

AmerenUE  
Case No. ER-2008-0318  
Ameren Corp  
Test Year Ending 03-31-2008  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	302.000	Franchises and Consents	\$18,915,350	0.00%	\$0
3	303.000	Miscellaneous Intangibles	\$22,156,108	0.00%	\$0
4		TOTAL PLANT INTANGIBLE	\$41,071,458		\$0
5		PRODUCTION PLANT			
6		STEAM PRODUCTION			
7		MERAMEC STEAM PRODUCTION PLANT			
8	310.000	Land/Land Rights - Meramec	\$268,033	0.0000%	\$0
9	311.000	Structures - Meramec	\$37,983,593	1.0500%	\$398,828
10	312.000	Boiler Plant Equipment - Meramec	\$408,714,069	2.1500%	\$8,787,352
11	312.300	Coal Cars - Meramec	\$0	0.0000%	\$0
12	314.000	Turbogenerator Units - Meramec	\$81,743,891	1.7000%	\$1,389,646
13	315.000	Accessory Electric Equipment - Meramec	\$42,590,196	1.2100%	\$515,341
14	316.000	Misc. Power Plant Equipment - Meramec	\$18,503,362	1.7700%	\$327,510
15	317.000	Meramec ARO	\$0	0.0000%	\$0
16		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$589,803,144		\$11,418,677
17		SIOUX STEAM PRODUCTION PLANT			
18	310.000	Land/Land Rights - Sioux	\$480,838	0.0000%	\$0
19	311.000	Structures - Sioux	\$35,765,049	1.0500%	\$375,533
20	312.000	Boiler Plant Equipment - Sioux	\$378,712,085	2.1500%	\$8,142,310
21	312.300	Coal Cars - Sioux	\$0	0.0000%	\$0
22	314.000	Turbogenerator Units - Sioux	\$89,942,775	1.7000%	\$1,529,027
23	315.000	Accessory Electric Equipment - Sioux	\$33,909,424	1.2100%	\$410,304
24	316.000	Misc. Power Plant Equipment - Sioux	\$9,701,519	1.7700%	\$171,717
25	317.000	Sioux ARO	\$0	0.0000%	\$0
26		TOTAL SIOUX STEAM PRODUCTION PLANT	\$548,511,690		\$10,628,891
27		VENICE STEAM PRODUCTION PLANT			
28	310.000	Land/Land Rights - Venice	\$0	0.0000%	\$0
29	311.000	Structures - Venice	\$0	0.0000%	\$0
30	312.000	Boiler Plant Equipment - Venice	\$0	0.0000%	\$0
31	312.300	Coal Cars - Venice	\$0	0.0000%	\$0
32	314.000	Turbogenerator Units - Venice	\$0	0.0000%	\$0
33	315.000	Accessory Electric Equipment - Venice	\$0	0.0000%	\$0
34	316.000	Misc. Power Plant Equipment - Venice	\$0	0.0000%	\$0
35	317.000	Venice ARO	\$0	0.0000%	\$0

AmerenUE  
Case No. ER-2008-0318  
Ameren Corp  
Test Year Ending 03-31-2008  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
36		TOTAL VENICE STEAM PRODUCTION PLANT	\$0		\$0
37		LABADIE STEAM PRODUCTION PLANT			
38	310.000	Land/Land Rights - Labadie	\$6,749,826	0.0000%	\$0
39	311.000	Structures - Labadie	\$61,390,086	1.0500%	\$644,596
40	312.000	Boiler Plant Equipment - Labadie	\$586,298,069	2.1500%	\$12,605,408
41	312.300	Coal Cars - Labadie	\$114,411,058	4.1900%	\$4,793,823
42	314.000	Turbogenerator Units - Labadie	\$209,124,265	1.7000%	\$3,555,113
43	315.000	Accessory Electric Equipment - Labadie	\$75,157,127	1.2100%	\$909,401
44	316.000	Misc. Power Plant Equipment - Labadie	\$18,969,449	1.7700%	\$335,759
45	317.000	Labadie ARO	\$0	0.0000%	\$0
46		TOTAL LABADIE STEAM PRODUCTION PLANT	\$1,072,099,880		\$22,844,100
47		RUSH ISLAND STEAM PRODUCTION PLANT			
48	310.000	Land/Land Rights - Rush	\$612,034	0.0000%	\$0
49	311.000	Structures - Rush	\$52,513,505	1.0500%	\$551,392
50	312.000	Boiler Plant Equipment - Rush	\$379,260,626	2.1500%	\$8,154,103
51	312.300	Coal Cars - Rush	\$0	0.0000%	\$0
52	314.000	Turbogenerator Units - Rush	\$134,698,090	1.7000%	\$2,289,868
53	315.000	Accessory Electric Equipment - Rush	\$33,519,502	1.2100%	\$405,586
54	316.000	Misc. Power Plant Equipment - Rush	\$11,054,834	1.7700%	\$195,671
55	317.000	Rush Island ARO	\$0	0.0000%	\$0
56		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$611,658,591		\$11,596,620
57		COMMON STEAM PRODUCTION PLANT			
58	310.000	Land/Land Rights - Common	\$0	0.0000%	\$0
59	311.000	Structures - Common	\$1,927,859	1.0500%	\$20,243
60	312.000	Boiler Plant Equipment - Common	\$36,531,875	2.1500%	\$785,435
61	312.300	Coal Cars - Common	\$0	0.0000%	\$0
62	314.000	Turbogenerator Units - Common	\$0	0.0000%	\$0
63	315.000	Accessory Electric Equipment - Common	\$3,079,895	1.2100%	\$37,267
64	316.000	Misc. Power Plant Equipment - Common	\$20,509	1.7700%	\$363
65		TOTAL COMMON STEAM PRODUCTION PLANT	\$41,560,138		\$843,308
66		TOTAL STEAM PRODUCTION	\$2,863,633,443		\$57,331,596
67		NUCLEAR PRODUCTION			

