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Witness: John F. Wiedmayer
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Case No.: GR-2019-0077
Date Testimony Prepared: December 3, 2018

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. GR-2019-0077

DIRECT TESTIMONY

OF

JOHN F. WIEDMAYER C.D.P.
GANNETT FLEMMING VALUATION & RATE CONSULTANTS, LLC

ON

BEHALF OF

UNION ELECTRIC COMPANY
d/b/a AMEREN MISSOURI

Audubon, Pennsylvania
December 2018

TABLE OF CONTENTS

Page

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. GR-2019-0077

DIRECT TESTIMONY OF

JOHN F. WIEDMAYER, CDP
GANNETT FLEMMING VALUATION & RATE CONSULTANTS, LLC

Submitted on Behalf Of

Union Electric Company d/b/a
Ameren Missouri

I. INTRODUCTION

A. Witness Identification

Q. Please state your name and business address.

A. My name is John F. Wiedmayer. My business address is 1010 Adams Avenue, Audubon, Pennsylvania 19403.

Q. By whom are you employed and in what capacity?

A. I am employed by Gannett Fleming, Inc. as Project Manager of Depreciation Studies.

Q. Please describe your educational background and relevant work experience.

A. See my Statement of Qualifications, attached as an Appendix to this testimony.

B. Purpose, Scope and Identification of Schedules

Q. What is the purpose of your direct testimony?

A. The purpose of my testimony is to present the results of a gas depreciation study (Study) I performed on behalf of Union Electric Company d/b/a Ameren Missouri ("Ameren Missouri" or the "Company") in 2014. This is the most recent depreciation study conducted with respect to Ameren Missouri's gas facilities, and it was submitted to the Commission Staff and the Office of

the Public Counsel on June 19, 2015 in accordance with 4 CSR 240-3.275. The depreciation study determines the annual remaining life depreciation accrual rates applicable to Ameren Missouri's gas plant, and supports revisions to Ameren Missouri's existing annual remaining life depreciation accrual rates. My testimony is offered in support of the Study and the gas plant depreciation study report ("Report"), which is entitled "Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas Plant at December 31, 2014" and is attached as Schedule JFW-D1. My testimony will address: (1) the methods and procedures I used in performing the Study; (2) the statistical analyses of service life and net salvage data I performed; (3) my estimates of survivor curves and net salvage percentages; (4) my calculation of remaining life depreciation accrual rates; and (5) several examples of the manner in which the Study results are presented in the Report.

Q. Please summarize the results of the gas depreciation study you performed.

A. A table in the Executive Summary of Schedule JFW-D1 on Page v presents the proposed functional plant accrual rates as of December 31, 2014. Depreciation rates by plant account are presented on Page VI-4 and Page VI-5 of Schedule JFW-D1. The existing composite accrual rate for all accounts is 2.55 percent versus the proposed composite accrual rate of 2.34 percent.

Q. What is the basis for the depreciation rates currently being used by the Company?

A. The current gas depreciation rates were placed into effect February, 2011 by the Commission's Order in Case No. GR-2010-0363. The gas depreciation study establishing the parameters on which existing depreciation rates are based was performed in compliance with the Commission's Order in Case No. GR-2010-0363.

Q. Why is a revision of the Company's existing gas depreciation rates necessary at this time?

A. Revisions to the Company's gas depreciation rates are necessary to ensure that rates adequately reflect more current information and recent changes experienced by the Company in relation to average service lives and net salvage for gas plant. Remaining life accrual rates are not intended to remain unchanged for an extended period of time.

Q. Please summarize your recommendations.

A. I recommend that the Commission approve the annual gas plant depreciation accrual rates presented in Table 1 of Schedule JFW-D1, shown at Page VI-4 and Page VI-5 of the Report. These recommended rates are based on standard professional and industry practices, using estimates of survivor curves and net salvage percents. These estimates are based on informed judgment, which incorporates statistical analyses of historical retirement data, field reviews of the property, discussions with management regarding the outlook for plant, and a review of the estimates made for other gas utilities.

Q. Are you sponsoring any schedules with your direct testimony?

A. Yes, again, attached to this testimony as Schedule JFW-D1 is the Report containing the results of the Study. This schedule contains Table 1, which sets forth the proposed depreciation parameters and related remaining life depreciation rates and accruals by plant account. I have no other direct testimony schedules.

II. OUTLINE OF DEPRECIATION STUDY REPORT

Q. Does Schedule JFW-D1 accurately portray the results of your 2014 depreciation study?

A. Yes.

Q. In preparing the Study, did you follow generally accepted practices in the field of depreciation?

A. Yes, I did. I followed generally accepted practices as outlined in various depreciation manuals such as NARUC's *Public Utility Depreciation Practices*; *Depreciation Systems* by Wolf and Fitch; and various other public utility depreciation references.

Q. Please describe the contents of your Report.

A. The Depreciation Study is presented in nine parts:

- Part I, Introduction, presents the scope and basis for the Depreciation Study;
- Part II, Estimation of Survivor Curves, explains the process of estimating survivor curves and the retirement rate method of life analysis;
- Part III, Service Life Considerations, discusses factors and the informed judgment involved with the estimation of service life;
- Part IV, Net Salvage Considerations, discusses factors and the informed judgment involved with the estimation of net salvage;
- Part V, Calculation of Annual and Accrued Depreciation, explains the method, procedure and technique used in the calculation of annual depreciation expense and the theoretical reserve;
- Part VI, Results of Study, sets forth the service life estimates, net salvage estimates, annual depreciation rates and accruals and theoretical reserves for each depreciable group. This section also includes a description of the detailed tabulations supporting the Depreciation Study;
- Part VII, Service Life Statistics, sets forth the survivor curve estimates and original life tables for each plant account and subaccount and serves as the historical bases for the survivor curve estimates;

- Part VIII, Net Salvage Statistics, sets forth the net salvage analysis for each plant account and subaccount; and

- Part IX, Detailed Depreciation Calculations, sets forth the calculation of average remaining life for each property group.

III. METHODS AND PROCEDURES USED IN THE STUDY

Q. Please define the concept of depreciation.

A. Depreciation refers to 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 that can reasonably be anticipated or contemplated, against which the Company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Q. What was the basis for determining the annual depreciation related to gas plant in your Study?

A. I prepared a study of service life and net salvage that incorporated available historical data through 2014. The survivor curve and net salvage estimates resulting from the Study are the bases of the calculated annual and accrued depreciation as of December 31, 2014. The straight-line method and the average remaining life basis using survivor curve and net salvage estimates and attained ages were applied by depreciable group to gas plant as of December 31, 2014 to calculate depreciation. Use of the remaining life basis recognizes the current status of the accumulated provision for depreciation and aims to allocate the previously unallocated service value over the account's remaining life. The term "service value" means the difference between original cost and net salvage value of gas plant.

Q. Please outline the steps you took to perform the Study.

A. I reviewed the available sources of data and discussed past causes of retirement and the outlook for future retirements with Ameren Missouri's engineering management. I specified the data to be extracted and coded for the historical analyses, supervised the statistical analyses of such data, and calculated depreciation.

Q. Briefly describe the steps you took to conduct the service life and net salvage study.

A. I assembled and compiled historical data from the continuing property and other records of Ameren Missouri (including the legacy gas operations); I analyzed the data to obtain historical trends of survivor and salvage characteristics; I obtained supplementary information from Ameren Missouri's management and operating personnel concerning past practices and future plans as such practices relate to plant operations; I visited representative gas facilities to gain a further understanding of the nature and function of the gas operations and to observe the condition of the equipment in service; and I selected appropriate survivor curves and net salvage percents.

Q. Did you physically observe Ameren Missouri's gas plant and equipment as part of your depreciation study?

A. Yes. On May 14 through May 15, 2015, I held meetings with personnel involved with engineering and operations of Ameren Missouri's gas distribution and general plant. Discussions were held regarding retirement, construction, and operations of gas plant assets. A field visit was also conducted to view representative gas plant assets and observe the condition of such assets on the system. The field visit included visits to representative city gate stations, district measuring and regulating stations, metering stations, an active main replacement project and tour of the newly built Columbia Works Headquarters Office Building in Columbia, Missouri. In

addition, I have previously made field visits to Company facilities during the prior two depreciation studies that I conducted in 2006 and 2010. Meetings and field reviews are typically conducted to become familiar with the Company's operations and obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. I incorporated this knowledge, as well as information obtained from other interviews and discussions with management and Company personnel, in the interpretation and extrapolation of the statistical analyses.

Q. What were the bases for your estimates of survivor curves and net salvage?

A. The survivor curve and net salvage estimates were based on my professional engineering judgment with consideration of relevant factors such as the analyses of historical service life and net salvage data, the previously approved survivor curve and net salvage estimates, a review of utility policies and outlook with Ameren Missouri's engineering management, and comparisons of survivor curve and net salvage estimates from studies of other gas utilities in the United States.

Q. Are the factors you considered in the estimation of survivor curve and net salvage percents presented in the Report?

A. Yes. The factors I considered in estimating survivor curves and net salvage percents are set forth in Parts III and IV of the Report.

IV. STATISTICAL ANALYSIS OF DATA

Q. What historical data did you analyze for the purpose of estimating the service lives and net salvage characteristics of Ameren Missouri's gas plant?

A. The service life data consisted of entries made by the legacy companies to record gas plant transactions from the earliest available year through 2014. For most plant accounts, the plant accounting data comprised the period 1931 through 2014. The transactions included additions, retirements, transfers, acquisitions and the related balances. I classified data by depreciable group, type of transaction and the year in which the transaction took place.

The net salvage data consisted of the entries to accumulated depreciation. The transactions included retirements, cost of removal and gross salvage. The net salvage estimates were based on professional judgment with consideration given to factors such as the historical net salvage analyses, the average age of past gas plant retirements, a general knowledge of Company plans and operations, an understanding of the work activities associated with retiring gas plant, the existing net salvage estimates for Ameren Missouri and the net salvage estimates used by other gas companies in the United States. The net salvage parameters that I have estimated are considered to be within a reasonable range of comparable estimates for other gas utilities with similar property.

Q. What method did you use to analyze the service life data?

A. I used the retirement rate method. That method is the most appropriate when aged retirement data are available, because it develops the average rates of retirement actually experienced during the period of study. Other methods of life analysis infer the rates of retirement based on a selected type survivor curve. The retirement rate method is described in Part II of the Report.

Q. Please describe how you used the retirement rate method to analyze the Company's service life data.

A. Each retirement rate analysis resulted in a life table which, when plotted, formed an original survivor curve. Each original survivor curve, as plotted from the life table, represents the average survivor pattern experienced by the several vintage groups during the experience band studied. The survivor patterns do not necessarily describe the life characteristics of the property group because the life cycle is often incomplete, as well as for other reasons such as limited retirement data or a newly created account; therefore, interpretation of the original curves is required in order to use them as valid considerations in service life estimation. Iowa-type survivor curves were used in these interpretations.

Q. Please explain briefly what an "Iowa-type survivor curve" is and how you use it in estimating service life characteristics for each depreciable group.

A. Iowa-type curves are a widely used group of survivor curves that contain the range of survivor characteristics usually experienced by utility and other industrial properties. 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.

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

The estimated survivor curve designations for each depreciable group indicate the average service life, the family within the Iowa system, and the relative height of the mode. For example, the Iowa 50-R3 indicates an average service life of fifty years for the depreciable group; a Right,

or R, type curve (i.e., the mode occurs to the right of or after average life for right modal curves); and a relatively medium height, 3, for the mode (possible modes for R type curves range from 0.5 to 5).

Q. What method was used in the analysis of net salvage?

A. The method of analysis for net salvage consisted of expressing annual amounts of gross salvage and cost of removal as percentages of the related retirement amounts. The annual amounts and percents were smoothed through the use of a three-year moving average. In addition, the most recent five-year average also was computed in order to identify and observe trends regarding net salvage.

V. CALCULATION OF DEPRECIATION

Q. Please describe the second phase of the process that you used in the Study, in which you calculated composite remaining lives and annual depreciation accrual rates.

A. After I estimated the service life and net salvage characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each group based on the straight line remaining life method, using remaining lives weighted consistent with the average service life procedure. The annual depreciation accrual rates were developed as of December 31, 2014.

Q. Please describe the average service life procedure.

A. A group procedure is appropriate when considering more than a single item of property. Normally the items within a group do not have identical lives, but have lives that are dispersed over a range of time. In the average service life procedure, a constant accrual rate based on the average life of all property in the group is applied to the surviving property. The accrued

depreciation is based on the average service life of the group and the average remaining life of each vintage within the group. The average remaining life for each vintage is derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

Q. Please describe the straight line remaining life method of depreciation.

A. The straight line remaining life method of depreciation allocates the original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining service life. Remaining life accrual rates are designed to increase or decrease based on the standing of the book reserve in relation to the theoretical reserve. If past levels of depreciation were too high, the remaining life rate will adjust downward and vice versa if past levels of depreciation were too low. The proper application of remaining life accrual rates will ensure complete capital recovery of gas plant, no more or no less.

Q. Why is this method and procedure appropriate for Ameren Missouri's gas operations?

A. The straight-line method is used throughout the regulated utility industry to describe the loss in service value of utility property. The average service life procedure is widely used throughout the gas industry and has been previously used for Ameren Missouri's gas operations by the Commission, most recently in Case No. GR-2010-0363.

Q. Did you calculate the annual depreciation rates and accrued depreciation amounts?

A. Yes, the annual and accrued depreciation calculations summarized in Part VI of the Report and detailed in Part IX of the Report were prepared under my supervision.

VI. EXAMPLES OF PRESENTATION

Q. Please illustrate the procedure followed in the Study and the manner in which it is presented in the Report using an account as an example.

A. I will use Ameren Missouri's Account 380, Services, to illustrate the manner in which the Study was conducted. Account 380, Services is the second largest plant account behind Account 376, Mains in terms of plant investment, and the account contains over 28 percent of total depreciable gas plant in service. As the initial step of the service life analysis, plant accounting data were compiled for the years 1931 through 2014. This data has been coded in the course of Ameren Missouri's normal recordkeeping according to: 1) account or property group; 2) type of transaction; and 3) year in which the transaction took place. Aged retirements and balances were analyzed by the retirement rate method. The survivor curve estimate is based on the statistical analysis for the period 1931-2014. The original and smooth survivor curves are plotted on Page VII-14 in the Report. The original life table for the 1931-2014 experience band is set forth on Pages VII-15 through VII-17.

The calculation of annual depreciation for the original cost of Services at December 31, 2014, is presented by vintage, on Pages IX-11 through IX-13 in the Report. The accrued depreciation was calculated by the average service life procedure using the Iowa 40-R2 survivor curve.

The total depreciation accrual shown on Page IX-13 of the Report was brought forward to Column 7 of Table 1, titled, "Calculated Annual Accrual Amount", on Page VI-4. The book reserve at the account level was allocated to the vintage level in proportion to the calculated accrued depreciation, a.k.a., the theoretical reserve. The calculated accrued depreciation amounts are set forth on the tables in Part IX of the Report by account and vintage.

Q. Did the Study result in proposed material changes in Ameren Missouri's composite gas depreciation rates?

A. Yes it did, but the changes were expected. In total, the proposed overall composite depreciation rate is 2.34 percent compared with the existing composite depreciation rate of 2.55 based on gas plant in service as of December 31, 2014. The overall impact on depreciation expense was a decrease of ~$0.903 million, an 8.3 percent decrease. Some of the decrease was related to a change in the plant and reserve balances, but a significant portion of the decrease was related to the change in the depreciation parameters, i.e., service lives and net salvage percents. The Company is currently using the depreciation rates set forth in the study submitted in 2010 to the Commission and has been since the final Order was issued on January 19, 2011.

Q. Why would these changes to Ameren Missouri's depreciation expense have occurred regardless of any changes in depreciation parameters?

A. The depreciation accrual rates set forth in the Report are remaining life depreciation accrual rates. A characteristic of remaining life depreciation accrual rates is that the rates change over time based on the plant and reserve activity experienced since the last rate case or depreciation study. Remaining life rates are dynamic and are designed to recover the undepreciated plant investment, less future net salvage, over the account’s average remaining life. Even without any changes to the depreciation parameters, i.e., average service lives, dispersion curves and net salvage percents, remaining life depreciation rates can change based on new plant additions and changes in the standing of the book reserve in comparison with the theoretical reserve. A characteristic of remaining life rates is that they increase when past accruals have been too low and decrease when past accruals have been too high.

Q. Please describe the operation of remaining life rates in comparison to whole life rates.

A. Remaining life rates act much like a thermostat. A thermostat is part of a dynamic system (i.e., a home heating system) with a closed feedback loop. The thermostat *monitors* the room temperature and creates feedback, in the form of electrical signals, when the temperature rises above or falls below the desired temperature. Remaining life rates have a similar closed feedback loop since the remaining life rate formula *monitors* how much depreciation has already been recovered and adjusts the rates up or down accordingly while whole life rates do not.

For example, assume a vehicle was purchased for $20,000 and had an expected service life of 10 years. Assume salvage is zero in this example. The initial remaining life depreciation rate at age zero is 10.00 percent and the depreciation accrual is $2,000 per year. This is the same rate and accrual amounts if whole life rates were used. Assume after 5 years, a new service life and net salvage study is performed and the life estimate for the vehicle is revised to 11 years instead of 10 years. Using whole life accrual rates, the new accrual rate, which does not consider the level of past depreciation recoveries, would be 9.09 percent {(1 /11 (years)} and the depreciation accrual would be $1818.18 per year. After an additional 6 years (years 6-11), you would have collected $10,909 or a total of $20,909 over eleven years, accruing an additional capital recovery on the asset of $909 ($20,909 vs. $20,000) at the time of the vehicle's retirement using whole life rates. This is a shortcoming of whole life rates.

Using remaining life rates at age 5, the undepreciated cost of the vehicle, i.e., $10,000, would be depreciated over the asset's remaining life of 6 years. The remaining life accrual rate would be 8.33 percent and the depreciation accrual would be $1,667 per year or $10,000 / 6 years. Therefore, in comparing the initial remaining life rate of 10.00 percent with the revised

remaining life rate of 8.33 percent, a portion of the decrease is due to increasing the service life from 10 years to 11 years. Another portion of the change in the remaining life rate (i.e., 8.33% vs. 10.00%), which I will call the *remaining life adjustment*, is due to the over-recovery in depreciation during the asset's first five years of service. The over-recovery after 5 years is $1,667, which will be recovered prospectively over the asset's remaining life resulting in an additional reduction of $278 per year being charged to depreciation.

Q. How did the use of remaining life rates in the Study affect Ameren Missouri's plant accounts?

A. The remaining life adjustment affects all plant accounts to varying degrees. Using remaining life rates, it is common to see changes in the accrual rates even when the depreciation parameters remain unchanged. The changing investment mix of vintages with different ages and varying remaining lives within an account and the standing of the book reserve in relation to the theoretical reserve are reasons why remaining life rates can change even though the depreciation parameters remain the same. Therefore, it is usually a combination of variables and not just changes to the depreciation parameters that cause remaining life rates to change.

Q. Which two accounts experienced the largest decreases in depreciation?

A. The two accounts that experienced the largest decreases were Account 376, Mains and Account 380, Services. Account 376, Mains experienced a decrease of $0.530 million and Account 380, Services experienced a decrease of $1.141 million.

Q. What are the primary reasons for the decrease in depreciation expense in Account 376, Mains?

A. For Account 376, Mains, the primary reasons for the decrease in depreciation expense is the proposed increase in the average service life estimated for Account 376, Mains from 44 years to 50 years. The Company owns mains constructed of steel and plastic of varying sizes. Steel has been used to construct gas mains for over 100 years at Ameren Missouri and it continues to be used today in situations that require a larger diameter pipe that can adequately handle higher gas pressure. Slightly less than 30 percent of the miles of mains installed are steel mains. The primary material used for gas distribution mains is plastic and that has been the case since the 1970's. Plastic mains comprise over 70 percent of the gas distribution system at the Company. Plastic mains are lighter, less expensive and easier to install than steel mains. Plastic mains also do not corrode like steel does thus eliminating one of the primary retirement causes related to mains. However, plastic mains are more susceptible to damage from third-party dig-ins as contractors and other utility companies replace their underground assets. Plastic mains, aside from some early plastic resins manufactured in the mid-1960's through the mid-1980's, have performed well and generally have an overall favorable rating within the gas industry. The average service life of 50 years was based on a life analysis using experienced plant retirement data through 2014. The approved service life for Account 376, Mains in GR-2010-0363 was 44 years. The service life proposed in connection with the depreciation study report submitted to the commission in 2015 is 50 years. The life table using experienced plant retirement data for Account 376 is set forth in Part VII of the Report on Pages VII-6 through VII-8. A 50 year average service life is supported by the results of the life analysis, is consistent with

management's plans and outlook, and is within the typical range of service lives used by gas companies for similar property.

Q. What are the primary reasons for the decrease in depreciation expense in Account 380, Services?

A. For Account 380, Services, the primary reasons for the decrease in depreciation expense is the proposed increase in the average service life estimated for Account 380, Services from 37 years to 40 years. The reasons for the increase in service life for Account 380, Services are similar to Account 376, Mains. The Company owns services constructed of steel and plastic of varying sizes. Steel has been used for gas service lines for over 100 years at Ameren Missouri and it continues to be used today. Slightly more than 5 percent of the total population of active services as of December 31, 2014 are steel and are mainly used for larger customers or in applications that require steel. The primary material used for gas distribution services is plastic and that has been the case since the 1970's. Plastic services comprise over 94 percent of the total services lines installed as of December 31, 2014. Similar to mains, plastic services are lighter, less expensive and easier to install than steel services. Plastic service also do not corrode like steel does thus eliminating one of the primary retirement causes related to services. However, plastic services are more susceptible to damage from third-party dig-ins as contractors and other utility companies replace their underground assets. Services also are often replaced in connection with a main replacement assuming the service line isn't relatively new, i.e., 15 years or less, and plastic. The average service life of 40 years was based on a life analysis using experienced plant retirement data through 2014. The approved service life for Account 380, Services in Case No. GR-2010-0363 was 37 years. The service life proposed in connection with the depreciation study report submitted to the commission in 2015 is 40 years. The life table using experienced plant

retirement data for Account 380 is set forth in Part VII of the Report on Pages VII-15 through VII-17. A 40-R2 survivor curve is an excellent fit of Ameren Missouri's historical retirement data, is consistent with management's plans and outlook, and is within the typical range of service lives used by gas companies for similar property.

