900	63.21
54.5	9,832,500	104,395	0.0106	0.9894	62.58
55.5	8,766,242	105,969	0.0121	0.9879	61.91
56.5	4,029,951	61,330	0.0152	0.9848	61.17
57.5	2,931,097	36,617	0.0125	0.9875	60.24
58.5	2,171,287	35,890	0.0165	0.9835	59.48
59.5	1,934,120	46,757	0.0242	0.9758	58.50
60.5	1,451,896	36,270	0.0250	0.9750	57.09
61.5	1,200,990	15,034	0.0125	0.9875	55.66
62.5	717,604	13,226	0.0184	0.9816	54.96
63.5	660,915	14,382	0.0218	0.9782	53.95
64.5	581,159	11,522	0.0198	0.9802	52.78
65.5	491,916	15,000	0.0305	0.9695	51.73
66.5	427,103	10,513	0.0246	0.9754	50.15
67.5	376,692	6,784	0.0180	0.9820	48.92
68.5	276,375	6,086	0.0220	0.9780	48.04
69.5	190,848	2,389	0.0125	0.9875	46.98
70.5	166,348	2,719	0.0163	0.9837	46.39
71.5	101,778	699	0.0069	0.9931	45.63
72.5	126,849	8,481	0.0669	0.9331	45.32
73.5	100,488	1,991	0.0198	0.9802	42.29
74.5	96,881	4,498	0.0464	0.9536	41.45
75.5	86,684	4,009	0.0463	0.9537	39.53
76.5	76,016	5,495	0.0723	0.9277	37.70
77.5	57,754	2,064	0.0357	0.9643	34.97
78.5	54,732	1,134	0.0207	0.9793	33.72

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

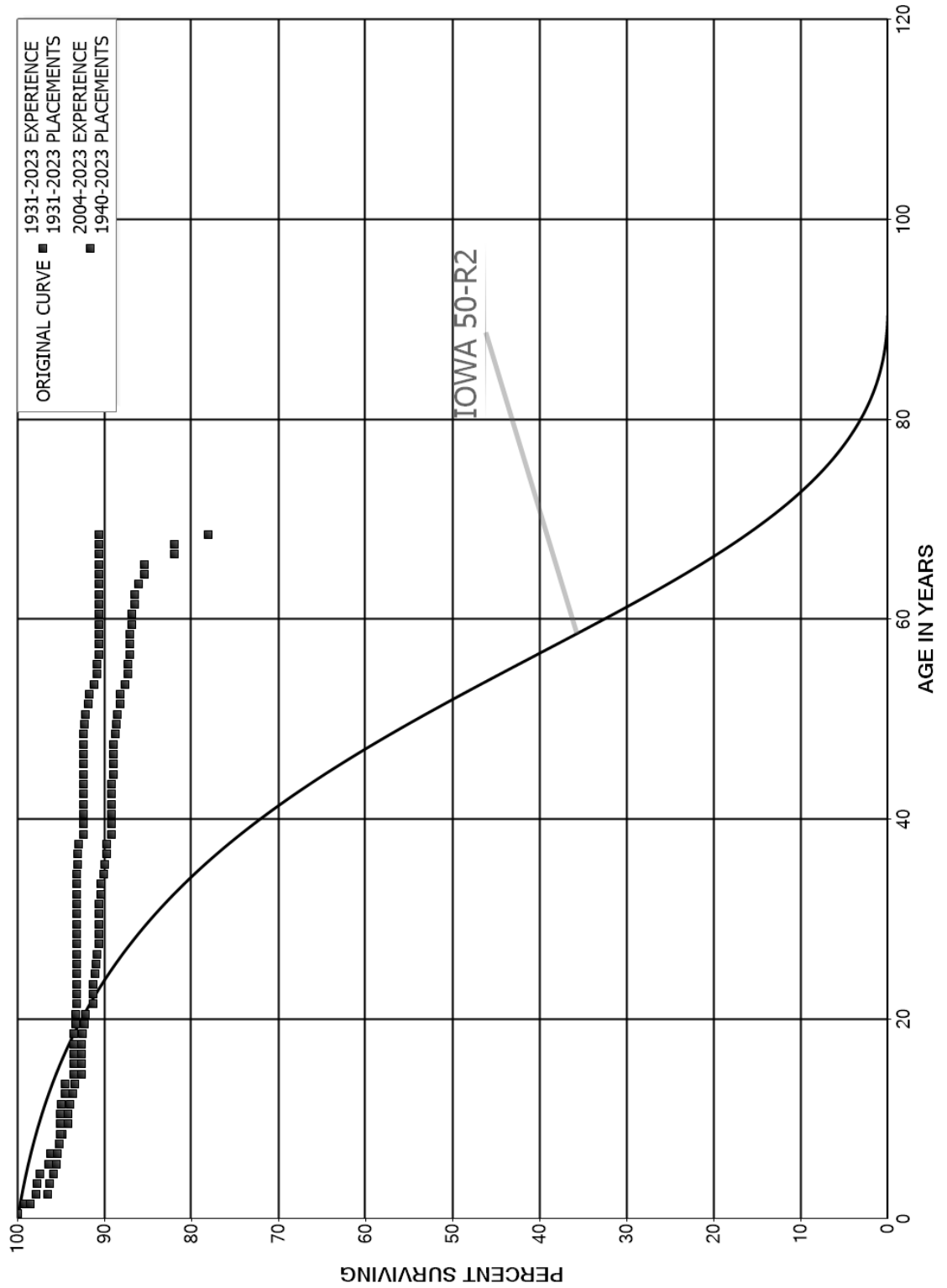
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023

EXPERIENCE BAND 2004-2023

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	53,545	1,477	0.0276	0.9724	33.02
80.5	50,455	217	0.0043	0.9957	32.11
81.5	48,489	1,672	0.0345	0.9655	31.98
82.5	34,585	164	0.0047	0.9953	30.87
83.5	22,625	1,635	0.0723	0.9277	30.73
84.5	14,944	81	0.0054	0.9946	28.51
85.5	14,816	161	0.0109	0.9891	28.35
86.5	14,640	118	0.0081	0.9919	28.04
87.5	14,521	37	0.0025	0.9975	27.82
88.5	14,394	1,210	0.0840	0.9160	27.75
89.5	13,385	748	0.0559	0.9441	25.41
90.5	10,408	252	0.0242	0.9758	23.99
91.5	9,838	31	0.0032	0.9968	23.41
92.5	2,358	14	0.0060	0.9940	23.34
93.5	556		0.0000	1.0000	23.20
94.5	232		0.0000	1.0000	23.20
95.5	276	36	0.1295	0.8705	23.20
96.5	351	7	0.0212	0.9788	20.19
97.5	343	2	0.0063	0.9937	19.77
98.5	341		0.0000	1.0000	19.64
99.5	341		0.0000	1.0000	19.64
100.5	341		0.0000	1.0000	19.64
101.5	341		0.0000	1.0000	19.64
102.5	341		0.0000	1.0000	19.64
103.5	341		0.0000	1.0000	19.64
104.5	341		0.0000	1.0000	19.64
105.5	341		0.0000	1.0000	19.64
106.5	341		0.0000	1.0000	19.64
107.5	341		0.0000	1.0000	19.64
108.5	341		0.0000	1.0000	19.64
109.5	163		0.0000	1.0000	19.64
110.5	163		0.0000	1.0000	19.64
111.5	109		0.0000	1.0000	19.64
112.5	109		0.0000	1.0000	19.64
113.5	109		0.0000	1.0000	19.64
114.5	109		0.0000	1.0000	19.64
115.5	109		0.0000	1.0000	19.64
116.5					19.64

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNTS 378.00 AND 379.00 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNTS 378.00 AND 379.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023

EXPERIENCE BAND 1931-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,483,506	3,774	0.0004	0.9996	100.00
0.5	8,592,327	68,528	0.0080	0.9920	99.96
1.5	8,359,636	107,385	0.0128	0.9872	99.16
2.5	8,554,217	11,739	0.0014	0.9986	97.89
3.5	8,104,480	28,786	0.0036	0.9964	97.75
4.5	7,381,733	79,831	0.0108	0.9892	97.41
5.5	6,539,228	13,897	0.0021	0.9979	96.35
6.5	6,320,534	66,677	0.0105	0.9895	96.15
7.5	6,260,144	19,624	0.0031	0.9969	95.14
8.5	5,284,208	34,616	0.0066	0.9934	94.84
9.5	4,958,907	2,586	0.0005	0.9995	94.22
10.5	4,801,505	8,213	0.0017	0.9983	94.17
11.5	4,793,292	21,080	0.0044	0.9956	94.01
12.5	4,697,951	12,560	0.0027	0.9973	93.59
13.5	4,452,356	33,020	0.0074	0.9926	93.34
14.5	4,310,758	3,173	0.0007	0.9993	92.65
15.5	4,125,310		0.0000	1.0000	92.58
16.5	4,016,819		0.0000	1.0000	92.58
17.5	3,941,052	2,608	0.0007	0.9993	92.58
18.5	3,617,871	7,466	0.0021	0.9979	92.52
19.5	3,348,813	5,887	0.0018	0.9982	92.33
20.5	3,115,555	28,765	0.0092	0.9908	92.17
21.5	3,070,387		0.0000	1.0000	91.32
22.5	2,821,683	506	0.0002	0.9998	91.32
23.5	2,560,196	7,986	0.0031	0.9969	91.30
24.5	2,419,947	1,778	0.0007	0.9993	91.01
25.5	2,317,490	2,594	0.0011	0.9989	90.95
26.5	2,212,359	4,758	0.0022	0.9978	90.85
27.5	2,159,006		0.0000	1.0000	90.65
28.5	2,140,277		0.0000	1.0000	90.65
29.5	2,051,897	1,306	0.0006	0.9994	90.65
30.5	1,934,431		0.0000	1.0000	90.59
31.5	1,881,191	4,312	0.0023	0.9977	90.59
32.5	1,802,457	166	0.0001	0.9999	90.39
33.5	1,725,186	5,641	0.0033	0.9967	90.38
34.5	1,680,315	2,115	0.0013	0.9987	90.08
35.5	1,608,290	3,563	0.0022	0.9978	89.97
36.5	1,527,071	1,608	0.0011	0.9989	89.77
37.5	1,392,217	7,092	0.0051	0.9949	89.67
38.5	1,309,628	1,145	0.0009	0.9991	89.22

AMEREN MISSOURI
GAS DIVISION

ACCOUNTS 378.00 AND 379.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1931-2023		
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	1,268,532		0.0000	1.0000	89.14
40.5	936,407		0.0000	1.0000	89.14
41.5	735,668		0.0000	1.0000	89.14
42.5	628,555		0.0000	1.0000	89.14
43.5	619,771	1,181	0.0019	0.9981	89.14
44.5	607,935		0.0000	1.0000	88.97
45.5	599,233		0.0000	1.0000	88.97
46.5	586,404	32	0.0001	0.9999	88.97
47.5	569,021	1,373	0.0024	0.9976	88.96
48.5	554,081	720	0.0013	0.9987	88.75
49.5	499,154	711	0.0014	0.9986	88.63
50.5	470,216	1,564	0.0033	0.9967	88.51
51.5	454,051	268	0.0006	0.9994	88.21
52.5	394,737	2,427	0.0061	0.9939	88.16
53.5	370,069	1,488	0.0040	0.9960	87.62
54.5	347,678		0.0000	1.0000	87.27
55.5	304,361	740	0.0024	0.9976	87.27
56.5	228,182		0.0000	1.0000	87.06
57.5	201,289		0.0000	1.0000	87.06
58.5	162,480	491	0.0030	0.9970	87.06
59.5	150,885		0.0000	1.0000	86.79
60.5	123,953	400	0.0032	0.9968	86.79
61.5	102,506		0.0000	1.0000	86.51
62.5	67,831	384	0.0057	0.9943	86.51
63.5	57,394	414	0.0072	0.9928	86.02
64.5	51,251		0.0000	1.0000	85.40
65.5	48,165	1,980	0.0411	0.9589	85.40
66.5	39,572		0.0000	1.0000	81.89
67.5	31,459	1,478	0.0470	0.9530	81.89
68.5	26,032		0.0000	1.0000	78.04
69.5	24,186		0.0000	1.0000	78.04
70.5	17,294		0.0000	1.0000	78.04
71.5	12,025		0.0000	1.0000	78.04
72.5	10,059		0.0000	1.0000	78.04
73.5	5,813		0.0000	1.0000	78.04
74.5	2,261		0.0000	1.0000	78.04
75.5	1,394		0.0000	1.0000	78.04
76.5	947		0.0000	1.0000	78.04
77.5	554		0.0000	1.0000	78.04
78.5	122		0.0000	1.0000	78.04

AMEREN MISSOURI
GAS DIVISION

ACCOUNTS 378.00 AND 379.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1931-2023			
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	122		0.0000	1.0000	78.04	
80.5	122		0.0000	1.0000	78.04	
81.5	122		0.0000	1.0000	78.04	
82.5	122		0.0000	1.0000	78.04	
83.5					78.04	

AMEREN MISSOURI
GAS DIVISION

ACCOUNTS 378.00 AND 379.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2023

EXPERIENCE BAND 2004-2023

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	5,077,535	3,353	0.0007	0.9993	100.00
0.5	4,425,203	61,631	0.0139	0.9861	99.93
1.5	4,350,643	87,572	0.0201	0.9799	98.54
2.5	5,004,125	11,739	0.0023	0.9977	96.56
3.5	4,993,104	23,301	0.0047	0.9953	96.33
4.5	4,509,569	18,963	0.0042	0.9958	95.88
5.5	3,988,996	4,551	0.0011	0.9989	95.48
6.5	3,894,726	9,356	0.0024	0.9976	95.37
7.5	3,940,818	1,305	0.0003	0.9997	95.14
8.5	3,001,930	582	0.0002	0.9998	95.11
9.5	2,799,078	1,383	0.0005	0.9995	95.09
10.5	2,759,040	3,353	0.0012	0.9988	95.04
11.5	2,817,069	11,607	0.0041	0.9959	94.93
12.5	2,807,252	1,629	0.0006	0.9994	94.54
13.5	2,649,693	28,161	0.0106	0.9894	94.48
14.5	2,552,184	92	0.0000	1.0000	93.48
15.5	2,439,727		0.0000	1.0000	93.48
16.5	2,408,892		0.0000	1.0000	93.48
17.5	2,475,612		0.0000	1.0000	93.48
18.5	2,230,536	5,543	0.0025	0.9975	93.48
19.5	2,003,351		0.0000	1.0000	93.24
20.5	2,108,105	2,292	0.0011	0.9989	93.24
21.5	2,290,149		0.0000	1.0000	93.14
22.5	2,150,033		0.0000	1.0000	93.14
23.5	1,897,836		0.0000	1.0000	93.14
24.5	1,776,228		0.0000	1.0000	93.14
25.5	1,684,250		0.0000	1.0000	93.14
26.5	1,594,542		0.0000	1.0000	93.14
27.5	1,563,299		0.0000	1.0000	93.14
28.5	1,558,137		0.0000	1.0000	93.14
29.5	1,523,964		0.0000	1.0000	93.14
30.5	1,436,031		0.0000	1.0000	93.14
31.5	1,397,393		0.0000	1.0000	93.14
32.5	1,383,169		0.0000	1.0000	93.14
33.5	1,328,305		0.0000	1.0000	93.14
34.5	1,310,352	1,153	0.0009	0.9991	93.14
35.5	1,282,605		0.0000	1.0000	93.06
36.5	1,287,787	1,475	0.0011	0.9989	93.06
37.5	1,179,959	7,092	0.0060	0.9940	92.95
38.5	1,138,035		0.0000	1.0000	92.39

AMEREN MISSOURI
GAS DIVISION

ACCOUNTS 378.00 AND 379.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2023			EXPERIENCE BAND 2004-2023		
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	1,109,189		0.0000	1.0000	92.39
40.5	805,759		0.0000	1.0000	92.39
41.5	626,067		0.0000	1.0000	92.39
42.5	553,629		0.0000	1.0000	92.39
43.5	554,898		0.0000	1.0000	92.39
44.5	549,972		0.0000	1.0000	92.39
45.5	544,356		0.0000	1.0000	92.39
46.5	538,140		0.0000	1.0000	92.39
47.5	528,901		0.0000	1.0000	92.39
48.5	520,138	680	0.0013	0.9987	92.39
49.5	468,103	711	0.0015	0.9985	92.27
50.5	446,325	1,518	0.0034	0.9966	92.13
51.5	436,015	268	0.0006	0.9994	91.82
52.5	378,666	2,303	0.0061	0.9939	91.76
53.5	358,369	1,488	0.0042	0.9958	91.21
54.5	340,270		0.0000	1.0000	90.83
55.5	297,821	740	0.0025	0.9975	90.83
56.5	222,088		0.0000	1.0000	90.60
57.5	195,588		0.0000	1.0000	90.60
58.5	157,212		0.0000	1.0000	90.60
59.5	146,107		0.0000	1.0000	90.60
60.5	119,175		0.0000	1.0000	90.60
61.5	98,128		0.0000	1.0000	90.60
62.5	63,453		0.0000	1.0000	90.60
63.5	53,522		0.0000	1.0000	90.60
64.5	47,793		0.0000	1.0000	90.60
65.5	44,707		0.0000	1.0000	90.60
66.5	38,094		0.0000	1.0000	90.60
67.5	29,981		0.0000	1.0000	90.60
68.5	26,032		0.0000	1.0000	90.60
69.5	24,186		0.0000	1.0000	90.60
70.5	17,294		0.0000	1.0000	90.60
71.5	12,025		0.0000	1.0000	90.60
72.5	10,059		0.0000	1.0000	90.60
73.5	5,813		0.0000	1.0000	90.60
74.5	2,261		0.0000	1.0000	90.60
75.5	1,394		0.0000	1.0000	90.60
76.5	947		0.0000	1.0000	90.60
77.5	554		0.0000	1.0000	90.60
78.5	122		0.0000	1.0000	90.60

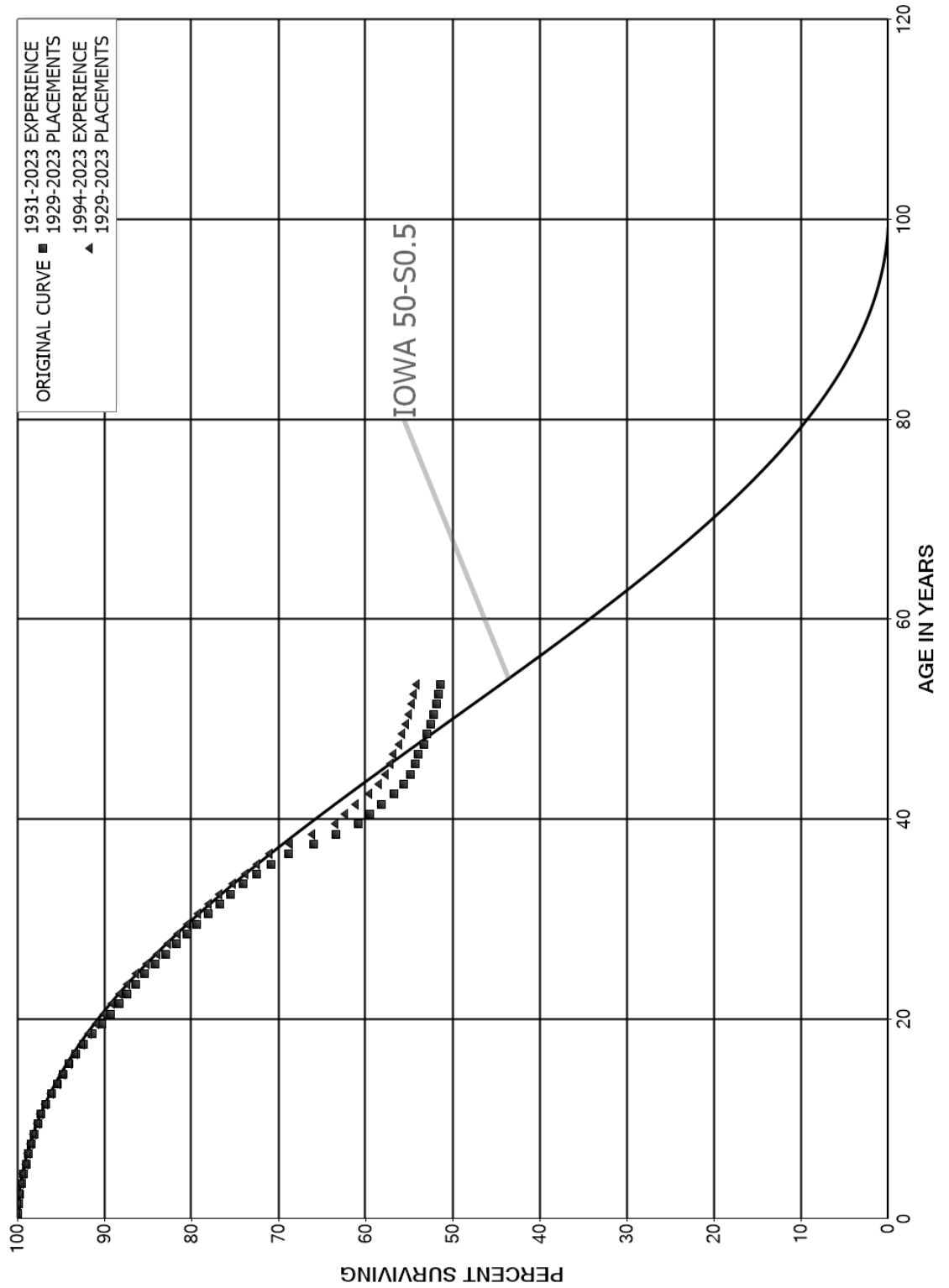
AMEREN MISSOURI
GAS DIVISION

ACCOUNTS 378.00 AND 379.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2023			EXPERIENCE BAND 2004-2023			
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	122		0.0000	1.0000	90.60	
80.5	122		0.0000	1.0000	90.60	
81.5	122		0.0000	1.0000	90.60	
82.5	122		0.0000	1.0000	90.60	
83.5					90.60	

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 380.00 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2023

EXPERIENCE BAND 1931-2023

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	194,521,646	25,599	0.0001	0.9999	100.00
0.5	189,020,142	274,191	0.0015	0.9985	99.99
1.5	176,729,896	263,149	0.0015	0.9985	99.84
2.5	167,515,384	326,703	0.0020	0.9980	99.69
3.5	158,508,951	376,160	0.0024	0.9976	99.50
4.5	150,882,062	408,583	0.0027	0.9973	99.26
5.5	144,949,565	412,991	0.0028	0.9972	98.99
6.5	140,449,314	506,099	0.0036	0.9964	98.71
7.5	137,023,054	460,872	0.0034	0.9966	98.36
8.5	133,250,913	489,541	0.0037	0.9963	98.03
9.5	129,341,860	506,685	0.0039	0.9961	97.67
10.5	125,970,635	769,459	0.0061	0.9939	97.28
11.5	121,792,134	810,728	0.0067	0.9933	96.69
12.5	116,862,976	834,594	0.0071	0.9929	96.04
13.5	111,737,794	752,729	0.0067	0.9933	95.36
14.5	105,134,166	782,356	0.0074	0.9926	94.72
15.5	98,278,817	786,622	0.0080	0.9920	94.01
16.5	95,619,815	868,385	0.0091	0.9909	93.26
17.5	90,646,090	994,274	0.0110	0.9890	92.41
18.5	84,230,815	1,057,830	0.0126	0.9874	91.40
19.5	78,949,430	828,861	0.0105	0.9895	90.25
20.5	74,152,998	845,407	0.0114	0.9886	89.30
21.5	69,611,750	741,750	0.0107	0.9893	88.28
22.5	65,631,362	675,652	0.0103	0.9897	87.34
23.5	61,630,600	721,443	0.0117	0.9883	86.45
24.5	57,095,047	832,499	0.0146	0.9854	85.43
25.5	52,294,906	803,613	0.0154	0.9846	84.19
26.5	47,777,475	699,128	0.0146	0.9854	82.89
27.5	43,268,965	609,162	0.0141	0.9859	81.68
28.5	38,466,015	563,064	0.0146	0.9854	80.53
29.5	34,037,339	574,821	0.0169	0.9831	79.35
30.5	30,464,412	491,557	0.0161	0.9839	78.01
31.5	27,441,558	452,709	0.0165	0.9835	76.75
32.5	24,526,406	470,331	0.0192	0.9808	75.49
33.5	21,666,739	446,088	0.0206	0.9794	74.04
34.5	19,240,884	443,161	0.0230	0.9770	72.52
35.5	16,701,980	464,573	0.0278	0.9722	70.84
36.5	14,323,076	602,907	0.0421	0.9579	68.87
37.5	12,209,464	481,970	0.0395	0.9605	65.98
38.5	10,435,342	421,920	0.0404	0.9596	63.37