AmerenUE  
Case No. ER-2008-0318  
Ameren Corp  
Test Year Ending 03-31-2008  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
68		<b>CALLAWAY NUCLEAR PRODUCTION PLANT</b>			
69	320.000	Land/Land Rights - Callaway	\$6,112,986	0.0000%	\$0
70	321.000	Structures - Callaway	\$896,118,103	1.9700%	\$17,653,527
71	322.000	Reactor Plant Equipment - Callaway	\$963,405,055	2.4600%	\$23,699,764
72	323.000	Turbogenerator Units - Callaway	\$488,066,891	2.0800%	\$10,151,791
73	324.000	Accessory Electric Equipment - Callaway	\$208,597,657	1.9100%	\$3,984,215
74	325.000	Misc. Power Plant Equipment - Callaway	\$170,683,349	2.4900%	\$4,250,015
75	326.000	Callaway ARO	\$0	0.0000%	\$0
76		Callaway Post Operational Costs	\$114,863,251	0.0000%	\$0
77		<b>TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT</b>	<b>\$2,847,847,292</b>		<b>\$59,739,312</b>
78		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$2,847,847,292</b>		<b>\$59,739,312</b>
79		<b>HYDRAULIC PRODUCTION</b>			
80		<b>OSAGE HYDRAULIC PRODUCTION PLANT</b>			
81	330.000	Land/Land Rights - Osage	\$9,775,098	0.0000%	\$0
82	331.000	Structures - Osage	\$3,890,229	0.9400%	\$36,568
83	332.000	Reservoirs - Osage	\$25,585,442	0.5600%	\$143,278
84	333.000	Water Wheels/Generators - Osage	\$30,699,055	2.0900%	\$641,610
85	334.000	Accessory Electric Equipment - Osage	\$5,980,417	1.6800%	\$100,471
86	335.000	Misc. Power Plant Equipment - Osage	\$2,113,292	1.6700%	\$35,292
87	336.000	Roads, Railroads, Bridges - Osage	\$76,206	1.6300%	\$1,242
88		<b>TOTAL OSAGE HYDRAULIC PRODUCTION PLANT</b>	<b>\$78,119,739</b>		<b>\$958,461</b>
89		<b>TAUM SAUK HYDRAULIC PRODUCTION PLANT</b>			
90	330.000	Land/Land Rights - Taum Sauk	\$259,252	0.0000%	\$0
91	331.000	Structures - Taum Sauk	\$5,541,306	0.9400%	\$52,088
92	332.000	Reservoirs - Taum Sauk	\$27,185,329	0.5600%	\$152,238
93	333.000	Water Wheels/Generators - Taum Sauk	\$38,694,067	2.0900%	\$808,706
94	334.000	Accessory Electric Equipment - Taum Sauk	\$3,855,128	1.6800%	\$64,766
95	335.000	Misc. Power Plant Equipment - Taum Sauk	\$1,641,689	1.6700%	\$27,416
96	336.000	Roads, Railroads, Bridges - Taum Sauk	\$44,841	1.6300%	\$731
97		<b>TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT</b>	<b>\$77,221,612</b>		<b>\$1,105,945</b>