Q. Please re-state your recommendations with respect to the depreciation accrual rates for Ameren Missouri's gas operations.

A. Revisions to the Company's current gas depreciation rates are necessary to ensure that rates adequately reflect current information and recent changes experienced by the Company in relation to average service lives and net salvage for gas plant. I recommend that the Commission approve the annual gas plant depreciation accrual rates presented in Table 1 of the Report, shown at Page VI-4 and Page VI-5 of the Report. These recommended rates are based primarily on informed professional judgment related to the service life and net salvage estimates using standard professional and industry practices, and are reasonable.

VII. CONCLUSION

Q. Does this conclude your direct testimony?

A. Yes, it does.

APPENDIX

STATEMENT OF QUALIFICATIONS
JOHN F. WIEDMAYER, CDP

EDUCATION

Mr. Wiedmayer graduated from Lafayette College in 1986 with a Bachelor of Arts Degree in Engineering. His studies concentrated on Industrial Engineering and Management with a minor in Economics and Business. Mr. Wiedmayer also earned a Masters in Business Administration from the Pennsylvania State University in 1998.

Mr. Wiedmayer's technical education in depreciation has included formal instructional programs offered by Depreciation Programs, Inc., in cooperation with Western Michigan University. Courses successfully completed include "Techniques of Life Analysis", "Techniques of Salvage and Depreciation Analysis", "Forecasting Life and Salvage", "Modeling and Life Analysis Using Simulation Techniques", and "Managing a Depreciation Study."

Mr. Wiedmayer was awarded the professional designation 'Certified Depreciation Professional' (CDP) by the Society of Depreciation Professionals. The designation is based upon education, experience and the successful completion of a comprehensive examination.

PROFESSIONAL ASSOCIATIONS AND CERTIFICATIONS

Society of Depreciation Professionals (President in 2005),
National Society of Professional Engineers,
Pennsylvania Society of Professional Engineers,
Certified Depreciation Professional (C.D.P.)

FACULTY

Mr. Wiedmayer was an instructor of several depreciation courses attended by staff members of public utility commissions, utility companies and consultants sponsored by the Society of Depreciation Professionals at the Society’s Annual Meeting. Courses taught by Mr. Wiedmayer included "Salvage Concepts", "Depreciation Models", "Data Requirements for Conducting a Depreciation Study", "Reserve Imbalances and True-Up", "Salvage and Cost of Removal", and "Analyzing the Life of Real-World Property".

PROFESSIONAL EXPERIENCE

Mr. Wiedmayer joined the firm in 1986 as a Project Manager of Depreciation Studies. He directs the assembly of basic data required for depreciation studies, conducts statistical analyses of service life and salvage data, performs field reviews, estimates service life and net salvage and calculates annual and accrued depreciation. Mr. Wiedmayer also participates in valuation studies involving determinations of reproduction cost, present worth and in property inspections for the purposes of verifying records and certifying physical condition. He provides support for the work performed under his direction through expert testimony. Mr. Wiedmayer has conducted over several hundred

depreciation study assignments throughout his career and has testified on depreciation matters before the Kentucky Public Service Commission, the Arizona Corporation Commission, the Missouri Public Service Commission, the Illinois Commerce Commission, the Utah Public Service Commission, the Federal Energy Regulatory Commission, the Nova Scotia Utility and Review Board, and the Board of Commissioners of Public Utilities of Newfoundland and Labrador, the Pennsylvania Public Utility Commission, the New Jersey Board of Public Utilities, the New York Public Service Commission, the Maine Public Utility Commission, the Maryland Public Service Commission, and the Connecticut Public Utilities Regulatory Authority.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Increase Its Revenues for Natural Gas Service.	)))	File No. GR-2019-0077

AFFIDAVIT OF JOHN F. WIEDMAYER

Commonwealth
~~STATE~~ OF Pennsylvania)
) ss
COUNTY OF Montgomery)

John F. Wiedmayer, being first duly sworn on his oath, states:

1. My name is John F. Wiedmayer. I work in Audubon, Pennsylvania and I am employed by Gannett Fleming, Inc. as Project Manager of Depreciation Studies.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Union Electric Company d/b/a Ameren Missouri consisting of 20 pages and Schedule(s) JFW-D1 and Appendix, all of which have been prepared in written form for introduction into evidence in the above-referenced docket.

3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct.

John F. Wiedmayer

Subscribed and sworn to before me this 30th day of November, 2018.

Susan F. Warner
Notary Public

My commission expires:

Commonwealth of Pennsylvania - Notary Seal
Susan F. Warner, Notary Public
Montgomery County
My commission expires July 5, 2020
Commission number 1051659
Member, Pennsylvania Association of Notaries

AMEREN MISSOURI - GAS

ST. LOUIS, MISSOURI

2014 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2014

Prepared by:

Gannett Fleming

*Excellence Delivered **As Promised***

AMEREN MISSOURI - GAS

ST. LOUIS, MISSOURI

2014 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION

ACCRUALS RELATED TO GAS PLANT

AS OF DECEMBER 31, 2014

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

June 19, 2015

Ameren Corporation
1901 Choteau Boulevard
St. Louis, MO 63103

Attention Thomas M. Byrne, Esq.
Associate General Counsel

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Ameren Missouri - Gas as of December 31, 2014. 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 - Gas personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John F. Wiedmayer

JOHN F. WIEDMAYER
Project Manager, Depreciation

JFW:krm

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TABLE OF CONTENTS

TABLE OF CONTENTS, cont

AMEREN MISSOURI - GAS

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Ameren Missouri - Gas's ("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, 2014. 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 2010 is related to increased service lives for several major accounts which resulted in a decrease in depreciation expense. For Gas Plant, depreciation decreased $0.903 million or approximately 8.3 percent.

Several gas plant accounts experienced increases and decreases in estimated service lives. Two of the gas distribution plant accounts that experienced the largest decreases in depreciation expense were Accounts 376, Mains and 380, Services. The service life estimates for both accounts were lengthened from 44 to 50 years for Mains and 37 to 40 years for Services. The two gas plant accounts with the largest increase in depreciation expense were Accounts 381, Meters and 383, House Regulators. The

service life estimate for Account 381 was changed from 36 to 28 years. The service life estimate for Account 383 was changed from 51 to 41 years.

Ameren Missouri's current depreciation rates are based on service life estimates that were proposed by the Commission Staff in Case No. GR-2010-0363 and were accepted by the company as part of an overall settlement agreement.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2014 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 $10.019 million when applied to depreciable plant balances as of December 31, 2014. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2014	PROPOSED RATE	PROPOSED EXPENSE
Transmission Plant	$ 5,266,879	1.62	$ 85,274
Distribution Plant	397,642,503	2.20	8,740,732
General Plant	24,579,755	4.55	1,119,254
Amortization Accounting Adjustment	-	-	74,000
Total	**$427,439,672**		**$10,019,260**

PART I. INTRODUCTION

AMEREN MISSOURI - GAS
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Ameren Missouri - Gas ("Ameren"), as applied to gas plant in service as of December 31, 2014. 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, 2014. 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, 2014.

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 2014; 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 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.