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2023

EXPERIENCE BAND 1931-2023

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	8,899,192	186,245	0.0209	0.9791	60.81
40.5	7,805,624	179,398	0.0230	0.9770	59.54
41.5	6,630,329	166,032	0.0250	0.9750	58.17
42.5	5,668,267	108,565	0.0192	0.9808	56.71
43.5	4,827,820	68,322	0.0142	0.9858	55.62
44.5	4,134,849	41,405	0.0100	0.9900	54.84
45.5	3,665,877	26,400	0.0072	0.9928	54.29
46.5	3,370,137	37,120	0.0110	0.9890	53.90
47.5	3,027,372	17,596	0.0058	0.9942	53.30
48.5	2,747,722	24,084	0.0088	0.9912	52.99
49.5	2,558,660	16,034	0.0063	0.9937	52.53
50.5	2,396,266	17,551	0.0073	0.9927	52.20
51.5	2,124,489	7,991	0.0038	0.9962	51.82
52.5	1,776,376	8,622	0.0049	0.9951	51.62
53.5	1,451,731	10,660	0.0073	0.9927	51.37
54.5	1,155,509	7,864	0.0068	0.9932	51.00
55.5	876,521	6,915	0.0079	0.9921	50.65
56.5	321,195	3,986	0.0124	0.9876	50.25
57.5	258,026	1,934	0.0075	0.9925	49.63
58.5	218,148	5,139	0.0236	0.9764	49.25
59.5	209,009	905	0.0043	0.9957	48.09
60.5	186,097	2,170	0.0117	0.9883	47.88
61.5	178,174	1,641	0.0092	0.9908	47.33
62.5	169,890	1,043	0.0061	0.9939	46.89
63.5	164,034	1,033	0.0063	0.9937	46.60
64.5	149,906	5,093	0.0340	0.9660	46.31
65.5	133,206	4,676	0.0351	0.9649	44.74
66.5	121,932	1,640	0.0135	0.9865	43.17
67.5	115,696	918	0.0079	0.9921	42.58
68.5	109,159	253	0.0023	0.9977	42.25
69.5	107,286	6,138	0.0572	0.9428	42.15
70.5	100,790	2,664	0.0264	0.9736	39.74
71.5	97,243	2,939	0.0302	0.9698	38.69
72.5	94,046	2,092	0.0222	0.9778	37.52
73.5	90,309	748	0.0083	0.9917	36.68
74.5	89,158	2,540	0.0285	0.9715	36.38
75.5	85,698	6,418	0.0749	0.9251	35.34
76.5	78,798	4,624	0.0587	0.9413	32.70
77.5	73,700	13,135	0.1782	0.8218	30.78
78.5	60,430	7,063	0.1169	0.8831	25.29

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2023			EXPERIENCE BAND 1931-2023			
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	52,913	914	0.0173	0.9827	22.34	
80.5	51,999	36	0.0007	0.9993	21.95	
81.5	51,963	54	0.0010	0.9990	21.94	
82.5	51,909	7	0.0001	0.9999	21.91	
83.5	51,803	12	0.0002	0.9998	21.91	
84.5	50,925	14	0.0003	0.9997	21.90	
85.5	50,345	11	0.0002	0.9998	21.90	
86.5	35,467	244	0.0069	0.9931	21.89	
87.5	29,869		0.0000	1.0000	21.74	
88.5	23,283		0.0000	1.0000	21.74	
89.5	17,003		0.0000	1.0000	21.74	
90.5	14,618		0.0000	1.0000	21.74	
91.5	7,595		0.0000	1.0000	21.74	
92.5	106		0.0000	1.0000	21.74	
93.5	42		0.0000	1.0000	21.74	
94.5					21.74	

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2023

EXPERIENCE BAND 1994-2023

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	152,339,067	23,239	0.0002	0.9998	100.00
0.5	150,604,781	246,840	0.0016	0.9984	99.98
1.5	141,489,640	215,455	0.0015	0.9985	99.82
2.5	135,451,592	269,415	0.0020	0.9980	99.67
3.5	129,544,592	290,446	0.0022	0.9978	99.47
4.5	124,553,070	313,524	0.0025	0.9975	99.25
5.5	121,394,424	350,824	0.0029	0.9971	99.00
6.5	119,488,262	439,103	0.0037	0.9963	98.71
7.5	118,190,866	394,127	0.0033	0.9967	98.35
8.5	116,213,847	421,575	0.0036	0.9964	98.02
9.5	113,709,012	441,691	0.0039	0.9961	97.67
10.5	111,527,078	691,585	0.0062	0.9938	97.29
11.5	108,690,957	733,645	0.0067	0.9933	96.68
12.5	104,818,837	756,847	0.0072	0.9928	96.03
13.5	100,700,615	688,256	0.0068	0.9932	95.34
14.5	94,982,755	691,031	0.0073	0.9927	94.69
15.5	88,940,079	682,496	0.0077	0.9923	94.00
16.5	86,919,718	722,952	0.0083	0.9917	93.28
17.5	82,550,442	719,426	0.0087	0.9913	92.50
18.5	76,866,462	716,913	0.0093	0.9907	91.69
19.5	72,281,340	695,206	0.0096	0.9904	90.84
20.5	67,937,006	676,759	0.0100	0.9900	89.96
21.5	63,967,180	638,405	0.0100	0.9900	89.07
22.5	60,580,304	611,761	0.0101	0.9899	88.18
23.5	57,078,910	661,325	0.0116	0.9884	87.29
24.5	53,023,375	755,152	0.0142	0.9858	86.28
25.5	48,726,167	700,005	0.0144	0.9856	85.05
26.5	45,024,422	643,362	0.0143	0.9857	83.83
27.5	40,848,934	537,563	0.0132	0.9868	82.63
28.5	36,322,406	497,098	0.0137	0.9863	81.54
29.5	32,111,735	502,616	0.0157	0.9843	80.43
30.5	28,782,563	437,151	0.0152	0.9848	79.17
31.5	25,931,390	416,698	0.0161	0.9839	77.96
32.5	23,174,322	450,338	0.0194	0.9806	76.71
33.5	20,431,035	410,220	0.0201	0.9799	75.22
34.5	18,162,263	329,367	0.0181	0.9819	73.71
35.5	15,836,589	304,060	0.0192	0.9808	72.37
36.5	13,711,998	461,910	0.0337	0.9663	70.98
37.5	11,773,230	440,302	0.0374	0.9626	68.59
38.5	10,073,104	395,228	0.0392	0.9608	66.03

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2023			EXPERIENCE BAND 1994-2023			
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	8,584,553	159,760	0.0186	0.9814	63.44	
40.5	7,536,339	149,536	0.0198	0.9802	62.26	
41.5	6,428,377	156,554	0.0244	0.9756	61.02	
42.5	5,494,668	101,185	0.0184	0.9816	59.54	
43.5	4,676,791	62,957	0.0135	0.9865	58.44	
44.5	3,999,748	39,552	0.0099	0.9901	57.65	
45.5	3,534,989	24,304	0.0069	0.9931	57.08	
46.5	3,242,874	34,996	0.0108	0.9892	56.69	
47.5	2,903,396	16,029	0.0055	0.9945	56.08	
48.5	2,625,716	22,553	0.0086	0.9914	55.77	
49.5	2,438,900	13,486	0.0055	0.9945	55.29	
50.5	2,280,639	16,876	0.0074	0.9926	54.98	
51.5	2,013,360	7,469	0.0037	0.9963	54.58	
52.5	1,667,316	8,012	0.0048	0.9952	54.37	
53.5	1,343,489	10,052	0.0075	0.9925	54.11	
54.5	1,048,941	7,653	0.0073	0.9927	53.71	
55.5	770,887	6,076	0.0079	0.9921	53.32	
56.5	234,398	3,747	0.0160	0.9840	52.90	
57.5	177,986	1,568	0.0088	0.9912	52.05	
58.5	146,635	5,087	0.0347	0.9653	51.59	
59.5	145,594	883	0.0061	0.9939	49.80	
60.5	126,032	1,983	0.0157	0.9843	49.50	
61.5	127,475	1,641	0.0129	0.9871	48.72	
62.5	154,908	1,043	0.0067	0.9933	48.09	
63.5	152,567	1,033	0.0068	0.9932	47.77	
64.5	149,906	5,093	0.0340	0.9660	47.45	
65.5	133,206	4,676	0.0351	0.9649	45.83	
66.5	121,932	1,640	0.0135	0.9865	44.23	
67.5	115,696	918	0.0079	0.9921	43.63	
68.5	109,159	253	0.0023	0.9977	43.28	
69.5	107,286	6,138	0.0572	0.9428	43.18	
70.5	100,790	2,664	0.0264	0.9736	40.71	
71.5	97,243	2,939	0.0302	0.9698	39.64	
72.5	94,046	2,092	0.0222	0.9778	38.44	
73.5	90,309	748	0.0083	0.9917	37.59	
74.5	89,158	2,540	0.0285	0.9715	37.27	
75.5	85,698	6,418	0.0749	0.9251	36.21	
76.5	78,798	4,624	0.0587	0.9413	33.50	
77.5	73,700	13,135	0.1782	0.8218	31.53	
78.5	60,430	7,063	0.1169	0.8831	25.91	

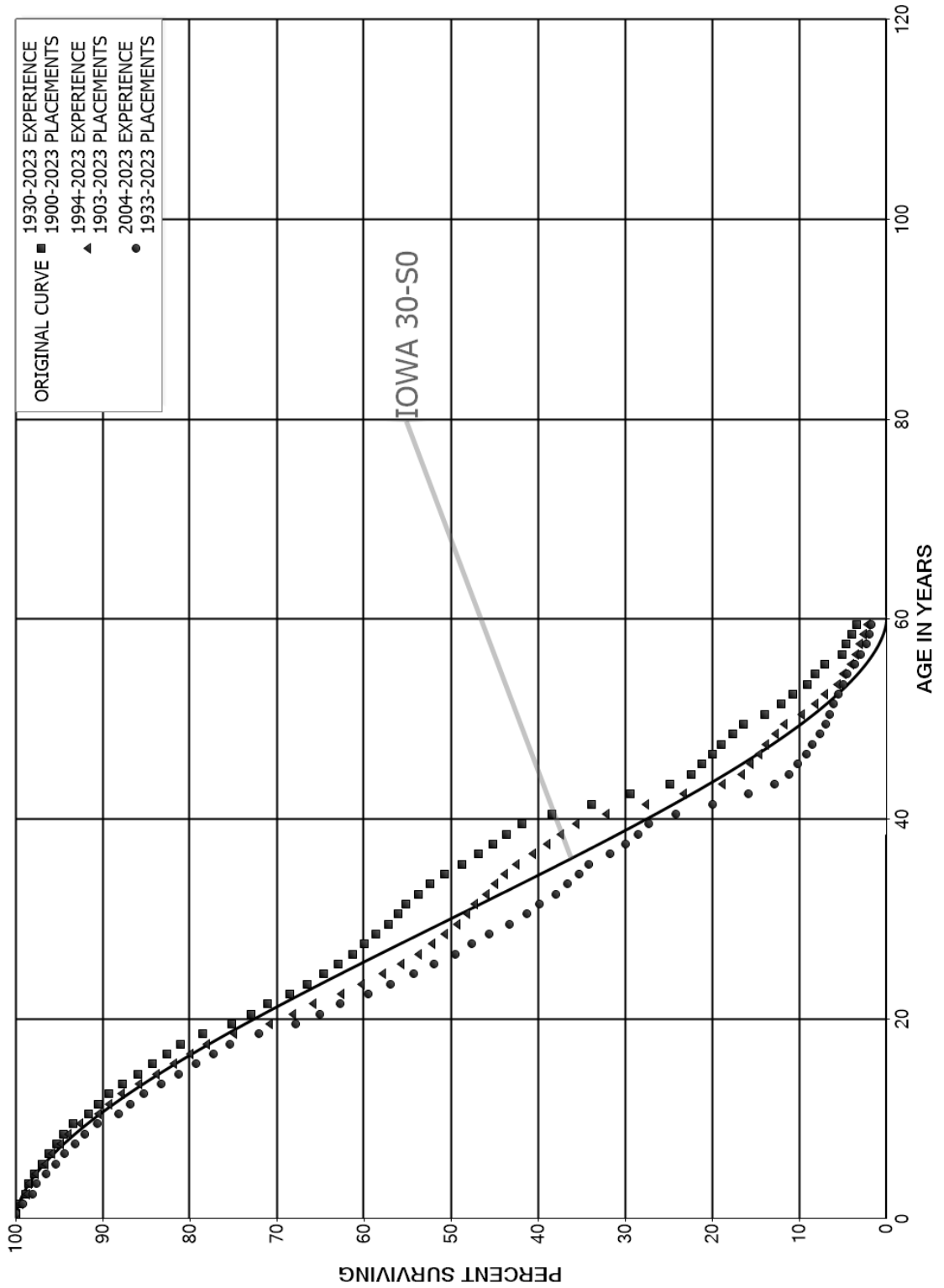
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2023			EXPERIENCE BAND 1994-2023			
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	52,913	914	0.0173	0.9827	22.89	
80.5	51,999	36	0.0007	0.9993	22.49	
81.5	51,963	54	0.0010	0.9990	22.47	
82.5	51,909	7	0.0001	0.9999	22.45	
83.5	51,803	12	0.0002	0.9998	22.45	
84.5	50,925	14	0.0003	0.9997	22.44	
85.5	50,345	11	0.0002	0.9998	22.44	
86.5	35,467	244	0.0069	0.9931	22.43	
87.5	29,869		0.0000	1.0000	22.28	
88.5	23,283		0.0000	1.0000	22.28	
89.5	17,003		0.0000	1.0000	22.28	
90.5	14,618		0.0000	1.0000	22.28	
91.5	7,595		0.0000	1.0000	22.28	
92.5	106		0.0000	1.0000	22.28	
93.5	42		0.0000	1.0000	22.28	
94.5					22.28	

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 381.00 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1930-2023

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	46,685,995	46,320	0.0010	0.9990	100.00
0.5	34,244,790	147,330	0.0043	0.9957	99.90
1.5	33,509,491	219,766	0.0066	0.9934	99.47
2.5	32,054,650	88,427	0.0028	0.9972	98.82
3.5	32,027,457	215,580	0.0067	0.9933	98.55
4.5	31,214,592	309,279	0.0099	0.9901	97.88
5.5	30,198,931	222,552	0.0074	0.9926	96.91
6.5	29,170,227	288,100	0.0099	0.9901	96.20
7.5	27,929,893	224,906	0.0081	0.9919	95.25
8.5	27,319,387	312,089	0.0114	0.9886	94.48
9.5	26,125,863	502,770	0.0192	0.9808	93.40
10.5	25,011,426	288,684	0.0115	0.9885	91.60
11.5	23,703,641	325,841	0.0137	0.9863	90.55
12.5	22,739,303	413,387	0.0182	0.9818	89.30
13.5	21,930,978	437,646	0.0200	0.9800	87.68
14.5	20,847,586	391,335	0.0188	0.9812	85.93
15.5	19,637,126	387,672	0.0197	0.9803	84.32
16.5	18,894,869	354,209	0.0187	0.9813	82.65
17.5	17,448,538	562,601	0.0322	0.9678	81.10
18.5	16,106,285	689,313	0.0428	0.9572	78.49
19.5	14,804,929	439,412	0.0297	0.9703	75.13
20.5	13,662,258	349,169	0.0256	0.9744	72.90
21.5	12,829,096	461,076	0.0359	0.9641	71.04
22.5	11,463,920	324,851	0.0283	0.9717	68.48
23.5	10,070,051	298,937	0.0297	0.9703	66.54
24.5	8,704,416	221,076	0.0254	0.9746	64.57
25.5	7,919,249	209,981	0.0265	0.9735	62.93
26.5	7,342,567	159,625	0.0217	0.9783	61.26
27.5	6,676,995	151,711	0.0227	0.9773	59.93
28.5	5,724,701	139,759	0.0244	0.9756	58.56
29.5	5,228,042	97,882	0.0187	0.9813	57.14
30.5	4,937,166	81,517	0.0165	0.9835	56.07
31.5	4,660,702	120,588	0.0259	0.9741	55.14
32.5	4,370,233	111,108	0.0254	0.9746	53.71
33.5	4,124,210	130,596	0.0317	0.9683	52.35
34.5	3,927,159	149,213	0.0380	0.9620	50.69
35.5	3,706,371	142,662	0.0385	0.9615	48.76
36.5	3,528,869	125,517	0.0356	0.9644	46.89
37.5	3,299,063	113,965	0.0345	0.9655	45.22
38.5	3,176,425	131,412	0.0414	0.9586	43.66

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1930-2023			
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	3,036,804	253,721	0.0835	0.9165	41.85	
40.5	2,736,930	320,431	0.1171	0.8829	38.35	
41.5	2,361,592	312,884	0.1325	0.8675	33.86	
42.5	1,968,276	308,010	0.1565	0.8435	29.38	
43.5	1,630,763	158,559	0.0972	0.9028	24.78	
44.5	1,436,954	78,870	0.0549	0.9451	22.37	
45.5	1,344,305	75,397	0.0561	0.9439	21.14	
46.5	1,245,450	63,312	0.0508	0.9492	19.96	
47.5	1,174,993	79,446	0.0676	0.9324	18.94	
48.5	1,090,842	78,222	0.0717	0.9283	17.66	
49.5	1,008,324	149,878	0.1486	0.8514	16.40	
50.5	839,559	115,949	0.1381	0.8619	13.96	
51.5	684,730	77,153	0.1127	0.8873	12.03	
52.5	558,503	84,244	0.1508	0.8492	10.68	
53.5	430,807	41,840	0.0971	0.9029	9.06	
54.5	340,353	44,651	0.1312	0.8688	8.18	
55.5	232,051	66,107	0.2849	0.7151	7.11	
56.5	150,737	15,429	0.1024	0.8976	5.09	
57.5	130,518	16,979	0.1301	0.8699	4.56	
58.5	111,146	15,890	0.1430	0.8570	3.97	
59.5	94,106	21,727	0.2309	0.7691	3.40	
60.5	68,094	12,097	0.1777	0.8223	2.62	
61.5	52,800	8,958	0.1697	0.8303	2.15	
62.5	41,169	13,278	0.3225	0.6775	1.79	
63.5	27,225	9,607	0.3529	0.6471	1.21	
64.5	17,588	8,037	0.4569	0.5431	0.78	
65.5	9,187	1,990	0.2166	0.7834	0.43	
66.5	6,796	2,001	0.2945	0.7055	0.33	
67.5	4,420	1,163	0.2630	0.7370	0.24	
68.5	2,447	744	0.3039	0.6961	0.17	
69.5	1,703	14	0.0080	0.9920	0.12	
70.5	1,690	12	0.0073	0.9927	0.12	
71.5	1,677		0.0000	1.0000	0.12	
72.5	1,677		0.0000	1.0000	0.12	
73.5	1,677	12	0.0073	0.9927	0.12	
74.5	1,665		0.0000	1.0000	0.12	
75.5	1,665		0.0000	1.0000	0.12	
76.5	1,665	144	0.0865	0.9135	0.12	
77.5	1,443	219	0.1517	0.8483	0.11	
78.5	1,224	152	0.1239	0.8761	0.09	

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1930-2023			
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	1,073	7	0.0065	0.9935	0.08	
80.5	1,066	172	0.1614	0.8386	0.08	
81.5	582	373	0.6409	0.3591	0.07	
82.5	209		0.0000	1.0000	0.02	
83.5	209	43	0.2057	0.7943	0.02	
84.5	166	115	0.6928	0.3072	0.02	
85.5	51		0.0000	1.0000	0.01	
86.5	51	28	0.5490	0.4510	0.01	
87.5	23		0.0000	1.0000	0.00	
88.5	23		0.0000	1.0000	0.00	
89.5	23	11	0.4783	0.5217	0.00	
90.5	12	6	0.5000	0.5000	0.00	
91.5	6		0.0000	1.0000	0.00	
92.5	6	6	1.0000		0.00	
93.5						

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2023

EXPERIENCE BAND 1994-2023

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	38,885,035	29,003	0.0007	0.9993	100.00
0.5	26,904,118	128,051	0.0048	0.9952	99.93
1.5	26,623,004	210,671	0.0079	0.9921	99.45
2.5	25,619,336	76,496	0.0030	0.9970	98.66
3.5	25,936,889	201,411	0.0078	0.9922	98.37
4.5	25,519,728	293,668	0.0115	0.9885	97.60
5.5	24,945,816	192,135	0.0077	0.9923	96.48
6.5	24,131,100	260,886	0.0108	0.9892	95.74
7.5	23,136,722	217,085	0.0094	0.9906	94.70
8.5	22,750,642	308,074	0.0135	0.9865	93.81
9.5	21,600,708	500,968	0.0232	0.9768	92.54
10.5	20,633,797	282,082	0.0137	0.9863	90.40
11.5	19,479,276	324,456	0.0167	0.9833	89.16
12.5	18,736,769	411,383	0.0220	0.9780	87.68
13.5	18,022,693	433,892	0.0241	0.9759	85.75
14.5	17,042,677	389,137	0.0228	0.9772	83.69
15.5	15,869,149	382,053	0.0241	0.9759	81.78
16.5	15,189,550	350,853	0.0231	0.9769	79.81
17.5	13,772,347	556,788	0.0404	0.9596	77.96
18.5	12,464,584	678,349	0.0544	0.9456	74.81
19.5	11,192,260	430,494	0.0385	0.9615	70.74
20.5	10,138,990	345,110	0.0340	0.9660	68.02
21.5	9,468,798	455,694	0.0481	0.9519	65.70
22.5	8,357,565	318,765	0.0381	0.9619	62.54
23.5	7,179,582	294,471	0.0410	0.9590	60.16
24.5	6,034,424	212,115	0.0352	0.9648	57.69
25.5	5,551,787	206,286	0.0372	0.9628	55.66
26.5	5,212,763	148,965	0.0286	0.9714	53.59
27.5	4,817,094	136,837	0.0284	0.9716	52.06
28.5	4,038,559	115,525	0.0286	0.9714	50.58
29.5	3,683,962	80,934	0.0220	0.9780	49.14
30.5	3,542,926	64,305	0.0182	0.9818	48.06
31.5	3,372,985	93,730	0.0278	0.9722	47.18
32.5	3,196,586	68,819	0.0215	0.9785	45.87
33.5	3,080,403	76,559	0.0249	0.9751	44.89
34.5	3,031,437	95,653	0.0316	0.9684	43.77
35.5	2,929,615	132,796	0.0453	0.9547	42.39
36.5	2,844,244	111,430	0.0392	0.9608	40.47
37.5	2,677,132	107,588	0.0402	0.9598	38.88
38.5	2,576,322	123,444	0.0479	0.9521	37.32

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023			EXPERIENCE BAND 1994-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,470,643	243,770	0.0987	0.9013	35.53	
40.5	2,236,674	314,945	0.1408	0.8592	32.03	
41.5	1,949,303	307,849	0.1579	0.8421	27.52	
42.5	1,605,773	307,328	0.1914	0.8086	23.17	
43.5	1,335,672	155,335	0.1163	0.8837	18.74	
44.5	1,178,096	75,183	0.0638	0.9362	16.56	
45.5	1,122,244	70,882	0.0632	0.9368	15.50	
46.5	1,058,775	60,333	0.0570	0.9430	14.52	
47.5	1,000,826	75,886	0.0758	0.9242	13.69	
48.5	926,857	74,778	0.0807	0.9193	12.66	
49.5	850,393	146,466	0.1722	0.8278	11.63	
50.5	685,547	114,637	0.1672	0.8328	9.63	
51.5	534,204	73,681	0.1379	0.8621	8.02	
52.5	419,946	82,667	0.1969	0.8031	6.91	
53.5	302,014	39,569	0.1310	0.8690	5.55	
54.5	222,470	40,792	0.1834	0.8166	4.83	
55.5	123,885	17,075	0.1378	0.8622	3.94	
56.5	97,348	14,406	0.1480	0.8520	3.40	
57.5	84,769	12,525	0.1477	0.8523	2.89	
58.5	76,992	11,119	0.1444	0.8556	2.47	
59.5	67,595	11,932	0.1765	0.8235	2.11	
60.5	54,259	11,936	0.2200	0.7800	1.74	
61.5	44,243	8,895	0.2011	0.7989	1.36	
62.5	39,792	13,278	0.3337	0.6663	1.08	
63.5	25,848	9,579	0.3706	0.6294	0.72	
64.5	16,238	8,025	0.4942	0.5058	0.45	
65.5	7,850	1,990	0.2535	0.7465	0.23	
66.5	5,458	1,986	0.3639	0.6361	0.17	
67.5	3,098	1,163	0.3753	0.6247	0.11	
68.5	1,124	697	0.6197	0.3803	0.07	
69.5	428	14	0.0317	0.9683	0.03	
70.5	414	12	0.0297	0.9703	0.03	
71.5	402		0.0000	1.0000	0.02	
72.5	402		0.0000	1.0000	0.02	
73.5	834	12	0.0147	0.9853	0.02	
74.5	904		0.0000	1.0000	0.02	
75.5	904		0.0000	1.0000	0.02	
76.5	911	144	0.1581	0.8419	0.02	
77.5	704	219	0.3110	0.6890	0.02	
78.5	721	152	0.2103	0.7897	0.01	

