

# Exhibit No. 184

Ameren Missouri's  
Response to MPSC Data Request - MPSC  
ER-2022-0337

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues  
for Electric Service

No.: MPSC 0209.1

Please identify the individual or individuals responsible for determining which existing unit of property is retired from the Continuing Property Record when a given item is removed from service, in light of the Response provided to Staff's DR 209, stating in pertinent part "No location information exists in the Company's property accounting records for mass property investments[.]" For example, in DR 209 Staff inquired regarding the location of an asset described as "Engineering in service year 12/1/2021, In service year 1/1/2021, Vintage 2021, Asset ID 41578918, Retirement Unit RECLOSER, 14.4KV, 1PHASE, Activity Quantity 1, and Activity Cost \$914,216." The Continuing Property Record included in the workpapers of Mr. Hickman in this case indicates that there are items in account 365, Overhead Conductors & Devices, that are identified as "RECLOSER, 14.4KV, 1PHASE." By asset number, these items range in average value from negative \$515,247 to positive \$914,216, and from vintage 1988 to vintage 2022. Please describe the process and safeguards in place for the responsible individual to determine which vintage, engineering in service year, in service year, and asset ID is selected to correspond to a given item that is physically removed from service.  
Data requested by Sarah Lange sarah.lange@psc.mo.gov

**RESPONSE**

**Prepared By: Paul Mertens**  
**Title: Manager Plant Accounting**  
**Date: November 2, 2022**

Mass property items that are to be retired are provided to Plant Accounting through a work management system. Because the specific asset being retired cannot be identified within our mass property accounting records, retirements are selected based on retirement curves and statistical analysis provided by the company that performs Ameren's depreciation studies, Gannett Fleming.

For location property, the actual asset to be retired can be determined within the Company's accounting records. The plant accounting group works with the business line to identify the continuing property record to be retired when the asset is taken out of service.