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,

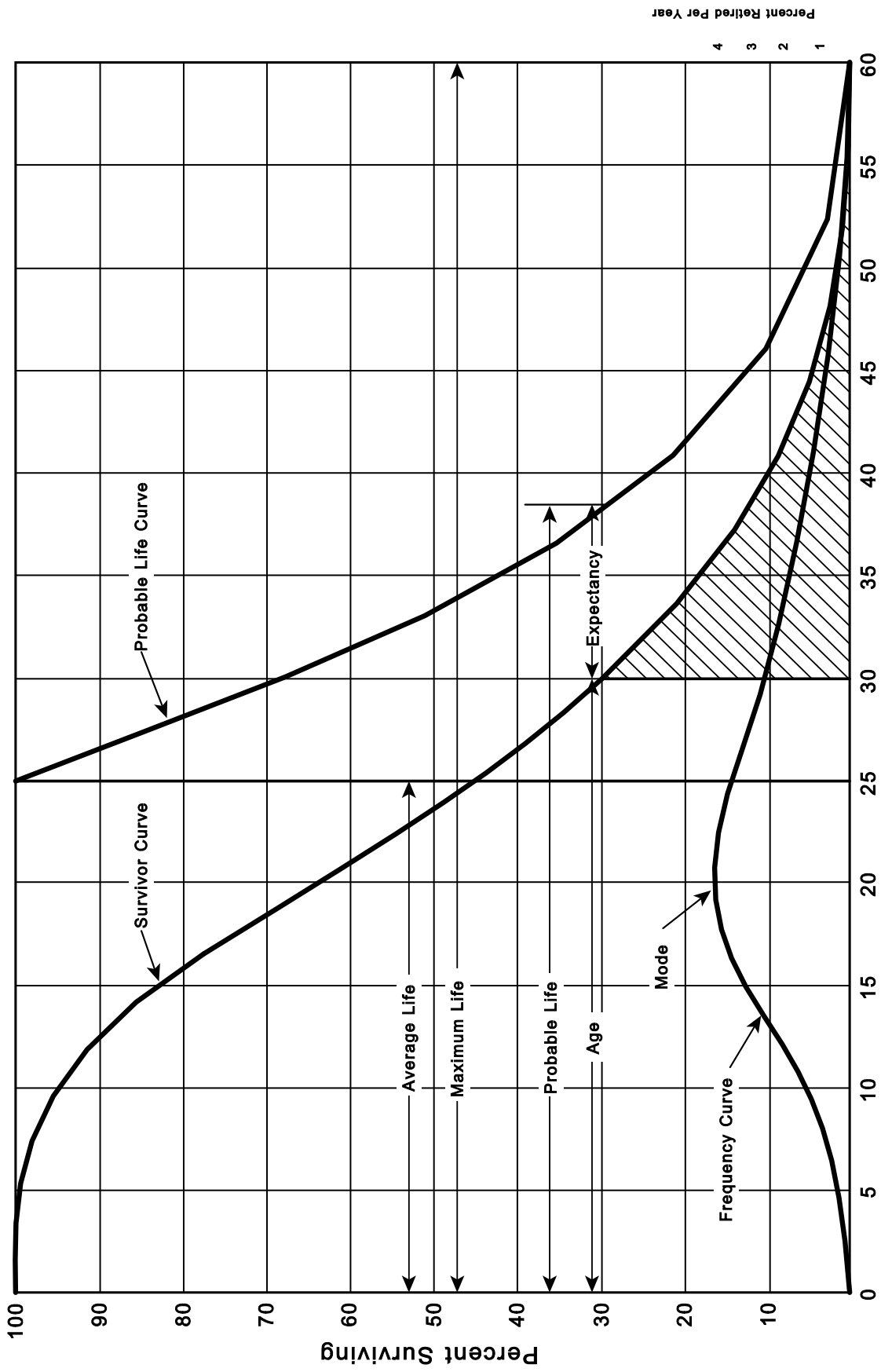


Figure 1. A Typical Survivor Curve and Derived Curves

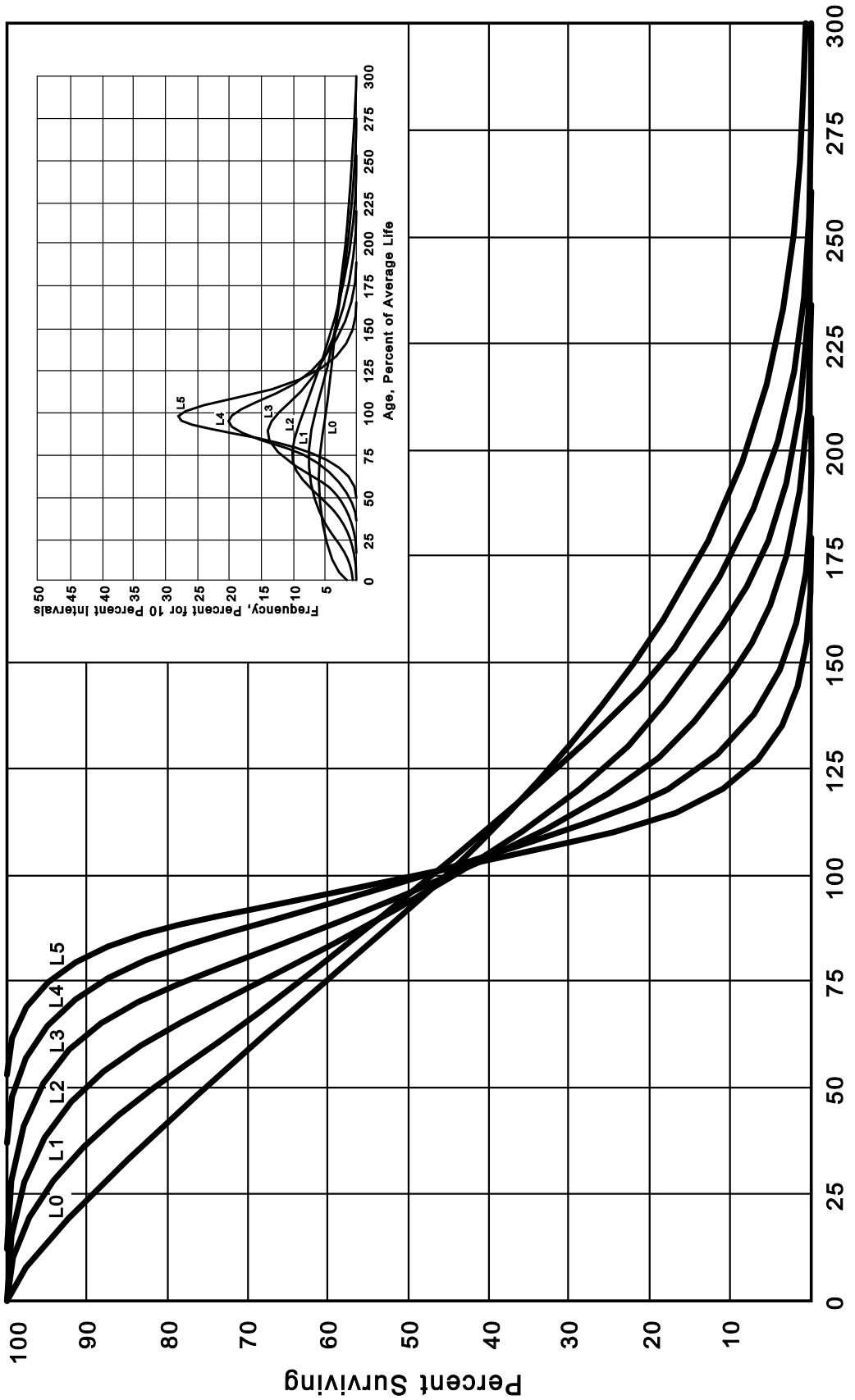


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

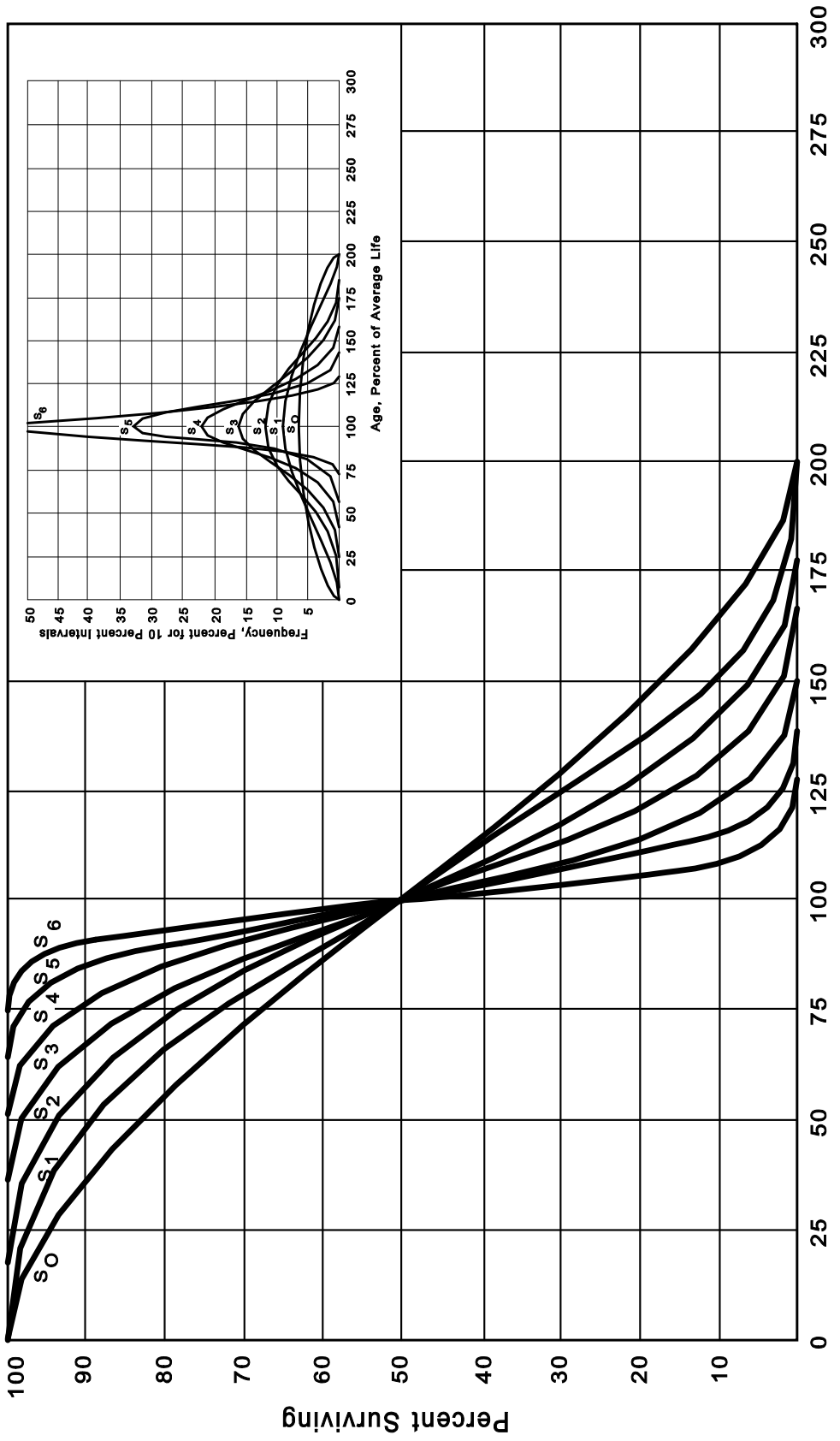


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

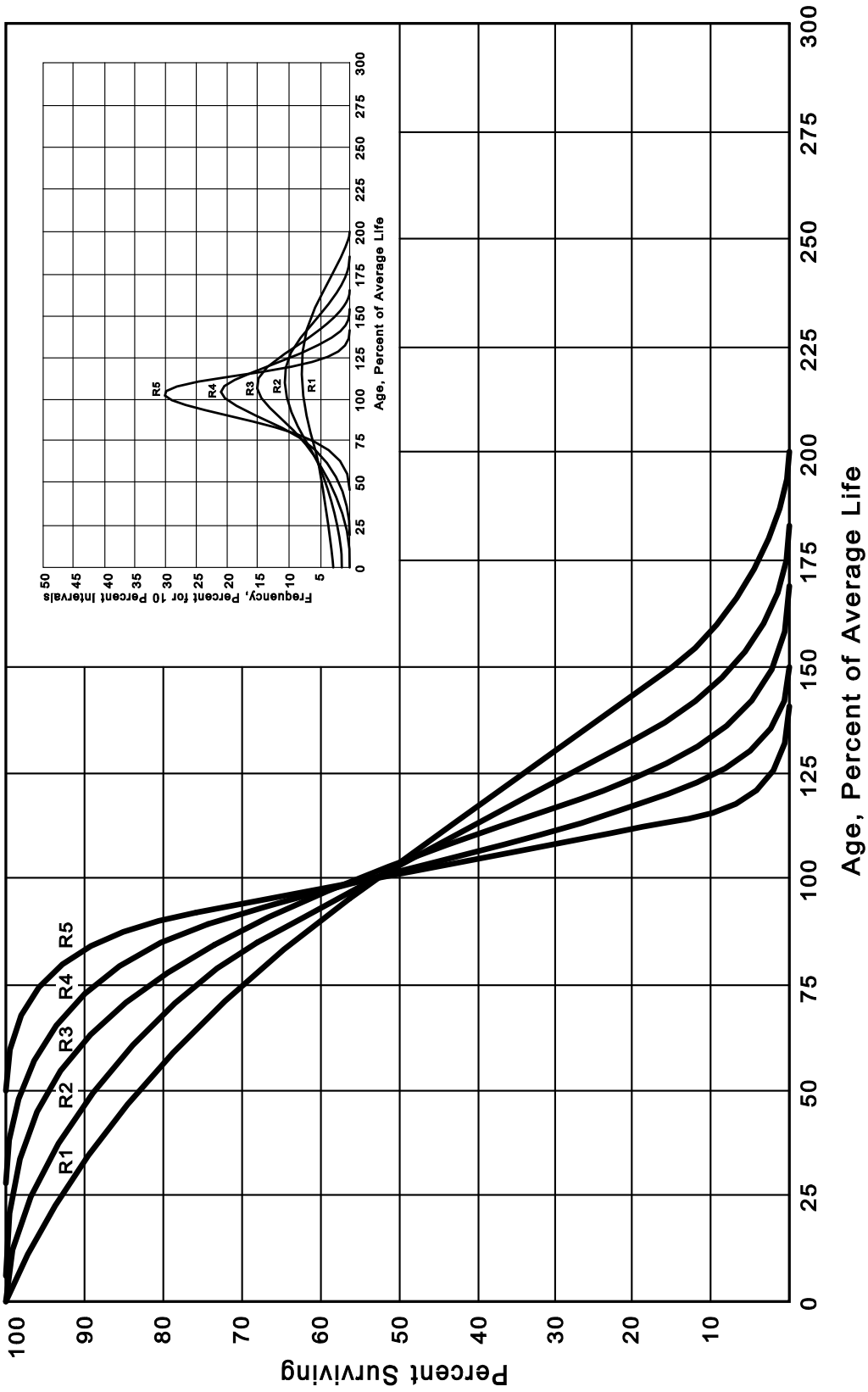


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

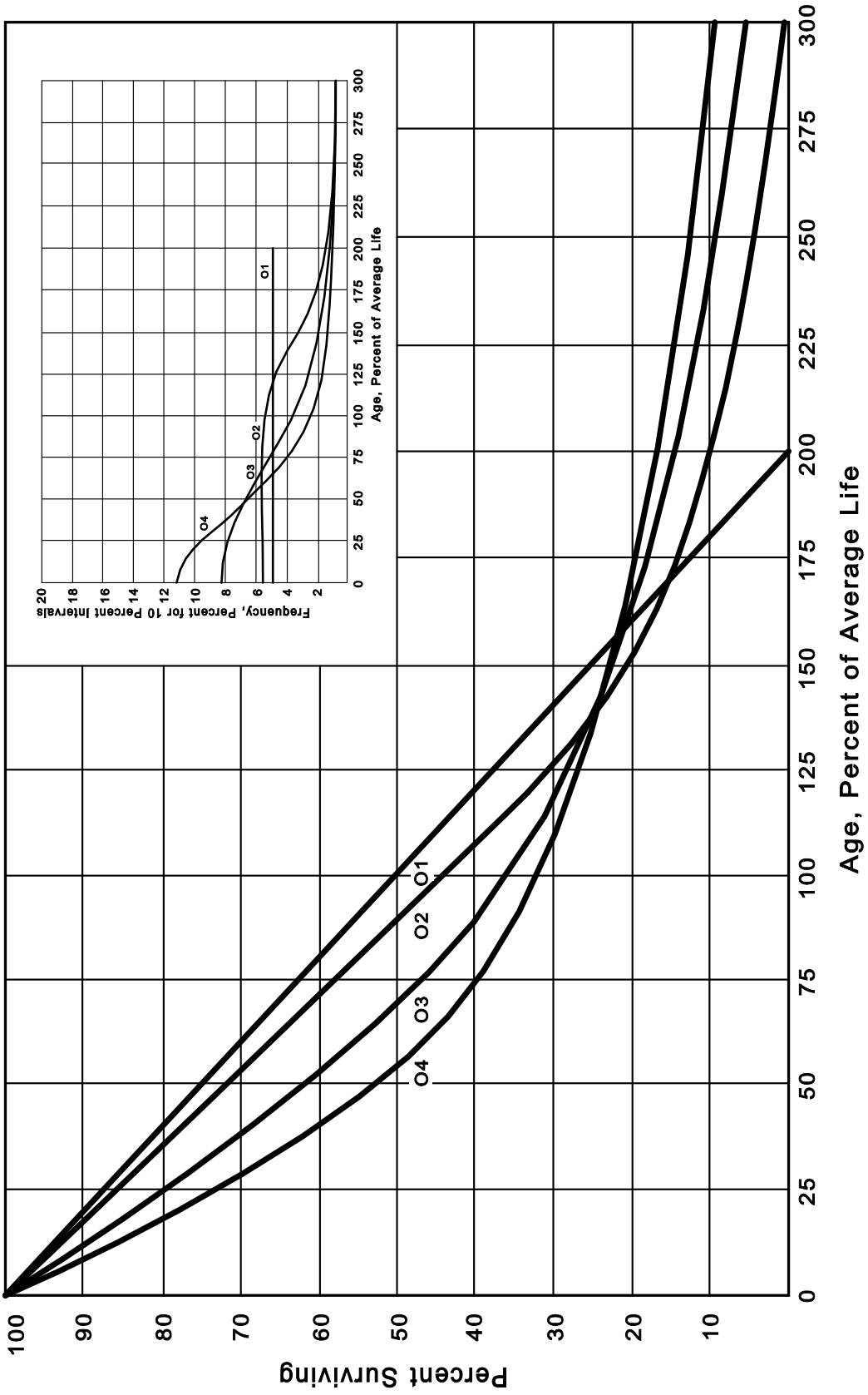


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. 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, and 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.

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

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

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

[4]Wolf, 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 2005-2014 during which there were placements during the years 2000-2014. 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 2000 were retired in 2005. 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 2005 retirements of 2000 installations and ending with the 2014 retirements of the 2009 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 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014 Placement Band 2000-2014

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2000	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2001	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2002	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2003	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2004	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2005	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2006		5	11	12	13	14	15	16	18	20	113	7½-8½
2007			6	12	13	15	16	17	19	19	124	6½-7½
2008				6	13	15	16	17	19	19	131	5½-6½
2009					7	14	16	17	19	20	143	4½-5½
2010						8	18	20	22	23	146	3½-4½
2011							9	20	22	25	150	2½-3½
2012								11	23	25	151	1½-2½
2013									11	24	153	½-1½
2014										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014 Placement Band 2000-2014

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2000	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2001	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2002	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2003	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2004	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2005	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2006		-	-	-	-	-	-	-	-	-	6	7½-8½
2007			-	-	-	-	-	-	-	-	-	6½-7½
2008				-	-	-	-	(12)[b]	-	-	-	5½-6½
2009					-	-	-	-	22[a]	-	-	4½-5½
2010						-	-	(19)[b]	-	-	10	3½-4½
2011							-	-	-	-	-	2½-3½
2012								-	-	(102)[c]	(121)	1½-2½
2013									-	-	-	½-1½
2014											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

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

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 2005 through 2014 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 2010 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 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014

Placement Band 2000-2014

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2000	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2001	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2002	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2003	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2004	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2005	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2006		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2007			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2008				580[a]	574	561	546	530	501	482	3,057	5½-6½
2009					660[a]	653	639	623	628	609	3,789	4½-5½
2010						750[a]	742	724	685	663	4,332	3½-4½
2011							850[a]	841	821	799	4,955	2½-3½
2012								960[a]	949	926	5,719	1½-2½
2013									1,080[a]	1,069	6,579	½-1½
2014										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	

For the entire experience band 2005-2014, 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 2005-2014 Placement Band 2000-2014

(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	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

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

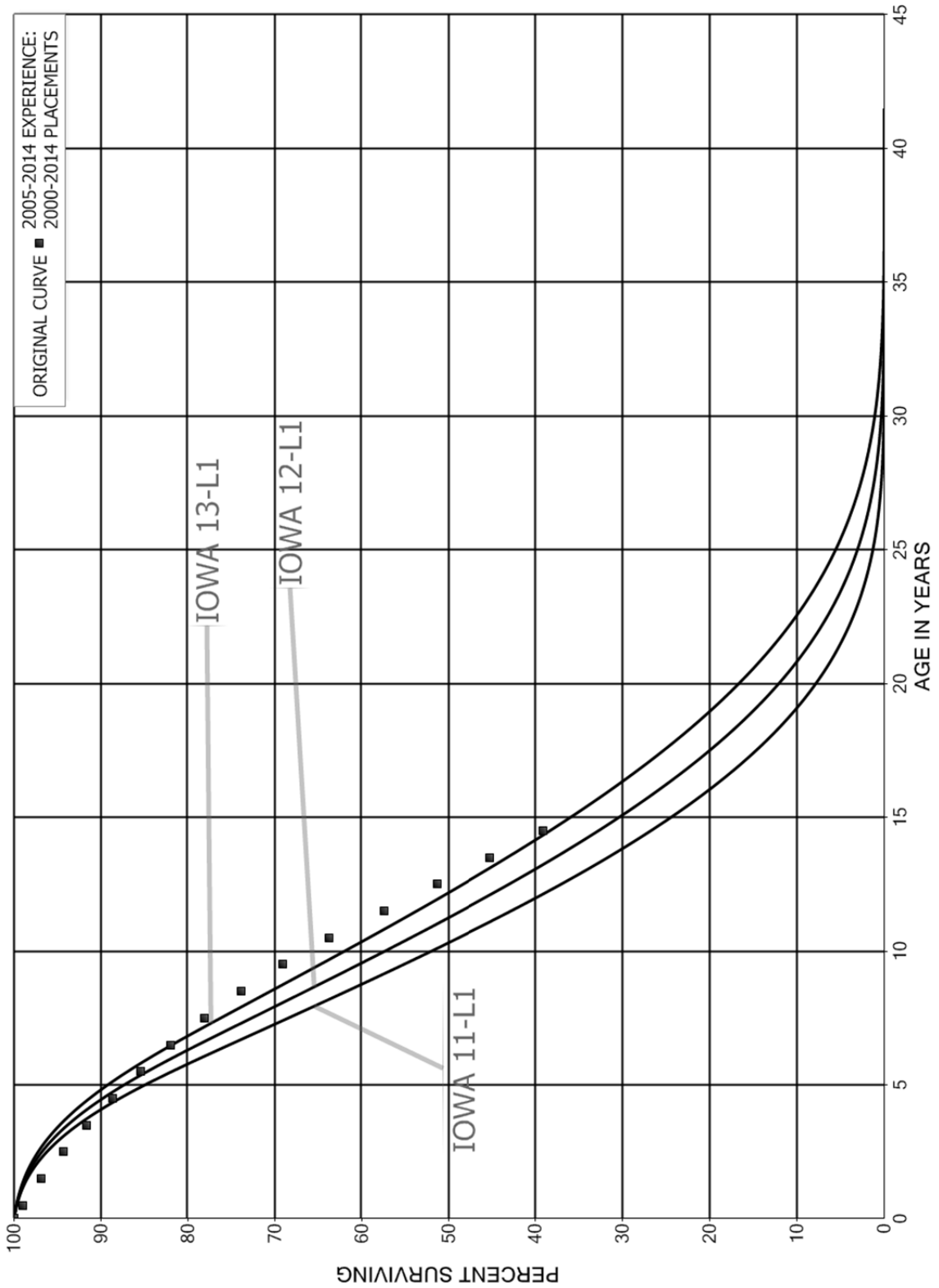


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

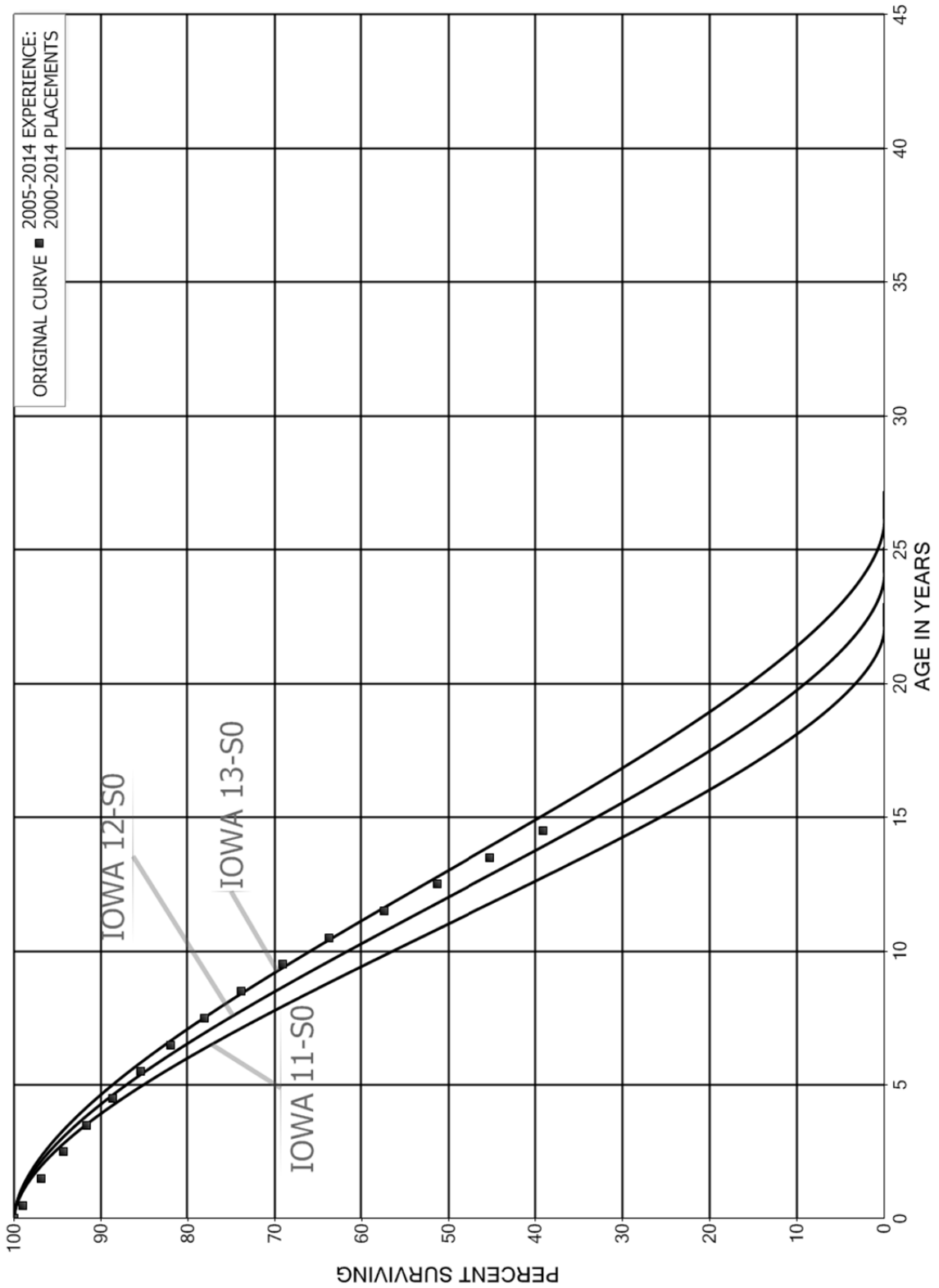


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

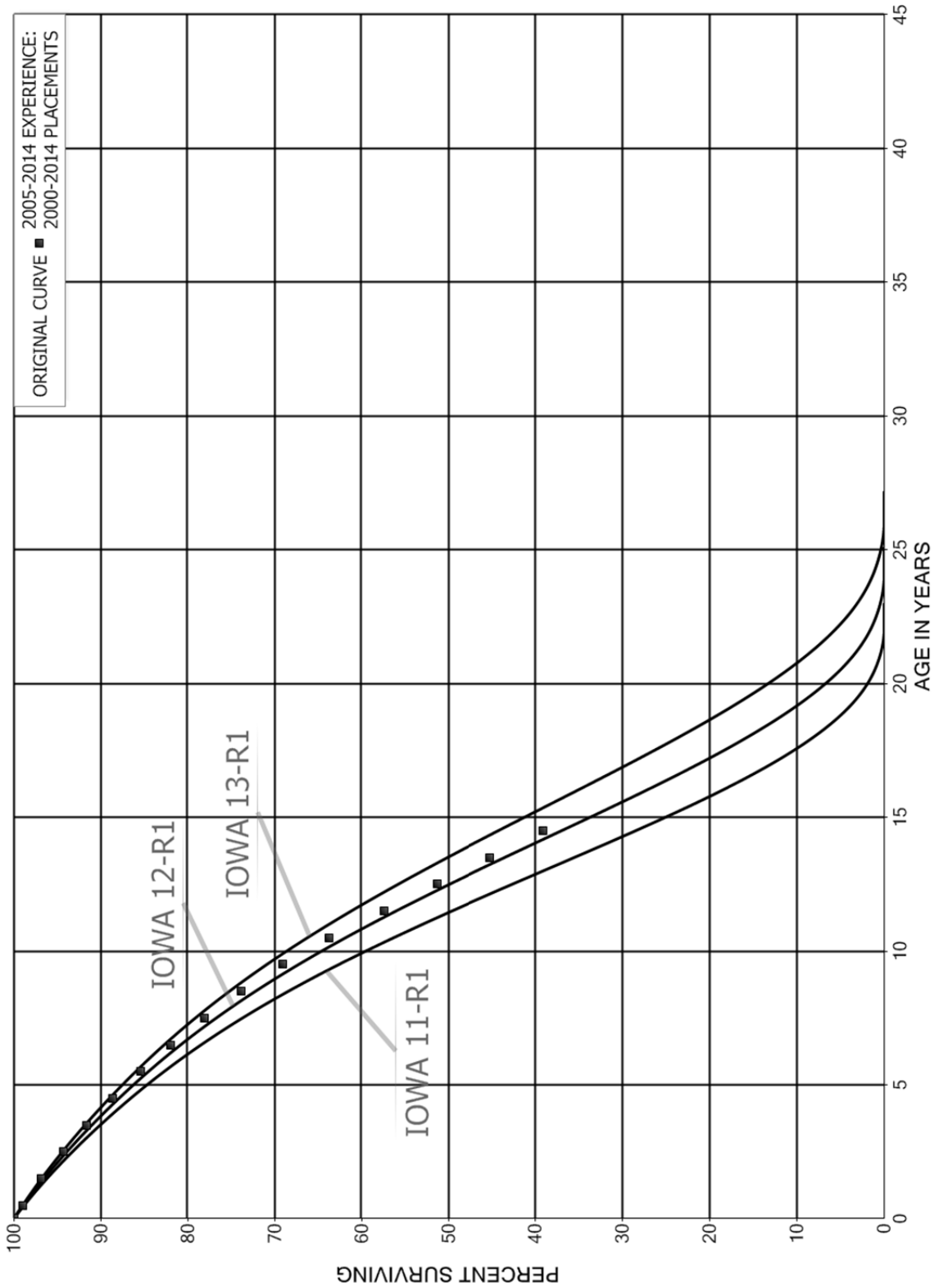
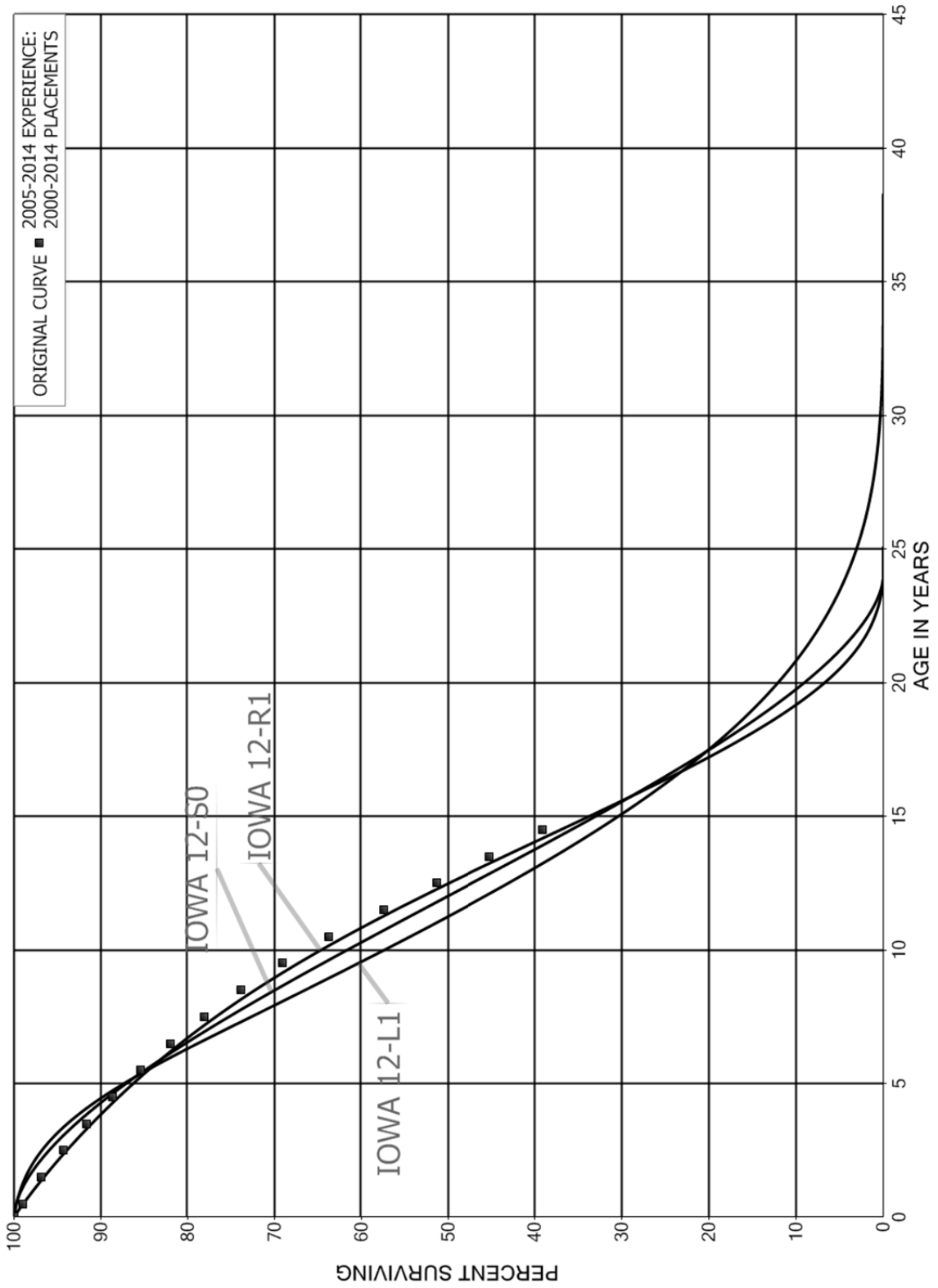


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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 was conducted for 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. 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 most recent field trips.