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023

EXPERIENCE BAND 1994-2023

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	864	7	0.0081	0.9919	0.01
80.5	857	172	0.2008	0.7992	0.01
81.5	416	373	0.8966	0.1034	0.01
82.5	158		0.0000	1.0000	0.00
83.5	158	43	0.2722	0.7278	0.00
84.5	143	115	0.8042	0.1958	0.00
85.5	28		0.0000	1.0000	0.00
86.5	28	28	1.0000		0.00
87.5	11		0.0000	1.0000	
88.5	17		0.0000		
89.5	17	11	0.6471		
90.5	12	6	0.5000		
91.5	6		0.0000		
92.5	6	6	1.0000		
93.5					

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2023

EXPERIENCE BAND 2004-2023

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	29,409,033	29,003	0.0010	0.9990	100.00
0.5	17,860,221	128,051	0.0072	0.9928	99.90
1.5	17,899,133	210,606	0.0118	0.9882	99.19
2.5	17,822,850	76,496	0.0043	0.9957	98.02
3.5	18,773,672	201,411	0.0107	0.9893	97.60
4.5	19,673,425	240,113	0.0122	0.9878	96.55
5.5	19,525,630	191,093	0.0098	0.9902	95.37
6.5	19,330,445	260,886	0.0135	0.9865	94.44
7.5	18,925,307	214,039	0.0113	0.9887	93.16
8.5	18,993,490	306,306	0.0161	0.9839	92.11
9.5	18,473,735	493,835	0.0267	0.9733	90.62
10.5	17,808,536	275,554	0.0155	0.9845	88.20
11.5	16,945,122	310,687	0.0183	0.9817	86.84
12.5	16,433,239	386,319	0.0235	0.9765	85.25
13.5	15,977,142	377,107	0.0236	0.9764	83.24
14.5	15,309,066	376,010	0.0246	0.9754	81.28
15.5	14,493,211	368,102	0.0254	0.9746	79.28
16.5	13,931,905	340,663	0.0245	0.9755	77.27
17.5	12,710,316	552,080	0.0434	0.9566	75.38
18.5	11,572,470	676,964	0.0585	0.9415	72.10
19.5	10,323,020	429,345	0.0416	0.9584	67.89
20.5	9,336,588	337,069	0.0361	0.9639	65.06
21.5	8,660,617	449,184	0.0519	0.9481	62.71
22.5	7,518,365	311,237	0.0414	0.9586	59.46
23.5	6,224,201	292,311	0.0470	0.9530	57.00
24.5	4,958,215	211,067	0.0426	0.9574	54.32
25.5	4,216,574	203,571	0.0483	0.9517	52.01
26.5	3,703,335	142,715	0.0385	0.9615	49.50
27.5	3,077,773	130,861	0.0425	0.9575	47.59
28.5	2,175,122	108,744	0.0500	0.9500	45.57
29.5	1,726,552	78,798	0.0456	0.9544	43.29
30.5	1,529,084	54,568	0.0357	0.9643	41.31
31.5	1,434,047	69,059	0.0482	0.9518	39.84
32.5	1,426,300	50,417	0.0353	0.9647	37.92
33.5	1,436,818	49,378	0.0344	0.9656	36.58
34.5	1,528,232	50,544	0.0331	0.9669	35.32
35.5	1,677,007	116,676	0.0696	0.9304	34.16
36.5	1,735,748	97,790	0.0563	0.9437	31.78
37.5	1,762,782	84,846	0.0481	0.9519	29.99
38.5	1,811,316	82,576	0.0456	0.9544	28.55

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2023

EXPERIENCE BAND 2004-2023

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	1,811,832	207,675	0.1146	0.8854	27.24
40.5	1,653,974	288,352	0.1743	0.8257	24.12
41.5	1,382,297	281,646	0.2038	0.7962	19.92
42.5	1,090,549	206,865	0.1897	0.8103	15.86
43.5	908,322	121,636	0.1339	0.8661	12.85
44.5	778,972	70,097	0.0900	0.9100	11.13
45.5	722,771	64,235	0.0889	0.9111	10.13
46.5	657,239	55,326	0.0842	0.9158	9.23
47.5	621,667	65,527	0.1054	0.8946	8.45
48.5	555,052	48,282	0.0870	0.9130	7.56
49.5	505,545	32,077	0.0635	0.9365	6.90
50.5	459,340	32,136	0.0700	0.9300	6.46
51.5	405,352	33,474	0.0826	0.9174	6.01
52.5	329,341	30,289	0.0920	0.9080	5.52
53.5	262,324	27,033	0.1031	0.8969	5.01
54.5	187,890	36,580	0.1947	0.8053	4.49
55.5	87,659	16,197	0.1848	0.8152	3.62
56.5	56,255	12,778	0.2272	0.7728	2.95
57.5	40,586	5,950	0.1466	0.8534	2.28
58.5	32,373	3,690	0.1140	0.8860	1.95
59.5	27,574	3,825	0.1387	0.8613	1.72
60.5	19,464	4,622	0.2375	0.7625	1.48
61.5	12,135	2,250	0.1854	0.8146	1.13
62.5	8,297	994	0.1199	0.8801	0.92
63.5	7,794	609	0.0781	0.9219	0.81
64.5	8,239	804	0.0976	0.9024	0.75
65.5	7,768	1,947	0.2506	0.7494	0.68
66.5	5,434	1,986	0.3655	0.6345	0.51
67.5	3,085	1,163	0.3768	0.6232	0.32
68.5	1,112	697	0.6265	0.3735	0.20
69.5	415	14	0.0327	0.9673	0.07
70.5	414	12	0.0297	0.9703	0.07
71.5	402		0.0000	1.0000	0.07
72.5	402		0.0000	1.0000	0.07
73.5	402	12	0.0305	0.9695	0.07
74.5	389		0.0000	1.0000	0.07
75.5	389		0.0000	1.0000	0.07
76.5	389		0.0000	1.0000	0.07
77.5	312		0.0000	1.0000	0.07
78.5	312		0.0000	1.0000	0.07

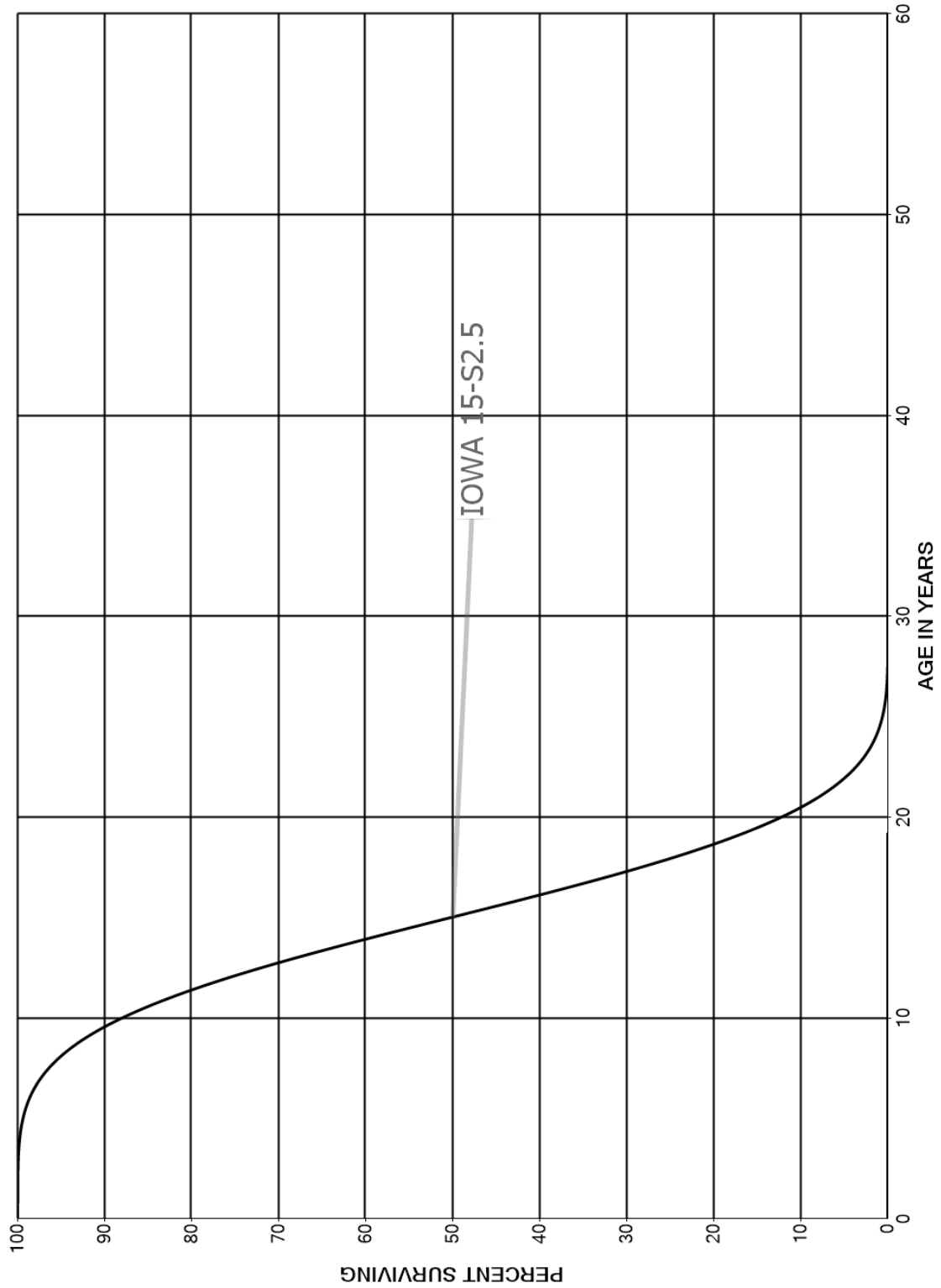
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

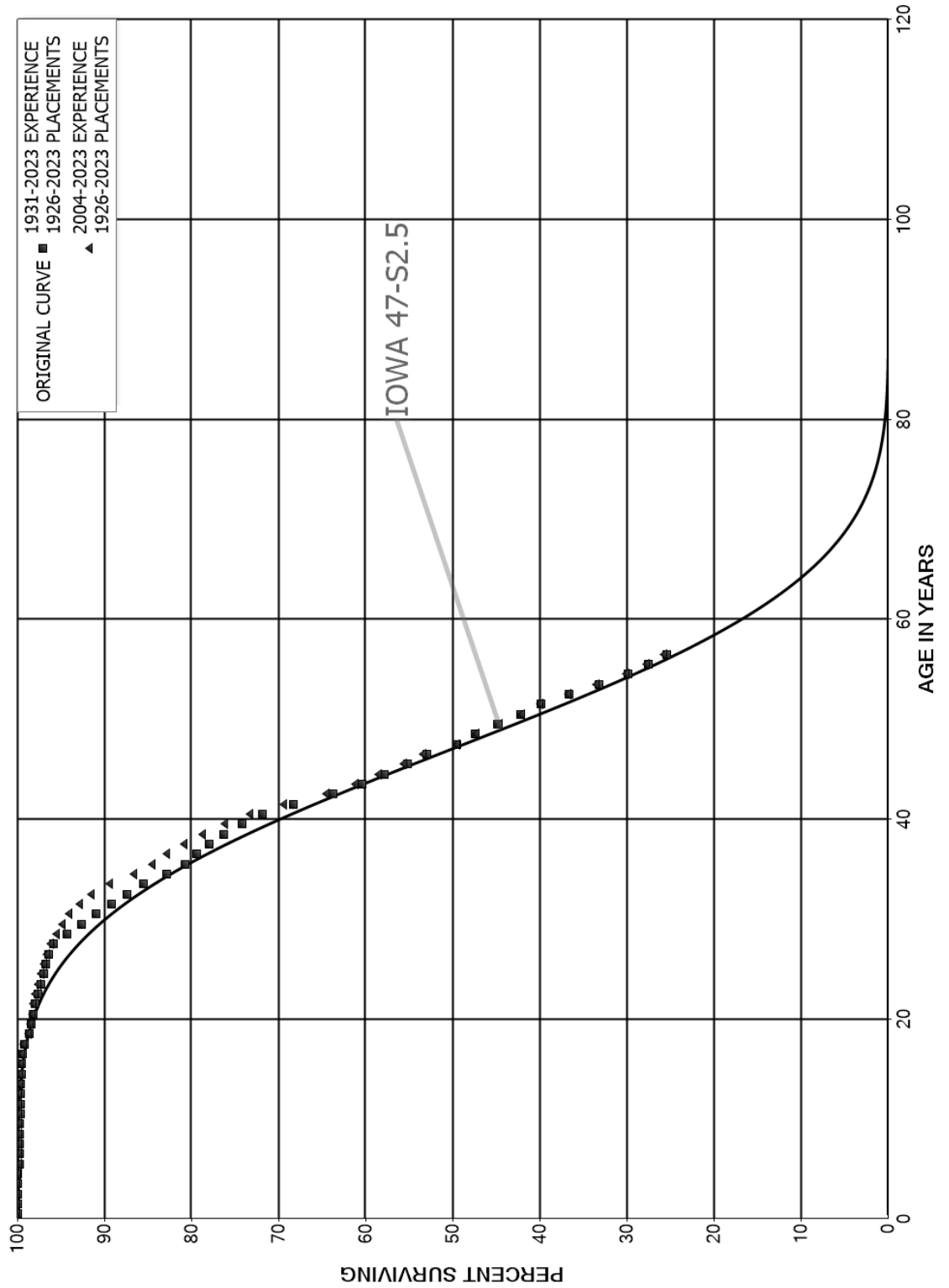
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2023			EXPERIENCE BAND 2004-2023			
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	312		0.0000	1.0000	0.07	
80.5	312		0.0000	1.0000	0.07	
81.5					0.07	

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 381.02 METERS - AMI
 SMOOTH SURVIVOR CURVE



AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 383.00 HOUSE REGULATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2023

EXPERIENCE BAND 1931-2023

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	26,087,845		0.0000	1.0000	100.00
0.5	23,060,868	4,357	0.0002	0.9998	100.00
1.5	21,622,435	2,425	0.0001	0.9999	99.98
2.5	20,432,548	7,145	0.0003	0.9997	99.97
3.5	19,330,956	8,112	0.0004	0.9996	99.93
4.5	18,293,325	21,302	0.0012	0.9988	99.89
5.5	17,374,419	2,602	0.0001	0.9999	99.78
6.5	16,649,184	2,224	0.0001	0.9999	99.76
7.5	15,867,731	8,844	0.0006	0.9994	99.75
8.5	15,261,485	286	0.0000	1.0000	99.69
9.5	15,197,338	6,472	0.0004	0.9996	99.69
10.5	14,980,070	1,412	0.0001	0.9999	99.65
11.5	12,191,159	2,424	0.0002	0.9998	99.64
12.5	12,216,279	5,262	0.0004	0.9996	99.62
13.5	11,781,159	5,763	0.0005	0.9995	99.58
14.5	11,221,503	7,160	0.0006	0.9994	99.53
15.5	10,637,170	11,347	0.0011	0.9989	99.46
16.5	10,475,648	24,913	0.0024	0.9976	99.36
17.5	9,956,556	46,908	0.0047	0.9953	99.12
18.5	9,210,492	21,546	0.0023	0.9977	98.65
19.5	8,988,783	19,940	0.0022	0.9978	98.42
20.5	8,932,898	23,424	0.0026	0.9974	98.21
21.5	8,732,754	27,930	0.0032	0.9968	97.95
22.5	8,274,571	30,895	0.0037	0.9963	97.63
23.5	7,793,469	25,068	0.0032	0.9968	97.27
24.5	7,219,893	20,169	0.0028	0.9972	96.96
25.5	6,592,149	22,326	0.0034	0.9966	96.69
26.5	5,789,271	32,701	0.0056	0.9944	96.36
27.5	4,552,184	73,497	0.0161	0.9839	95.81
28.5	4,081,606	71,017	0.0174	0.9826	94.27
29.5	3,108,925	55,591	0.0179	0.9821	92.63
30.5	2,694,095	53,240	0.0198	0.9802	90.97
31.5	2,390,737	47,642	0.0199	0.9801	89.17
32.5	2,177,616	47,515	0.0218	0.9782	87.40
33.5	1,793,297	55,366	0.0309	0.9691	85.49
34.5	1,567,242	40,744	0.0260	0.9740	82.85
35.5	1,438,800	23,133	0.0161	0.9839	80.70
36.5	1,297,790	24,579	0.0189	0.9811	79.40
37.5	1,179,068	24,668	0.0209	0.9791	77.90
38.5	1,057,210	29,032	0.0275	0.9725	76.27

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2023			EXPERIENCE BAND 1931-2023			
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	964,466	30,423	0.0315	0.9685	74.17	
40.5	873,098	43,543	0.0499	0.9501	71.83	
41.5	775,851	51,829	0.0668	0.9332	68.25	
42.5	707,681	36,016	0.0509	0.9491	63.69	
43.5	629,764	26,956	0.0428	0.9572	60.45	
44.5	569,875	26,202	0.0460	0.9540	57.86	
45.5	540,570	22,455	0.0415	0.9585	55.20	
46.5	505,152	32,995	0.0653	0.9347	52.91	
47.5	455,793	19,275	0.0423	0.9577	49.45	
48.5	458,870	24,785	0.0540	0.9460	47.36	
49.5	425,926	24,635	0.0578	0.9422	44.80	
50.5	399,659	21,999	0.0550	0.9450	42.21	
51.5	356,599	29,067	0.0815	0.9185	39.89	
52.5	301,628	28,490	0.0945	0.9055	36.64	
53.5	259,172	26,412	0.1019	0.8981	33.18	
54.5	195,986	15,330	0.0782	0.9218	29.80	
55.5	146,163	10,812	0.0740	0.9260	27.46	
56.5	117,387	7,346	0.0626	0.9374	25.43	
57.5	100,626	6,878	0.0683	0.9317	23.84	
58.5	84,470	2,484	0.0294	0.9706	22.21	
59.5	73,083	1,948	0.0267	0.9733	21.56	
60.5	57,023	2,910	0.0510	0.9490	20.98	
61.5	48,656	852	0.0175	0.9825	19.91	
62.5	39,465	33	0.0008	0.9992	19.56	
63.5	33,864	67	0.0020	0.9980	19.55	
64.5	25,364	284	0.0112	0.9888	19.51	
65.5	19,446	99	0.0051	0.9949	19.29	
66.5	11,526	25	0.0021	0.9979	19.19	
67.5	5,569	71	0.0127	0.9873	19.15	
68.5	3,285		0.0000	1.0000	18.91	
69.5	2,211		0.0000	1.0000	18.91	
70.5	2,211		0.0000	1.0000	18.91	
71.5	535		0.0000	1.0000	18.91	
72.5	535		0.0000	1.0000	18.91	
73.5	297		0.0000	1.0000	18.91	
74.5	31		0.0000	1.0000	18.91	
75.5	31		0.0000	1.0000	18.91	
76.5	31		0.0000	1.0000	18.91	
77.5	31		0.0000	1.0000	18.91	
78.5	31		0.0000	1.0000	18.91	

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2023			EXPERIENCE BAND 1931-2023		
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	31		0.0000	1.0000	18.91
80.5	31		0.0000	1.0000	18.91
81.5	31		0.0000	1.0000	18.91
82.5	31		0.0000	1.0000	18.91
83.5	31		0.0000	1.0000	18.91
84.5	31		0.0000	1.0000	18.91
85.5	31		0.0000	1.0000	18.91
86.5	31		0.0000	1.0000	18.91
87.5	31		0.0000	1.0000	18.91
88.5	31		0.0000	1.0000	18.91
89.5	31		0.0000	1.0000	18.91
90.5	31		0.0000	1.0000	18.91
91.5					18.91

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2023

EXPERIENCE BAND 2004-2023

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	17,615,116		0.0000	1.0000	100.00
0.5	14,709,844	2,779	0.0002	0.9998	100.00
1.5	13,455,917		0.0000	1.0000	99.98
2.5	12,705,034	6,879	0.0005	0.9995	99.98
3.5	12,083,217	7,050	0.0006	0.9994	99.93
4.5	11,543,257	13,076	0.0011	0.9989	99.87
5.5	11,134,312	256	0.0000	1.0000	99.76
6.5	11,091,215	1,556	0.0001	0.9999	99.75
7.5	11,485,692	476	0.0000	1.0000	99.74
8.5	11,266,482	203	0.0000	1.0000	99.74
9.5	12,001,996	960	0.0001	0.9999	99.73
10.5	12,152,198	1,149	0.0001	0.9999	99.73
11.5	9,620,388	1,823	0.0002	0.9998	99.72
12.5	9,801,446	3,339	0.0003	0.9997	99.70
13.5	9,719,871	4,534	0.0005	0.9995	99.66
14.5	9,335,932	6,912	0.0007	0.9993	99.62
15.5	8,828,336	9,480	0.0011	0.9989	99.54
16.5	8,791,736	18,862	0.0021	0.9979	99.44
17.5	8,380,848	46,735	0.0056	0.9944	99.22
18.5	7,740,604	20,071	0.0026	0.9974	98.67
19.5	7,588,253	14,834	0.0020	0.9980	98.41
20.5	7,605,643	15,941	0.0021	0.9979	98.22
21.5	7,485,866	15,533	0.0021	0.9979	98.02
22.5	7,113,124	24,781	0.0035	0.9965	97.81
23.5	6,714,443	22,365	0.0033	0.9967	97.47
24.5	6,202,565	17,951	0.0029	0.9971	97.15
25.5	5,610,904	20,631	0.0037	0.9963	96.87
26.5	4,836,049	22,783	0.0047	0.9953	96.51
27.5	3,639,917	23,976	0.0066	0.9934	96.05
28.5	3,249,480	21,986	0.0068	0.9932	95.42
29.5	2,344,724	21,862	0.0093	0.9907	94.78
30.5	1,983,955	24,872	0.0125	0.9875	93.89
31.5	1,760,324	26,049	0.0148	0.9852	92.72
32.5	1,639,215	36,569	0.0223	0.9777	91.34
33.5	1,315,723	41,791	0.0318	0.9682	89.31
34.5	1,155,374	28,259	0.0245	0.9755	86.47
35.5	1,085,272	21,459	0.0198	0.9802	84.35
36.5	977,030	23,790	0.0243	0.9757	82.69
37.5	885,061	22,540	0.0255	0.9745	80.67
38.5	779,399	25,407	0.0326	0.9674	78.62

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2023			EXPERIENCE BAND 2004-2023			
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	705,214	26,244	0.0372	0.9628	76.06	
40.5	645,656	34,359	0.0532	0.9468	73.23	
41.5	575,261	41,344	0.0719	0.9281	69.33	
42.5	537,568	27,382	0.0509	0.9491	64.35	
43.5	482,188	21,257	0.0441	0.9559	61.07	
44.5	439,589	21,530	0.0490	0.9510	58.38	
45.5	430,308	16,967	0.0394	0.9606	55.52	
46.5	418,046	30,445	0.0728	0.9272	53.33	
47.5	387,274	17,790	0.0459	0.9541	49.44	
48.5	404,694	23,125	0.0571	0.9429	47.17	
49.5	384,027	21,755	0.0566	0.9434	44.48	
50.5	371,369	18,932	0.0510	0.9490	41.96	
51.5	341,563	27,210	0.0797	0.9203	39.82	
52.5	290,109	25,564	0.0881	0.9119	36.65	
53.5	251,437	25,713	0.1023	0.8977	33.42	
54.5	190,800	14,878	0.0780	0.9220	30.00	
55.5	141,484	10,197	0.0721	0.9279	27.66	
56.5	113,497	7,084	0.0624	0.9376	25.67	
57.5	96,998	6,753	0.0696	0.9304	24.06	
58.5	80,968	2,332	0.0288	0.9712	22.39	
59.5	69,732	1,872	0.0268	0.9732	21.74	
60.5	53,748	426	0.0079	0.9921	21.16	
61.5	47,865	313	0.0065	0.9935	20.99	
62.5	39,213	28	0.0007	0.9993	20.86	
63.5	33,617	36	0.0011	0.9989	20.84	
64.5	25,149	194	0.0077	0.9923	20.82	
65.5	19,321	75	0.0039	0.9961	20.66	
66.5	11,425	25	0.0021	0.9979	20.58	
67.5	5,467		0.0000	1.0000	20.53	
68.5	3,255		0.0000	1.0000	20.53	
69.5	2,181		0.0000	1.0000	20.53	
70.5	2,181		0.0000	1.0000	20.53	
71.5	535		0.0000	1.0000	20.53	
72.5	535		0.0000	1.0000	20.53	
73.5	297		0.0000	1.0000	20.53	
74.5	31		0.0000	1.0000	20.53	
75.5	31		0.0000	1.0000	20.53	
76.5	31		0.0000	1.0000	20.53	
77.5	31		0.0000	1.0000	20.53	
78.5	31		0.0000	1.0000	20.53	