AmerenUE  
Case No. ER-2008-0318  
Ameren Corp  
Test Year Ending 03-31-2008  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
98		KEOKUK HYDRAULIC PRODUCTION PLANT			
99	330.000	Land/Land Rights - Keokuk	\$7,660,668	0.0000%	\$0
100	331.000	Structures - Keokuk	\$5,553,069	0.9400%	\$52,199
101	332.000	Reservoirs - Keokuk	\$13,423,146	0.5600%	\$75,170
102	333.000	Water Wheels/Generators - Keokuk	\$58,342,547	2.0900%	\$1,219,359
103	334.000	Accessory Electric Equipment - Keokuk	\$10,585,245	1.6800%	\$177,832
104	335.000	Misc. Power Plant Equipment - Keokuk	\$2,948,342	1.6700%	\$49,237
105	336.000	Roads, Railroads, Bridges - Keokuk	\$113,087	1.6300%	\$1,843
106		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$98,626,104		\$1,575,640
107		TOTAL HYDRAULIC PRODUCTION	\$253,967,455		\$3,640,046
108		OTHER PRODUCTION			
109		OTHER PRODUCTION PLANT			
110	340.000	Land/Land Rights - Other	\$6,580,246	0.0000%	\$0
111	341.000	Structures - Other	\$25,286,041	2.6300%	\$665,023
112	342.000	Fuel Holders - Other	\$24,109,988	2.6300%	\$634,093
113	344.000	Generators - Other	\$1,034,765,223	2.6300%	\$27,214,325
114	345.000	Accessory Electric Equipment - Other	\$66,536,659	2.6300%	\$1,749,914
115	346.000	Misc. Power Plant Equipment - Other	\$5,878,788	2.6300%	\$154,612
116		TOTAL OTHER PRODUCTION PLANT	\$1,163,156,945		\$30,417,967
117		TOTAL OTHER PRODUCTION	\$1,163,156,945		\$30,417,967
118		TOTAL PRODUCTION PLANT	\$7,128,605,135		\$151,128,921
119		TRANSMISSION PLANT			
120	350.000	Land and Land Rights - TP	\$38,053,958	0.00%	\$0
121	352.000	Structures & Improvements - TP	\$6,265,598	1.75%	\$109,648
122	353.000	Station Equipment - TP	\$201,848,711	1.82%	\$3,673,647
123	354.000	Towers and Fixtures - TP	\$70,397,774	1.69%	\$1,189,722
124	355.000	Poles and Fixtures - TP	\$138,503,470	3.65%	\$5,055,377
125	356.000	Overhead Conductors & Devices - TP	\$144,921,715	2.27%	\$3,289,723
126	359.000	Roads and Trails - TP	\$71,788	2.00%	\$1,436
127		TOTAL TRANSMISSION PLANT	\$600,063,014		\$13,319,553
128		DISTRIBUTION PLANT			
129	360.000	Land and Land Rights - DP	\$26,780,299	0.00%	\$0
130	361.000	Structures & Improvements - DP	\$15,145,776	1.75%	\$265,051
131	362.000	Station Equipment - DP	\$589,507,198	1.82%	\$10,729,031
132	364.000	Poles, Towers, & Fixtures - DP	\$753,065,825	5.47%	\$41,192,701
133	365.000	Overhead Conductors & Devices - DP	\$839,257,852	3.19%	\$26,772,325
134	366.000	Underground Conduit - DP	\$211,418,389	2.31%	\$4,883,765

AmerenUE  
Case No. ER-2008-0318  
Ameren Corp  
Test Year Ending 03-31-2008  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
135	367.000	Underground Conductors & Devices - DP	\$516,931,913	2.36%	\$12,199,593
136	368.000	Line Transformers - DP	\$393,699,879	2.40%	\$9,448,797
137	369.100	Services - Overhead - DP	\$151,369,894	8.09%	\$12,245,824
138	369.200	Services - Underground - DP	\$132,509,291	3.99%	\$5,287,121
139	370.000	Meters - DP	\$105,309,580	3.57%	\$3,759,552
140	371.000	Meter Installations - DP	\$164,613	5.00%	\$8,231
141	373.000	Street Lighting and Signal Systems - DP	\$107,925,712	4.39%	\$4,737,939
142		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$3,843,086,221</b>		<b>\$131,529,930</b>
143		<b>GENERAL PLANT</b>			
144	389.000	Land and Land Rights - GP	\$10,190,766	0.00%	\$0
145	390.000	Structures & Improvements - GP	\$173,055,882	2.33%	\$4,032,202
146	391.000	Office Furniture & Equipment - GP	\$40,096,234	6.67%	\$2,674,419
147	391.100	Mainframe Computers - GP	\$429,476	0.00%	\$0
148	391.200	Personal Computers - GP	\$13,891,392	20.00%	\$2,778,278
149	392.000	Transportation Equipment - GP	\$88,971,141	8.23%	\$7,322,325
150	393.000	Stores Equipment - GP	\$2,523,912	5.00%	\$126,196
151	394.000	Laboratory Equipment - GP	\$11,399,586	5.00%	\$569,979
152	395.000	Tools, Shop, & Garage Equipment - GP	\$7,488,053	5.00%	\$374,403
153	396.000	Power Operated Equipment - GP	\$8,821,604	5.67%	\$500,185
154	397.000	Communication Equipment - GP	\$131,252,532	6.67%	\$8,754,544
155	398.000	Miscellaneous Equipment - GP	\$583,604	5.00%	\$29,180
156	399.000	General Plant ARO	\$0	0.00%	\$0
157		<b>TOTAL GENERAL PLANT</b>	<b>\$488,704,182</b>		<b>\$27,161,711</b>
158		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>			
159		ICC Adjustment	-\$21,672,667	2.7035%	-\$585,162
160		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>-\$21,672,667</b>		<b>-\$585,162</b>
161		<b>Total Depreciation</b>	<b>\$12,079,857,343</b>		<b>\$322,554,953</b>