May 14-15, 2015

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 no significant departure from the indicated survivor curves for the accounts listed below:

Account No.	Account Description
376	Gas Mains
380	Gas Services
381	Gas Meters
383	House Regulators
385	Industrial Measuring & Regulating Equipment
392	Transportation Equipment
396	Power Operated Equipment

The two largest accounts, 376, Gas Mains, and 380, Gas 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 2014. 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 376, Mains, is the 50-R3 and is based on the statistical indication for the period 1931 through 2014. The existing estimate is the 44-R4. A 50-R3 survivor curve is a reasonably good fit for the significant portion of original survivor curve as set forth on page VII-5. 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. 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. Approximately 95% of the current investment in this account has been placed in service in the past 40 years, and as a result more emphasis was placed on the portion of the curve through age 40. The 50-R3 is an excellent fit through this age. Increasing the average service life from 44 to 50 years life is consistent with management's outlook that plastic and cathodically projected, coated and wrapped steel mains will have longer lives than the cast iron and bare steel mains that had been in service in the past. Although at the low end of the range, the average service life estimate of 50 years is within the typical service life range of 50 to 65 years for mains used by other gas companies.

The survivor curve estimate for 380, Services, is the 40-R2 and is based on the statistical indication for the period 1931 through 2014. The existing estimate is the 37-R2.5. The 40-R2 is an excellent fit of the significant portion of the original survivor curve as set forth on page VII-14. The 40 year life is consistent with management outlook and is within the typical service life range of 30-50 years for services.

Similar studies were performed for the remaining plant accounts which comprise less than 5 percent of the total depreciable plant balance. 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 gas 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

SALVAGE ANALYSIS

The estimates of net salvage were based in part on historical data compiled for the years 1984 through 2014. Cost of removal and 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 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, 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 2014. These data include the retirements, cost of removal and gross salvage.

The net salvage estimate for this account is negative five percent and is based on the trends in cost of removal and salvage percents as shown in the tabulation on pages VIII-14 and VIII-15. Historically 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 salvage value as scrap material. The overall average net salvage for this account is

negative 14 percent. The most recent five year average is negative 1 percent. Typical net salvage estimates for services range from negative 10 percent to as high as 200 percent. The negative 5 percent estimate for this account is below 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 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, 2014, 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, 2014, 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:

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

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 gas plant in service. The accounts and their amortization periods are as follows:

ACCT	TITLE	AMORTIZATION PERIOD, YEARS
391,	Office Furniture and Equipment	15
391.2,	Personal Computers	5
393,	Stores Equipment	20
394,	Tools, Shop and Garage Equipment	20
395,	Laboratory Equipment	20
397,	Communication Equipment	15
398,	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2014, 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 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 utility plant in service as of December 31, 2014. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2014, is reasonable for a period of three to five years.

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of gas plant at December 31, 2014 presented on pages VI-4 and VI-5 of this report. Table 1 presents the remaining life accrual rates and amounts for each plant account.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, gross salvage and cost of removal data and the annual depreciation calculations are presented in three sections.

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

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2014 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 CURVES, NET SALVAGE PERCENTS AND
CALCULATED REMAINING LIFE ANNUAL ACCRUAL RATES AND AMOUNTS RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALV, %	ORIGINAL COST AT 12/31/2014	BOOK RESERVE AT 12/31/2014	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
DEPRECIABLE PLANT									
	TRANSMISSION PLANT								
367	MAINS	50 - R3	(5)	5,225,979	2,426,325	3,060,952	84,913	1.62	36.0
369	MEASURING AND REGULATING STATION EQUIPMENT	45 - R1.5	(5)	40,900	31,450	11,495	361	0.88	31.8
	TOTAL TRANSMISSION PLANT			**5,266,879**	**2,457,776**	**3,072,447**	**85,274**	**1.62**	
	DISTRIBUTION PLANT								
375	STRUCTURES AND IMPROVEMENTS	40 - R2	(5)	75,800	9,670	69,920	3,411	4.50	20.5
376	GAS MAINS	50 - R3	(5)	236,570,873	72,809,928	175,589,488	4,792,722	2.03	36.6
378	MEASURING AND REGULATING STATION EQUIP. - GENERAL	40 - R1	(5)	4,348,141	1,656,098	2,909,451	108,344	2.49	26.9
379	MEASURING AND REGULATING STATION EQUIP. - CITY GATE	40 - R1	(5)	497,212	146,905	375,167	12,802	2.57	29.3
380	SERVICES	40 - R2	(5)	119,831,472	61,350,295	64,472,751	2,130,713	1.78	30.3
381	METERS	28 - S0.5	0	20,104,994	1,955,925	18,149,069	1,117,998	5.56	16.2
383	HOUSE REGULATORS	41 - S2.5	(25)	14,889,714	4,039,188	14,572,955	541,086	3.63	26.9
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	35 - R1	0	1,324,296	449,192	875,105	33,656	2.54	26.0
	TOTAL DISTRIBUTION PLANT			**397,642,503**	**142,417,201**	**277,013,906**	**8,740,732**	**2.20**	
	GENERAL PLANT								
390	STRUCTURES AND IMPROVEMENTS	40 - R1	(5)	9,029,641	174,461	9,306,662	249,425	2.76	37.3
391	OFFICE FURNITURE AND EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	67,724	67,724	-	-	0.00	0.0
	AMORTIZED	15 - SQ	0	362,001	56,263	305,738	24,144	6.67	12.7
	TOTAL OFFICE FURNITURE AND EQUIPMENT			*429,724*	*123,987*	*305,738*	*24,144*	*5.62*	
391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS								
	FULLY ACCRUED	FULLY ACCRUED	0	223,288	223,288	-	-	0.00	0.0
	AMORTIZED	5 - SQ	0	125,874	62,556	63,318	25,175	20.00	2.5
	TOTAL OFFICE FURNITURE AND EQUIPMENT - COMPUTERS			*349,162*	*285,844*	*63,318*	*25,175*	*7.21*	
392	TRANSPORTATION EQUIPMENT	11.5 - L3	12	7,202,721	2,608,055	3,730,339	515,822	7.16	7.2
393	STORES EQUIPMENT	FULLY ACCRUED	0	6,755	6,755	-	-	0.00	0.0
394	TOOLS, SHOP, AND GARAGE EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	1,277,100	1,277,100	-	-	0.00	0.0
	AMORTIZED	20 - SQ	0	1,846,139	761,874	1,084,265	92,308	5.00	11.7
	TOTAL TOOLS, SHOP, AND GARAGE EQUIPMENT			*3,123,239*	*2,038,974*	*1,084,265*	*92,308*	*2.96*	
395	LABORATORY EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	60,278	60,278	-	-	0.00	0.0
	AMORTIZED	20 - SQ	0	73,099	31,505	41,594	3,654	5.00	11.4
	TOTAL LABORATORY EQUIPMENT			*133,377*	*91,783*	*41,594*	*3,654*	*2.74*	

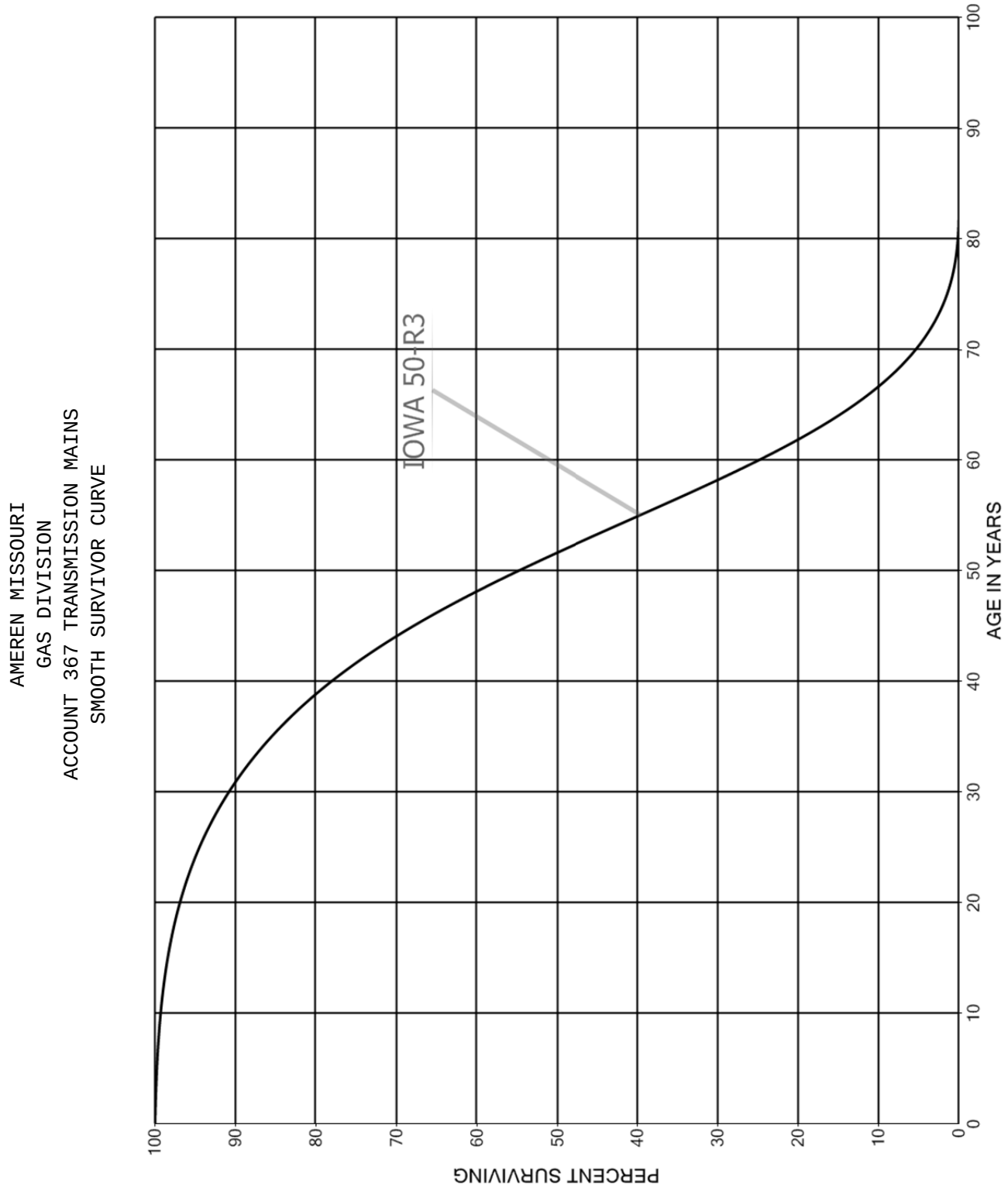
AMEREN MISSOURI
GAS DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS AND CALCULATED REMAINING LIFE ANNUAL ACCRUAL RATES AND AMOUNTS RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

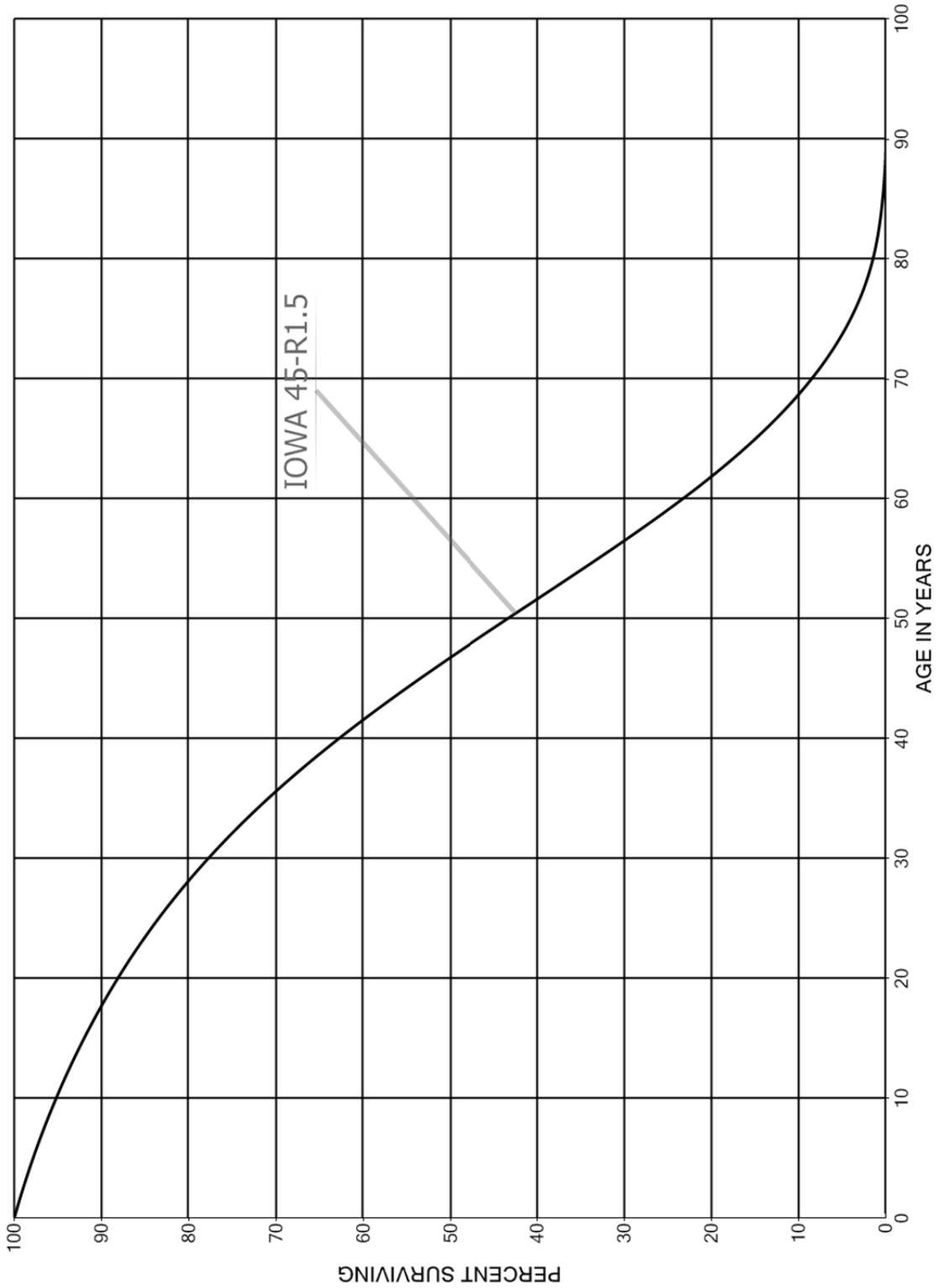
	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALV, %	ORIGINAL COST AT 12/31/2014	BOOK RESERVE AT 12/31/2014	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
396	POWER OPERATED EQUIPMENT	16 - S2.5	16	3,231,037	855,701	1,858,370	172,344	5.33	10.8
397	COMMUNICATIONS EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	528,378	528,378	-	-	0.00	0.0
	AMORTIZED	15 - SQ	0	542,384	258,306	284,078	36,160	6.67	7.9
	TOTAL COMMUNICATIONS EQUIPMENT			*1,070,762*	*786,684*	*284,078*	*36,160*	*3.38*	
398	MISCELLANEOUS EQUIPMENT	15 - SQ	0	3,336	1,446	1,890	222	6.67	8.5
	TOTAL GENERAL PLANT			**24,579,755**	**6,973,691**	**16,676,254**	**1,119,254**	**4.55**	
TOTAL DEPRECIABLE PLANT				**427,489,137**	**151,848,667**	**296,762,607**	**9,945,260**	**2.33**	
AMORTIZATION ACCOUNTING ADJUSTMENT									
391	OFFICE FURNITURE AND EQUIPMENT				(66,560)		13,312 *		
391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS				106,086		(21,217) *		
393	STORES EQUIPMENT				(1,965)		393 *		
394	TOOLS, SHOP, AND GARAGE EQUIPMENT				(275,173)		55,035 *		
395	LABORATORY EQUIPMENT				(15,099)		3,020 *		
397	COMMUNICATIONS EQUIPMENT				(116,660)		23,332 *		
398	MISCELLANEOUS EQUIPMENT				(629)		126 *		
TOTAL AMORTIZATION ACCOUNTING ADJUSTMENT					**(370,000)**		**74,000**		
ACCOUNTS NOT STUDIED									
305	STRUCTURES AND IMPROVEMENTS			-	(17,031)				
311	LIQUEFIED PETROLEUM GAS EQUIPMENT			-	(759,970)				
365.1	LAND AND LAND RIGHTS			1,282	-				
365.2	RIGHTS-OF-WAY			118,250	-				
366	STRUCTURES AND IMPROVEMENTS			-	3,497				
374	LAND AND LAND RIGHTS			1,656,776	-				
387	OTHER EQUIPMENT			-	(5,558)				
389	LAND AND LAND RIGHTS			2,174,227	-				
TOTAL ACCOUNTS NOT STUDIED				**3,950,535**	**(779,063)**				
TOTAL GAS PLANT				**431,439,672**	**150,699,604**		**10,019,260**		

* 5-year amortization of reserve related to the implementation of amortization accounting.

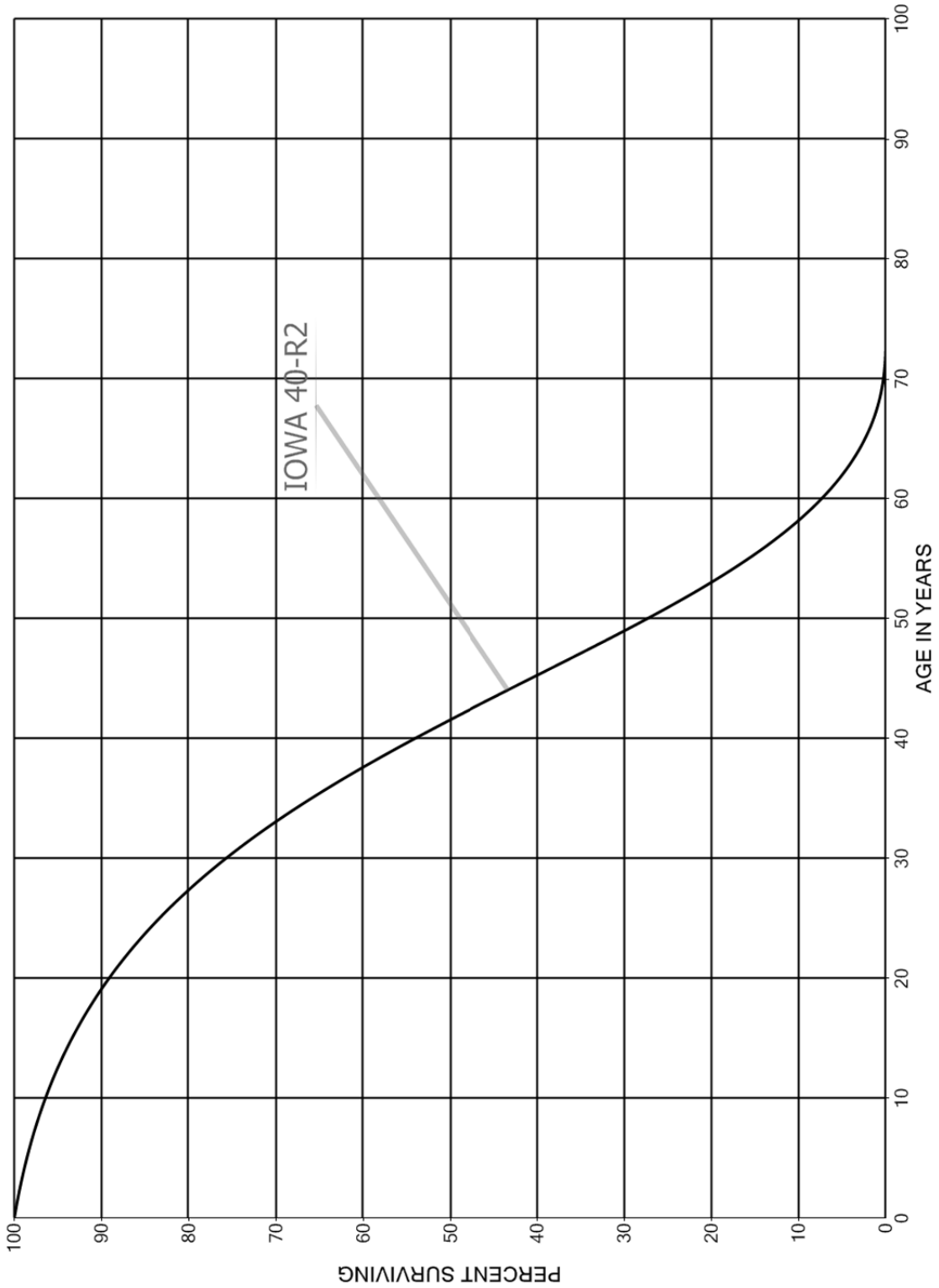
PART VII. SERVICE LIFE STATISTICS

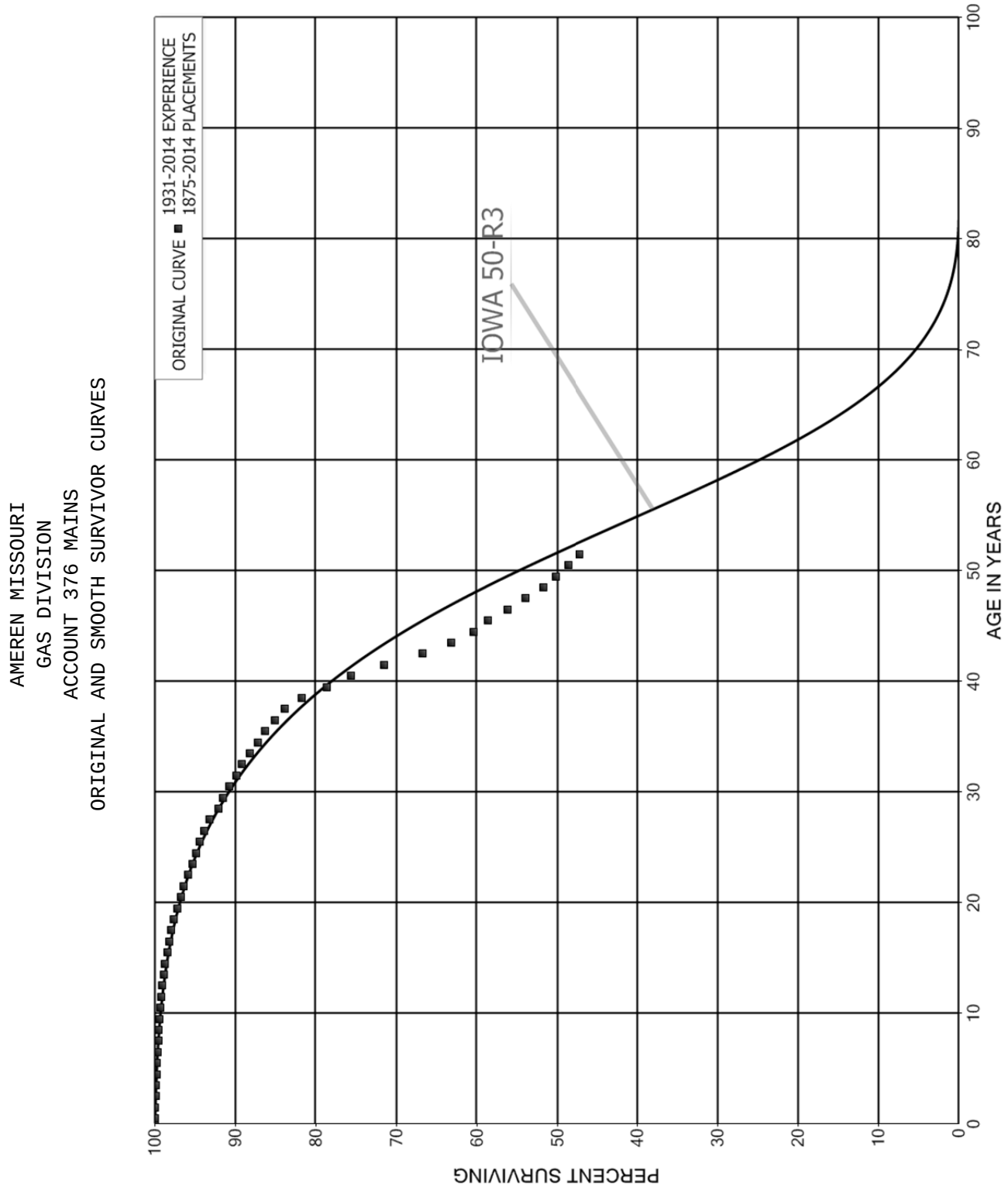

AMEREN MISSOURI
GAS DIVISION
ACCOUNT 367 TRANSMISSION MAINS
SMOOTH SURVIVOR CURVE
IOWA 50-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0