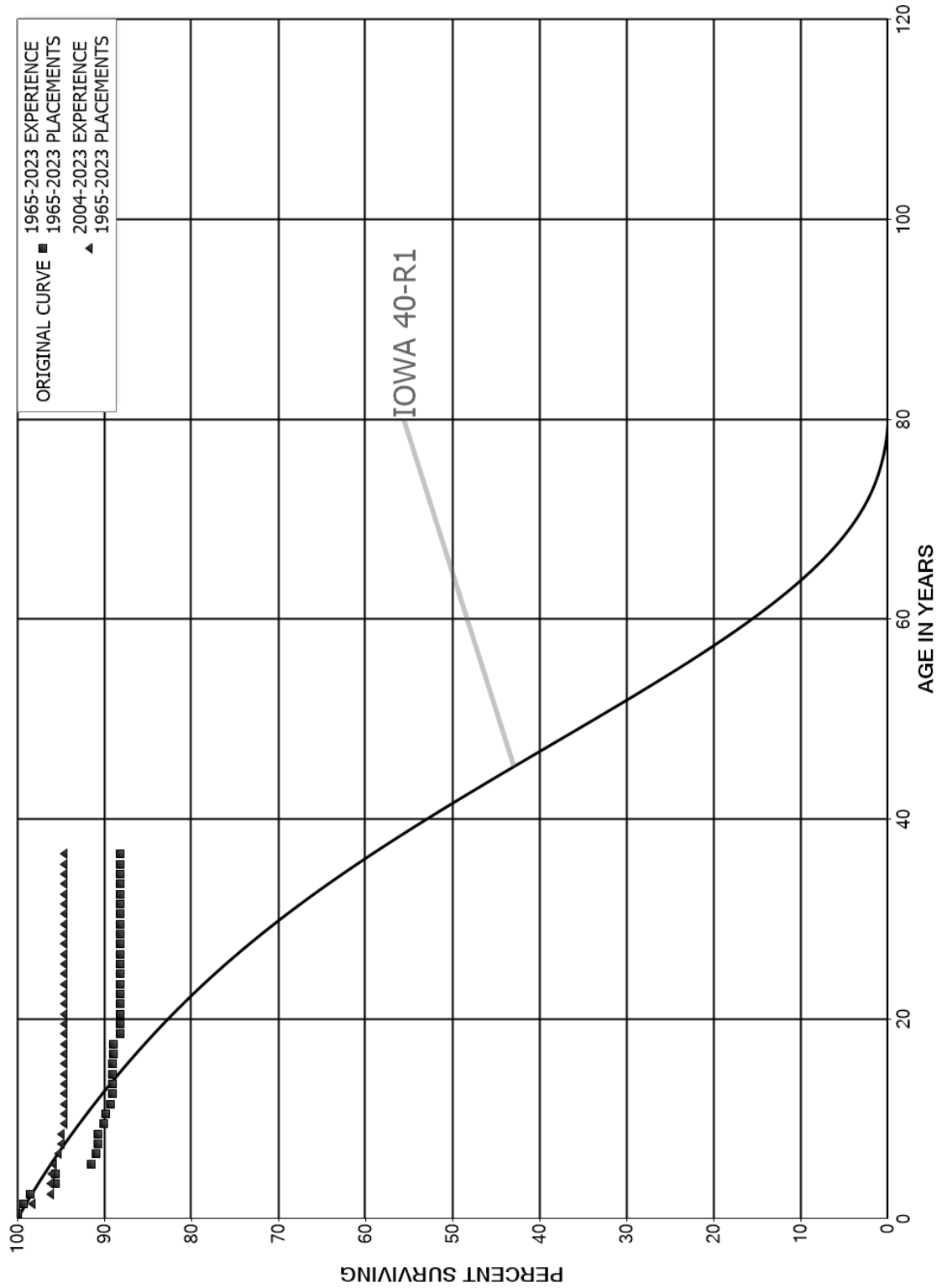
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2023			EXPERIENCE BAND 2004-2023		
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	31		0.0000	1.0000	20.53
80.5	31		0.0000	1.0000	20.53
81.5	31		0.0000	1.0000	20.53
82.5	31		0.0000	1.0000	20.53
83.5	31		0.0000	1.0000	20.53
84.5	31		0.0000	1.0000	20.53
85.5	31		0.0000	1.0000	20.53
86.5	31		0.0000	1.0000	20.53
87.5	31		0.0000	1.0000	20.53
88.5	31		0.0000	1.0000	20.53
89.5	31		0.0000	1.0000	20.53
90.5	31		0.0000	1.0000	20.53
91.5					20.53

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2023			EXPERIENCE BAND 1965-2023		
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	1,964,001		0.0000	1.0000	100.00
0.5	1,815,778	12,647	0.0070	0.9930	100.00
1.5	1,816,758	15,548	0.0086	0.9914	99.30
2.5	1,787,311	51,492	0.0288	0.9712	98.45
3.5	1,657,473	585	0.0004	0.9996	95.62
4.5	1,627,980	69,344	0.0426	0.9574	95.58
5.5	1,546,024	8,515	0.0055	0.9945	91.51
6.5	1,537,509	4,559	0.0030	0.9970	91.01
7.5	1,501,682		0.0000	1.0000	90.74
8.5	1,470,939	10,186	0.0069	0.9931	90.74
9.5	1,425,929	3,565	0.0025	0.9975	90.11
10.5	1,350,661	8,553	0.0063	0.9937	89.88
11.5	1,130,071	2,694	0.0024	0.9976	89.32
12.5	1,113,405	649	0.0006	0.9994	89.10
13.5	1,089,529		0.0000	1.0000	89.05
14.5	1,065,105	2	0.0000	1.0000	89.05
15.5	1,044,163	589	0.0006	0.9994	89.05
16.5	1,038,631		0.0000	1.0000	89.00
17.5	967,354	9,480	0.0098	0.9902	89.00
18.5	928,321		0.0000	1.0000	88.13
19.5	912,839		0.0000	1.0000	88.13
20.5	870,466		0.0000	1.0000	88.13
21.5	851,765		0.0000	1.0000	88.13
22.5	761,535		0.0000	1.0000	88.13
23.5	754,743		0.0000	1.0000	88.13
24.5	747,967		0.0000	1.0000	88.13
25.5	625,694		0.0000	1.0000	88.13
26.5	380,384		0.0000	1.0000	88.13
27.5	181,562		0.0000	1.0000	88.13
28.5	135,866		0.0000	1.0000	88.13
29.5	115,372		0.0000	1.0000	88.13
30.5	95,226		0.0000	1.0000	88.13
31.5	70,948		0.0000	1.0000	88.13
32.5	53,218		0.0000	1.0000	88.13
33.5	42,192		0.0000	1.0000	88.13
34.5	42,192		0.0000	1.0000	88.13
35.5	34,886		0.0000	1.0000	88.13
36.5	34,010		0.0000	1.0000	88.13
37.5	28,063		0.0000	1.0000	88.13
38.5	23,211		0.0000	1.0000	88.13

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2023			EXPERIENCE BAND 1965-2023		
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	22,624		0.0000	1.0000	88.13
40.5	22,624		0.0000	1.0000	88.13
41.5	19,653		0.0000	1.0000	88.13
42.5	19,653		0.0000	1.0000	88.13
43.5	15,964		0.0000	1.0000	88.13
44.5	9,440		0.0000	1.0000	88.13
45.5	9,440		0.0000	1.0000	88.13
46.5	9,440		0.0000	1.0000	88.13
47.5	9,440		0.0000	1.0000	88.13
48.5	9,440		0.0000	1.0000	88.13
49.5	9,440		0.0000	1.0000	88.13
50.5	9,440		0.0000	1.0000	88.13
51.5	9,440		0.0000	1.0000	88.13
52.5	6,320		0.0000	1.0000	88.13
53.5	6,320		0.0000	1.0000	88.13
54.5	3,129		0.0000	1.0000	88.13
55.5	2,039		0.0000	1.0000	88.13
56.5	2,039		0.0000	1.0000	88.13
57.5	2,039		0.0000	1.0000	88.13
58.5					88.13

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2023

EXPERIENCE BAND 2004-2023

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	732,297		0.0000	1.0000	100.00
0.5	653,343	11,581	0.0177	0.9823	100.00
1.5	700,004	15,548	0.0222	0.9778	98.23
2.5	771,344	0	0.0000	1.0000	96.05
3.5	792,588	479	0.0006	0.9994	96.05
4.5	769,976	1,969	0.0026	0.9974	95.99
5.5	877,669	4,863	0.0055	0.9945	95.74
6.5	1,118,116	4,359	0.0039	0.9961	95.21
7.5	1,281,311		0.0000	1.0000	94.84
8.5	1,296,649	5,221	0.0040	0.9960	94.84
9.5	1,277,098		0.0000	1.0000	94.46
10.5	1,225,541		0.0000	1.0000	94.46
11.5	1,045,710		0.0000	1.0000	94.46
12.5	1,049,467		0.0000	1.0000	94.46
13.5	1,037,266		0.0000	1.0000	94.46
14.5	1,012,842		0.0000	1.0000	94.46
15.5	999,208		0.0000	1.0000	94.46
16.5	995,142		0.0000	1.0000	94.46
17.5	929,811		0.0000	1.0000	94.46
18.5	905,110		0.0000	1.0000	94.46
19.5	890,215		0.0000	1.0000	94.46
20.5	847,842		0.0000	1.0000	94.46
21.5	829,262		0.0000	1.0000	94.46
22.5	739,032		0.0000	1.0000	94.46
23.5	732,239		0.0000	1.0000	94.46
24.5	725,464		0.0000	1.0000	94.46
25.5	603,190		0.0000	1.0000	94.46
26.5	357,880		0.0000	1.0000	94.46
27.5	159,058		0.0000	1.0000	94.46
28.5	113,362		0.0000	1.0000	94.46
29.5	92,869		0.0000	1.0000	94.46
30.5	72,723		0.0000	1.0000	94.46
31.5	48,445		0.0000	1.0000	94.46
32.5	36,685		0.0000	1.0000	94.46
33.5	25,658		0.0000	1.0000	94.46
34.5	32,538		0.0000	1.0000	94.46
35.5	32,847		0.0000	1.0000	94.46
36.5	31,970		0.0000	1.0000	94.46
37.5	26,024		0.0000	1.0000	94.46
38.5	23,211		0.0000	1.0000	94.46

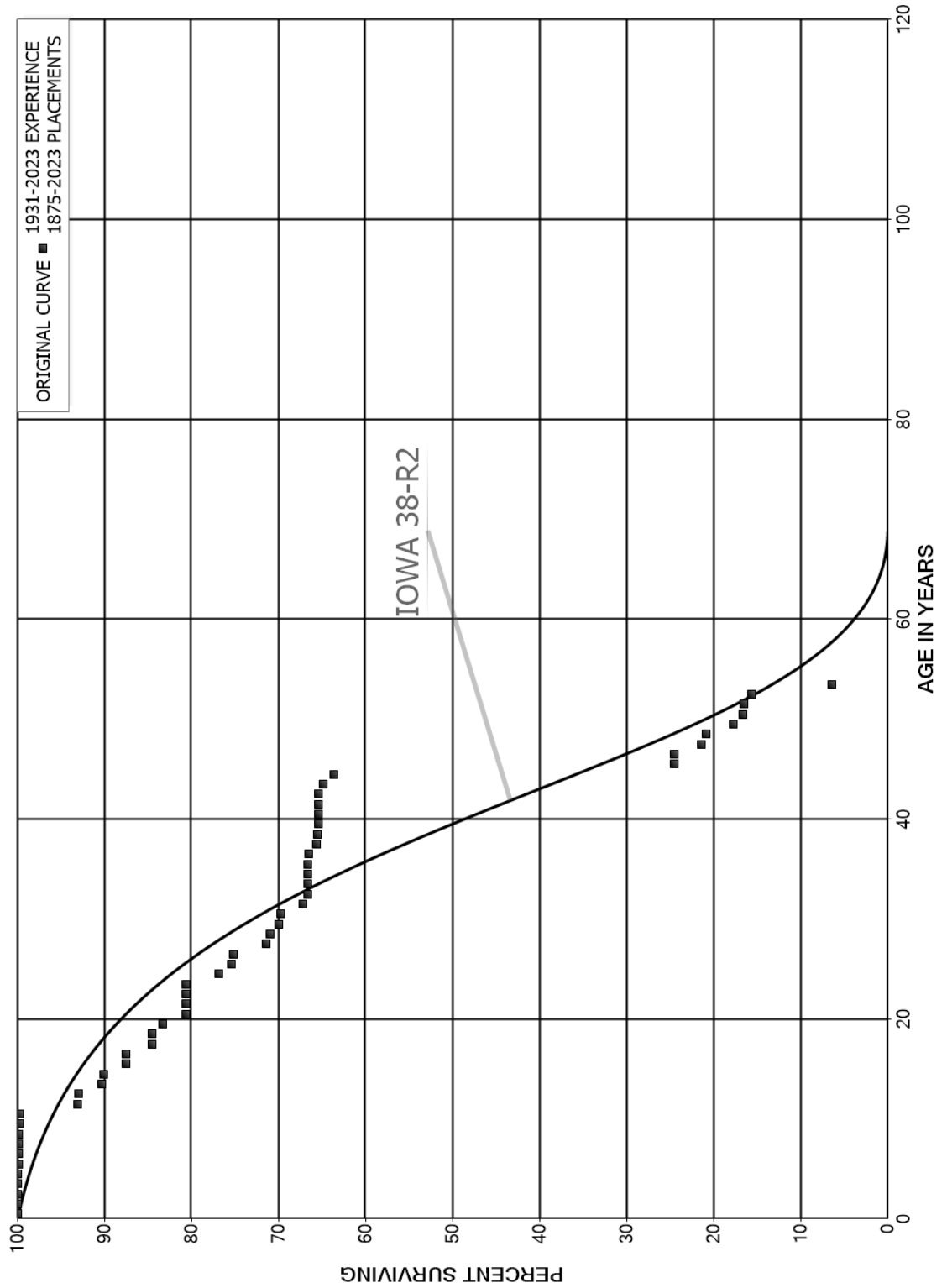
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2023			EXPERIENCE BAND 2004-2023		
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	22,624		0.0000	1.0000	94.46
40.5	22,624		0.0000	1.0000	94.46
41.5	19,653		0.0000	1.0000	94.46
42.5	19,653		0.0000	1.0000	94.46
43.5	15,964		0.0000	1.0000	94.46
44.5	9,440		0.0000	1.0000	94.46
45.5	9,440		0.0000	1.0000	94.46
46.5	9,440		0.0000	1.0000	94.46
47.5	9,440		0.0000	1.0000	94.46
48.5	9,440		0.0000	1.0000	94.46
49.5	9,440		0.0000	1.0000	94.46
50.5	9,440		0.0000	1.0000	94.46
51.5	9,440		0.0000	1.0000	94.46
52.5	6,320		0.0000	1.0000	94.46
53.5	6,320		0.0000	1.0000	94.46
54.5	3,129		0.0000	1.0000	94.46
55.5	2,039		0.0000	1.0000	94.46
56.5	2,039		0.0000	1.0000	94.46
57.5	2,039		0.0000	1.0000	94.46
58.5					94.46

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2023

EXPERIENCE BAND 1931-2023

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	17,914,052		0.0000	1.0000	100.00
0.5	17,911,683		0.0000	1.0000	100.00
1.5	17,648,479		0.0000	1.0000	100.00
2.5	10,492,283	3,989	0.0004	0.9996	100.00
3.5	10,484,052	3,801	0.0004	0.9996	99.96
4.5	10,487,046	6,262	0.0006	0.9994	99.93
5.5	9,873,596		0.0000	1.0000	99.87
6.5	9,515,150	5,842	0.0006	0.9994	99.87
7.5	9,509,308		0.0000	1.0000	99.80
8.5	9,504,486	9,240	0.0010	0.9990	99.80
9.5	9,539,763	2,762	0.0003	0.9997	99.71
10.5	1,108,555	74,032	0.0668	0.9332	99.68
11.5	993,952	472	0.0005	0.9995	93.02
12.5	914,712	26,239	0.0287	0.9713	92.98
13.5	888,472	1,955	0.0022	0.9978	90.31
14.5	748,423	22,055	0.0295	0.9705	90.11
15.5	726,368		0.0000	1.0000	87.46
16.5	726,368	24,833	0.0342	0.9658	87.46
17.5	701,535		0.0000	1.0000	84.47
18.5	705,220	9,655	0.0137	0.9863	84.47
19.5	695,565	22,885	0.0329	0.9671	83.31
20.5	672,680		0.0000	1.0000	80.57
21.5	672,680		0.0000	1.0000	80.57
22.5	672,680		0.0000	1.0000	80.57
23.5	672,680	31,228	0.0464	0.9536	80.57
24.5	641,452	11,795	0.0184	0.9816	76.83
25.5	554,896	1,389	0.0025	0.9975	75.42
26.5	553,507	28,324	0.0512	0.9488	75.23
27.5	523,668	2,915	0.0056	0.9944	71.38
28.5	520,753	7,268	0.0140	0.9860	70.98
29.5	513,484	1,742	0.0034	0.9966	69.99
30.5	498,444	18,521	0.0372	0.9628	69.75
31.5	476,281	3,844	0.0081	0.9919	67.16
32.5	472,437		0.0000	1.0000	66.62
33.5	472,437		0.0000	1.0000	66.62
34.5	430,419		0.0000	1.0000	66.62
35.5	224,438	491	0.0022	0.9978	66.62
36.5	182,564	2,228	0.0122	0.9878	66.47
37.5	180,336	388	0.0021	0.9979	65.66
38.5	179,948	344	0.0019	0.9981	65.52

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2023

EXPERIENCE BAND 1931-2023

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	179,604		0.0000	1.0000	65.40
40.5	176,756		0.0000	1.0000	65.40
41.5	170,360		0.0000	1.0000	65.40
42.5	150,850	1,412	0.0094	0.9906	65.40
43.5	149,438	2,647	0.0177	0.9823	64.78
44.5	146,791	90,334	0.6154	0.3846	63.64
45.5	56,457		0.0000	1.0000	24.47
46.5	55,570	7,051	0.1269	0.8731	24.47
47.5	48,113	1,187	0.0247	0.9753	21.37
48.5	46,926	6,920	0.1475	0.8525	20.84
49.5	40,006	2,704	0.0676	0.9324	17.77
50.5	37,302	31	0.0008	0.9992	16.57
51.5	37,270	2,097	0.0563	0.9437	16.55
52.5	35,174	20,706	0.5887	0.4113	15.62
53.5	14,468		0.0000	1.0000	6.43
54.5	14,468		0.0000	1.0000	6.43
55.5	11,559		0.0000	1.0000	6.43
56.5	4,616		0.0000	1.0000	6.43
57.5	4,616		0.0000	1.0000	6.43
58.5	4,616		0.0000	1.0000	6.43
59.5	4,616		0.0000	1.0000	6.43
60.5	4,616		0.0000	1.0000	6.43
61.5	4,616		0.0000	1.0000	6.43
62.5	4,616		0.0000	1.0000	6.43
63.5	4,616	3,685	0.7983	0.2017	6.43
64.5	931		0.0000	1.0000	1.30
65.5	931		0.0000	1.0000	1.30
66.5	931		0.0000	1.0000	1.30
67.5	931		0.0000	1.0000	1.30
68.5	931		0.0000	1.0000	1.30
69.5	931		0.0000	1.0000	1.30
70.5	931		0.0000	1.0000	1.30
71.5	931		0.0000	1.0000	1.30
72.5	931		0.0000	1.0000	1.30
73.5	931		0.0000	1.0000	1.30
74.5	931		0.0000	1.0000	1.30
75.5	931		0.0000	1.0000	1.30
76.5	931		0.0000	1.0000	1.30
77.5	931		0.0000	1.0000	1.30
78.5	931		0.0000	1.0000	1.30

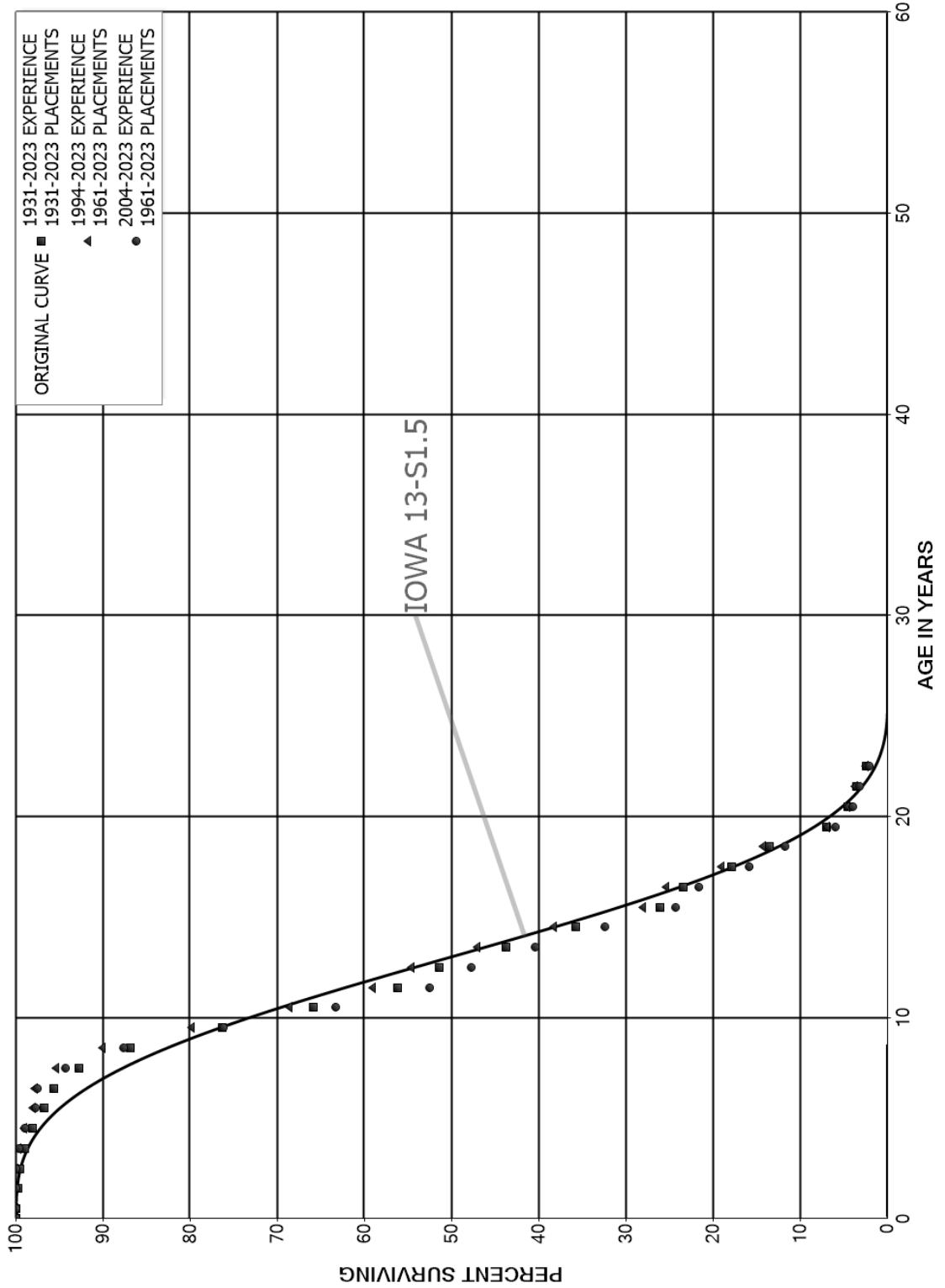
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2023			EXPERIENCE BAND 1931-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	931		0.0000	1.0000	1.30
80.5	931		0.0000	1.0000	1.30
81.5	931		0.0000	1.0000	1.30
82.5	931		0.0000	1.0000	1.30
83.5	931		0.0000	1.0000	1.30
84.5	931		0.0000	1.0000	1.30
85.5	931		0.0000	1.0000	1.30
86.5	931		0.0000	1.0000	1.30
87.5	931		0.0000	1.0000	1.30
88.5	931		0.0000	1.0000	1.30
89.5	931		0.0000	1.0000	1.30
90.5	931		0.0000	1.0000	1.30
91.5	931		0.0000	1.0000	1.30
92.5	931		0.0000	1.0000	1.30
93.5	931		0.0000	1.0000	1.30
94.5	931		0.0000	1.0000	1.30
95.5	931		0.0000	1.0000	1.30
96.5	931		0.0000	1.0000	1.30
97.5	931		0.0000	1.0000	1.30
98.5	931		0.0000	1.0000	1.30
99.5	931		0.0000	1.0000	1.30
100.5	931	931	1.0000		1.30
101.5					

