

Appendix E
Ameren Missouri GR-2010-0363
Staff Calculated Annual Depreciation Rates

<u>Account Number</u>	<u>Account Description</u>	<u>Whole Life Depreciation Rate (%)</u>	<u>Average Service Life (Years)</u>	<u>Net Salvage</u>
Production Plant				
305	Structures and improvements	1.67%	60	0%
311	Liquified petroleum gas equipment	1.75%	57	0%
Transmission Plant				
366	Structures and improvements	2.05%	49	0%
367	Mains	2.27%	44	0%
369	Measuring and regulating stations	2.22%	45	0%
Distribution Plant				
375	Structures and improvements	2.04%	49	0%
376	Mains	2.25%	44	1%
378	Measuring and regulating station equip. (general)	2.29%	45	-3%
379	Measuring and regulating station equip. (CGCS)	2.22%	45	0%
380	Services	2.73%	37	-1%
381	Meters	2.70%	36	3%
383	House regulators	2.31%	51	-18%
385	Industrial measuring and regulating equipment	2.28%	29	34%
387	Other distribution equipment	3.36%	N.A.	N.A.
General Plant				
390	Structures and improvements	2.20%	55	-21%
391	Office furniture and equipment	4.76%	21	0%
391.2	Personal computers	20.00%	5	0%
392	Transportation equipment	7.69%	11	15%
393	Stores equipment	3.70%	27	0%
394	Tools, shop and garage equipment	3.70%	27	0%
395	Laboratory equipment	4.17%	24	0%
396	Power operated equipment	5.06%	18	9%
397	Communication equipment	4.76%	21	0%