AMEREN MISSOURI
GAS DIVISION
ACCOUNT 369 TRANSMISSION MEASURING & REGULATING STATION EQUIPMENT
SMOOTH SURVIVOR CURVE



AMEREN MISSOURI
GAS DIVISION
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE




AMEREN MISSOURI
GAS DIVISION
ACCOUNT 376 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE ■ 1931-2014 EXPERIENCE
1875-2014 PLACEMENTS
IOWA 50-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2014 EXPERIENCE BAND 1931-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,849,960	56,100	0.0002	0.9998	100.00
0.5	224,905,107	76,415	0.0003	0.9997	99.98
1.5	222,077,324	135,234	0.0006	0.9994	99.94
2.5	218,555,793	206,991	0.0009	0.9991	99.88
3.5	213,553,295	119,895	0.0006	0.9994	99.79
4.5	204,848,070	69,461	0.0003	0.9997	99.73
5.5	194,591,332	110,703	0.0006	0.9994	99.70
6.5	181,544,212	167,690	0.0009	0.9991	99.64
7.5	176,144,270	107,122	0.0006	0.9994	99.55
8.5	166,349,255	139,581	0.0008	0.9992	99.49
9.5	154,235,513	239,447	0.0016	0.9984	99.40
10.5	145,637,362	176,640	0.0012	0.9988	99.25
11.5	136,635,387	157,411	0.0012	0.9988	99.13
12.5	128,495,637	183,104	0.0014	0.9986	99.02
13.5	121,108,462	222,154	0.0018	0.9982	98.87
14.5	113,679,707	318,700	0.0028	0.9972	98.69
15.5	106,121,179	290,801	0.0027	0.9973	98.42
16.5	100,668,911	246,877	0.0025	0.9975	98.15
17.5	91,770,176	287,415	0.0031	0.9969	97.91
18.5	83,251,519	337,884	0.0041	0.9959	97.60
19.5	76,090,053	334,287	0.0044	0.9956	97.20
20.5	69,803,102	305,275	0.0044	0.9956	96.78
21.5	64,439,525	328,637	0.0051	0.9949	96.35
22.5	60,201,690	334,722	0.0056	0.9944	95.86
23.5	56,111,051	262,905	0.0047	0.9953	95.33
24.5	51,691,754	286,092	0.0055	0.9945	94.88
25.5	48,666,868	294,503	0.0061	0.9939	94.36
26.5	45,197,478	272,125	0.0060	0.9940	93.79
27.5	41,051,218	500,919	0.0122	0.9878	93.22
28.5	37,041,452	225,431	0.0061	0.9939	92.08
29.5	34,209,796	291,221	0.0085	0.9915	91.52
30.5	32,331,449	315,675	0.0098	0.9902	90.74
31.5	30,750,147	227,433	0.0074	0.9926	89.86
32.5	29,339,663	320,255	0.0109	0.9891	89.19
33.5	27,803,053	318,906	0.0115	0.9885	88.22
34.5	26,521,841	281,074	0.0106	0.9894	87.21
35.5	25,760,537	363,118	0.0141	0.9859	86.28
36.5	24,498,432	343,854	0.0140	0.9860	85.07
37.5	23,642,022	606,425	0.0257	0.9743	83.87
38.5	22,682,525	865,572	0.0382	0.9618	81.72

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2014 EXPERIENCE BAND 1931-2014

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	21,415,366	810,163	0.0378	0.9622	78.60
40.5	20,155,240	1,104,414	0.0548	0.9452	75.63
41.5	18,733,560	1,247,131	0.0666	0.9334	71.49
42.5	17,100,581	914,659	0.0535	0.9465	66.73
43.5	14,983,515	665,413	0.0444	0.9556	63.16
44.5	13,872,043	404,371	0.0292	0.9708	60.35
45.5	12,526,334	509,049	0.0406	0.9594	58.59
46.5	10,887,588	438,074	0.0402	0.9598	56.21
47.5	5,538,709	224,085	0.0405	0.9595	53.95
48.5	4,196,638	133,306	0.0318	0.9682	51.77
49.5	3,256,130	98,212	0.0302	0.9698	50.12
50.5	2,942,547	85,796	0.0292	0.9708	48.61
51.5	2,384,832	88,413	0.0371	0.9629	47.19
52.5	2,057,767	82,556	0.0401	0.9599	45.44
53.5	1,404,699	75,756	0.0539	0.9461	43.62
54.5	1,264,793	50,171	0.0397	0.9603	41.27
55.5	1,130,616	116,735	0.1032	0.8968	39.63
56.5	925,373	53,172	0.0575	0.9425	35.54
57.5	814,300	35,178	0.0432	0.9568	33.50
58.5	730,760	50,410	0.0690	0.9310	32.05
59.5	568,769	19,545	0.0344	0.9656	29.84
60.5	452,974	14,910	0.0329	0.9671	28.81
61.5	402,598	11,449	0.0284	0.9716	27.87
62.5	311,576	24,867	0.0798	0.9202	27.07
63.5	278,707	8,707	0.0312	0.9688	24.91
64.5	241,597	22,565	0.0934	0.9066	24.13
65.5	216,664	14,861	0.0686	0.9314	21.88
66.5	195,513	24,103	0.1233	0.8767	20.38
67.5	164,247	6,847	0.0417	0.9583	17.87
68.5	144,520	4,977	0.0344	0.9656	17.12
69.5	138,481	27,954	0.2019	0.7981	16.53
70.5	110,415	11,687	0.1058	0.8942	13.20
71.5	96,876	11,813	0.1219	0.8781	11.80
72.5	83,048	9,819	0.1182	0.8818	10.36
73.5	60,893	2,821	0.0463	0.9537	9.14
74.5	46,163	4,852	0.1051	0.8949	8.71
75.5	35,001	4,012	0.1146	0.8854	7.80
76.5	30,941	5,483	0.1772	0.8228	6.90
77.5	25,444	2,123	0.0834	0.9166	5.68
78.5	23,321	1,057	0.0453	0.9547	5.21

AMEREN MISSOURI
GAS DIVISION

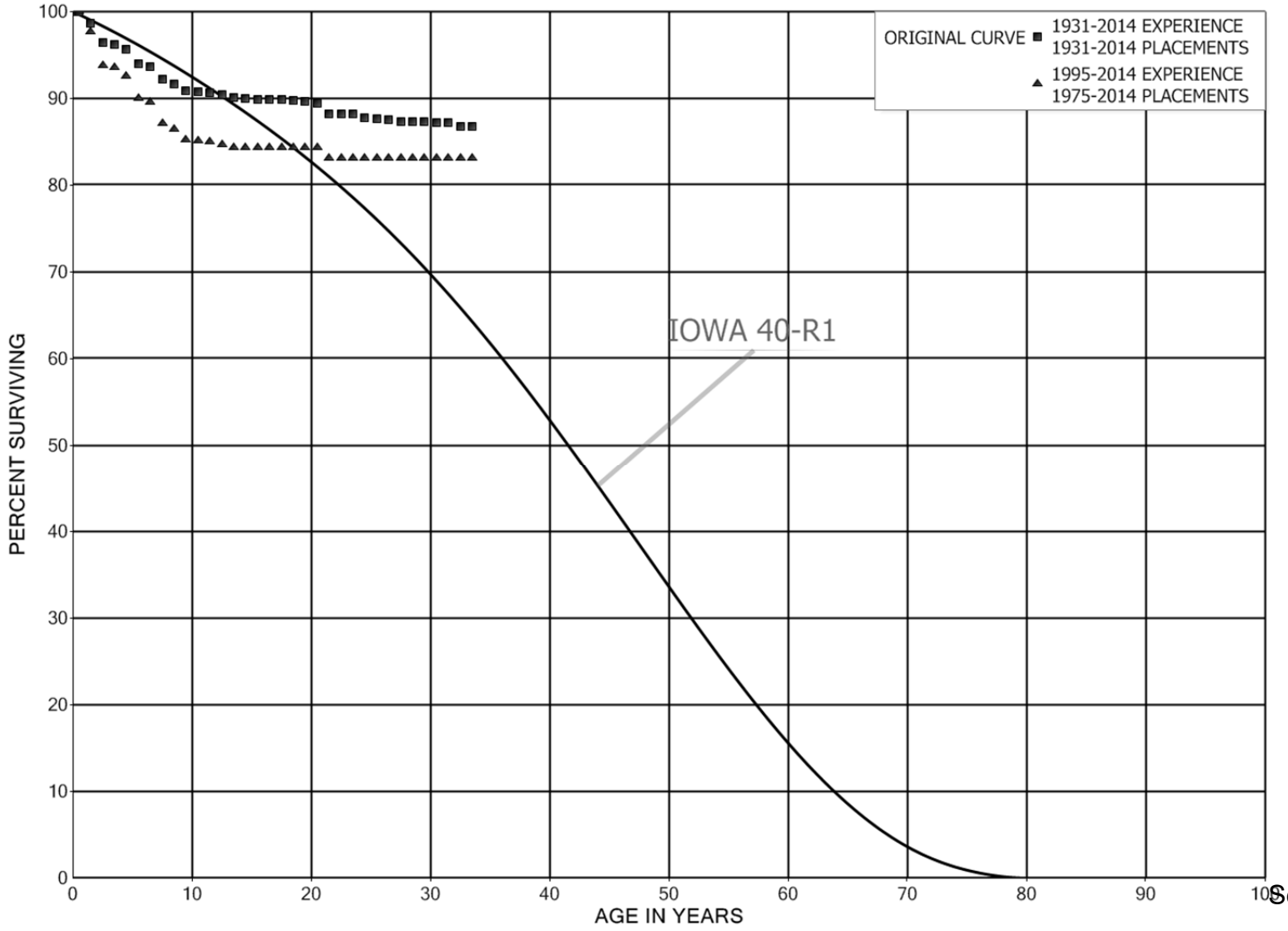
ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2014 EXPERIENCE BAND 1931-2014

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	22,162	1,409	0.0636	0.9364	4.97
80.5	20,747	178	0.0086	0.9914	4.65
81.5	18,251	2,375	0.1301	0.8699	4.61
82.5	15,351	150	0.0098	0.9902	4.01
83.5	3,878	60	0.0154	0.9846	3.97
84.5	2,031	9	0.0044	0.9956	3.91
85.5	1,698	91	0.0536	0.9464	3.90
86.5	1,607		0.0000	1.0000	3.69
87.5	1,607		0.0000	1.0000	3.69
88.5	1,607	87	0.0540	0.9460	3.69
89.5	1,520	370	0.2437	0.7563	3.49
90.5	1,150	53	0.0461	0.9539	2.64
91.5	1,097		0.0000	1.0000	2.52
92.5	1,097	14	0.0129	0.9871	2.52
93.5	1,082	134	0.1236	0.8764	2.48
94.5	949	111	0.1166	0.8834	2.18
95.5	838	69	0.0820	0.9180	1.92
96.5	769	7	0.0097	0.9903	1.77
97.5	762	138	0.1814	0.8186	1.75
98.5	624		0.0000	1.0000	1.43
99.5	624	229	0.3672	0.6328	1.43
100.5	217		0.0000	1.0000	0.91
101.5	217		0.0000	1.0000	0.91
102.5	163		0.0000	1.0000	0.91
103.5	163		0.0000	1.0000	0.91
104.5	163		0.0000	1.0000	0.91
105.5	163	54	0.3323	0.6677	0.91
106.5	109		0.0000	1.0000	0.60
107.5					0.60

AMEREN MISSOURI
GAS DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2014 EXPERIENCE BAND 1931-2014

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	5,391,348	3,774	0.0007	0.9993	100.00
0.5	5,133,407	66,381	0.0129	0.9871	99.93
1.5	4,730,916	107,385	0.0227	0.9773	98.64
2.5	4,786,630	9,754	0.0020	0.9980	96.40
3.5	4,677,812	28,511	0.0061	0.9939	96.20
4.5	4,532,853	79,831	0.0176	0.9824	95.62
5.5	4,228,468	13,285	0.0031	0.9969	93.93
6.5	4,045,024	65,388	0.0162	0.9838	93.64
7.5	3,880,550	19,624	0.0051	0.9949	92.12
8.5	3,812,062	34,601	0.0091	0.9909	91.66
9.5	3,520,471	2,527	0.0007	0.9993	90.83
10.5	3,279,573	4,309	0.0013	0.9987	90.76
11.5	3,111,584	9,473	0.0030	0.9970	90.64
12.5	3,102,111	10,931	0.0035	0.9965	90.37
13.5	2,686,166	4,291	0.0016	0.9984	90.05
14.5	2,433,449	3,081	0.0013	0.9987	89.90
15.5	2,318,560		0.0000	1.0000	89.79
16.5	2,218,805		0.0000	1.0000	89.79
17.5	2,117,776	2,608	0.0012	0.9988	89.79
18.5	2,083,448	1,923	0.0009	0.9991	89.68
19.5	2,062,796	5,887	0.0029	0.9971	89.60
20.5	1,990,087	26,473	0.0133	0.9867	89.34
21.5	1,838,214		0.0000	1.0000	88.15
22.5	1,784,974	506	0.0003	0.9997	88.15
23.5	1,734,933	7,184	0.0041	0.9959	88.13
24.5	1,650,644	1,778	0.0011	0.9989	87.76
25.5	1,609,636	2,594	0.0016	0.9984	87.67
26.5	1,537,132	4,758	0.0031	0.9969	87.53
27.5	1,455,414		0.0000	1.0000	87.25
28.5	1,323,059		0.0000	1.0000	87.25
29.5	1,281,131	1,306	0.0010	0.9990	87.25
30.5	1,245,736		0.0000	1.0000	87.17
31.5	913,611	4,312	0.0047	0.9953	87.17
32.5	708,560	166	0.0002	0.9998	86.75
33.5	599,807	5,641	0.0094	0.9906	86.73
34.5	585,382	2,115	0.0036	0.9964	85.92
35.5	572,612	3,563	0.0062	0.9938	85.61
36.5	560,347	133	0.0002	0.9998	85.08
37.5	547,385	7,092	0.0130	0.9870	85.06
38.5	522,941	1,145	0.0022	0.9978	83.95

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2014 EXPERIENCE BAND 1931-2014

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	508,229		0.0000	1.0000	83.77
40.5	454,023		0.0000	1.0000	83.77
41.5	425,795		0.0000	1.0000	83.77
42.5	411,193		0.0000	1.0000	83.77
43.5	366,995	1,181	0.0032	0.9968	83.77
44.5	346,720		0.0000	1.0000	83.50
45.5	325,443		0.0000	1.0000	83.50
46.5	282,127	32	0.0001	0.9999	83.50
47.5	208,307	1,373	0.0066	0.9934	83.49
48.5	181,538	40	0.0002	0.9998	82.94
49.5	158,107	711	0.0045	0.9955	82.92
50.5	146,735	1,195	0.0081	0.9919	82.55
51.5	126,116	268	0.0021	0.9979	81.88
52.5	104,801	665	0.0063	0.9937	81.70
53.5	69,462		0.0000	1.0000	81.18
54.5	59,409		0.0000	1.0000	81.18
55.5	53,680	740	0.0138	0.9862	81.18
56.5	49,853		0.0000	1.0000	80.06
57.5	43,240		0.0000	1.0000	80.06
58.5	35,128	491	0.0140	0.9860	80.06
59.5	30,688		0.0000	1.0000	78.95
60.5	28,842	400	0.0139	0.9861	78.95
61.5	21,550		0.0000	1.0000	77.85
62.5	16,281	384	0.0236	0.9764	77.85
63.5	13,931	414	0.0297	0.9703	76.01
64.5	9,272		0.0000	1.0000	73.76
65.5	5,719	1,980	0.3463	0.6537	73.76
66.5	2,872		0.0000	1.0000	48.22
67.5	2,425	1,478	0.6095	0.3905	48.22
68.5	554		0.0000	1.0000	18.83
69.5	122		0.0000	1.0000	18.83
70.5	122		0.0000	1.0000	18.83
71.5	122		0.0000	1.0000	18.83
72.5	122		0.0000	1.0000	18.83
73.5	122		0.0000	1.0000	18.83
74.5					18.83

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

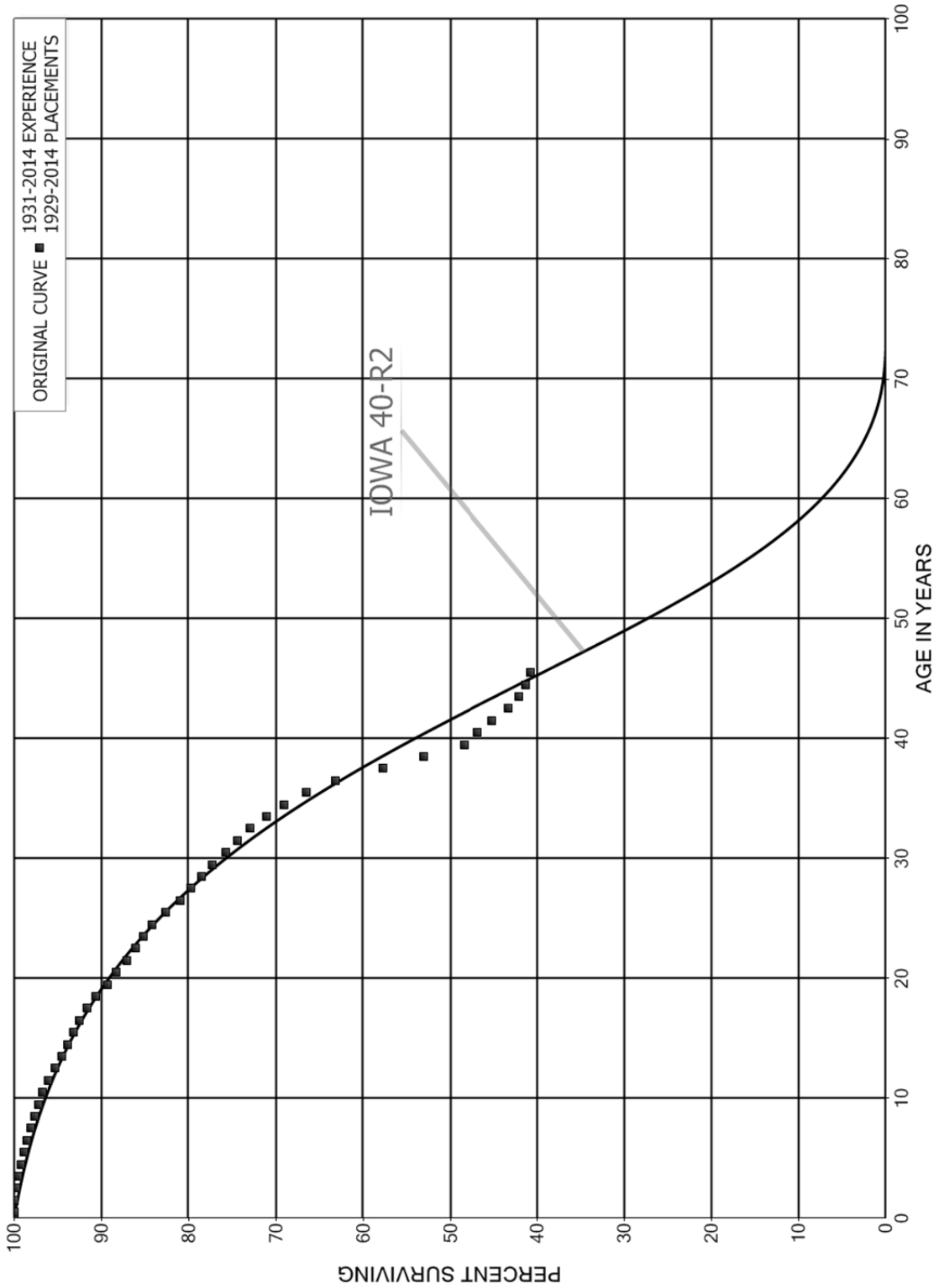
ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2014 EXPERIENCE BAND 1995-2014