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023

EXPERIENCE BAND 1931-2023

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	24,946,674	1,249	0.0001	0.9999	100.00
0.5	22,918,288	55,386	0.0024	0.9976	99.99
1.5	20,378,021	61,327	0.0030	0.9970	99.75
2.5	20,499,016	101,926	0.0050	0.9950	99.45
3.5	17,850,938	170,563	0.0096	0.9904	98.96
4.5	16,745,672	223,446	0.0133	0.9867	98.01
5.5	15,605,392	167,387	0.0107	0.9893	96.71
6.5	14,727,832	450,786	0.0306	0.9694	95.67
7.5	13,656,632	866,165	0.0634	0.9366	92.74
8.5	12,114,797	1,478,111	0.1220	0.8780	86.86
9.5	10,175,928	1,397,751	0.1374	0.8626	76.26
10.5	8,290,488	1,218,023	0.1469	0.8531	65.79
11.5	6,637,579	557,055	0.0839	0.9161	56.12
12.5	5,296,033	787,144	0.1486	0.8514	51.41
13.5	4,075,521	753,859	0.1850	0.8150	43.77
14.5	2,674,667	719,589	0.2690	0.7310	35.67
15.5	2,009,011	207,295	0.1032	0.8968	26.08
16.5	1,748,657	414,217	0.2369	0.7631	23.39
17.5	1,339,427	329,635	0.2461	0.7539	17.85
18.5	956,507	462,280	0.4833	0.5167	13.45
19.5	505,117	174,616	0.3457	0.6543	6.95
20.5	343,363	76,278	0.2221	0.7779	4.55
21.5	241,777	75,564	0.3125	0.6875	3.54
22.5	157,588	15,035	0.0954	0.9046	2.43
23.5	142,553	13,114	0.0920	0.9080	2.20
24.5	54,827	14,381	0.2623	0.7377	2.00
25.5	40,446	3,549	0.0877	0.9123	1.47
26.5	36,897	19,859	0.5382	0.4618	1.34
27.5	17,038	3,216	0.1888	0.8112	0.62
28.5	13,822	1,633	0.1181	0.8819	0.50
29.5	14,861	2,168	0.1459	0.8541	0.44
30.5	12,693	3,140	0.2474	0.7526	0.38
31.5	9,554	545	0.0570	0.9430	0.29
32.5	9,009	1,679	0.1864	0.8136	0.27
33.5	7,330	156	0.0213	0.9787	0.22
34.5	7,174	1,396	0.1946	0.8054	0.21
35.5	5,778		0.0000	1.0000	0.17
36.5	7,620		0.0000	1.0000	0.17
37.5	7,620	534	0.0701	0.9299	0.17
38.5	4,413	2,325	0.5267	0.4733	0.16

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1931-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,089	437	0.2092	0.7908	0.08	
40.5	1,652		0.0000	1.0000	0.06	
41.5	1,652		0.0000	1.0000	0.06	
42.5	1,652		0.0000	1.0000	0.06	
43.5	1,652		0.0000	1.0000	0.06	
44.5	1,652		0.0000	1.0000	0.06	
45.5	1,652		0.0000	1.0000	0.06	
46.5	1,652		0.0000	1.0000	0.06	
47.5	1,652		0.0000	1.0000	0.06	
48.5	1,652	1,652	1.0000		0.06	
49.5						

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2023

EXPERIENCE BAND 1994-2023

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	20,490,292		0.0000	1.0000	100.00
0.5	18,567,399		0.0000	1.0000	100.00
1.5	16,237,098	12,437	0.0008	0.9992	100.00
2.5	16,727,596	59,769	0.0036	0.9964	99.92
3.5	14,909,207	93,909	0.0063	0.9937	99.57
4.5	14,219,271	145,748	0.0103	0.9897	98.94
5.5	13,225,483	26,354	0.0020	0.9980	97.93
6.5	12,682,339	320,556	0.0253	0.9747	97.73
7.5	11,884,166	661,850	0.0557	0.9443	95.26
8.5	10,650,722	1,217,304	0.1143	0.8857	89.95
9.5	8,980,184	1,260,870	0.1404	0.8596	79.67
10.5	7,385,616	1,023,107	0.1385	0.8615	68.49
11.5	6,012,149	459,458	0.0764	0.9236	59.00
12.5	4,799,163	665,130	0.1386	0.8614	54.49
13.5	3,780,407	707,904	0.1873	0.8127	46.94
14.5	2,427,371	647,231	0.2666	0.7334	38.15
15.5	1,852,016	179,533	0.0969	0.9031	27.98
16.5	1,642,968	408,366	0.2486	0.7514	25.27
17.5	1,245,619	318,077	0.2554	0.7446	18.99
18.5	875,813	452,250	0.5164	0.4836	14.14
19.5	435,711	147,349	0.3382	0.6618	6.84
20.5	302,857	57,938	0.1913	0.8087	4.52
21.5	220,156	74,485	0.3383	0.6617	3.66
22.5	140,282	13,935	0.0993	0.9007	2.42
23.5	126,347	10,457	0.0828	0.9172	2.18
24.5	41,278	12,559	0.3043	0.6957	2.00
25.5	31,609		0.0000	1.0000	1.39
26.5	31,609	18,882	0.5974	0.4026	1.39
27.5	12,727	2,594	0.2038	0.7962	0.56
28.5	10,572	1,633	0.1544	0.8456	0.45
29.5	11,612	2,168	0.1867	0.8133	0.38
30.5	9,444	3,140	0.3325	0.6675	0.31
31.5	6,304	545	0.0864	0.9136	0.20
32.5	7,411	1,557	0.2101	0.7899	0.19
33.5	5,854		0.0000	1.0000	0.15
34.5	5,854	1,396	0.2384	0.7616	0.15
35.5	4,458		0.0000	1.0000	0.11
36.5	6,300		0.0000	1.0000	0.11
37.5	6,300	134	0.0213	0.9787	0.11
38.5	3,493	1,842	0.5272	0.4728	0.11

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2023			EXPERIENCE BAND 1994-2023		
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	1,652		0.0000	1.0000	0.05
40.5	1,652		0.0000	1.0000	0.05
41.5	1,652		0.0000	1.0000	0.05
42.5	1,652		0.0000	1.0000	0.05
43.5	1,652		0.0000	1.0000	0.05
44.5	1,652		0.0000	1.0000	0.05
45.5	1,652		0.0000	1.0000	0.05
46.5	1,652		0.0000	1.0000	0.05
47.5	1,652		0.0000	1.0000	0.05
48.5	1,652	1,652	1.0000		0.05
49.5					

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2023

EXPERIENCE BAND 2004-2023

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	17,071,468		0.0000	1.0000	100.00
0.5	15,673,778		0.0000	1.0000	100.00
1.5	13,871,439		0.0000	1.0000	100.00
2.5	15,024,576	59,673	0.0040	0.9960	100.00
3.5	12,516,176	81,303	0.0065	0.9935	99.60
4.5	11,500,170	145,748	0.0127	0.9873	98.96
5.5	10,547,905	26,354	0.0025	0.9975	97.70
6.5	9,824,319	320,556	0.0326	0.9674	97.46
7.5	9,030,208	638,931	0.0708	0.9292	94.28
8.5	8,256,245	1,073,103	0.1300	0.8700	87.61
9.5	6,937,690	1,180,539	0.1702	0.8298	76.22
10.5	5,373,707	908,529	0.1691	0.8309	63.25
11.5	4,131,764	379,719	0.0919	0.9081	52.56
12.5	3,277,109	500,049	0.1526	0.8474	47.73
13.5	2,963,729	591,383	0.1995	0.8005	40.44
14.5	1,983,890	493,168	0.2486	0.7514	32.37
15.5	1,595,755	179,533	0.1125	0.8875	24.33
16.5	1,413,712	378,902	0.2680	0.7320	21.59
17.5	1,074,613	274,738	0.2557	0.7443	15.80
18.5	766,515	382,532	0.4991	0.5009	11.76
19.5	394,872	130,358	0.3301	0.6699	5.89
20.5	284,094	57,938	0.2039	0.7961	3.95
21.5	203,442	72,320	0.3555	0.6445	3.14
22.5	122,497	13,935	0.1138	0.8862	2.03
23.5	115,770	10,457	0.0903	0.9097	1.79
24.5	32,564	10,719	0.3292	0.6708	1.63
25.5	21,845		0.0000	1.0000	1.10
26.5	23,588	17,388	0.7371	0.2629	1.10
27.5	6,201	2,594	0.4184	0.5816	0.29
28.5	5,164		0.0000	1.0000	0.17
29.5	7,836	1,863	0.2377	0.7623	0.17
30.5	5,973	1,744	0.2919	0.7081	0.13
31.5	4,774	545	0.1141	0.8859	0.09
32.5	5,625	1,557	0.2768	0.7232	0.08
33.5	4,068		0.0000	1.0000	0.06
34.5	4,068	1,396	0.3431	0.6569	0.06
35.5	2,672		0.0000	1.0000	0.04
36.5	4,514		0.0000	1.0000	0.04
37.5	4,514		0.0000	1.0000	0.04
38.5	1,842	1,842	1.0000		0.04

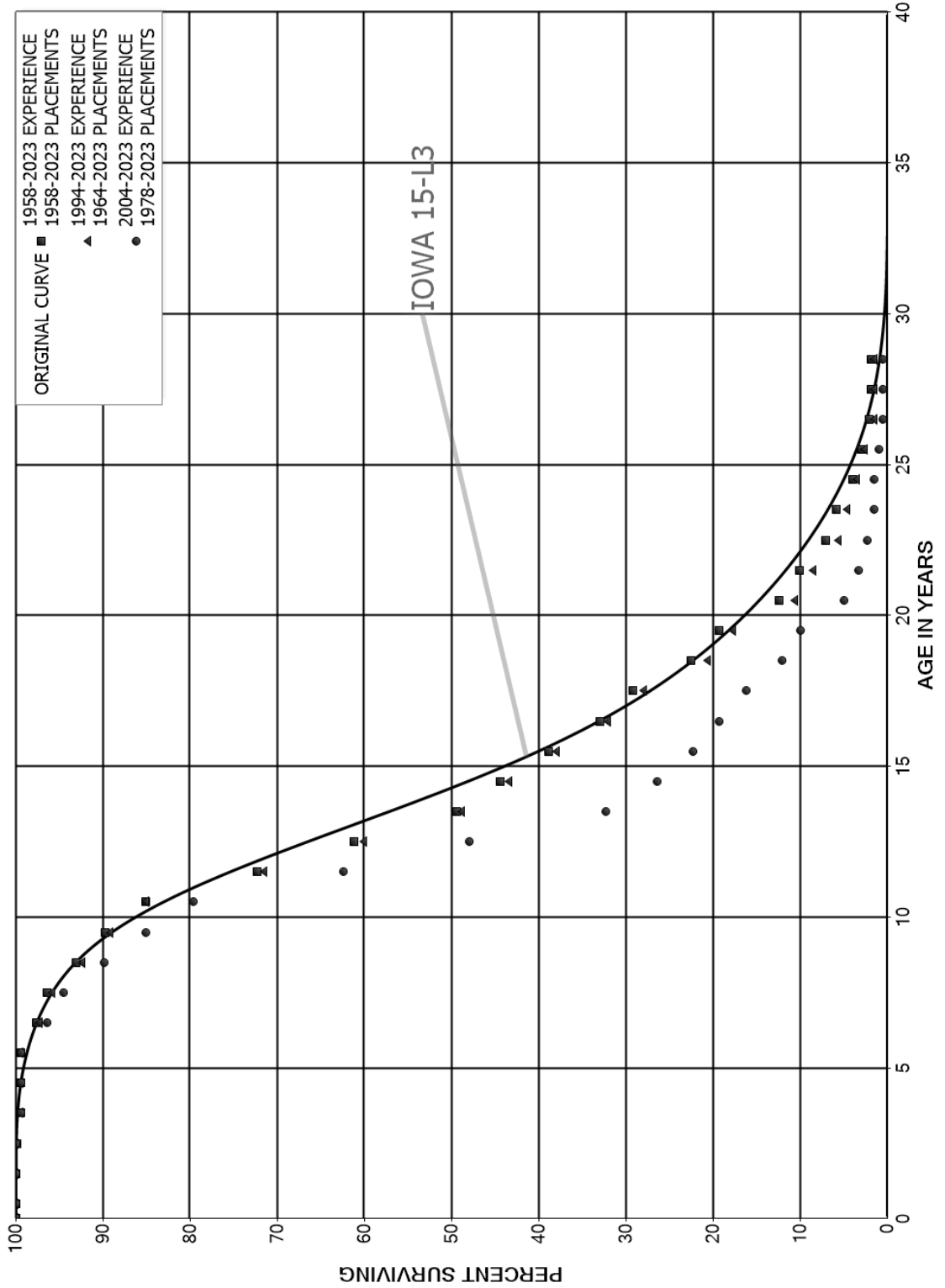
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2023			EXPERIENCE BAND 2004-2023		
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					
40.5					
41.5					
42.5	1,652		0.0000		
43.5	1,652		0.0000		
44.5	1,652		0.0000		
45.5	1,652		0.0000		
46.5	1,652		0.0000		
47.5	1,652		0.0000		
48.5	1,652	1,652	1.0000		
49.5					

AMEREN MISSOURI
 GAS DIVISION
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2023			EXPERIENCE BAND 1958-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,163,754		0.0000	1.0000	100.00
0.5	9,699,793	1,536	0.0002	0.9998	100.00
1.5	9,365,277	11,275	0.0012	0.9988	99.98
2.5	8,775,530	40,365	0.0046	0.9954	99.86
3.5	7,756,698	4,513	0.0006	0.9994	99.40
4.5	7,316,235	10	0.0000	1.0000	99.35
5.5	7,121,716	127,028	0.0178	0.9822	99.35
6.5	6,859,451	80,025	0.0117	0.9883	97.57
7.5	6,506,298	231,048	0.0355	0.9645	96.44
8.5	6,010,472	209,667	0.0349	0.9651	93.01
9.5	5,729,250	299,931	0.0524	0.9476	89.77
10.5	5,172,068	774,999	0.1498	0.8502	85.07
11.5	4,011,613	617,173	0.1538	0.8462	72.32
12.5	3,317,409	640,988	0.1932	0.8068	61.19
13.5	2,531,068	255,110	0.1008	0.8992	49.37
14.5	2,275,958	283,128	0.1244	0.8756	44.39
15.5	2,033,744	306,916	0.1509	0.8491	38.87
16.5	1,726,828	200,827	0.1163	0.8837	33.01
17.5	1,482,066	340,892	0.2300	0.7700	29.17
18.5	1,141,175	158,679	0.1390	0.8610	22.46
19.5	982,496	353,352	0.3596	0.6404	19.34
20.5	600,785	112,045	0.1865	0.8135	12.38
21.5	471,741	139,335	0.2954	0.7046	10.07
22.5	271,419	48,515	0.1787	0.8213	7.10
23.5	243,417	79,297	0.3258	0.6742	5.83
24.5	156,228	37,021	0.2370	0.7630	3.93
25.5	119,207	37,701	0.3163	0.6837	3.00
26.5	66,384	7,564	0.1139	0.8861	2.05
27.5	58,820	938	0.0159	0.9841	1.82
28.5	57,882	40,956	0.7076	0.2924	1.79
29.5	793	793	1.0000		0.52
30.5					

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2023

EXPERIENCE BAND 1994-2023

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	7,772,531		0.0000	1.0000	100.00
0.5	7,332,483		0.0000	1.0000	100.00
1.5	7,013,127		0.0000	1.0000	100.00
2.5	6,612,677	38,051	0.0058	0.9942	100.00
3.5	5,842,425	4,503	0.0008	0.9992	99.42
4.5	5,637,965		0.0000	1.0000	99.35
5.5	5,742,237	127,028	0.0221	0.9779	99.35
6.5	5,643,800	80,025	0.0142	0.9858	97.15
7.5	5,405,692	195,027	0.0361	0.9639	95.77
8.5	5,049,975	179,287	0.0355	0.9645	92.32
9.5	4,811,322	220,242	0.0458	0.9542	89.04
10.5	4,337,100	694,773	0.1602	0.8398	84.96
11.5	3,380,551	537,947	0.1591	0.8409	71.35
12.5	2,783,545	523,202	0.1880	0.8120	60.00
13.5	2,144,431	241,078	0.1124	0.8876	48.72
14.5	1,933,900	240,849	0.1245	0.8755	43.24
15.5	1,789,878	280,954	0.1570	0.8430	37.86
16.5	1,508,924	190,732	0.1264	0.8736	31.92
17.5	1,290,923	340,892	0.2641	0.7359	27.88
18.5	950,032	136,705	0.1439	0.8561	20.52
19.5	813,327	325,824	0.4006	0.5994	17.57
20.5	459,144	93,179	0.2029	0.7971	10.53
21.5	371,598	125,791	0.3385	0.6615	8.39
22.5	184,820	34,590	0.1872	0.8128	5.55
23.5	172,747	42,849	0.2480	0.7520	4.51
24.5	122,006	32,537	0.2667	0.7333	3.39
25.5	89,469	37,701	0.4214	0.5786	2.49
26.5	36,646		0.0000	1.0000	1.44
27.5	58,027	938	0.0162	0.9838	1.44
28.5	57,089	40,956	0.7174	0.2826	1.42
29.5	793	793	1.0000		0.40
30.5					

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2023			EXPERIENCE BAND 2004-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,903,309		0.0000	1.0000	100.00
0.5	6,259,397		0.0000	1.0000	100.00
1.5	6,492,411		0.0000	1.0000	100.00
2.5	5,913,939	38,051	0.0064	0.9936	100.00
3.5	4,897,421		0.0000	1.0000	99.36
4.5	4,461,471		0.0000	1.0000	99.36
5.5	4,266,962	127,028	0.0298	0.9702	99.36
6.5	4,019,819	80,025	0.0199	0.9801	96.40
7.5	3,666,666	179,157	0.0489	0.9511	94.48
8.5	3,380,395	179,287	0.0530	0.9470	89.86
9.5	3,435,443	220,242	0.0641	0.9359	85.10
10.5	2,981,862	646,534	0.2168	0.7832	79.64
11.5	1,963,497	455,537	0.2320	0.7680	62.37
12.5	1,608,953	523,202	0.3252	0.6748	47.90
13.5	1,152,997	210,699	0.1827	0.8173	32.33
14.5	1,153,887	178,457	0.1547	0.8453	26.42
15.5	1,162,516	158,731	0.1365	0.8635	22.33
16.5	1,118,213	179,714	0.1607	0.8393	19.28
17.5	956,854	240,656	0.2515	0.7485	16.18
18.5	746,618	136,705	0.1831	0.8169	12.11
19.5	622,102	313,309	0.5036	0.4964	9.90
20.5	280,435	93,179	0.3323	0.6677	4.91
21.5	245,640	78,378	0.3191	0.6809	3.28
22.5	106,275	34,590	0.3255	0.6745	2.23
23.5	92,198		0.0000	1.0000	1.51
24.5	84,305	32,537	0.3859	0.6141	1.51
25.5	85,688	33,920	0.3959	0.6041	0.93
26.5	36,646		0.0000	1.0000	0.56
27.5	36,646		0.0000	1.0000	0.56
28.5	36,646	20,513	0.5598	0.4402	0.56
29.5					0.25

PART VIII. NET SALVAGE STATISTICS

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008				340		340	
2009							
2010							
2011							
2012							
2013							
2014	1,993		0		0		0
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
2023							
TOTAL	1,993		0	340	17	340	17

THREE-YEAR MOVING AVERAGES

08-10				113		113	
09-11							
10-12							
11-13							
12-14	664		0		0		0
13-15	664		0		0		0
14-16	664		0		0		0
15-17							
16-18							
17-19							
18-20							
19-21							
20-22							
21-23							

FIVE-YEAR AVERAGE

19-23

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 367.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984		278				278-	
1985							
1986	20,833		0		0		0
1987	28,273		0	41	0	41	0
1988	3,750	259	7		0	259-	7-
1989	25,415		0		0		0
1990	16,214		0		0		0
1991	11,563		0		0		0
1992	1,467		0	972	66	972	66
1993	1,940	887	46		0	887-	46-
1994							
1995							
1996	18,444		0		0		0
1997	7,393		0		0		0
1998							
1999							
2000							
2001				1,103		1,103	
2002				222,880		222,880	
2003	12,242		0	837	7	837	7
2004				37,996		37,996	
2005	195		0	3,406		3,406	
2006							
2007				2,977-		2,977-	
2008							
2009	166		0	9,038-		9,038-	
2010				14,730		14,730	
2011				4,726-		4,726-	
2012				6,394-		6,394-	
2013				2,522-		2,522-	
2014			0	1,087-		1,087-	
2015				5,782-		5,782-	
2016				5,377		5,377	
2017				7,774-		7,774-	
2018	41,733		0	4,231-	10-	4,231-	10-
2019	81,504		0	6,624-	8-	6,624-	8-
2020							
2021							

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 367.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022							
2023							
TOTAL	271,132	1,424	1	236,188	87	234,764	87

THREE-YEAR MOVING AVERAGES

84-86	6,944	93	1		0	93-	1-
85-87	16,369		0	14	0	14	0
86-88	17,619	86	0	14	0	73-	0
87-89	19,146	86	0	14	0	73-	0
88-90	15,126	86	1		0	86-	1-
89-91	17,731		0		0		0
90-92	9,748		0	324	3	324	3
91-93	4,990	296	6	324	6	28	1
92-94	1,136	296	26	324	29	28	2
93-95	647	296	46		0	296-	46-
94-96	6,148		0		0		0
95-97	8,612		0		0		0
96-98	8,612		0		0		0
97-99	2,464		0		0		0
98-00							
99-01				368		368	
00-02				74,661		74,661	
01-03	4,081		0	74,940		74,940	
02-04	4,081		0	87,238		87,238	
03-05	4,146		0	14,080	340	14,080	340
04-06	65		0	13,801		13,801	
05-07	65		0	143	221	143	221
06-08				992-		992-	
07-09	55		0	4,005-		4,005-	
08-10	55		0	1,897		1,897	
09-11	55		0	322	580	322	580
10-12				1,203		1,203	
11-13				4,547-		4,547-	
12-14			0	3,334-		3,334-	
13-15			0	3,130-		3,130-	
14-16			0	497-		497-	
15-17				2,726-		2,726-	
16-18	13,911		0	2,209-	16-	2,209-	16-
17-19	41,079		0	6,210-	15-	6,210-	15-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 367.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	41,079		0	3,618-	9-	3,618-	9-
19-21	27,168		0	2,208-	8-	2,208-	8-
20-22							
21-23							
FIVE-YEAR AVERAGE							
19-23	16,301		0	1,325-	8-	1,325-	8-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985		394				394-	
1986		657				657-	
1987	4,401	66	1		0	66-	1-
1988	334	497	149		0	497-	149-
1989							
1990							
1991							
1992		3,098				3,098-	
1993							
1994	10,657		0		0		0
1995							
1996							
1997							
1998							
1999	3,270		0		0		0
2000							
2001							
2002				170		170	
2003							
2004	2,502		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
2023							
TOTAL	21,164	4,712	22	170	1	4,542-	21-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	1,467	372	25		0	372-	25-
86-88	1,578	407	26		0	407-	26-
87-89	1,578	188	12		0	188-	12-
88-90	111	166	149		0	166-	149-
89-91							
90-92		1,033				1,033-	
91-93		1,033				1,033-	
92-94	3,552	1,033	29		0	1,033-	29-
93-95	3,552		0		0		0
94-96	3,552		0		0		0
95-97							
96-98							
97-99	1,090		0		0		0
98-00	1,090		0		0		0
99-01	1,090		0		0		0
00-02					57		57
01-03					57		57
02-04	834		0		57	7	57
03-05	834		0			0	0
04-06	834		0			0	0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	20-22						
	21-23						
FIVE-YEAR AVERAGE							
	19-23						

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	9,190		0		0		0
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993	964		0		0		0
1994							
1995							
1996	248		0		0		0
1997							
1998							
1999							
2000							
2001	6,308		0		0		0
2002	3,358		0		0		0
2003							
2004	6,201		0		0		0
2005							
2006							
2007							
2008	1,535		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
2023							
TOTAL	27,803		0		0		0

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	3,063		0		0		0
86-88							
87-89							
88-90							
89-91							
90-92							
91-93	321		0		0		0
92-94	321		0		0		0
93-95	321		0		0		0
94-96	83		0		0		0
95-97	83		0		0		0
96-98	83		0		0		0
97-99							
98-00							
99-01	2,103		0		0		0
00-02	3,222		0		0		0
01-03	3,222		0		0		0
02-04	3,186		0		0		0
03-05	2,067		0		0		0
04-06	2,067		0		0		0
05-07							
06-08	512		0		0		0
07-09	512		0		0		0
08-10	512		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	20-22						
	21-23						
FIVE-YEAR AVERAGE							
	19-23						

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	40,972	24,142	59	206	1	23,936-	58-
1985	238,037	32,908	14	280	0	32,628-	14-
1986	236,119	31,873	13	139	0	31,734-	13-
1987	404,690	34,272	8		0	34,272-	8-
1988	255,710	50,291	20	7	0	50,284-	20-
1989	278,047	58,001	21		0	58,001-	21-
1990	401,049	47,083	12		0	47,083-	12-
1991	327,184	52,269	16		0	52,269-	16-
1992	331,217	36,489	11	997-	0	37,486-	11-
1993	409,223	45,191	11		0	45,191-	11-
1994	649,681	31,046	5		0	31,046-	5-
1995	355,147	19,952	6	46	0	19,906-	6-
1996	331,435	312	0	440	0	128	0
1997	279,086	4,643	2	54,749	20	50,106	18
1998	276,474	3,025	1	31,618	11	28,593	10
1999	619,568	6,708	1	81,318	13	74,610	12
2000	410,818	4,026	1	419	0	3,606-	1-
2001	484,413	3,640	1	143,535	30	139,894	29
2002	915,096	23,210	3	314,758	34	291,548	32
2003	540,090	3,315	1	5,479	1	2,164	0
2004	442,179	5,397	1	54,278	12	48,881	11
2005	950,651	926	0	5,539	1	4,613	0
2006	852,204	1,914	0	170	0	1,744-	0
2007	976,197	10,372	1		0	10,372-	1-
2008	1,627,733	4,524	0	6,222	0	1,698	0
2009	601,378	13,490	2	19,686	3	6,196	1
2010	790,103	103	0	58,075	7	57,972	7
2011	790,924	9,905	1	4,451	1	5,454-	1-
2012	306,882	19,284	6	5,208-	2-	24,492-	8-
2013	310,335	4,091	1	10,365-	3-	14,456-	5-
2014	334,502	10,061	3	8,501-	3-	18,562-	6-
2015	295,963	3,058	1	11,408-	4-	14,466-	5-
2016	468,936	3,259-	1-	1,582	0	4,840	1
2017	383,820	2,540	1	15,160-	4-	17,700-	5-
2018	683,341	20,931	3	802	0	20,129-	3-
2019	680,844	5,540	1	7,116-	1-	12,656-	2-
2020	792,281	2,332	0	3,698-	0	6,030-	1-
2021	633,997	3,758	1	1,464	0	2,294-	0

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	828,861	10,326	1	23,089-	3-	33,415-	4-
2023	459,371	21,554	5	18,493-	4-	40,047-	9-
TOTAL	20,994,558	659,243	3	681,229	3	21,986	0

THREE-YEAR MOVING AVERAGES

84-86	171,709	29,641	17	208	0	29,433-	17-
85-87	292,949	33,018	11	140	0	32,878-	11-
86-88	298,840	38,812	13	49	0	38,763-	13-
87-89	312,816	47,521	15	2	0	47,519-	15-
88-90	311,602	51,792	17	2	0	51,789-	17-
89-91	335,427	52,451	16		0	52,451-	16-
90-92	353,150	45,280	13	332-	0	45,613-	13-
91-93	355,875	44,650	13	332-	0	44,982-	13-
92-94	463,374	37,575	8	332-	0	37,908-	8-
93-95	471,350	32,063	7	15	0	32,048-	7-
94-96	445,421	17,103	4	162	0	16,941-	4-
95-97	321,889	8,302	3	18,412	6	10,109	3
96-98	295,665	2,660	1	28,936	10	26,276	9
97-99	391,709	4,792	1	55,895	14	51,103	13
98-00	435,620	4,586	1	37,785	9	33,199	8
99-01	504,933	4,791	1	75,091	15	70,299	14
00-02	603,442	10,292	2	152,904	25	142,612	24
01-03	646,533	10,055	2	154,591	24	144,536	22
02-04	632,455	10,641	2	124,839	20	114,198	18
03-05	644,307	3,213	0	21,765	3	18,553	3
04-06	748,345	2,746	0	19,996	3	17,250	2
05-07	926,351	4,404	0	1,903	0	2,501-	0
06-08	1,152,045	5,603	0	2,131	0	3,473-	0
07-09	1,068,436	9,462	1	8,636	1	826-	0
08-10	1,006,405	6,039	1	27,994	3	21,955	2
09-11	727,468	7,833	1	27,404	4	19,571	3
10-12	629,303	9,764	2	19,106	3	9,342	1
11-13	469,380	11,093	2	3,707-	1-	14,801-	3-
12-14	317,240	11,145	4	8,025-	3-	19,170-	6-
13-15	313,600	5,737	2	10,091-	3-	15,828-	5-
14-16	366,467	3,287	1	6,109-	2-	9,396-	3-
15-17	382,906	780	0	8,329-	2-	9,108-	2-
16-18	512,032	6,737	1	4,259-	1-	10,996-	2-
17-19	582,668	9,670	2	7,158-	1-	16,828-	3-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	718,822	9,601	1	3,337-	0	12,938-	2-
19-21	702,374	3,877	1	3,117-	0	6,993-	1-
20-22	751,713	5,472	1	8,441-	1-	13,913-	2-
21-23	640,743	11,879	2	13,372-	2-	25,252-	4-
FIVE-YEAR AVERAGE							
19-23	679,071	8,702	1	10,186-	2-	18,888-	3-

AMEREN MISSOURI
GAS DIVISION

ACCOUNTS 378.00 AND 379.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984		5,166		350		4,816-	
1985		4,591		125		4,466-	
1986	1,731	3,548	205		0	3,548-	205-
1987	18,387	2,771	15		0	2,771-	15-
1988	1,244	4,373	352		0	4,373-	352-
1989	516	30	6		0	30-	6-
1990	3,203	8,316	260	700	22	7,616-	238-
1991		3,042				3,042-	
1992	595	589	99		0	589-	99-
1993	6,996	3,373	48	10	0	3,363-	48-
1994		6,761				6,761-	
1995	26,560	1,600	6	435	2	1,165-	4-
1996	26,737		0	475	2	475	2
1997							
1998	1,333		0	5	0	5	0
1999	202,742		0	403	0	403	0
2000	400,577		0		0		0
2001	16,526	1,082	7	8,918	54	7,836	47
2002	16,979		0	14,534	86	14,534	86
2003	27,528	12,356	45	825-	3-	13,181-	48-
2004	123,814	3,624	3	310	0	3,314-	3-
2005	10,712		0	127	1	127	1
2006	9,337	2,438	26		0	2,438-	26-
2007	26,254		0		0		0
2008	45,713	339	1		0	339-	1-
2009	5,630	7,570	134		0	7,570-	134-
2010	9,698		0		0		0
2011							
2012	35,838		0		0		0
2013				363-		363-	
2014	5,976		0	13-	0	13-	0
2015	3,798		0		0		0
2016	5,724		0		0		0
2017							
2018	9,682		0		0		0
2019	1,488		0		0		0
2020	175		0		0		0
2021							

AMEREN MISSOURI
GAS DIVISION

ACCOUNTS 378.00 AND 379.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022							
2023							
TOTAL	1,045,494	71,569	7	25,190	2	46,379-	4-

THREE-YEAR MOVING AVERAGES

84-86	577	4,435	769	158	27	4,277-	741-
85-87	6,706	3,637	54	42	1	3,595-	54-
86-88	7,121	3,564	50		0	3,564-	50-
87-89	6,716	2,391	36		0	2,391-	36-
88-90	1,654	4,240	256	233	14	4,006-	242-
89-91	1,240	3,796	306	233	19	3,563-	287-
90-92	1,266	3,982	315	233	18	3,749-	296-
91-93	2,530	2,335	92	3	0	2,331-	92-
92-94	2,530	3,574	141	3	0	3,571-	141-
93-95	11,185	3,911	35	148	1	3,763-	34-
94-96	17,766	2,787	16	303	2	2,484-	14-
95-97	17,766	533	3	303	2	230-	1-
96-98	9,357		0	160	2	160	2
97-99	68,025		0	136	0	136	0
98-00	201,551		0	136	0	136	0
99-01	206,615	361	0	3,107	2	2,746	1
00-02	144,694	361	0	7,818	5	7,457	5
01-03	20,344	4,479	22	7,542	37	3,063	15
02-04	56,107	5,327	9	4,673	8	654-	1-
03-05	54,018	5,327	10	129-	0	5,456-	10-
04-06	47,955	2,021	4	146	0	1,875-	4-
05-07	15,435	813	5	42	0	770-	5-
06-08	27,102	926	3		0	926-	3-
07-09	25,866	2,636	10		0	2,636-	10-
08-10	20,347	2,636	13		0	2,636-	13-
09-11	5,110	2,523	49		0	2,523-	49-
10-12	15,179		0		0		0
11-13	11,946		0	121-	1-	121-	1-
12-14	13,938		0	125-	1-	125-	1-
13-15	3,258		0	125-	4-	125-	4-
14-16	5,166		0	4-	0	4-	0
15-17	3,174		0		0		0
16-18	5,135		0		0		0
17-19	3,723		0		0		0

AMEREN MISSOURI
GAS DIVISION

ACCOUNTS 378.00 AND 379.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	3,782		0		0		0
19-21	554		0		0		0
20-22	58		0		0		0
21-23							
FIVE-YEAR AVERAGE							
19-23	333		0		0		0

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	110,713	126,556	114	569	1	125,987-	114-
1985	301,002	131,217	44	799	0	130,418-	43-
1986	95,939	119,335	124	120	0	119,215-	124-
1987	253,417	150,214	59	27	0	150,187-	59-
1988	222,404	183,622	83	19	0	183,603-	83-
1989	145,705	150,079	103		0	150,079-	103-
1990	178,756	158,685	89		0	158,685-	89-
1991	183,823	164,437	89	35	0	164,402-	89-
1992	220,493	143,137	65	1,995-	1-	145,132-	66-
1993	201,563	184,553	92	5,481	3	179,072-	89-
1994	228,718	203,022	89		0	203,022-	89-
1995	188,256	87,319	46	404	0	86,915-	46-
1996	240,574	14,746	6	2,556	1	12,190-	5-
1997	227,023	9,932	4	741	0	9,191-	4-
1998	234,645	48,878	21	2,833	1	46,045-	20-
1999	180,560	85,104	47	42,320	23	42,785-	24-
2000	308,793	4,398	1	2,742	1	1,656-	1-
2001	327,008	6,374	2	8,216-	3-	14,590-	4-
2002	419,881	23,944	6	257	0	23,687-	6-
2003	248,447	7,568	3	7,808	3	240	0
2004	183,654	4,523	2	713-	0	5,236-	3-
2005	521,587	5,601	1	643	0	4,958-	1-
2006	743,709	9,400	1	3	0	9,397-	1-
2007	563,543	12,513	2	115-	0	12,628-	2-
2008	2,007,228	9,231	0	369-	0	9,600-	0
2009	1,417,207	23,583	2	1,042	0	22,541-	2-
2010	1,509,852	14,140	1	10,907	1	3,232-	0
2011	1,180,116	9,365	1	13,449	1	4,084	0
2012	623,826	22,027	4	13	0	22,014-	4-
2013	508,915	23,109	5	1-	0	23,110-	5-
2014	536,169	16,299	3	1,076	0	15,222-	3-
2015	645,631	28,346	4	348	0	27,998-	4-
2016	675,363	39,427	6	602	0	38,825-	6-
2017	502,750	54,012	11	2,887	1	51,124-	10-
2018	872,865	123,713	14	8	0	123,705-	14-
2019	954,213	35,033	4	2,827	0	32,205-	3-
2020	1,159,752	38,380	3	21	0	38,359-	3-
2021	1,304,190	39,261	3		0	39,261-	3-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	1,165,717	20,039	2	68	0	19,970-	2-
2023	1,605,611	148,405	9	51	0	148,355-	9-
TOTAL	23,199,615	2,679,527	12	89,250	0	2,590,277-	11-

THREE-YEAR MOVING AVERAGES

84-86	169,218	125,703	74	496	0	125,207-	74-
85-87	216,786	133,589	62	315	0	133,273-	61-
86-88	190,587	151,057	79	55	0	151,002-	79-
87-89	207,175	161,305	78	15	0	161,290-	78-
88-90	182,288	164,129	90	6	0	164,122-	90-
89-91	169,428	157,734	93	12	0	157,722-	93-
90-92	194,357	155,420	80	653-	0	156,073-	80-
91-93	201,960	164,042	81	1,174	1	162,869-	81-
92-94	216,925	176,904	82	1,162	1	175,742-	81-
93-95	206,179	158,298	77	1,962	1	156,336-	76-
94-96	219,183	101,696	46	987	0	100,709-	46-
95-97	218,618	37,332	17	1,234	1	36,098-	17-
96-98	234,081	24,519	10	2,044	1	22,475-	10-
97-99	214,076	47,971	22	15,298	7	32,673-	15-
98-00	241,333	46,127	19	15,965	7	30,162-	12-
99-01	272,120	31,959	12	12,282	5	19,677-	7-
00-02	351,894	11,572	3	1,739-	0	13,311-	4-
01-03	331,779	12,629	4	50-	0	12,679-	4-
02-04	283,994	12,012	4	2,451	1	9,561-	3-
03-05	317,896	5,897	2	2,579	1	3,318-	1-
04-06	482,983	6,508	1	22-	0	6,530-	1-
05-07	609,613	9,171	2	177	0	8,994-	1-
06-08	1,104,827	10,381	1	160-	0	10,541-	1-
07-09	1,329,326	15,109	1	186	0	14,923-	1-
08-10	1,644,762	15,651	1	3,860	0	11,791-	1-
09-11	1,369,058	15,696	1	8,466	1	7,230-	1-
10-12	1,104,598	15,177	1	8,123	1	7,054-	1-
11-13	770,952	18,167	2	4,487	1	13,680-	2-
12-14	556,303	20,478	4	363	0	20,116-	4-
13-15	563,572	22,585	4	474	0	22,110-	4-
14-16	619,054	28,024	5	675	0	27,349-	4-
15-17	607,915	40,595	7	1,279	0	39,316-	6-
16-18	683,659	72,384	11	1,166	0	71,218-	10-
17-19	776,609	70,919	9	1,908	0	69,012-	9-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	995,610	65,709	7	952	0	64,757-	7-
19-21	1,139,385	37,558	3	949	0	36,609-	3-
20-22	1,209,886	32,560	3	30	0	32,530-	3-
21-23	1,358,506	69,235	5	40	0	69,195-	5-
FIVE-YEAR AVERAGE							
19-23	1,237,897	56,223	5	593	0	55,630-	4-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984				451		451	
1985				427		427	
1986	21,617	1,436	7	546	3	890-	4-
1987	263,870		0	112	0	112	0
1988		2,434				2,434-	
1989	151,882	1,750	1		0	1,750-	1-
1990	8,368	422	5		0	422-	5-
1991	78,260		0	5	0	5	0
1992				1,667		1,667	
1993				200-		200-	
1994							
1995	26,256		0	934	4	934	4
1996	30,247		0	415	1	415	1
1997	9,112		0	5,481	60	5,481	60
1998	42,228		0	3,560	8	3,560	8
1999	106,496		0	22-	0	22-	0
2000	89,185		0		0		0
2001	338,570		0		0		0
2002	264,408		0		0		0
2003	225,621		0	8,616	4	8,616	4
2004	325,793		0	1,616	0	1,616	0
2005	151,951		0	6,478	4	6,478	4
2006	8,185		0	31,422	384	31,422	384
2007	2,708,322		0	27,223	1	27,223	1
2008	384,109		0	28,311	7	28,311	7
2009	451,829		0	9,616	2	9,616	2
2010	538,122		0	23,441	4	23,441	4
2011	564,346		0	31,124	6	31,124	6
2012	834,327		0	44,654	5	44,654	5
2013	619,553		0	63,376	10	63,376	10
2014	1,039,289		0	52,472	5	52,472	5
2015	576,940		0	14,598	3	14,598	3
2016	523,643		0	9,183	2	9,183	2
2017	305,062		0	7,220	2	7,220	2
2018	284,743		0	7,484	3	7,484	3
2019	319,792		0	4,554	1	4,554	1
2020	299,723		0	3,087	1	3,087	1
2021	378,985		0	11,694	3	11,694	3

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	264,314		0	9,203	3	9,203	3
2023	445,834		0		0		0
TOTAL	12,680,980	6,042	0	408,747	3	402,705	3

THREE-YEAR MOVING AVERAGES

84-86	7,206	479	7	475	7	4-	0
85-87	95,162	479	1	362	0	117-	0
86-88	95,162	1,290	1	219	0	1,071-	1-
87-89	138,584	1,395	1	37	0	1,357-	1-
88-90	53,417	1,535	3		0	1,535-	3-
89-91	79,503	724	1	2	0	722-	1-
90-92	28,876	141	0	557	2	417	1
91-93	26,087		0	491	2	491	2
92-94				489		489	
93-95	8,752		0	245	3	245	3
94-96	18,834		0	450	2	450	2
95-97	21,872		0	2,276	10	2,276	10
96-98	27,196		0	3,152	12	3,152	12
97-99	52,612		0	3,006	6	3,006	6
98-00	79,303		0	1,179	1	1,179	1
99-01	178,084		0	7-	0	7-	0
00-02	230,721		0		0		0
01-03	276,200		0	2,872	1	2,872	1
02-04	271,941		0	3,411	1	3,411	1
03-05	234,455		0	5,570	2	5,570	2
04-06	161,977		0	13,172	8	13,172	8
05-07	956,153		0	21,708	2	21,708	2
06-08	1,033,539		0	28,985	3	28,985	3
07-09	1,181,420		0	21,716	2	21,716	2
08-10	458,020		0	20,456	4	20,456	4
09-11	518,099		0	21,393	4	21,393	4
10-12	645,598		0	33,073	5	33,073	5
11-13	672,742		0	46,385	7	46,385	7
12-14	831,056		0	53,501	6	53,501	6
13-15	745,260		0	43,482	6	43,482	6
14-16	713,290		0	25,417	4	25,417	4
15-17	468,548		0	10,333	2	10,333	2
16-18	371,149		0	7,962	2	7,962	2
17-19	303,199		0	6,419	2	6,419	2

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	301,419		0	5,042	2	5,042	2
19-21	332,833		0	6,445	2	6,445	2
20-22	314,341		0	7,995	3	7,995	3
21-23	363,044		0	6,966	2	6,966	2
FIVE-YEAR AVERAGE							
19-23	341,730		0	5,708	2	5,708	2

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	149	22	15	87	58	65	44
1985				438		438	
1986		690		20		670-	
1987	4,733		0		0		0
1988	2,456	732	30		0	732-	30-
1989	1,470	939	64		0	939-	64-
1990	2,653		0		0		0
1991	334		0		0		0
1992	1,303		0	1,252	96	1,252	96
1993	4,677		0		0		0
1994	10,581		0		0		0
1995	267		0	556	208	556	208
1996	144,697	715	0	2,682	2	1,967	1
1997	32,995		0	725	2	725	2
1998	19,440	305	2	1,386	7	1,081	6
1999	24,505	238	1	268	1	30	0
2000	18,369		0	589	3	589	3
2001	16,189		0	1,671	10	1,671	10
2002	26,607		0	128-	0	128-	0
2003	25,820		0		0		0
2004	27,848	1,745	6	48	0	1,697-	6-
2005	30,352	2,753	9	2,021	7	732-	2-
2006	36,063	4,801	13	251	1	4,550-	13-
2007	43,129	16,187	38	1,720-	4-	17,907-	42-
2008	43,778	9,990	23	2,332	5	7,658-	17-
2009	46,007	14,765	32	1,850	4	12,915-	28-
2010	54,124	34,296	63	18,373	34	15,923-	29-
2011	45,337	49,643	109	1,121	2	48,521-	107-
2012	45,925	61,706	134	2,286	5	59,420-	129-
2013	380,500	55,444	15	276	0	55,168-	14-
2014	30,494	84,361	277	122	0	84,239-	276-
2015	33,248	138,675	417	175	1	138,501-	417-
2016	20,699	115,362	557	1,449-	7-	116,811-	564-
2017	26,441	115,025	435	691-	3-	115,716-	438-
2018	44,181	118,250	268	1,466	3	116,784-	264-
2019	23,599	117,343	497		0	117,343-	497-
2020	29,527	102,507	347	837	3	101,670-	344-
2021	17,686	108,790	615	21	0	108,769-	615-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	17,568	73,628	419	23	0	73,605-	419-
2023	46,842	227,879	486		0	227,879-	486-
TOTAL	1,380,593	1,456,792	106	36,889	3	1,419,903-	103-

THREE-YEAR MOVING AVERAGES

84-86	50	237	478	182	366	56-	112-
85-87	1,578	230	15	153	10	77-	5-
86-88	2,396	474	20	7	0	467-	20-
87-89	2,886	557	19		0	557-	19-
88-90	2,193	557	25		0	557-	25-
89-91	1,486	313	21		0	313-	21-
90-92	1,430		0	417	29	417	29
91-93	2,105		0	417	20	417	20
92-94	5,520		0	417	8	417	8
93-95	5,175		0	185	4	185	4
94-96	51,848	238	0	1,080	2	841	2
95-97	59,320	238	0	1,321	2	1,083	2
96-98	65,711	340	1	1,598	2	1,258	2
97-99	25,647	181	1	793	3	612	2
98-00	20,771	181	1	748	4	567	3
99-01	19,688	79	0	843	4	763	4
00-02	20,388		0	710	3	710	3
01-03	22,872		0	514	2	514	2
02-04	26,758	582	2	27-	0	608-	2-
03-05	28,006	1,499	5	690	2	810-	3-
04-06	31,421	3,100	10	773	2	2,326-	7-
05-07	36,515	7,914	22	184	1	7,730-	21-
06-08	40,990	10,326	25	288	1	10,038-	24-
07-09	44,305	13,647	31	821	2	12,826-	29-
08-10	47,970	19,684	41	7,518	16	12,165-	25-
09-11	48,489	32,901	68	7,115	15	25,786-	53-
10-12	48,462	48,548	100	7,260	15	41,288-	85-
11-13	157,254	55,598	35	1,228	1	54,370-	35-
12-14	152,306	67,170	44	895	1	66,276-	44-
13-15	148,081	92,827	63	191	0	92,636-	63-
14-16	28,147	112,799	401	384-	1-	113,184-	402-
15-17	26,796	123,021	459	655-	2-	123,676-	462-
16-18	30,441	116,212	382	225-	1-	116,437-	383-
17-19	31,407	116,873	372	258	1	116,614-	371-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	32,436	112,700	347	767	2	111,933-	345-
19-21	23,604	109,547	464	286	1	109,261-	463-
20-22	21,594	94,975	440	294	1	94,681-	438-
21-23	27,365	136,766	500	15	0	136,751-	500-
FIVE-YEAR AVERAGE							
19-23	27,045	126,029	466	176	1	125,853-	465-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	589		0		0		0
1989							
1990							
1991							
1992							
1993							
1994							
1995				4		4	
1996	7,293		0	374	5	374	5
1997							
1998							
1999				30		30	
2000							
2001							
2002				7,104		7,104	
2003	146,507		0		0		0
2004	21,831		0		0		0
2005							
2006				7,507		7,507	
2007							
2008							
2009	11,581	686	6		0	686-	6-
2010							
2011							
2012							
2013							
2014	9,223		0		0		0
2015							
2016	1,097-		0		0		0
2017							
2018							
2019							
2020							
2021			0		0		0
2022							
2023							
TOTAL	195,926	686	0	15,020	8	14,334	7

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
88-90	196		0		0		0
89-91							
90-92							
91-93							
92-94							
93-95				1		1	
94-96	2,431		0	126	5	126	5
95-97	2,431		0	126	5	126	5
96-98	2,431		0	125	5	125	5
97-99				10		10	
98-00				10		10	
99-01				10		10	
00-02				2,368		2,368	
01-03	48,836		0	2,368	5	2,368	5
02-04	56,113		0	2,368	4	2,368	4
03-05	56,113		0		0		0
04-06	7,277		0	2,502	34	2,502	34
05-07				2,502		2,502	
06-08				2,502		2,502	
07-09	3,860	229	6		0	229-	6-
08-10	3,860	229	6		0	229-	6-
09-11	3,860	229	6		0	229-	6-
10-12							
11-13							
12-14	3,074		0		0		0
13-15	3,074		0		0		0
14-16	2,709		0		0		0
15-17	366-		0		0		0
16-18	366-		0		0		0
17-19							
18-20							
19-21			0		0		0
20-22			0		0		0
21-23			0		0		0

FIVE-YEAR AVERAGE

19-23

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	1,740		0		0		0
1999	1,742		0		0		0
2000	3,602		0		0		0
2001							
2002	5,369		0		0		0
2003	473		0		0		0
2004							
2005	3,217-	7,921	246-		0	7,921-	246
2006	21,928	3,961-	18-		0	3,961	18
2007	344		0		0		0
2008							
2009							
2010							
2011							
2012	3,648	24,476	671		0	24,476-	671-
2013	15,638	1,024	7		0	1,024-	7-
2014	490,009	19,118	4		0	19,118-	4-
2015	3,201	33	1		0	33-	1-
2016							
2017							
2018							
2019							
2020							
2021	3,470		0	4,092	118	4,092	118
2022	102,881		0		0		0
2023		250				250-	
TOTAL	650,829	48,862	8	4,092	1	44,770-	7-

THREE-YEAR MOVING AVERAGES

98-00	2,361		0		0		0
99-01	1,781		0		0		0
00-02	2,990		0		0		0
01-03	1,947		0		0		0
02-04	1,947		0		0		0
03-05	915-	2,640	289-		0	2,640-	289
04-06	6,237	1,320	21		0	1,320-	21-
05-07	6,352	1,320	21		0	1,320-	21-
06-08	7,424	1,320-	18-		0	1,320	18
07-09	115		0		0		0

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
08-10								
09-11								
10-12	1,216	8,159	671		0	8,159-	671-	
11-13	6,429	8,500	132		0	8,500-	132-	
12-14	169,765	14,873	9		0	14,873-	9-	
13-15	169,616	6,725	4		0	6,725-	4-	
14-16	164,403	6,384	4		0	6,384-	4-	
15-17	1,067	11	1		0	11-	1-	
16-18								
17-19								
18-20								
19-21	1,157		0	1,364	118	1,364	118	
20-22	35,450		0	1,364	4	1,364	4	
21-23	35,450	83	0	1,364	4	1,281	4	
FIVE-YEAR AVERAGE								
19-23	21,270	50	0	818	4	768	4	