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	3,105,234	3,353	0.0011	0.9989	100.00
0.5	2,973,986	66,381	0.0223	0.9777	99.89
1.5	2,696,377	107,385	0.0398	0.9602	97.66
2.5	2,865,707	9,754	0.0034	0.9966	93.77
3.5	2,824,477	28,142	0.0100	0.9900	93.45
4.5	2,789,693	78,414	0.0281	0.9719	92.52
5.5	2,527,113	12,660	0.0050	0.9950	89.92
6.5	2,418,442	63,602	0.0263	0.9737	89.47
7.5	2,339,567	19,358	0.0083	0.9917	87.12
8.5	2,422,472	33,246	0.0137	0.9863	86.40
9.5	2,174,165	2,524	0.0012	0.9988	85.21
10.5	1,967,359	4,238	0.0022	0.9978	85.11
11.5	2,131,566	6,853	0.0032	0.9968	84.93
12.5	2,325,452	9,533	0.0041	0.9959	84.66
13.5	2,019,492		0.0000	1.0000	84.31
14.5	1,779,850		0.0000	1.0000	84.31
15.5	1,678,697		0.0000	1.0000	84.31
16.5	1,587,644		0.0000	1.0000	84.31
17.5	1,499,444		0.0000	1.0000	84.31
18.5	1,485,076		0.0000	1.0000	84.31
19.5	1,500,347		0.0000	1.0000	84.31
20.5	1,433,526	20,434	0.0143	0.9857	84.31
21.5	1,287,691		0.0000	1.0000	83.11
22.5	1,234,452		0.0000	1.0000	83.11
23.5	1,184,916		0.0000	1.0000	83.11
24.5	1,107,812		0.0000	1.0000	83.11
25.5	1,068,582		0.0000	1.0000	83.11
26.5	998,671		0.0000	1.0000	83.11
27.5	921,712		0.0000	1.0000	83.11
28.5	789,357		0.0000	1.0000	83.11
29.5	747,428		0.0000	1.0000	83.11
30.5	713,340		0.0000	1.0000	83.11
31.5	381,215		0.0000	1.0000	83.11
32.5	180,476		0.0000	1.0000	83.11
33.5	71,888		0.0000	1.0000	83.11
34.5	63,104		0.0000	1.0000	83.11
35.5	52,449		0.0000	1.0000	83.11
36.5	43,747		0.0000	1.0000	83.11
37.5	30,918		0.0000	1.0000	83.11
38.5	13,567		0.0000	1.0000	83.11
39.5					83.11

AMEREN MISSOURI
GAS DIVISION
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
SMOOTH SURVIVOR CURVE

AMEREN MISSOURI
GAS DIVISION
ACCOUNT 380 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2014 EXPERIENCE BAND 1931-2014

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	134,616,971	6,061	0.0000	1.0000	100.00
0.5	131,158,597	106,886	0.0008	0.9992	100.00
1.5	127,219,914	232,497	0.0018	0.9982	99.91
2.5	123,751,711	297,241	0.0024	0.9976	99.73
3.5	119,649,218	352,348	0.0029	0.9971	99.49
4.5	115,001,457	396,697	0.0034	0.9966	99.20
5.5	108,758,911	394,123	0.0036	0.9964	98.86
6.5	102,625,149	461,605	0.0045	0.9955	98.50
7.5	100,903,379	411,612	0.0041	0.9959	98.06
8.5	96,465,871	433,516	0.0045	0.9955	97.66
9.5	90,326,359	411,081	0.0046	0.9954	97.22
10.5	85,312,955	650,004	0.0076	0.9924	96.77
11.5	80,328,040	649,761	0.0081	0.9919	96.04
12.5	75,627,161	604,881	0.0080	0.9920	95.26
13.5	71,460,593	498,293	0.0070	0.9930	94.50
14.5	67,290,028	469,866	0.0070	0.9930	93.84
15.5	62,554,585	485,226	0.0078	0.9922	93.18
16.5	57,782,933	501,450	0.0087	0.9913	92.46
17.5	53,249,770	633,853	0.0119	0.9881	91.66
18.5	48,468,241	707,925	0.0146	0.9854	90.57
19.5	43,177,943	478,363	0.0111	0.9889	89.24
20.5	38,400,685	496,014	0.0129	0.9871	88.26
21.5	34,520,681	403,498	0.0117	0.9883	87.12
22.5	31,257,182	344,400	0.0110	0.9890	86.10
23.5	28,127,222	312,987	0.0111	0.9889	85.15
24.5	25,105,453	460,274	0.0183	0.9817	84.20
25.5	22,375,325	450,594	0.0201	0.9799	82.66
26.5	19,555,000	318,012	0.0163	0.9837	80.99
27.5	17,018,368	252,119	0.0148	0.9852	79.68
28.5	15,017,338	229,250	0.0153	0.9847	78.50
29.5	13,319,293	263,100	0.0198	0.9802	77.30
30.5	11,844,907	222,447	0.0188	0.9812	75.77
31.5	10,612,283	201,745	0.0190	0.9810	74.35
32.5	9,289,722	239,210	0.0258	0.9742	72.93
33.5	8,169,557	229,571	0.0281	0.9719	71.06
34.5	7,133,278	264,812	0.0371	0.9629	69.06
35.5	6,164,377	304,770	0.0494	0.9506	66.50
36.5	5,385,320	470,827	0.0874	0.9126	63.21
37.5	4,633,459	373,573	0.0806	0.9194	57.68
38.5	3,932,364	342,088	0.0870	0.9130	53.03

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2014 EXPERIENCE BAND 1931-2014

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	3,308,066	107,697	0.0326	0.9674	48.42
40.5	3,020,307	107,801	0.0357	0.9643	46.84
41.5	2,753,868	115,175	0.0418	0.9582	45.17
42.5	2,366,133	67,775	0.0286	0.9714	43.28
43.5	1,948,290	34,718	0.0178	0.9822	42.04
44.5	1,589,022	22,471	0.0141	0.9859	41.29
45.5	1,267,731	16,677	0.0132	0.9868	40.71
46.5	968,436	27,621	0.0285	0.9715	40.17
47.5	385,731	9,126	0.0237	0.9763	39.03
48.5	316,815	11,221	0.0354	0.9646	38.10
49.5	266,926	9,674	0.0362	0.9638	36.75
50.5	252,642	9,047	0.0358	0.9642	35.42
51.5	220,316	3,745	0.0170	0.9830	34.15
52.5	210,286	3,982	0.0189	0.9811	33.57
53.5	199,281	2,502	0.0126	0.9874	32.94
54.5	191,473	4,911	0.0256	0.9744	32.52
55.5	171,527	5,410	0.0315	0.9685	31.69
56.5	154,457	2,811	0.0182	0.9818	30.69
57.5	144,975	1,799	0.0124	0.9876	30.13
58.5	138,554	4,961	0.0358	0.9642	29.76
59.5	127,910	742	0.0058	0.9942	28.69
60.5	125,456	2,079	0.0166	0.9834	28.53
61.5	122,852	1,525	0.0124	0.9876	28.05
62.5	120,092	867	0.0072	0.9928	27.70
63.5	118,664	738	0.0062	0.9938	27.50
64.5	115,984	4,843	0.0418	0.9582	27.33
65.5	110,675	4,490	0.0406	0.9594	26.19
66.5	105,180	1,506	0.0143	0.9857	25.13
67.5	103,127	786	0.0076	0.9924	24.77
68.5	101,848	164	0.0016	0.9984	24.58
69.5	101,549	6,069	0.0598	0.9402	24.54
70.5	95,024	2,621	0.0276	0.9724	23.07
71.5	92,403	2,906	0.0315	0.9685	22.44
72.5	89,497	2,079	0.0232	0.9768	21.73
73.5	87,417	748	0.0086	0.9914	21.23
74.5	86,565	2,525	0.0292	0.9708	21.05
75.5	83,160	6,409	0.0771	0.9229	20.43
76.5	76,154	4,622	0.0607	0.9393	18.86
77.5	56,655	13,130	0.2317	0.7683	17.71
78.5	38,171	7,050	0.1847	0.8153	13.61

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2014 EXPERIENCE BAND 1931-2014

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	24,536	884	0.0360	0.9640	11.09
80.5	17,361	27	0.0015	0.9985	10.69
81.5	14,942	53	0.0035	0.9965	10.68
82.5	7,854	6	0.0008	0.9992	10.64
83.5	106		0.0000	1.0000	10.63
84.5	42		0.0000	1.0000	10.63
85.5					10.63

AMEREN MISSOURI
GAS DIVISION
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014 EXPERIENCE BAND 1950-2014

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	26,743,605	34,971	0.0013	0.9987	100.00
0.5	25,601,379	72,377	0.0028	0.9972	99.87
1.5	24,888,418	174,068	0.0070	0.9930	99.59
2.5	23,676,913	44,898	0.0019	0.9981	98.89
3.5	23,660,822	162,977	0.0069	0.9931	98.70
4.5	22,975,970	256,546	0.0112	0.9888	98.02
5.5	21,955,917	171,135	0.0078	0.9922	96.93
6.5	20,699,826	214,531	0.0104	0.9896	96.17
7.5	20,096,454	164,305	0.0082	0.9918	95.18
8.5	19,720,266	254,958	0.0129	0.9871	94.40
9.5	18,654,124	427,916	0.0229	0.9771	93.18
10.5	17,575,528	213,524	0.0121	0.9879	91.04
11.5	16,545,141	259,403	0.0157	0.9843	89.93
12.5	15,762,418	321,316	0.0204	0.9796	88.52
13.5	14,371,088	346,860	0.0241	0.9759	86.72
14.5	12,791,378	268,613	0.0210	0.9790	84.63
15.5	11,307,787	236,193	0.0209	0.9791	82.85
16.5	10,495,042	219,527	0.0209	0.9791	81.12
17.5	9,833,043	423,083	0.0430	0.9570	79.42
18.5	8,800,968	549,315	0.0624	0.9376	76.00
19.5	7,183,382	270,114	0.0376	0.9624	71.26
20.5	6,428,949	190,192	0.0296	0.9704	68.58
21.5	5,946,327	284,832	0.0479	0.9521	66.55
22.5	5,378,474	173,937	0.0323	0.9677	63.36
23.5	4,938,409	135,389	0.0274	0.9726	61.32
24.5	4,593,329	108,870	0.0237	0.9763	59.63
25.5	4,379,232	91,243	0.0208	0.9792	58.22
26.5	4,186,096	66,619	0.0159	0.9841	57.01
27.5	4,061,489	63,570	0.0157	0.9843	56.10
28.5	3,867,450	76,144	0.0197	0.9803	55.22
29.5	3,778,797	50,352	0.0133	0.9867	54.14
30.5	3,717,859	54,186	0.0146	0.9854	53.41
31.5	3,597,330	88,880	0.0247	0.9753	52.64
32.5	3,427,649	83,261	0.0243	0.9757	51.34
33.5	3,237,583	108,659	0.0336	0.9664	50.09
34.5	3,084,991	132,862	0.0431	0.9569	48.41
35.5	2,894,340	125,626	0.0434	0.9566	46.32
36.5	2,748,805	111,167	0.0404	0.9596	44.31
37.5	2,605,439	95,044	0.0365	0.9635	42.52
38.5	2,499,872	119,125	0.0477	0.9523	40.97

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2014 EXPERIENCE BAND 1950-2014

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	2,371,283	235,086	0.0991	0.9009	39.02
40.5	2,130,303	307,310	0.1443	0.8557	35.15
41.5	1,790,811	296,856	0.1658	0.8342	30.08
42.5	1,428,721	295,455	0.2068	0.7932	25.09
43.5	1,047,176	137,676	0.1315	0.8685	19.90
44.5	836,994	54,338	0.0649	0.9351	17.29
45.5	695,867	46,217	0.0664	0.9336	16.16
46.5	537,194	32,962	0.0614	0.9386	15.09
47.5	473,108	52,707	0.1114	0.8886	14.16
48.5	409,405	54,761	0.1338	0.8662	12.59
49.5	349,918	126,433	0.3613	0.6387	10.90
50.5	223,524	94,538	0.4229	0.5771	6.96
51.5	115,885	13,328	0.1150	0.8850	4.02
52.5	90,057	12,240	0.1359	0.8641	3.56
53.5	68,326	10,681	0.1563	0.8437	3.07
54.5	54,980	21,935	0.3990	0.6010	2.59
55.5	32,953	10,872	0.3299	0.6701	1.56
56.5	20,359	9,425	0.4629	0.5371	1.04
57.5	7,752	1,522	0.1964	0.8036	0.56
58.5	1,307	78	0.0600	0.9400	0.45
59.5					0.42

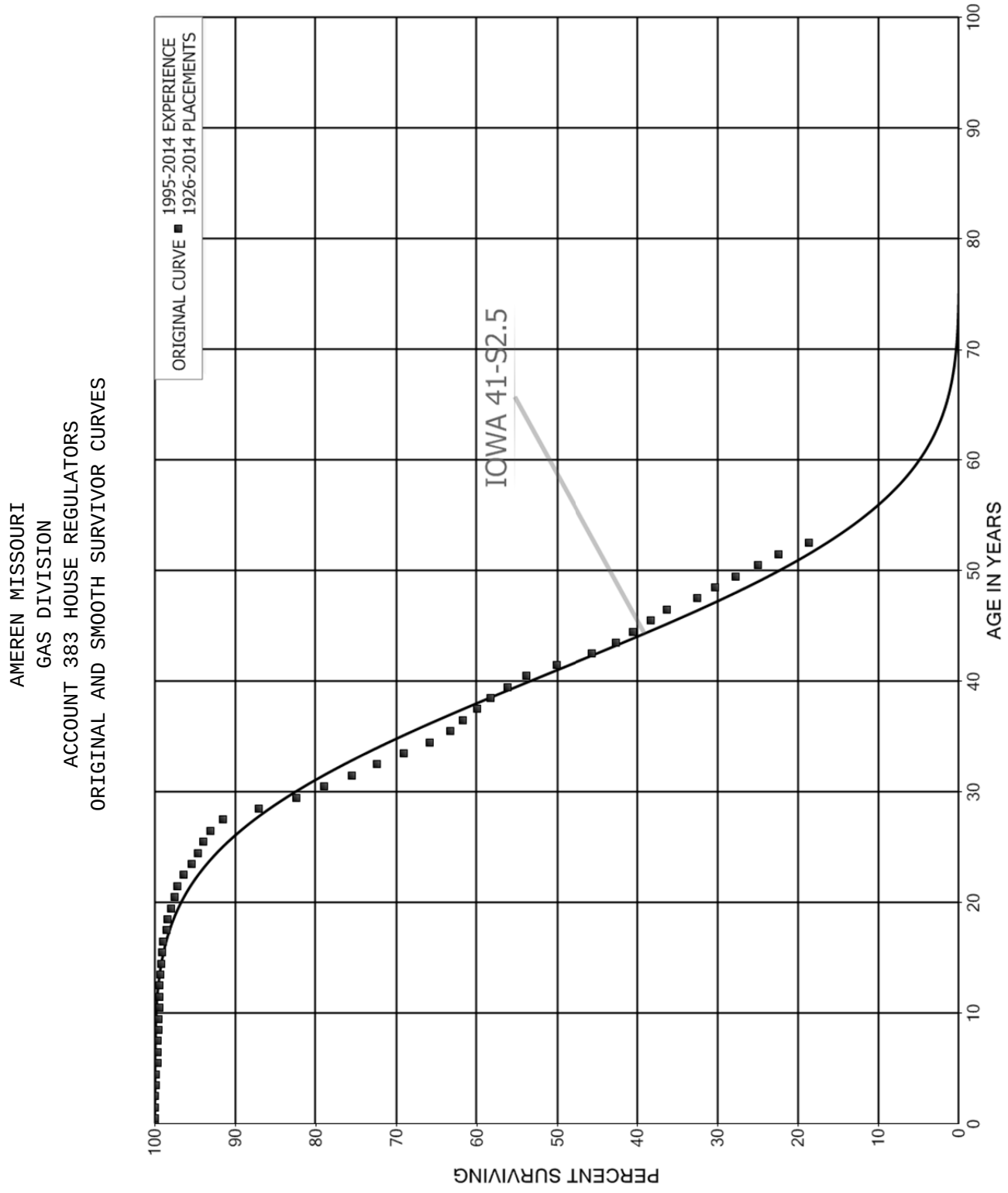
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2014 EXPERIENCE BAND 1995-2014

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	18,623,043	22,919	0.0012	0.9988	100.00
0.5	18,163,589	59,046	0.0033	0.9967	99.88
1.5	17,907,799	168,758	0.0094	0.9906	99.55
2.5	17,137,497	35,425	0.0021	0.9979	98.61
3.5	17,573,534	152,138	0.0087	0.9913	98.41
4.5	17,236,951	242,791	0.0141	0.9859	97.56
5.5	16,614,272	142,171	0.0086	0.9914	96.18
6.5	15,814,223	188,312	0.0119	0.9881	95.36
7.5	15,421,154	156,847	0.0102	0.9898	94.23
8.5	15,271,421	252,210	0.0165	0.9835	93.27
9.5	14,424,951	426,515	0.0296	0.9704	91.73
10.5	13,389,023	207,858	0.0155	0.9845	89.01
11.5	12,510,517	258,865	0.0207	0.9793	87.63
12.5	11,874,994	319,786	0.0269	0.9731	85.82
13.5	10,705,661	343,940	0.0321	0.9679	83.51
14.5	9,221,509	266,523	0.0289	0.9711	80.83
15.5	7,839,954	230,596	0.0294	0.9706	78.49
16.5	7,067,866	216,222	0.0306	0.9694	76.18
17.5	6,466,211	417,326	0.0645	0.9355	73.85
18.5	5,465,709	538,581	0.0985	0.9015	69.08
19.5	3,887,650	261,508	0.0673	0.9327	62.28
20.5	3,141,823	186,664	0.0594	0.9406	58.09
21.5	2,662,728	279,588	0.1050	0.8950	54.64
22.5	2,100,120	168,442	0.0802	0.9198	48.90
23.5	1,665,549	132,053	0.0793	0.9207	44.98
24.5	1,323,806	99,428	0.0751	0.9249	41.41
25.5	1,119,150	88,321	0.0789	0.9211	38.30
26.5	928,937	49,822	0.0536	0.9464	35.28
27.5	821,126	43,145	0.0525	0.9475	33.39
28.5	647,512	45,289	0.0699	0.9301	31.63
29.5	589,714	31,555	0.0535	0.9465	29.42
30.5	547,571	27,375	0.0500	0.9500	27.85
31.5	453,854	32,657	0.0720	0.9280	26.45
32.5	340,047	20,018	0.0589	0.9411	24.55
33.5	213,053	14,029	0.0658	0.9342	23.10
34.5	155,092	11,061	0.0713	0.9287	21.58
35.5	86,242	5,524	0.0640	0.9360	20.04
36.5	60,809	4,352	0.0716	0.9284	18.76
37.5	22,703	1,588	0.0699	0.9301	17.42
38.5	10,345	882	0.0852	0.9148	16.20
39.5					14.82


AMEREN MISSOURI
GAS DIVISION
ACCOUNT 383 HOUSE REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE ■ 1995-2014 EXPERIENCE
1926-2014 PLACEMENTS
IOWA 41-S2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2014 EXPERIENCE BAND 1995-2014

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	11,374,408		0.0000	1.0000	100.00
0.5	11,613,282	2,779	0.0002	0.9998	100.00
1.5	11,539,658	2,081	0.0002	0.9998	99.98
2.5	8,972,760	6,879	0.0008	0.9992	99.96
3.5	9,146,574	4,927	0.0005	0.9995	99.88
4.5	9,049,156	20,111	0.0022	0.9978	99.83
5.5	8,770,321	2,316	0.0003	0.9997	99.61
6.5	8,357,889	1,594	0.0002	0.9998	99.58
7.5	8,388,784	8,439	0.0010	0.9990	99.56
8.5	8,007,126	203	0.0000	1.0000	99.46
9.5	7,623,517	5,632	0.0007	0.9993	99.46
10.5	7,493,658	802	0.0001	0.9999	99.38
11.5	7,523,043	1,925	0.0003	0.9997	99.37
12.5	7,439,984	4,629	0.0006	0.9994	99.35
13.5	7,096,972	5,238	0.0007	0.9993	99.29
14.5	6,736,112	6,339	0.0009	0.9991	99.21
15.5	6,259,460	10,143	0.0016	0.9984	99.12
16.5	5,687,365	23,658	0.0042	0.9958	98.96
17.5	4,928,529	8,303	0.0017	0.9983	98.55
18.5	3,744,043	18,144	0.0048	0.9952	98.38
19.5	3,366,575	12,808	0.0038	0.9962	97.90
20.5	2,469,260	10,405	0.0042	0.9958	97.53
21.5	2,114,829	16,655	0.0079	0.9921	97.12
22.5	1,903,284	19,742	0.0104	0.9896	96.36
23.5	1,788,802	14,532	0.0081	0.9919	95.36
24.5	1,502,020	10,570	0.0070	0.9930	94.58
25.5	1,392,408	13,165	0.0095	0.9905	93.92
26.5	1,375,588	22,067	0.0160	0.9840	93.03
27.5	1,292,904	63,284	0.0489	0.9511	91.54
28.5	1,176,922	62,393	0.0530	0.9470	87.06
29.5	1,052,088	44,410	0.0422	0.9578	82.44
30.5	964,995	41,955	0.0435	0.9565	78.96
31.5	887,338	36,946	0.0416	0.9584	75.53
32.5	812,631	37,433	0.0461	0.9539	72.38
33.5	744,201	34,413	0.0462	0.9538	69.05
34.5	678,384	26,224	0.0387	0.9613	65.86
35.5	623,072	15,431	0.0248	0.9752	63.31
36.5	601,937	17,262	0.0287	0.9713	61.74
37.5	602,515	17,031	0.0283	0.9717	59.97
38.5	586,106	21,470	0.0366	0.9634	58.28