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984				4,912		4,912	
1985	24,558		0		0		0
1986	59,881		0	11,283	19	11,283	19
1987	82,357		0	25,960	32	25,960	32
1988	87,603		0	4,998	6	4,998	6
1989	74,574		0	3,769	5	3,769	5
1990	252,985		0	17,202	7	17,202	7
1991	183,412		0	20,670	11	20,670	11
1992	117,393		0	13,326	11	13,326	11
1993	86,868		0	7,884	9	7,884	9
1994	75,918		0	10,579	14	10,579	14
1995	183,241		0	7,864	4	7,864	4
1996	201,890		0	10,519	5	10,519	5
1997							
1998	127,193		0		0		0
1999	53,642		0		0		0
2000	5,222-		0	29	1-	29	1-
2001	14,830		0	12	0	12	0
2002	301,144		0		0		0
2003	103,199		0	3,435	3	3,435	3
2004	143,778		0	6,620	5	6,620	5
2005	121,270		0	10,838	9	10,838	9
2006	282,668		0	16,882	6	16,882	6
2007	388,569		0	72,312	19	72,312	19
2008	70,042		0	48,918	70	48,918	70
2009	743,600		0	27,342	4	27,342	4
2010	277,240		0	22,330	8	22,330	8
2011	409,384		0	63,296	15	63,296	15
2012	788,894		0	222,828	28	222,828	28
2013	432,391		0	78,397	18	78,397	18
2014	594,104		0	50,790	9	50,790	9
2015	722,488		0	160,234	22	160,234	22
2016	300,442		0	82,026	27	82,026	27
2017	144,504		0	26,505	18	26,505	18
2018	231,751		0	74,818	32	74,818	32
2019	398,942		0	59,520	15	59,520	15
2020	318,269		0	71,052	22	71,052	22
2021	425,995		0	256,215	60	256,215	60

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	876,916		0	279,465	32	279,465	32
2023	248,859		0	139,050	56	139,050	56
TOTAL	9,945,572		0	1,911,879	19	1,911,879	19

THREE-YEAR MOVING AVERAGES

84-86	28,146		0	5,398	19	5,398	19
85-87	55,599		0	12,414	22	12,414	22
86-88	76,614		0	14,080	18	14,080	18
87-89	81,511		0	11,576	14	11,576	14
88-90	138,387		0	8,656	6	8,656	6
89-91	170,324		0	13,880	8	13,880	8
90-92	184,597		0	17,066	9	17,066	9
91-93	129,224		0	13,960	11	13,960	11
92-94	93,393		0	10,596	11	10,596	11
93-95	115,342		0	8,776	8	8,776	8
94-96	153,683		0	9,654	6	9,654	6
95-97	128,377		0	6,128	5	6,128	5
96-98	109,694		0	3,506	3	3,506	3
97-99	60,278		0		0		0
98-00	58,538		0	10	0	10	0
99-01	21,084		0	14	0	14	0
00-02	103,584		0	14	0	14	0
01-03	139,724		0	1,149	1	1,149	1
02-04	182,707		0	3,352	2	3,352	2
03-05	122,749		0	6,964	6	6,964	6
04-06	182,572		0	11,446	6	11,446	6
05-07	264,169		0	33,344	13	33,344	13
06-08	247,093		0	46,037	19	46,037	19
07-09	400,737		0	49,524	12	49,524	12
08-10	363,628		0	32,863	9	32,863	9
09-11	476,741		0	37,656	8	37,656	8
10-12	491,839		0	102,818	21	102,818	21
11-13	543,557		0	121,507	22	121,507	22
12-14	605,130		0	117,338	19	117,338	19
13-15	582,995		0	96,474	17	96,474	17
14-16	539,011		0	97,683	18	97,683	18
15-17	389,145		0	89,588	23	89,588	23
16-18	225,565		0	61,116	27	61,116	27
17-19	258,399		0	53,614	21	53,614	21

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	316,321		0	68,464	22	68,464	22
19-21	381,069		0	128,929	34	128,929	34
20-22	540,393		0	202,244	37	202,244	37
21-23	517,256		0	224,910	43	224,910	43
FIVE-YEAR AVERAGE							
19-23	453,796		0	161,060	35	161,060	35

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	3,256		0		0		0
1985	9,474		0		0		0
1986	37,200		0	7,567	20	7,567	20
1987	39,212		0	1,100	3	1,100	3
1988	163,774		0	43,289	26	43,289	26
1989	46,884		0	500	1	500	1
1990	140,137		0	11,097	8	11,097	8
1991	97,163		0	19,174	20	19,174	20
1992	73,934		0	5,870	8	5,870	8
1993	57,599		0	7,138	12	7,138	12
1994	77,094		0	4,467	6	4,467	6
1995	26,079		0	3,105	12	3,105	12
1996	20,388		0	8,613	42	8,613	42
1997	11,869		0		0		0
1998	3,781		0		0		0
1999	20,044		0		0		0
2000	23,310		0	20,701	89	20,701	89
2001	24,404		0	2,975	12	2,975	12
2002	159,499		0		0		0
2003	211,812		0	28,318	13	28,318	13
2004	231,567		0	4,637	2	4,637	2
2005							
2006	92,585		0	25,468	28	25,468	28
2007	314,388		0	15,345	5	15,345	5
2008	232,102		0	30,830	13	30,830	13
2009	179,185		0	10,245	6	10,245	6
2010	270,709		0	34,214	13	34,214	13
2011	140,238		0	47,613	34	47,613	34
2012	196,680		0	59,004	30	59,004	30
2013	275,080		0	42,920	16	42,920	16
2014	99,196		0	90,675	91	90,675	91
2015	374,341		0	136,561	36	136,561	36
2016	175,898		0	73,108	42	73,108	42
2017	39,071		0	17,298	44	17,298	44
2018	80,131		0	31,062	39	31,062	39
2019	287,133		0	83,002	29	83,002	29
2020	267,540		0	69,750	26	69,750	26
2021	243,461		0	30,132	12	30,132	12

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	337,036		0	155,636	46	155,636	46
2023	324,111		0	10,587	3	10,587	3
TOTAL	5,407,365		0	1,132,000	21	1,132,000	21

THREE-YEAR MOVING AVERAGES

84-86	16,643		0	2,522	15	2,522	15
85-87	28,629		0	2,889	10	2,889	10
86-88	80,062		0	17,319	22	17,319	22
87-89	83,290		0	14,963	18	14,963	18
88-90	116,932		0	18,295	16	18,295	16
89-91	94,728		0	10,257	11	10,257	11
90-92	103,745		0	12,047	12	12,047	12
91-93	76,232		0	10,727	14	10,727	14
92-94	69,542		0	5,825	8	5,825	8
93-95	53,591		0	4,903	9	4,903	9
94-96	41,187		0	5,395	13	5,395	13
95-97	19,446		0	3,906	20	3,906	20
96-98	12,013		0	2,871	24	2,871	24
97-99	11,898		0		0		0
98-00	15,711		0	6,900	44	6,900	44
99-01	22,586		0	7,892	35	7,892	35
00-02	69,071		0	7,892	11	7,892	11
01-03	131,905		0	10,431	8	10,431	8
02-04	200,959		0	10,985	5	10,985	5
03-05	147,793		0	10,985	7	10,985	7
04-06	108,051		0	10,035	9	10,035	9
05-07	135,658		0	13,604	10	13,604	10
06-08	213,025		0	23,881	11	23,881	11
07-09	241,892		0	18,806	8	18,806	8
08-10	227,332		0	25,096	11	25,096	11
09-11	196,711		0	30,691	16	30,691	16
10-12	202,542		0	46,944	23	46,944	23
11-13	203,999		0	49,846	24	49,846	24
12-14	190,319		0	64,200	34	64,200	34
13-15	249,539		0	90,052	36	90,052	36
14-16	216,478		0	100,114	46	100,114	46
15-17	196,436		0	75,656	39	75,656	39
16-18	98,366		0	40,489	41	40,489	41
17-19	135,445		0	43,788	32	43,788	32

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	211,602		0	61,272	29	61,272	29
19-21	266,045		0	60,962	23	60,962	23
20-22	282,679		0	85,172	30	85,172	30
21-23	301,536		0	65,452	22	65,452	22
FIVE-YEAR AVERAGE							
19-23	291,856		0	69,821	24	69,821	24

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -10						
2022	269.32	7	231	65	63.52	1
2023	268.00	2	66	229	64.51	4
	537.32	9	297	294		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						58.8 0.93

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -10						
1967	857,158.90	687,139	934,130	8,745	17.63	496
1969	13,002.36	10,157	13,808	495	18.84	26
1995	232,045.52	104,691	142,322	112,928	38.34	2,945
1998	5,729.88	2,332	3,170	3,133	40.95	77
1999	322,447.49	126,434	171,880	182,812	41.83	4,370
2001	3,519,605.05	1,273,435	1,731,169	2,140,397	43.62	49,069
2005	44,914.39	13,484	18,331	31,075	47.26	658
2006	1,807.13	514	699	1,289	48.18	27
2008	106,031.30	26,826	36,469	80,165	50.05	1,602
2017	185,169.26	19,931	27,095	176,591	58.64	3,011
2018	127,672.76	11,645	15,831	124,609	59.61	2,090
2019	1,009,012.60	75,308	102,377	1,007,537	60.59	16,629
2021	1,473,244.45	61,339	83,387	1,537,182	62.54	24,579
2023	221,458.93	1,837	2,497	241,108	64.51	3,738
	8,119,300.02	2,415,072	3,283,165	5,648,065		109,317
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.7 1.35

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1967	15,138.53	13,543	14,326	1,569	6.66	236
1968	2,504.54	2,225	2,354	276	6.93	40
1982	7,781.39	5,905	6,246	1,924	12.48	154
1986	2,318.94	1,638	1,733	702	14.73	48
1998	4,540.20	2,340	2,475	2,292	22.91	100
2005	8,616.48	3,327	3,519	5,528	28.45	194
2019	185,049.12	18,179	19,229	175,073	40.79	4,292
	225,949.20	47,157	49,882	187,365		5,064
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.0 2.24

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -5						
1939	438.71	418	461			
1949	1,602.48	1,439	1,683			
1950	650.72	580	683			
1959	2,602.83	2,170	2,733			
1962	1,288.75	1,046	1,353			
1971	742.05	546	739	40	14.93	3
1986	9,239.90	5,288	7,155	2,547	22.75	112
1993	11,514.18	5,527	7,478	4,612	27.14	170
1994	2,391.26	1,115	1,509	1,002	27.80	36
2004	3,148.16	1,005	1,360	1,946	34.80	56
2010	42,181.14	9,496	12,847	31,443	39.28	800
2015	108,348.31	15,586	21,087	92,679	43.15	2,148
	184,148.49	44,216	59,088	134,268		3,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.4 1.81

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -5						
1907	108.52	114	114			
1912	54.73	57	57			
1914	177.43	185	186			
1922	0.30					
1929	323.55	315	340			
1930	1,788.21	1,733	1,878			
1931	7,448.70	7,192	7,821			
1932	386.42	372	406			
1933	2,229.04	2,135	2,340			
1934	5.13	5	5			
1935	90.66	86	95			
1937	15.13	14	16			
1938	47.44	45	50			
1939	6,136.91	5,734	6,444			
1940	11,795.65	10,973	12,385			
1941	12,231.77	11,330	12,843			
1942	1,891.21	1,744	1,986			
1943	1,842.78	1,691	1,935			
1944	52.62	48	55			
1945	957.27	870	1,005			
1946	12,840.72	11,618	13,483			
1947	6,658.70	5,994	6,992			
1948	5,995.75	5,369	6,296			
1949	1,967.26	1,752	2,066			
1950	23,836.66	21,112	25,028			
1951	6,141.70	5,408	6,449			
1952	63,453.43	55,544	66,626			
1953	27,580.52	23,993	28,960			
1954	79,542.47	68,737	83,520			
1955	93,652.78	80,389	98,335			
1956	39,898.19	34,003	41,893			
1957	49,842.16	42,164	52,334			
1958	77,948.83	65,436	81,846			
1959	73,850.67	61,492	77,543			
1960	56,208.08	46,408	59,018			
1961	481,787.02	394,331	505,876			
1962	217,375.05	176,280	227,905	339	13.66	25
1963	439,247.35	352,747	456,051	5,159	14.11	366
1964	201,704.01	160,360	207,322	4,467	14.57	307
1965	725,487.12	570,811	737,976	23,785	15.04	1,581
1966	1,050,848.84	817,801	1,057,299	46,092	15.53	2,968

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -5						
1967	4,638,504.88	3,569,197	4,614,458	255,972	16.03	15,968
1968	973,692.78	740,375	957,198	65,179	16.55	3,938
1969	791,085.80	594,182	768,192	62,448	17.08	3,656
1970	337,738.83	250,483	323,838	30,788	17.62	1,747
1971	1,041,781.51	762,428	985,710	108,161	18.18	5,949
1972	317,571.70	229,247	296,383	37,067	18.75	1,977
1973	281,138.02	200,045	258,629	36,566	19.34	1,891
1974	391,530.44	274,550	354,954	56,153	19.93	2,818
1975	346,074.06	238,983	308,971	54,407	20.54	2,649
1976	303,832.55	206,514	266,993	52,031	21.16	2,459
1977	443,758.32	296,729	383,628	82,318	21.79	3,778
1978	826,629.05	543,343	702,464	165,497	22.44	7,375
1979	426,274.11	275,343	355,979	91,609	23.09	3,967
1980	872,990.17	553,650	715,790	200,850	23.76	8,453
1981	1,079,460.31	671,933	868,713	264,720	24.43	10,836
1982	1,072,647.43	654,932	846,733	279,547	25.11	11,133
1983	1,153,486.86	690,156	892,272	318,889	25.81	12,355
1984	1,428,536.05	837,234	1,082,423	417,540	26.51	15,750
1985	2,359,693.38	1,353,233	1,749,536	728,142	27.23	26,740
1986	3,143,462.44	1,763,100	2,279,435	1,021,201	27.95	36,537
1987	3,601,172.74	1,973,803	2,551,843	1,229,388	28.68	42,866
1988	2,982,853.85	1,596,285	2,063,767	1,068,230	29.42	36,310
1989	2,615,319.25	1,365,271	1,765,099	980,986	30.17	32,515
1990	3,961,990.71	2,016,271	2,606,748	1,553,342	30.92	50,237
1991	3,614,978.25	1,790,938	2,315,425	1,480,302	31.69	46,712
1992	3,787,752.65	1,825,507	2,360,118	1,617,022	32.46	49,816
1993	4,912,306.02	2,300,433	2,974,129	2,183,792	33.24	65,698
1994	5,811,822.78	2,641,308	3,414,831	2,687,583	34.03	78,977
1995	6,691,386.17	2,948,583	3,812,094	3,213,861	34.82	92,299
1996	8,109,930.50	3,458,711	4,471,616	4,043,811	35.63	113,495
1997	8,518,432.94	3,512,180	4,540,743	4,403,612	36.44	120,846
1998	5,109,720.30	2,034,325	2,630,090	2,735,116	37.25	73,426
1999	7,179,297.37	2,753,953	3,560,465	3,977,797	38.08	104,459
2000	7,156,394.09	2,641,246	3,414,751	4,099,463	38.91	105,358
2001	7,158,612.28	2,538,111	3,281,412	4,235,131	39.74	106,571
2002	7,947,970.76	2,699,727	3,490,359	4,855,010	40.59	119,611
2003	8,794,706.58	2,856,490	3,693,031	5,541,411	41.44	133,721
2004	8,336,812.13	2,582,328	3,338,578	5,415,075	42.30	128,016
2005	13,206,020.05	3,891,860	5,031,615	8,834,706	43.16	204,697
2006	11,303,640.37	3,159,124	4,084,293	7,784,529	44.03	176,801
2007	7,895,915.14	2,086,523	2,697,574	5,593,137	44.90	124,569

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -5						
2008	15,755,550.36	3,920,769	5,068,990	11,474,338	45.78	250,641
2009	10,600,656.39	2,472,905	3,197,110	7,933,579	46.67	169,993
2010	8,659,783.36	1,885,205	2,437,299	6,655,474	47.56	139,938
2011	4,917,671.78	993,984	1,285,078	3,878,477	48.45	80,051
2012	4,414,990.86	822,844	1,063,819	3,571,921	49.35	72,379
2013	7,095,728.32	1,209,442	1,563,634	5,886,881	50.26	117,129
2014	16,162,667.75	2,497,593	3,229,028	13,741,773	51.17	268,551
2015	7,304,964.71	1,012,468	1,308,976	6,361,237	52.08	122,144
2016	6,224,193.51	762,485	985,783	5,549,620	53.00	104,710
2017	11,785,056.91	1,253,889	1,621,098	10,753,212	53.92	199,429
2018	14,315,012.18	1,290,090	1,667,901	13,362,862	54.85	243,626
2019	18,075,692.03	1,338,053	1,729,910	17,249,567	55.77	309,298
2020	21,607,392.63	1,243,970	1,608,274	21,079,488	56.71	371,707
2021	22,417,008.23	925,744	1,196,854	22,341,005	57.64	387,596
2022	19,663,842.27	488,715	631,838	20,015,196	58.58	341,673
2023	24,224,793.80	199,164	257,491	25,178,542	59.53	422,956
	377,935,379.49	92,742,346	119,856,742	276,975,406		5,794,044
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.8 1.53

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -5						
1940	122.00	122	128			
1945	432.17	418	454			
1946	393.01	378	413			
1947	446.67	427	469			
1948	866.80	823	910			
1949	3,552.50	3,352	3,730			
1950	4,246.22	3,981	4,459			
1951	1,965.25	1,830	2,064			
1952	5,269.05	4,875	5,533			
1953	6,891.99	6,333	7,237			
1954	1,846.34	1,685	1,939			
1955	3,948.94	3,579	4,146			
1956	8,112.84	7,300	8,518			
1957	6,612.76	5,907	6,943			
1958	3,086.03	2,736	3,240			
1959	5,729.67	5,042	6,016			
1960	10,052.66	8,776	10,555			
1961	34,674.62	30,022	36,372	36	8.77	4
1962	21,046.99	18,073	21,896	203	9.11	22
1963	19,423.71	16,532	20,029	366	9.47	39
1964	10,661.50	8,994	10,896	299	9.83	30
1965	21,903.72	18,303	22,174	825	10.21	81
1966	25,395.66	21,018	25,464	1,201	10.59	113
1967	73,787.37	60,447	73,233	4,244	10.99	386
1968	43,316.17	35,121	42,550	2,932	11.39	257
1969	20,904.22	16,765	20,311	1,638	11.81	139
1970	19,093.34	15,140	18,342	1,706	12.24	139
1971	44,198.75	34,639	41,966	4,443	12.68	350
1972	14,601.53	11,306	13,697	1,635	13.13	125
1973	28,227.65	21,577	26,141	3,498	13.60	257
1974	54,206.77	40,901	49,552	7,365	14.07	523
1975	13,566.75	10,097	12,233	2,012	14.56	138
1976	17,351.45	12,731	15,424	2,795	15.06	186
1977	12,828.96	9,276	11,238	2,232	15.57	143
1978	8,702.04	6,197	7,508	1,629	16.09	101
1979	10,655.14	7,467	9,046	2,142	16.63	129
1980	8,784.01	6,056	7,337	1,886	17.17	110
1981	107,112.73	72,587	87,941	24,527	17.73	1,383
1982	200,738.91	133,632	161,898	48,878	18.30	2,671
1983	332,125.19	217,050	262,960	85,771	18.88	4,543
1984	34,088.74	21,848	26,469	9,324	19.48	479

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -5						
1985	41,928.35	26,344	31,916	12,109	20.08	603
1986	132,354.75	81,438	98,664	40,308	20.70	1,947
1987	76,959.74	46,351	56,155	24,653	21.32	1,156
1988	69,910.25	41,166	49,873	23,533	21.96	1,072
1989	39,230.23	22,573	27,348	13,844	22.60	613
1990	77,104.73	43,297	52,455	28,505	23.26	1,225
1991	49,535.58	27,119	32,855	19,157	23.93	801
1992	53,239.34	28,398	34,405	21,496	24.60	874
1993	116,160.55	60,277	73,027	48,942	25.29	1,935
1994	66,821.42	33,706	40,836	29,326	25.98	1,129
1995	18,729.10	9,168	11,107	8,559	26.69	321
1996	31,720.01	15,054	18,238	15,068	27.40	550
1997	98,736.84	45,347	54,939	48,735	28.13	1,732
1998	99,755.46	44,285	53,652	51,091	28.86	1,770
1999	106,265.75	45,524	55,153	56,426	29.60	1,906
2000	248,333.72	102,475	124,151	136,599	30.35	4,501
2001	223,362.39	88,653	107,405	127,126	31.10	4,088
2003	163,676.46	59,670	72,291	99,569	32.64	3,051
2004	235,018.01	81,829	99,138	147,631	33.42	4,417
2005	256,985.83	85,214	103,238	166,597	34.21	4,870
2006	48,848.72	15,377	18,630	32,661	35.01	933
2007	108,490.97	32,329	39,167	74,749	35.81	2,087
2008	182,275.75	51,216	62,049	129,341	36.62	3,532
2009	108,577.36	28,638	34,696	79,310	37.44	2,118
2010	22,545.89	5,558	6,734	16,939	38.26	443
2011	74,261.34	17,014	20,613	57,361	39.09	1,467
2013	99,479.07	19,282	23,360	81,093	40.77	1,989
2014	290,685.27	51,094	61,901	243,319	41.63	5,845
2015	751,681.32	118,706	143,815	645,450	42.48	15,194
2016	2,552.67	356	431	2,249	43.35	52
2017	208,271.54	25,280	30,627	188,058	44.22	4,253
2018	631,944.35	65,160	78,943	584,599	45.09	12,965
2019	590,644.40	49,986	60,559	559,618	45.97	12,174
2020	358,014.91	23,608	28,602	347,314	46.86	7,412
2021	404,755.80	19,125	23,170	401,824	47.75	8,415
2022	340,643.98	9,657	11,700	345,976	48.65	7,112
2023	869,203.35	8,214	9,951	902,713	49.55	18,218
	8,539,676.02	2,431,831	2,943,225	6,023,435		155,118

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.8 1.82

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -5						
1963	7,509.11	6,391	7,615	270	9.47	29
1964	442.71	373	444	21	9.83	2
1965	16,904.70	14,125	16,830	920	10.21	90
1966	1,497.51	1,239	1,476	96	10.59	9
1967	1,651.86	1,353	1,612	122	10.99	11
1970	3,146.70	2,495	2,973	331	12.24	27
1971	14,847.13	11,636	13,864	1,725	12.68	136
1984	5,861.50	3,757	4,476	1,679	19.48	86
1985	33,568.31	21,092	25,131	10,116	20.08	504
1986	892.37	549	654	283	20.70	14
1987	696.09	419	499	232	21.32	11
1991	24,886.64	13,625	16,234	9,897	23.93	414
1994	21,558.65	10,875	12,957	9,680	25.98	373
1996	16,874.40	8,009	9,543	8,175	27.40	298
1997	3,799.98	1,745	2,079	1,911	28.13	68
1998	924.03	410	489	481	28.86	17
1999	25,997.39	11,137	13,269	14,028	29.60	474
2000	12,647.46	5,219	6,218	7,062	30.35	233
2001	25,341.14	10,058	11,984	14,624	31.10	470
2002	7,163.03	2,727	3,249	4,272	31.87	134
2003	63,694.61	23,221	27,667	39,212	32.64	1,201
2004	26,575.19	9,253	11,025	16,879	33.42	505
2005	63,586.25	21,085	25,122	41,644	34.21	1,217
2006	26,918.29	8,474	10,097	18,167	35.01	519
2010	29,166.50	7,191	8,568	22,057	38.26	577
2013	55,336.41	10,726	12,780	45,323	40.77	1,112
2015	202,616.81	31,997	38,123	174,625	42.48	4,111
	694,104.77	239,181	284,978	443,832		12,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.1 1.82

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -10						
1929	42.19	45	46			
1930	63.97	67	70			
1931	7,488.94	7,805	8,238			
1932	7,023.09	7,267	7,725			
1933	2,385.21	2,450	2,624			
1934	6,280.08	6,405	6,908			
1935	6,585.87	6,668	7,244			
1936	5,354.09	5,381	5,889			
1937	14,866.61	14,832	16,353			
1938	566.53	561	623			
1939	865.59	851	952			
1940	99.34	97	109			
1944	454.11	430	500			
1945	135.06	127	149			
1946	473.86	441	521			
1947	481.17	444	529			
1948	919.92	843	1,012			
1949	403.21	366	444			
1950	1,645.43	1,482	1,810			
1951	257.95	230	284			
1952	883.18	782	971			
1953	357.41	314	393			
1954	1,620.87	1,410	1,783			
1955	5,619.34	4,845	6,181			
1956	4,595.90	3,926	5,055			
1957	6,598.14	5,584	7,258			
1958	11,607.37	9,732	12,768			
1959	13,094.19	10,872	14,404			
1960	4,813.36	3,957	5,295			
1961	6,642.48	5,407	7,307			
1962	5,753.14	4,635	6,328			
1963	22,007.44	17,546	24,208			
1964	3,999.55	3,155	4,400			
1965	37,944.88	29,618	41,739			
1966	59,182.38	45,688	65,101			
1967	548,411.18	418,536	603,252			
1968	271,125.09	204,591	298,238			
1969	285,561.86	212,909	314,118			
1970	316,023.57	232,840	347,626			
1971	340,122.62	247,528	374,135			
1972	254,225.10	182,666	279,648			