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2014 EXPERIENCE BAND 1995-2014

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	566,302	23,421	0.0414	0.9586	56.14
40.5	551,709	37,991	0.0689	0.9311	53.82
41.5	517,110	46,863	0.0906	0.9094	50.11
42.5	481,019	31,546	0.0656	0.9344	45.57
43.5	424,241	21,245	0.0501	0.9499	42.58
44.5	386,278	20,993	0.0543	0.9457	40.45
45.5	343,313	18,117	0.0528	0.9472	38.25
46.5	290,609	29,494	0.1015	0.8985	36.23
47.5	243,394	16,627	0.0683	0.9317	32.56
48.5	257,787	22,213	0.0862	0.9138	30.33
49.5	226,299	22,834	0.1009	0.8991	27.72
50.5	203,543	20,357	0.1000	0.9000	24.92
51.5	168,785	28,328	0.1678	0.8322	22.43
52.5	134,985	28,047	0.2078	0.7922	18.66
53.5	107,042	25,701	0.2401	0.7599	14.79
54.5	75,885	14,954	0.1971	0.8029	11.24
55.5	52,247	10,046	0.1923	0.8077	9.02
56.5	36,568	7,017	0.1919	0.8081	7.29
57.5	22,531	6,361	0.2823	0.7177	5.89
58.5	9,644	2,376	0.2464	0.7536	4.23
59.5	7,962	1,590	0.1998	0.8002	3.18
60.5	5,404	2,650	0.4904	0.5096	2.55
61.5	2,754	507	0.1841	0.8159	1.30
62.5	632		0.0000	1.0000	1.06
63.5	751	31	0.0413	0.9587	1.06
64.5	482	90	0.1876	0.8124	1.02
65.5	125	24	0.1914	0.8086	0.83
66.5	101		0.0000	1.0000	0.67
67.5	101	71	0.6991	0.3009	0.67
68.5	31		0.0000	1.0000	0.20
69.5	31		0.0000	1.0000	0.20
70.5	31		0.0000	1.0000	0.20
71.5	31		0.0000	1.0000	0.20
72.5	31		0.0000	1.0000	0.20
73.5	31		0.0000	1.0000	0.20
74.5	31		0.0000	1.0000	0.20
75.5	31		0.0000	1.0000	0.20
76.5	31		0.0000	1.0000	0.20
77.5	31		0.0000	1.0000	0.20
78.5	31		0.0000	1.0000	0.20

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2014 EXPERIENCE BAND 1995-2014

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	0.20
80.5	31		0.0000	1.0000	0.20
81.5	31		0.0000	1.0000	0.20
82.5					0.20

AMEREN MISSOURI
GAS DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

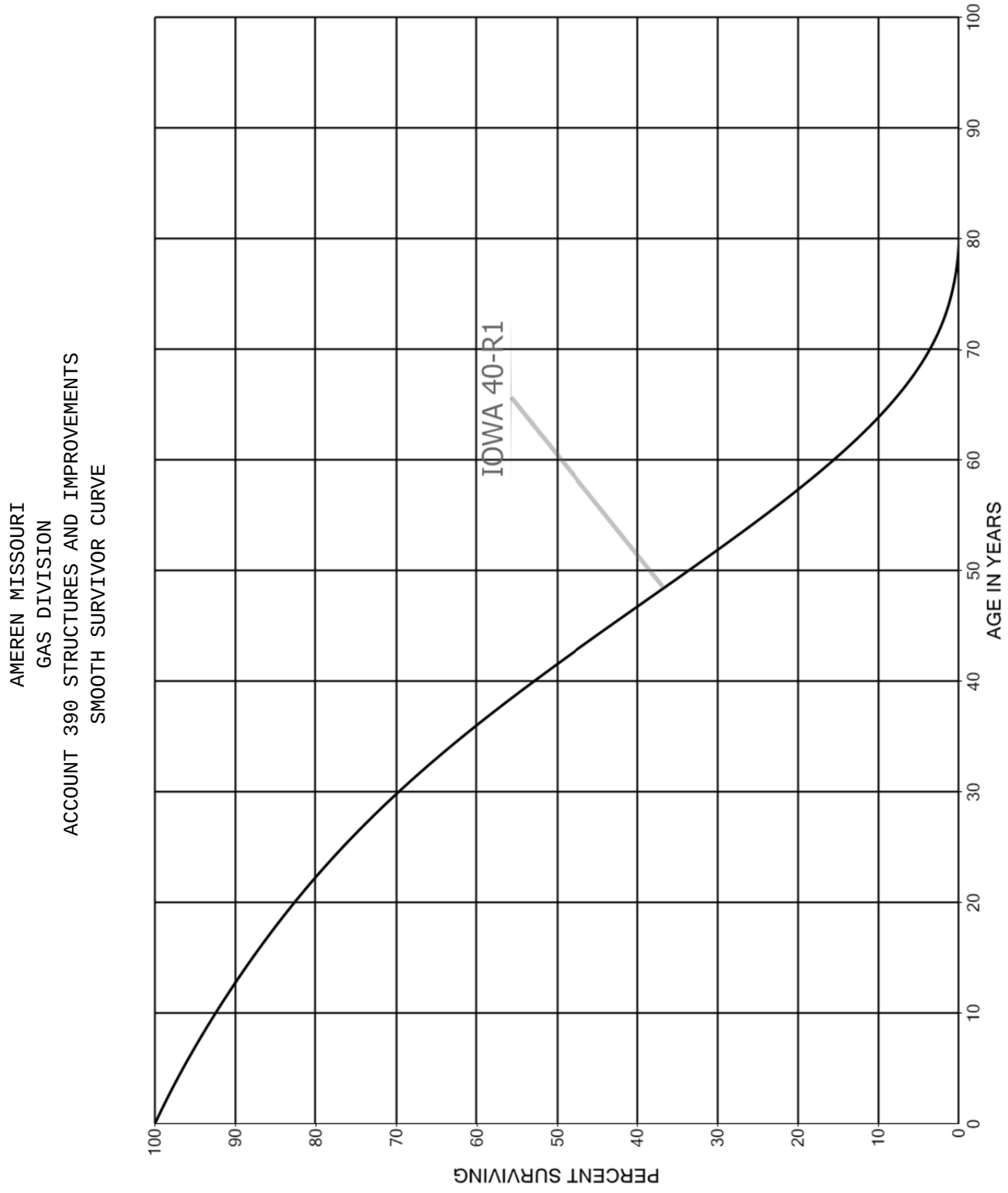
AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2014 EXPERIENCE BAND 1985-2014

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	1,786,557		0.0000	1.0000	100.00
0.5	1,756,491	12,647	0.0072	0.9928	100.00
1.5	1,714,887	14,163	0.0083	0.9917	99.28
2.5	1,480,347	51,492	0.0348	0.9652	98.46
3.5	1,350,510	585	0.0004	0.9996	95.04
4.5	1,309,093	69,344	0.0530	0.9470	94.99
5.5	1,202,713	8,515	0.0071	0.9929	89.96
6.5	1,173,258	4,559	0.0039	0.9961	89.33
7.5	1,163,756		0.0000	1.0000	88.98
8.5	1,063,844	10,186	0.0096	0.9904	88.98
9.5	989,281	3,565	0.0036	0.9964	88.13
10.5	938,791	8,553	0.0091	0.9909	87.81
11.5	893,284	2,694	0.0030	0.9970	87.01
12.5	857,917	649	0.0008	0.9992	86.75
13.5	755,734		0.0000	1.0000	86.68
14.5	748,941	2	0.0000	1.0000	86.68
15.5	742,164		0.0000	1.0000	86.68
16.5	619,890		0.0000	1.0000	86.68
17.5	374,580	9,480	0.0253	0.9747	86.68
18.5	166,278		0.0000	1.0000	84.49
19.5	120,582		0.0000	1.0000	84.49
20.5	92,161		0.0000	1.0000	84.49
21.5	72,015		0.0000	1.0000	84.49
22.5	47,737		0.0000	1.0000	84.49
23.5	30,007		0.0000	1.0000	84.49
24.5	18,980		0.0000	1.0000	84.49
25.5	18,980		0.0000	1.0000	84.49
26.5	11,675		0.0000	1.0000	84.49
27.5	10,799		0.0000	1.0000	84.49
28.5	4,852		0.0000	1.0000	84.49
29.5					84.49


AMEREN MISSOURI
GAS DIVISION
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE
IOWA 40-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0

AMEREN MISSOURI
GAS DIVISION
ACCOUNT 392 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

AMEREN MISSOURI
GAS DIVISION

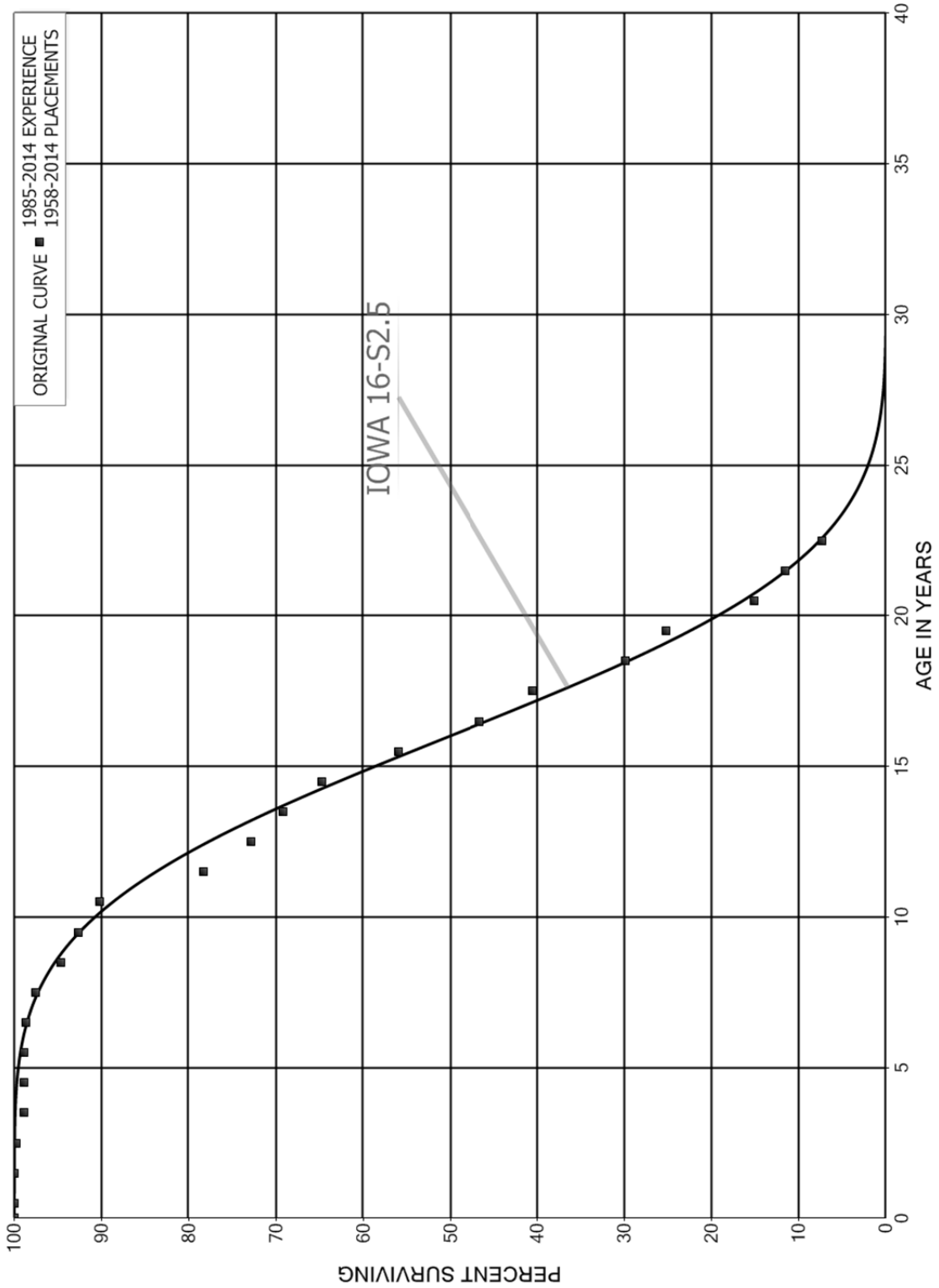
ACCOUNT 392 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1995-2014 EXPERIENCE BAND 1995-2014

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	10,990,443		0.0000	1.0000	100.00
0.5	10,488,530		0.0000	1.0000	100.00
1.5	8,356,207		0.0000	1.0000	100.00
2.5	9,508,653	47,509	0.0050	0.9950	100.00
3.5	6,581,270		0.0000	1.0000	99.50
4.5	5,769,136	109,713	0.0190	0.9810	99.50
5.5	4,649,342	26,354	0.0057	0.9943	97.61
6.5	3,841,469	143,987	0.0375	0.9625	97.05
7.5	2,894,140	406,316	0.1404	0.8596	93.42
8.5	2,171,202	276,036	0.1271	0.8729	80.30
9.5	1,781,997	585,994	0.3288	0.6712	70.09
10.5	1,151,202	293,661	0.2551	0.7449	47.04
11.5	819,189	100,289	0.1224	0.8776	35.04
12.5	663,438		0.0000	1.0000	30.75
13.5	655,746	206,100	0.3143	0.6857	30.75
14.5	427,182	155,731	0.3646	0.6354	21.09
15.5	204,047		0.0000	1.0000	13.40
16.5	236,477	118,417	0.5008	0.4992	13.40
17.5	116,910	14,213	0.1216	0.8784	6.69
18.5	83,545	61,663	0.7381	0.2619	5.88
19.5					1.54

AMEREN MISSOURI
GAS DIVISION
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014 EXPERIENCE BAND 1985-2014

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	4,835,318		0.0000	1.0000	100.00
0.5	4,922,407	1,536	0.0003	0.9997	100.00
1.5	5,070,553	11,275	0.0022	0.9978	99.97
2.5	4,665,725	40,365	0.0087	0.9913	99.75
3.5	4,486,375	4,513	0.0010	0.9990	98.88
4.5	4,019,597	10	0.0000	1.0000	98.78
5.5	3,969,909	5,070	0.0013	0.9987	98.78
6.5	3,702,283	44,292	0.0120	0.9880	98.66
7.5	3,296,946	96,315	0.0292	0.9708	97.48
8.5	3,057,641	64,307	0.0210	0.9790	94.63
9.5	3,049,375	79,689	0.0261	0.9739	92.64
10.5	2,964,580	390,391	0.1317	0.8683	90.22
11.5	2,660,976	187,094	0.0703	0.9297	78.34
12.5	2,362,432	117,786	0.0499	0.9501	72.83
13.5	2,203,732	142,818	0.0648	0.9352	69.20
14.5	2,083,789	283,128	0.1359	0.8641	64.71
15.5	1,844,558	306,916	0.1664	0.8336	55.92
16.5	1,540,092	200,827	0.1304	0.8696	46.62
17.5	1,290,843	340,892	0.2641	0.7359	40.54
18.5	1,016,633	158,679	0.1561	0.8439	29.83
19.5	876,898	353,352	0.4030	0.5970	25.18
20.5	483,675	112,045	0.2317	0.7683	15.03
21.5	375,432	139,335	0.3711	0.6289	11.55
22.5	224,707	48,515	0.2159	0.7841	7.26
23.5	176,192	79,297	0.4501	0.5499	5.69
24.5	96,896	37,021	0.3821	0.6179	3.13
25.5	59,875	37,701	0.6297	0.3703	1.94
26.5	29,738	7,564	0.2544	0.7456	0.72
27.5	22,174	938	0.0423	0.9577	0.53
28.5	21,236	20,443	0.9627	0.0373	0.51
29.5	793	793	1.0000		0.02
30.5					

PART VIII. NET SALVAGE STATISTICS

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 367 TRANSMISSION MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-	
TOTAL	147,896	1,424	1	255,222	173	253,798	172
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-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 367 TRANSMISSION MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-	
FIVE-YEAR AVERAGE							
10-14							

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369 TRANSMISSION MEASURING & REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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							
TOTAL	21,164	4,712	22	170	1	4,542-	21-
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-	

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369 TRANSMISSION MEASURING & REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
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	7
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							
FIVE-YEAR AVERAGE							
10-14							

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE 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							
TOTAL	27,803		0		0		0
THREE-YEAR MOVING AVERAGES							
85-87	3,063		0		0		0
86-88							
87-89							
88-90							
89-91							
90-92							

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 375 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							
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							
FIVE-YEAR AVERAGE							
10-14							

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-
TOTAL	15,767,145	592,462	4	756,345	5	163,882	1
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-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
FIVE-YEAR AVERAGE							
10-14	506,549	8,689	2	7,690	2	999-	0

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984		5,083		350		4,733-	
1985		4,591		125		4,466-	
1986	1,731	3,548	205		0	3,548-	205-
1987	17,585	2,771	16		0	2,771-	16-
1988	969	4,373	451		0	4,373-	451-
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	25,618		0	475	2	475	2
1997							
1998	1,333		0	5	0	5	0
1999	202,742		0	403	0	403	0
2000	400,556		0		0		0
2001	16,508	1,082	7	8,918	54	7,836	47
2002				14,534		14,534	
2003	27,528	12,356	45	825-	3-	13,181-	48-
2004	112,107	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	3,501	7,570	216		0	7,570-	216-
2010	9,698		0		0		0
2011							
2012	8,006		0		0		0
2013				363-		363-	
2014	3,990		0	13-	0	13-	0
TOTAL	961,760	71,486	7	25,190	3	46,296-	5-
THREE-YEAR MOVING AVERAGES							
84-86	577	4,407	764	158	27	4,249-	736-
85-87	6,439	3,637	56	42	1	3,595-	56-
86-88	6,762	3,564	53		0	3,564-	53-
87-89	6,357	2,391	38		0	2,391-	38-
88-90	1,563	4,240	271	233	15	4,006-	256-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	17,393	2,787	16	303	2	2,484-	14-
95-97	17,393	533	3	303	2	230-	1-
96-98	8,984		0	160	2	160	2
97-99	68,025		0	136	0	136	0
98-00	201,544		0	136	0	136	0
99-01	206,602	361	0	3,107	2	2,746	1
00-02	139,021	361	0	7,818	6	7,457	5
01-03	14,679	4,479	31	7,542	51	3,063	21
02-04	46,545	5,327	11	4,673	10	654-	1-
03-05	50,116	5,327	11	129-	0	5,456-	11-
04-06	44,052	2,021	5	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	25,156	2,636	10		0	2,636-	10-
08-10	19,638	2,636	13		0	2,636-	13-
09-11	4,400	2,523	57		0	2,523-	57-
10-12	5,901		0		0		0
11-13	2,669		0	121-	5-	121-	5-
12-14	3,999		0	125-	3-	125-	3-
FIVE-YEAR AVERAGE							
10-14	4,339		0	75-	2-	75-	2-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984		83				83-	
1985							
1986							
1987	802		0		0		0
1988	275		0		0		0
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996	1,119		0		0		0
1997							
1998							
1999							
2000	21		0		0		0
2001	18		0		0		0
2002	16,979		0		0		0
2003							
2004	11,707		0		0		0
2005							
2006							
2007							
2008							
2009	2,129		0		0		0
2010							
2011							
2012	27,832		0		0		0
2013							
2014	1,986		0		0		0
TOTAL	62,868	83	0		0	83-	0
THREE-YEAR MOVING AVERAGES							
84-86		28				28-	
85-87	267		0		0		0
86-88	359		0		0		0
87-89	359		0		0		0
88-90	92		0		0		0

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96	373		0		0		0
95-97	373		0		0		0
96-98	373		0		0		0
97-99							
98-00	7		0		0		0
99-01	13		0		0		0
00-02	5,673		0		0		0
01-03	5,666		0		0		0
02-04	9,562		0		0		0
03-05	3,902		0		0		0
04-06	3,902		0		0		0
05-07							
06-08							
07-09	710		0		0		0
08-10	710		0		0		0
09-11	710		0		0		0
10-12	9,277		0		0		0
11-13	9,277		0		0		0
12-14	9,939		0		0		0
FIVE-YEAR AVERAGE							
10-14	5,963		0		0		0

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-
TOTAL	14,313,523	2,152,911	15	82,438	1	2,070,474-	14-
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-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380 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							
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-
FIVE-YEAR AVERAGE							
10-14	871,775	16,988	2	5,089	1	11,899-	1-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	86,094	8	86,094	8
TOTAL	9,281,945	6,042	0	375,347	4	369,305	4
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-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381 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							
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	64,708	8	64,708	8
FIVE-YEAR AVERAGE							
10-14	719,127		0	49,738	7	49,738	7

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-
TOTAL	1,120,801	339,332	30	36,507	3	302,825-	27-
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-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
FIVE-YEAR AVERAGE							
10-14	111,276	57,090	51	4,436	4	52,654-	47-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385 INDUSTRIAL 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
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
TOTAL	197,023	686	0	15,020	8	14,334	7
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

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385 INDUSTRIAL 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							
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
FIVE-YEAR AVERAGE							
10-14	1,845		0		0		0

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-
TOTAL	541,278	48,579	9		0	48,579-	9-
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
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-
FIVE-YEAR AVERAGE							
10-14	101,859	8,924	9		0	8,924-	9-

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392 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
TOTAL	6,277,407		0	762,993	12	762,993	12
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

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392 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							
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
FIVE-YEAR AVERAGE							
10-14	500,403		0	87,528	17	87,528	17