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -10						
1973	146,360.79	103,843	160,997			
1974	164,977.16	115,491	181,475			
1975	262,054.24	180,969	288,260			
1976	305,645.39	208,181	333,097	3,113	19.04	163
1977	269,340.04	180,846	289,360	6,914	19.48	355
1978	427,567.56	282,853	452,575	17,749	19.93	891
1979	624,648.03	407,046	651,288	35,825	20.38	1,758
1980	731,882.23	469,678	751,501	53,569	20.83	2,572
1981	796,030.30	502,789	804,480	71,153	21.29	3,342
1982	995,896.02	618,730	989,990	105,496	21.76	4,848
1983	907,323.36	554,121	886,613	111,443	22.24	5,011
1984	1,114,230.75	668,717	1,069,971	155,683	22.72	6,852
1985	1,292,151.86	761,568	1,218,536	202,831	23.21	8,739
1986	1,510,704.62	874,094	1,398,581	263,194	23.70	11,105
1987	1,914,330.78	1,086,574	1,738,557	367,207	24.20	15,174
1988	2,095,742.59	1,166,029	1,865,688	439,629	24.71	17,792
1989	1,979,767.26	1,078,854	1,726,205	451,539	25.23	17,897
1990	2,389,336.39	1,274,185	2,038,741	589,529	25.76	22,885
1991	2,462,443.68	1,284,460	2,055,181	653,507	26.29	24,858
1992	2,531,297.28	1,290,303	2,064,530	719,897	26.83	26,832
1993	2,998,104.99	1,491,977	2,387,216	910,699	27.38	33,261
1994	3,865,612.89	1,876,059	3,001,761	1,250,413	27.94	44,754
1995	4,193,787.08	1,982,739	3,172,453	1,440,713	28.51	50,534
1996	3,809,382.85	1,752,392	2,803,889	1,386,432	29.09	47,660
1997	3,713,817.58	1,660,225	2,656,419	1,428,780	29.68	48,139
1998	3,967,642.24	1,721,322	2,754,176	1,610,230	30.28	53,178
1999	3,814,109.01	1,603,528	2,565,702	1,629,818	30.89	52,762
2000	3,325,110.53	1,352,588	2,164,189	1,493,433	31.51	47,396
2001	3,238,637.77	1,272,526	2,036,087	1,526,415	32.14	47,493
2002	3,695,840.71	1,400,132	2,240,261	1,825,164	32.78	55,679
2003	3,967,569.87	1,446,338	2,314,192	2,050,135	33.43	61,326
2004	4,223,555.07	1,477,400	2,363,892	2,282,019	34.10	66,921
2005	5,421,001.27	1,816,361	2,906,242	3,056,859	34.77	87,917
2006	4,105,339.81	1,313,216	2,101,192	2,414,682	35.46	68,096
2007	1,872,379.95	569,690	911,524	1,148,094	36.17	31,742
2008	6,072,993.18	1,752,909	2,804,716	3,875,576	36.88	105,086
2009	5,850,899.48	1,594,838	2,551,797	3,884,192	37.61	103,276
2010	4,290,588.01	1,098,734	1,758,013	2,961,634	38.36	77,206
2011	4,118,429.89	985,787	1,577,294	2,952,979	39.12	75,485
2012	3,409,042.69	758,239	1,213,209	2,536,738	39.89	63,593
2013	2,864,540.17	587,345	939,773	2,211,221	40.68	54,356

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -10						
2014	3,495,059.28	654,345	1,046,975	2,797,590	41.49	67,428
2015	3,668,840.04	620,694	993,132	3,042,592	42.31	71,912
2016	3,604,355.75	543,969	870,370	3,094,421	43.14	71,730
2017	4,786,028.99	631,756	1,010,832	4,253,800	44.00	96,677
2018	5,534,215.29	624,592	999,369	5,088,268	44.87	113,400
2019	7,246,517.70	675,955	1,081,552	6,889,617	45.76	150,560
2020	9,001,111.97	661,402	1,058,267	8,842,956	46.66	189,519
2021	9,134,117.92	484,291	774,883	9,272,647	47.59	194,844
2022	10,578,076.74	339,768	543,641	11,092,243	48.54	228,518
2023	5,273,898.67	56,853	90,967	5,710,322	49.51	115,337
	170,318,918.99	49,620,634	79,141,849	108,208,962		2,746,859
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.4 1.61

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. +3						
1942	311.51	302	302			
1946	77.88	76	76			
1955	810.70	786	786			
1956	374.57	363	363			
1957	401.32	389	389			
1958	363.67	353	353			
1959	30.83	30	30			
1960	666.42	646	646			
1961	2,672.27	2,592	2,592			
1962	3,196.79	3,101	3,101			
1963	4,285.07	4,157	4,157			
1964	1,149.98	1,108	848	267	0.20	267
1965	2,506.80	2,386	1,826	606	0.56	606
1966	4,789.88	4,504	3,447	1,199	0.92	1,199
1967	15,206.46	14,116	10,802	3,948	1.29	3,060
1968	63,651.13	58,325	44,632	17,110	1.66	10,307
1969	48,614.21	43,965	33,643	13,513	2.03	6,657
1970	43,452.99	38,777	29,673	12,476	2.40	5,198
1971	49,103.38	43,216	33,070	14,560	2.78	5,237
1972	38,880.15	33,754	25,830	11,884	3.15	3,773
1973	21,299.80	18,230	13,950	6,711	3.53	1,901
1974	4,295.84	3,622	2,772	1,395	3.92	356
1975	5,803.76	4,823	3,691	1,939	4.30	451
1976	7,144.38	5,847	4,474	2,456	4.69	524
1977	23,458.62	18,902	14,464	8,291	5.08	1,632
1978	13,956.52	11,069	8,470	5,068	5.47	927
1979	41,774.74	32,606	24,951	15,570	5.86	2,657
1980	33,192.20	25,478	19,497	12,699	6.26	2,029
1981	80,593.71	60,821	46,542	31,634	6.66	4,750
1982	57,756.29	42,840	32,783	23,241	7.06	3,292
1983	46,153.18	33,636	25,739	19,030	7.46	2,551
1984	8,208.46	5,873	4,494	3,468	7.87	441
1985	8,920.05	6,264	4,793	3,859	8.28	466
1986	105,843.83	72,895	55,782	46,887	8.70	5,389
1987	34,839.94	23,532	18,007	15,788	9.11	1,733
1988	71,575.20	47,350	36,234	33,194	9.54	3,479
1989	66,454.73	43,060	32,951	31,510	9.96	3,164
1990	135,085.44	85,652	65,544	65,489	10.39	6,303
1991	170,229.68	105,568	80,784	84,339	10.82	7,795
1992	194,946.86	118,124	90,392	98,706	11.26	8,766
1993	192,993.61	114,194	87,385	99,819	11.70	8,532

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. +3						
1994	356,948.06	206,013	157,648	188,592	12.15	15,522
1995	800,582.44	450,408	344,667	431,898	12.60	34,278
1996	505,946.94	277,122	212,063	278,706	13.06	21,340
1997	366,949.29	195,529	149,625	206,316	13.52	15,260
1998	564,608.68	292,275	223,659	324,011	13.99	23,160
1999	1,066,752.50	535,659	409,904	624,846	14.47	43,182
2000	1,069,029.25	520,211	398,083	638,875	14.95	42,734
2001	908,658.92	427,769	327,343	554,056	15.44	35,884
2002	483,992.51	220,183	168,491	300,982	15.93	18,894
2003	711,534.21	311,965	238,726	451,462	16.44	27,461
2004	614,964.28	259,484	198,566	397,949	16.95	23,478
2005	781,193.58	316,493	242,191	515,567	17.47	29,512
2006	1,092,163.96	423,760	324,275	735,124	18.00	40,840
2007	442,826.77	164,085	125,563	303,979	18.54	16,396
2008	961,476.87	339,170	259,544	673,089	19.09	35,259
2009	720,828.54	241,225	184,594	514,610	19.65	26,189
2010	449,529.98	142,150	108,778	327,266	20.22	16,185
2011	686,986.64	204,131	156,208	510,169	20.81	24,516
2012	1,022,635.23	284,027	217,347	774,609	21.41	36,180
2013	670,823.53	172,871	132,287	518,412	22.03	23,532
2014	958,374.17	227,451	174,053	755,570	22.66	33,344
2015	1,266,200.09	273,486	209,281	1,018,933	23.32	43,694
2016	1,006,586.40	195,600	149,680	826,709	23.99	34,461
2017	821,338.01	141,278	108,111	688,587	24.68	27,901
2018	740,768.85	110,175	84,309	634,237	25.40	24,970
2019	585,366.47	72,866	55,759	512,046	26.15	19,581
2020	734,907.30	72,947	55,822	657,038	26.93	24,398
2021	1,285,038.40	93,898	71,854	1,174,633	27.74	42,344
2022	683,448.89	30,940	23,676	639,269	28.60	22,352
2023	2,354,349.13	36,539	27,961	2,255,758	29.52	76,415
	26,319,882.74	8,373,042	6,410,333	19,119,953		1,002,704

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 3.81

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381.02 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2023	2,873,340.63	95,768	28,720	2,844,621	14.50	196,181
	2,873,340.63	95,768	28,720	2,844,621		196,181
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.5	6.83

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S2.5						
NET SALVAGE PERCENT.. -25						
1932	30.51	38	38			
1949	266.01	307	256	77	3.61	21
1950	238.49	274	229	69	3.80	18
1952	1,676.09	1,908	1,592	503	4.19	120
1954	1,074.04	1,212	1,011	332	4.58	72
1955	2,212.65	2,485	2,074	692	4.78	145
1956	5,932.94	6,630	5,532	1,884	4.98	378
1957	7,820.51	8,696	7,256	2,520	5.19	486
1958	5,634.13	6,234	5,202	1,841	5.40	341
1959	8,432.46	9,282	7,745	2,796	5.61	498
1960	5,567.65	6,096	5,087	1,873	5.83	321
1961	8,339.19	9,080	7,577	2,847	6.06	470
1962	5,457.33	5,909	4,931	1,891	6.29	301
1963	14,112.32	15,193	12,677	4,963	6.52	761
1964	8,903.68	9,526	7,949	3,181	6.77	470
1965	9,277.60	9,865	8,232	3,365	7.02	479
1966	10,355.85	10,940	9,129	3,816	7.28	524
1967	17,963.65	18,847	15,726	6,729	7.55	891
1968	34,493.27	35,943	29,992	13,125	7.82	1,678
1969	36,774.08	38,036	31,738	14,230	8.11	1,755
1970	23,021.15	23,634	19,721	9,055	8.40	1,078
1971	25,904.17	26,380	22,012	10,368	8.71	1,190
1972	21,060.92	21,268	17,747	8,579	9.03	950
1973	10,791.19	10,805	9,016	4,473	9.35	478
1974	8,159.04	8,096	6,756	3,443	9.69	355
1975	19,105.95	18,776	15,667	8,215	10.05	817
1976	16,364.84	15,925	13,288	7,168	10.41	689
1977	12,962.79	12,484	10,417	5,786	10.79	536
1978	16,943.25	16,141	13,468	7,711	11.18	690
1979	32,931.98	31,014	25,879	15,286	11.59	1,319
1980	41,900.99	38,982	32,528	19,848	12.02	1,651
1981	37,021.78	34,009	28,378	17,899	12.46	1,437
1982	53,704.01	48,677	40,617	26,513	12.92	2,052
1983	60,945.08	54,478	45,458	30,723	13.39	2,294
1984	63,712.65	56,105	46,815	32,826	13.89	2,363
1985	97,189.87	84,266	70,314	51,173	14.40	3,554
1986	109,910.97	93,746	78,224	59,165	14.93	3,963
1987	117,876.96	98,816	82,454	64,892	15.48	4,192
1988	87,698.03	72,188	60,235	49,388	16.05	3,077
1989	170,689.77	137,823	115,003	98,359	16.64	5,911
1990	339,995.21	268,923	224,396	200,598	17.26	11,622

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S2.5						
NET SALVAGE PERCENT.. -25						
1991	171,325.89	132,641	110,679	103,478	17.89	5,784
1992	251,288.93	190,138	158,656	155,455	18.55	8,380
1993	364,180.54	269,066	224,515	230,711	19.22	12,004
1994	904,328.63	651,309	543,468	586,943	19.92	29,465
1995	399,483.48	280,063	233,691	265,663	20.64	12,871
1996	1,208,661.87	823,567	687,205	823,622	21.38	38,523
1997	782,557.33	517,407	431,737	546,460	22.14	24,682
1998	612,411.83	392,204	327,265	438,250	22.92	19,121
1999	552,878.57	342,170	285,515	405,583	23.73	17,092
2000	456,027.39	272,283	227,200	342,834	24.55	13,965
2001	435,087.41	250,061	208,657	335,202	25.39	13,202
2002	182,446.80	100,733	84,054	144,004	26.24	5,488
2003	49,321.24	26,077	21,759	39,893	27.12	1,471
2004	213,893.87	108,027	90,140	177,227	28.01	6,327
2005	713,585.20	343,315	286,471	605,510	28.91	20,945
2006	520,348.62	237,617	198,274	452,162	29.83	15,158
2007	169,642.86	73,271	61,139	150,915	30.76	4,906
2008	601,706.34	244,842	204,302	547,831	31.70	17,282
2009	572,477.60	218,486	182,310	533,287	32.65	16,333
2010	452,646.83	161,074	134,404	431,405	33.62	12,832
2011	416.61	138	115	406	34.58	12
2012	2,799,009.30	851,599	710,595	2,788,167	35.56	78,407
2013	228,675.27	63,615	53,082	232,762	36.54	6,370
2014	326,527.55	82,240	68,623	339,536	37.53	9,047
2015	636,195.93	143,486	119,728	675,517	38.52	17,537
2016	858,116.41	170,937	142,634	930,012	39.51	23,539
2017	837,836.93	144,621	120,676	926,620	40.51	22,874
2018	1,037,631.40	151,780	126,649	1,170,390	41.50	28,202
2019	1,039,587.18	124,413	103,813	1,195,671	42.50	28,133
2020	1,122,920.61	104,530	87,223	1,316,428	43.50	30,263
2021	1,245,872.52	82,835	69,120	1,488,221	44.50	33,443
2022	1,211,985.83	48,343	40,338	1,474,644	45.50	32,410
2023	2,892,262.38	38,467	32,098	3,583,230	46.50	77,059
	25,403,792.20	9,010,392	7,518,501	24,236,239		743,074

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.6 2.93

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. 0						
1965	2,039.40	1,681	2,039			
1968	1,089.67	869	1,090			
1969	3,190.55	2,515	3,191			
1971	3,120.05	2,399	3,120			
1982	120.93	79	112	9	13.97	1
1984	586.83	368	524	63	14.93	4
1985	4,851.80	2,980	4,239	613	15.43	40
1986	5,946.94	3,579	5,092	855	15.93	54
1987	876.19	516	734	142	16.44	9
1988	7,305.46	4,208	5,986	1,319	16.96	78
1990	11,026.90	6,057	8,617	2,410	18.03	134
1991	17,729.79	9,494	13,506	4,224	18.58	227
1992	24,277.89	12,667	18,020	6,258	19.13	327
1993	20,145.94	10,224	14,545	5,601	19.70	284
1994	20,493.55	10,108	14,380	6,114	20.27	302
1995	45,696.25	21,877	31,123	14,573	20.85	699
1996	198,821.74	92,253	131,242	67,580	21.44	3,152
1997	245,310.16	110,144	156,694	88,616	22.04	4,021
1998	122,273.55	53,067	75,495	46,779	22.64	2,066
1999	6,775.45	2,836	4,035	2,740	23.26	118
2000	6,792.57	2,737	3,894	2,899	23.88	121
2001	90,229.91	34,942	49,709	40,521	24.51	1,653
2002	18,700.94	6,947	9,883	8,818	25.14	351
2003	34,445.32	12,245	17,420	17,025	25.78	660
2004	15,481.84	5,252	7,472	8,010	26.43	303
2005	29,552.87	9,538	13,569	15,984	27.09	590
2006	71,277.64	21,829	31,054	40,224	27.75	1,450
2007	4,942.61	1,432	2,037	2,906	28.41	102
2008	20,939.71	5,717	8,133	12,807	29.08	440
2009	24,423.98	6,259	8,904	15,520	29.75	522
2010	11,923.33	2,853	4,059	7,864	30.43	258
2012	209,527.78	42,953	61,107	148,421	31.80	4,667
2013	40,259.96	7,559	10,753	29,507	32.49	908
2016	31,267.19	4,237	6,028	25,239	34.58	730
2021	3,144.47	145	206	2,938	38.16	77
2023	119,857.57	1,109	1,578	118,280	39.63	2,985
	1,474,446.73	513,675	729,590	744,857		27,333

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 1.85

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R2						
NET SALVAGE PERCENT.. -5						
1967	6,942.56	6,545	5,756	1,534	3.88	395
1968	3,840.04	3,589	3,156	876	4.18	210
1987	41,382.30	30,599	26,909	16,542	11.24	1,472
1988	205,981.02	149,404	131,386	84,894	11.75	7,225
1989	42,018.80	29,874	26,271	17,849	12.27	1,455
1992	3,642.75	2,423	2,131	1,694	13.93	122
2012	22,901.20	6,290	5,531	18,515	28.06	660
2013	8,419,892.51	2,121,813	1,865,924	6,974,963	28.88	241,515
2014	30,243.72	6,928	6,092	25,664	29.71	864
2015	4,821.84	993	873	4,190	30.55	137
2017	358,446.09	56,952	50,084	326,284	32.25	10,117
2018	607,188.41	81,874	72,000	565,548	33.12	17,076
2020	4,287.94	371	326	4,176	34.87	120
2021	7,156,696.30	444,935	391,276	7,123,255	35.75	199,252
2022	265,303.39	9,898	8,705	269,864	36.65	7,363
2023	1,869.03	23	20	1,942	37.55	52
	17,175,457.90	2,952,511	2,596,440	15,437,791		488,035
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.6 2.84

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	12,585.28	12,166	11,926	659	0.50	659
2013	325,218.31	227,653	223,162	102,056	4.50	22,679
2014	1,806.19	1,144	1,121	685	5.50	125
2015	7,456.97	4,226	4,143	3,314	6.50	510
2016	14,032.10	7,016	6,878	7,154	7.50	954
2017	83,933.57	36,371	35,654	48,280	8.50	5,680
2018	13,981.14	5,126	5,025	8,956	9.50	943
2020	14,150.06	3,302	3,237	10,913	11.50	949
2021	1,814,351.42	302,398	296,432	1,517,919	12.50	121,434
	2,287,515.04	599,402	587,578	1,699,937		153,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.0 6.73

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	419,249.32	377,324	369,880	49,369	0.50	49,369
2020	127,439.43	89,208	87,448	39,991	1.50	26,661
2021	1,454,685.97	727,343	712,995	741,691	2.50	296,676
2022	370,219.74	111,066	108,875	261,345	3.50	74,670
2023	722,436.56	72,244	70,819	651,618	4.50	144,804
	3,094,031.02	1,377,185	1,350,017	1,744,014		592,180
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9						19.14

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. +15						
1985	2,672.06	2,271	2,271			
1999	67,404.23	55,575	57,294			
2001	8,625.02	6,818	7,331			
2002	25,307.83	19,592	21,512			
2006	6,330.30	4,462	5,381			
2007	24,206.90	16,587	20,576			
2008	7,163.50	4,763	6,089			
2009	416,074.23	267,422	353,663			
2010	439,529.75	271,865	363,689	9,911	3.54	2,800
2011	981,665.08	581,521	777,934	56,481	3.94	14,335
2012	317,775.95	179,312	239,876	30,234	4.37	6,919
2013	483,008.16	257,702	344,743	65,814	4.84	13,598
2014	404,691.70	202,158	270,438	73,550	5.36	13,722
2015	566,145.32	261,713	350,109	131,115	5.93	22,110
2016	619,861.03	261,412	349,706	177,176	6.55	27,050
2017	625,357.33	235,521	315,070	216,484	7.24	29,901
2018	751,003.40	246,500	329,757	308,596	7.98	38,671
2019	932,582.46	257,325	344,239	448,456	8.78	51,077
2020	1,530,665.66	335,272	448,513	852,553	9.65	88,347
2021	1,532,260.78	244,452	327,017	975,405	10.56	92,368
2022	878,380.04	85,578	114,483	632,140	11.51	54,921
2023	2,025,366.65	66,211	88,574	1,632,988	12.50	130,639
	12,646,077.38	3,864,032	5,138,265	5,610,901		586,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 4.64

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	23,626.54	23,036	19,391	4,236	0.50	4,236
2005	48,122.37	44,513	37,470	10,652	1.50	7,101
2006	117,581.22	102,884	86,606	30,975	2.50	12,390
2008	86,424.76	66,979	56,382	30,043	4.50	6,676
2009	68,250.26	49,481	41,652	26,598	5.50	4,836
2010	214,116.91	144,529	121,662	92,455	6.50	14,224
2011	54,013.30	33,758	28,417	25,596	7.50	3,413
2012	139,628.46	80,286	67,583	72,045	8.50	8,476
2013	182,081.49	95,593	80,468	101,613	9.50	10,696
2014	154,250.11	73,269	61,676	92,574	10.50	8,817
2015	169,390.50	71,991	60,601	108,790	11.50	9,460
2016	168,292.11	63,110	53,125	115,167	12.50	9,213
2017	237,814.62	77,290	65,061	172,754	13.50	12,797
2018	196,027.61	53,908	45,379	150,649	14.50	10,390
2019	220,179.83	49,540	41,702	178,478	15.50	11,515
2020	540,730.49	94,628	79,656	461,074	16.50	27,944
2021	625,660.65	78,208	65,833	559,828	17.50	31,990
2022	761,145.24	57,086	48,054	713,091	18.50	38,545
2023	402,430.17	10,061	8,469	393,961	19.50	20,203
	4,409,766.64	1,270,150	1,069,187	3,340,580		252,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 5.74

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	19,290.09	14,950	10,880	8,410	4.50	1,869
2009	23,021.42	16,691	12,147	10,874	5.50	1,977
2010	4,007.12	2,705	1,969	2,038	6.50	314
2012	5,110.07	2,938	2,138	2,972	8.50	350
2015	11,981.40	5,092	3,706	8,275	11.50	720
2016	13,654.95	5,121	3,727	9,928	12.50	794
	77,065.05	47,497	34,567	42,498		6,024
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 7.82

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. +20						
1994	16,133.08	11,848	10,097	2,809	1.23	2,284
1997	15,121.98	10,589	9,024	3,074	1.87	1,644
1999	7,892.99	5,338	4,549	1,765	2.32	761
2001	49,597.56	32,219	27,458	12,220	2.82	4,333
2002	5,609.18	3,569	3,042	1,445	3.07	471
2008	6,039.75	3,408	2,904	1,928	4.42	436
2010	72,332.82	39,426	33,600	24,266	4.78	5,077
2011	77,031.19	40,919	34,872	26,753	5.04	5,308
2012	450,770.88	231,274	197,099	163,518	5.38	30,394
2013	216,170.99	105,607	90,001	82,936	5.84	14,201
2014	100,218.47	45,860	39,083	41,092	6.42	6,401
2015	181,960.58	76,569	65,254	80,314	7.11	11,296
2016	273,128.17	103,570	88,266	130,237	7.89	16,507
2017	141,276.90	47,167	40,197	72,825	8.74	8,332
2018	344,981.32	98,803	84,203	191,782	9.63	19,915
2019	384,879.63	91,139	77,672	230,232	10.56	21,802
2020	978,466.75	181,603	154,767	628,006	11.52	54,514
2021	630,698.66	84,095	71,669	432,890	12.50	34,631
2022	695,561.71	55,645	47,422	509,027	13.50	37,706
2023	643,912.27	17,169	14,632	500,498	14.50	34,517
	5,291,784.88	1,285,817	1,095,811	3,137,617		310,530
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.1 5.87

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	20,301.37	19,625	14,844	5,457	0.50	5,457
2010	10,201.78	9,182	6,945	3,257	1.50	2,171
2012	90,130.67	69,100	52,267	37,864	3.50	10,818
2013	92,080.35	64,456	48,754	43,326	4.50	9,628
2014	220,901.30	139,903	105,821	115,080	5.50	20,924
2017	28,283.69	12,256	9,270	19,014	8.50	2,237
2023	7,255,919.18	241,840	182,925	7,072,994	14.50	487,793
	7,717,818.34	556,362	420,826	7,296,992		539,028
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 6.98

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	58,223.32	5,822	2,923	55,300	13.50	4,096
	58,223.32	5,822	2,923	55,300		4,096
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 7.03