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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
TOTAL	3,278,643		0	524,864	16	524,864	16
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

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396 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							
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
FIVE-YEAR AVERAGE							
10-14	196,381		0	54,885	28	54,885	28

PART IX. DETAILED DEPRECIATION CALCULATIONS

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 367 TRANSMISSION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R3						
NET SALVAGE PERCENT.. -5						
1967	898,891.44	730,152	914,972	28,864	11.32	2,550
1969	13,002.36	10,269	12,868	784	12.39	63
1995	232,045.52	89,662	112,358	131,290	31.60	4,155
1998	5,729.88	1,892	2,371	3,645	34.28	106
1999	322,447.49	100,284	125,668	212,902	35.19	6,050
2001	3,601,109.44	980,834	1,229,109	2,552,056	37.03	68,919
2005	44,914.39	8,696	10,897	36,263	40.78	889
2006	1,807.13	313	392	1,505	41.74	36
2008	106,031.30	14,117	17,690	93,642	43.66	2,145
	5,225,978.95	1,936,219	2,426,325	3,060,952		84,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.0 1.62

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 369 TRANSMISSION MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R1.5						
NET SALVAGE PERCENT.. -5						
1967	15,138.53	11,187	15,895			
1968	2,504.54	1,825	2,630			
1982	7,781.39	4,316	6,670	1,500	21.23	71
1986	2,318.94	1,150	1,777	658	23.74	28
1998	4,540.20	1,368	2,114	2,653	32.09	83
2005	8,616.48	1,530	2,364	6,683	37.39	179
	40,900.08	21,376	31,450	11,495		361

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 0.88

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R2						
NET SALVAGE PERCENT.. -5						
1939	438.71	461	461			
1949	1,602.48	1,584	623	1,060	2.35	451
1950	650.72	638	251	432	2.63	164
1959	2,602.83	2,374	933	1,800	5.26	342
1962	1,288.75	1,144	450	903	6.19	146
1971	742.05	594	234	545	9.49	57
1986	9,239.90	5,457	2,146	7,556	17.50	432
1993	11,514.18	5,356	2,106	9,984	22.28	448
1994	2,391.26	1,066	419	2,092	23.01	91
2004	3,148.16	755	297	3,009	30.86	98
2010	42,181.14	4,451	1,750	42,540	35.98	1,182
	75,800.18	23,880	9,670	69,920		3,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.5 4.50

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R3						
NET SALVAGE PERCENT.. -5						
1907	108.52	114	114			
1912	54.73	57	57			
1914	177.43	186	186			
1922	0.30					
1929	323.55	340	340			
1930	1,788.21	1,878	1,878			
1931	11,322.44	11,803	11,889			
1932	525.07	546	551			
1933	2,318.50	2,398	2,434			
1934	5.13	5	5			
1935	102.07	105	107			
1937	15.13	15	16			
1938	47.44	48	50			
1939	6,310.10	6,338	6,626			
1940	11,909.57	11,900	12,505			
1941	12,336.29	12,259	12,953			
1942	2,014.88	1,992	2,112	4	2.93	1
1943	1,852.41	1,821	1,930	15	3.19	5
1944	112.10	110	117	1	3.45	
1945	1,061.23	1,032	1,094	20	3.71	5
1946	12,879.91	12,453	13,202	322	3.96	81
1947	7,163.83	6,887	7,301	221	4.22	52
1948	6,289.99	6,013	6,375	229	4.48	51
1949	2,368.06	2,251	2,386	100	4.74	21
1950	28,403.01	26,841	28,455	1,368	5.00	274
1951	8,002.66	7,517	7,969	434	5.27	82
1952	79,572.79	74,277	78,743	4,808	5.55	866
1953	35,465.46	32,897	34,875	2,364	5.83	405
1954	96,250.29	88,673	94,005	7,058	6.13	1,151
1955	111,580.92	102,093	108,232	8,928	6.43	1,388
1956	48,361.53	43,924	46,565	4,215	6.75	624
1957	57,901.89	52,188	55,326	5,471	7.08	773
1958	88,507.54	79,142	83,901	9,032	7.42	1,217
1959	84,702.05	75,081	79,596	9,341	7.79	1,199
1960	64,149.41	56,364	59,753	7,604	8.16	932
1961	570,511.70	496,482	526,336	72,701	8.56	8,493
1962	238,651.50	205,629	217,994	32,590	8.97	3,633
1963	471,920.02	402,359	426,553	68,963	9.40	7,336
1964	215,370.75	181,590	192,509	33,630	9.85	3,414
1965	807,202.32	672,626	713,072	134,490	10.32	13,032
1966	1,117,985.74	920,091	975,418	198,467	10.81	18,360

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R3						
NET SALVAGE PERCENT.. -5						
1967	4,910,804.84	3,988,949	4,228,811	927,534	11.32	81,938
1968	1,129,697.51	905,057	959,479	226,703	11.85	19,131
1969	941,338.38	743,478	788,184	200,221	12.39	16,160
1970	446,058.56	346,962	367,825	100,536	12.96	7,757
1971	1,202,407.45	920,635	975,994	286,534	13.54	21,162
1972	385,847.51	290,566	308,038	97,102	14.14	6,867
1973	317,265.72	234,856	248,978	84,151	14.75	5,705
1974	449,962.58	327,037	346,702	125,759	15.39	8,171
1975	401,586.68	286,480	303,706	117,960	16.03	7,359
1976	353,072.99	246,904	261,751	108,976	16.70	6,526
1977	512,555.62	351,111	372,224	165,959	17.38	9,549
1978	898,986.14	602,797	639,044	304,891	18.07	16,873
1979	494,985.58	324,626	344,146	175,589	18.77	9,355
1980	962,306.34	616,559	653,634	356,788	19.49	18,306
1981	1,216,355.28	760,684	806,425	470,748	20.22	23,281
1982	1,183,050.14	721,223	764,591	477,612	20.97	22,776
1983	1,265,627.03	751,631	796,828	532,080	21.72	24,497
1984	1,587,126.43	916,899	972,034	694,449	22.49	30,878
1985	2,606,225.06	1,463,500	1,551,503	1,185,033	23.26	50,947
1986	3,508,846.43	1,912,146	2,027,126	1,657,163	24.05	68,905
1987	3,874,135.49	2,046,125	2,169,162	1,898,680	24.85	76,406
1988	3,174,887.14	1,622,812	1,720,394	1,613,237	25.66	62,870
1989	2,741,727.71	1,354,194	1,435,624	1,443,190	26.48	54,501
1990	4,157,636.52	1,981,072	2,100,197	2,265,321	27.31	82,948
1991	3,758,340.66	1,724,515	1,828,213	2,118,045	28.15	75,241
1992	3,910,519.31	1,724,539	1,828,238	2,277,807	29.00	78,545
1993	5,058,301.83	2,139,358	2,268,001	3,043,216	29.86	101,916
1994	5,955,179.45	2,409,882	2,554,792	3,698,146	30.73	120,343
1995	6,823,582.02	2,636,632	2,795,177	4,369,584	31.60	138,278
1996	8,236,698.18	3,028,716	3,210,838	5,437,695	32.49	167,365
1997	8,651,858.18	3,019,672	3,201,250	5,883,201	33.38	176,249
1998	5,163,561.14	1,704,595	1,807,095	3,614,644	34.28	105,445
1999	7,239,829.10	2,251,659	2,387,055	5,214,766	35.19	148,189
2000	7,206,600.94	2,102,093	2,228,495	5,338,436	36.11	147,838
2001	7,204,071.10	1,962,173	2,080,162	5,484,113	37.03	148,099
2002	7,982,338.37	2,018,254	2,139,615	6,241,840	37.96	164,432
2003	8,825,674.35	2,059,118	2,182,936	7,084,022	38.89	182,155
2004	8,358,703.75	1,783,413	1,890,652	6,885,987	39.84	172,841
2005	13,235,603.30	2,562,678	2,716,776	11,180,607	40.78	274,169
2006	11,321,224.97	1,963,780	2,081,865	9,805,421	41.74	234,917
2007	7,907,196.31	1,213,834	1,286,824	7,015,732	42.69	164,341

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R3						
NET SALVAGE PERCENT.. -5						
2008	15,776,414.34	2,100,472	2,226,776	14,338,459	43.66	328,412
2009	10,606,658.66	1,198,340	1,270,398	9,866,594	44.62	221,125
2010	8,663,633.47	802,339	850,585	8,246,230	45.59	180,878
2011	4,922,453.55	354,564	375,884	4,792,692	46.57	102,914
2012	4,411,987.88	227,923	241,628	4,390,959	47.54	92,363
2013	7,084,461.87	220,185	233,425	7,205,260	48.52	148,501
2014	15,337,860.33	157,827	167,318	15,937,435	49.51	321,903
	236,570,872.66	68,681,189	72,809,928	175,589,488		4,792,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.6	2.03

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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.. -5						
1940	122.00	122	128			
1945	432.17	414	441	13	3.49	4
1946	393.01	374	399	14	3.79	4
1947	446.67	421	449	20	4.09	5
1948	866.80	810	863	47	4.40	11
1949	3,552.50	3,292	3,509	221	4.70	47
1950	4,246.22	3,899	4,156	303	5.02	60
1951	1,965.25	1,788	1,906	158	5.34	30
1952	5,269.05	4,750	5,063	470	5.66	83
1953	6,891.99	6,153	6,559	678	5.99	113
1954	1,846.34	1,632	1,740	199	6.33	31
1955	3,948.94	3,455	3,683	463	6.67	69
1956	8,112.84	7,023	7,486	1,032	7.02	147
1957	6,612.76	5,664	6,037	906	7.37	123
1958	3,086.03	2,614	2,786	454	7.73	59
1959	5,729.67	4,798	5,114	902	8.10	111
1960	10,052.66	8,320	8,868	1,687	8.47	199
1961	34,674.62	28,353	30,222	6,186	8.85	699
1962	21,046.99	16,994	18,114	3,985	9.24	431
1963	19,423.71	15,485	16,506	3,889	9.63	404
1964	10,661.50	8,388	8,941	2,254	10.03	225
1965	23,391.24	18,150	19,346	5,215	10.44	500
1966	25,395.66	19,432	20,713	5,952	10.85	549
1967	73,787.37	55,648	59,316	18,161	11.27	1,611
1968	43,316.17	32,178	34,299	11,183	11.70	956
1969	21,277.59	15,561	16,587	5,754	12.14	474
1970	19,093.34	13,738	14,644	5,404	12.59	429
1971	44,198.75	31,279	33,341	13,068	13.04	1,002
1972	14,601.53	10,157	10,826	4,506	13.50	334
1973	28,227.65	19,288	20,559	9,080	13.97	650
1974	54,206.77	36,356	38,752	18,165	14.45	1,257
1975	13,566.75	8,928	9,516	4,729	14.93	317
1976	17,351.45	11,191	11,929	6,290	15.43	408
1977	12,828.96	8,106	8,640	4,830	15.93	303
1978	8,702.04	5,382	5,737	3,400	16.44	207
1979	10,655.14	6,444	6,869	4,319	16.96	255
1980	8,784.01	5,190	5,532	3,691	17.49	211
1981	108,587.25	62,624	66,752	47,265	18.03	2,621
1982	200,738.91	112,870	120,310	90,466	18.58	4,869
1983	332,125.19	181,951	193,944	154,787	19.13	8,091
1984	34,088.74	18,165	19,362	16,431	19.70	834

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -5						
1985	41,928.35	21,715	23,146	20,879	20.27	1,030
1986	132,354.75	66,533	70,919	68,053	20.85	3,264
1987	76,959.74	37,495	39,966	40,842	21.44	1,905
1988	69,910.25	32,959	35,132	38,274	22.04	1,737
1989	39,230.23	17,877	19,055	22,137	22.64	978
1990	77,104.73	33,882	36,115	44,845	23.26	1,928
1991	49,535.58	20,961	22,343	29,669	23.88	1,242
1992	53,239.34	21,648	23,075	32,826	24.51	1,339
1993	116,160.55	45,311	48,298	73,671	25.14	2,930
1994	66,821.42	24,943	26,587	43,575	25.78	1,690
1995	18,729.10	6,672	7,112	12,554	26.43	475
1996	31,720.01	10,750	11,459	21,847	27.09	806
1997	101,028.51	32,487	34,628	71,452	27.75	2,575
1998	99,755.46	30,349	32,349	72,394	28.41	2,548
1999	111,808.33	32,050	34,163	83,236	29.08	2,862
2000	248,425.86	66,842	71,248	189,599	29.75	6,373
2001	223,691.90	56,194	59,898	174,978	30.43	5,750
2003	163,680.64	35,232	37,554	134,311	31.80	4,224
2004	238,370.67	46,992	50,089	200,200	32.49	6,162
2005	256,989.75	46,008	49,041	220,798	33.18	6,655
2006	48,863.85	7,850	8,367	42,940	33.88	1,267
2007	108,490.97	15,436	16,454	97,462	34.58	2,818
2008	182,450.86	22,606	24,096	167,477	35.28	4,747
2009	108,577.36	11,401	12,152	101,854	36.00	2,829
2010	22,545.89	1,947	2,075	21,598	36.71	588
2011	73,199.31	4,938	5,264	71,595	37.43	1,913
2013	97,767.41	2,849	3,037	99,619	38.89	2,562
2014	244,494.26	2,375	2,532	254,187	39.63	6,414
	4,348,141.31	1,553,689	1,656,098	2,909,451		108,344

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 2.49

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -5						
1963	9,271.81	7,392	7,649	2,086	9.63	217
1964	442.71	348	360	105	10.03	10
1965	17,273.64	13,403	13,870	4,267	10.44	409
1966	1,497.51	1,146	1,186	386	10.85	36
1967	1,958.28	1,477	1,528	528	11.27	47
1970	3,146.70	2,264	2,343	961	12.59	76
1971	14,847.13	10,507	10,873	4,716	13.04	362
1984	5,861.50	3,123	3,232	2,923	19.70	148
1985	33,568.31	17,385	17,990	17,257	20.27	851
1986	892.37	449	465	472	20.85	23
1987	696.09	339	351	380	21.44	18
1991	24,886.64	10,531	10,898	15,233	23.88	638
1994	21,558.65	8,047	8,327	14,310	25.78	555
1996	16,874.40	5,719	5,918	11,800	27.09	436
1997	3,799.98	1,222	1,265	2,725	27.75	98
1998	924.03	281	291	679	28.41	24
1999	25,997.39	7,452	7,711	19,586	29.08	674
2000	12,647.46	3,403	3,521	9,759	29.75	328
2001	25,341.14	6,366	6,588	20,020	30.43	658
2002	7,163.03	1,672	1,730	5,791	31.11	186
2003	63,694.61	13,710	14,187	52,692	31.80	1,657
2004	29,860.73	5,887	6,092	25,262	32.49	778
2005	63,586.25	11,384	11,781	54,985	33.18	1,657
2006	26,918.29	4,324	4,474	23,790	33.88	702
2010	29,166.50	2,519	2,607	28,018	36.71	763
2013	55,336.41	1,612	1,668	56,435	38.89	1,451
	497,211.56	141,962	146,905	375,167		12,802

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 2.57

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R2						
NET SALVAGE PERCENT.. -5						
1929	42.19	44	44			
1930	63.97	67	67			
1931	7,741.87	8,129	8,129			
1932	7,034.96	7,387	7,387			
1933	2,392.02	2,512	2,512			
1934	6,291.08	6,606	6,606			
1935	6,585.87	6,915	6,915			
1936	5,354.09	5,622	5,622			
1937	14,877.24	15,621	15,621			
1938	596.42	626	626			
1939	880.06	924	924			
1940	104.60	110	110			
1944	456.11	467	479			
1945	135.06	137	142			
1946	493.40	499	518			
1947	546.42	548	574			
1948	1,005.27	1,001	1,056			
1949	465.68	460	489			
1950	1,942.41	1,905	2,040			
1951	560.57	546	589			
1952	1,234.51	1,192	1,296			
1953	525.72	504	552			
1954	1,712.00	1,627	1,798			
1955	5,682.74	5,358	5,967			
1956	4,621.49	4,322	4,853			
1957	6,671.47	6,187	7,005			
1958	11,660.37	10,725	12,243			
1959	15,033.94	13,710	15,786			
1960	5,305.89	4,797	5,571			
1961	7,023.06	6,292	7,374			
1962	6,284.68	5,578	6,599			
1963	23,278.35	20,464	24,442			
1964	4,610.32	4,013	4,841			
1965	38,667.03	33,302	40,600			
1966	59,790.62	50,946	62,780			
1967	555,083.37	467,727	582,838			
1968	282,618.18	235,322	296,749			
1969	298,819.64	245,753	313,761			
1970	324,550.65	263,507	340,778			
1971	350,067.67	280,365	367,571			
1972	272,560.48	215,214	286,189			

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R2						
NET SALVAGE PERCENT.. -5						
1973	158,637.98	123,387	166,570			
1974	180,062.07	137,876	189,065			
1975	282,209.65	212,536	296,320			
1976	327,521.47	242,448	343,898			
1977	281,033.73	204,347	295,085			
1978	474,287.24	338,392	498,002			
1979	704,088.94	492,369	739,293			
1980	806,708.23	552,484	847,044			
1981	880,954.40	590,383	925,002			
1982	1,120,815.74	734,064	1,151,982	24,875	15.05	1,653
1983	1,010,177.03	645,958	1,013,716	46,970	15.64	3,003
1984	1,211,286.38	755,161	1,185,090	86,761	16.25	5,339
1985	1,468,794.24	891,797	1,399,516	142,718	16.87	8,460
1986	1,748,911.27	1,032,951	1,621,032	215,325	17.50	12,304
1987	2,218,619.81	1,272,517	1,996,988	332,563	18.15	18,323
1988	2,369,730.27	1,318,133	2,068,574	419,643	18.81	22,310
1989	2,269,853.91	1,222,657	1,918,742	464,605	19.48	23,850
1990	2,708,781.96	1,410,734	2,213,895	630,326	20.16	31,266
1991	2,785,560.62	1,399,535	2,196,320	728,519	20.86	34,924
1992	2,860,000.97	1,384,383	2,172,542	830,459	21.56	38,519
1993	3,383,990.26	1,574,063	2,470,210	1,082,980	22.28	48,608
1994	4,298,894.32	1,917,253	3,008,786	1,505,053	23.01	65,409
1995	4,582,373.27	1,954,669	3,067,503	1,743,989	23.75	73,431
1996	4,147,675.69	1,687,586	2,648,364	1,706,695	24.50	69,661
1997	4,031,712.65	1,559,970	2,448,094	1,785,204	25.26	70,673
1998	4,286,426.06	1,571,886	2,466,794	2,033,953	26.03	78,139
1999	4,265,577.49	1,475,783	2,315,978	2,162,878	26.82	80,644
2000	3,672,270.91	1,194,360	1,874,334	1,981,550	27.61	71,769
2001	3,561,687.98	1,083,599	1,700,515	2,039,257	28.41	71,780
2002	4,051,117.05	1,147,428	1,800,683	2,452,990	29.21	83,978
2003	4,334,911.99	1,134,501	1,780,396	2,771,262	30.03	92,283
2004	4,602,322.39	1,104,212	1,732,863	3,099,576	30.86	100,440
2005	5,781,543.94	1,261,172	1,979,184	4,091,437	31.69	129,108
2006	4,384,557.65	858,606	1,347,429	3,256,357	32.54	100,072
2007	1,944,358.44	337,370	529,442	1,512,134	33.39	45,287
2008	6,438,409.18	973,487	1,527,714	5,232,616	34.24	152,822
2009	5,858,692.21	752,036	1,180,186	4,971,441	35.11	141,596
2010	4,292,046.36	452,918	710,774	3,795,875	35.98	105,500
2011	4,126,773.90	339,066	532,103	3,801,010	36.87	103,092

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R2						
NET SALVAGE PERCENT.. -5						
2012	3,444,255.03	203,426	319,241	3,297,227	37.75	87,344
2013	2,890,161.68	102,420	160,730	2,873,940	38.65	74,358
2014	3,250,306.54	38,394	60,253	3,352,569	39.55	84,768
	119,831,472.37	39,623,348	61,350,295	64,472,751		2,130,713
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.3	1.78

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 28-S0.5						
NET SALVAGE PERCENT.. 0						
1942	311.51	312	312			
1946	77.88	78	78			
1955	1,228.64	1,229	1,229			
1956	4,922.78	4,923	4,923			
1957	3,181.84	3,182	3,182			
1958	1,721.00	1,721	1,721			
1959	92.50	92	92			
1960	2,665.70	2,614	753	1,913	0.54	1,913
1961	9,490.01	9,188	2,646	6,844	0.89	6,844
1962	12,529.62	11,979	3,450	9,080	1.23	7,382
1963	13,101.48	12,362	3,561	9,540	1.58	6,038
1964	2,373.09	2,211	637	1,736	1.91	909
1965	4,725.81	4,346	1,252	3,474	2.25	1,544
1966	12,094.57	10,980	3,163	8,932	2.58	3,462
1967	31,124.66	27,879	8,030	23,095	2.92	7,909
1968	112,455.42	99,403	28,631	83,824	3.25	25,792
1969	86,966.69	75,817	21,837	65,130	3.59	18,142
1970	79,031.30	67,938	19,568	59,463	3.93	15,131
1971	89,778.53	76,120	21,925	67,854	4.26	15,928
1972	65,395.06	54,628	15,734	49,661	4.61	10,772
1973	35,032.56	28,839	8,306	26,727	4.95	5,399
1974	5,894.85	4,779	1,376	4,519	5.30	853
1975	9,463.73	7,554	2,176	7,288	5.65	1,290
1976	10,769.89	8,462	2,437	8,333	6.00	1,389
1977	33,753.97	26,087	7,514	26,240	6.36	4,126
1978	19,909.48	15,131	4,358	15,551	6.72	2,314
1979	57,789.26	43,156	12,430	45,359	7.09	6,398
1980	43,931.96	32,211	9,278	34,654	7.47	4,639
1981	106,975.93	76,984	22,174	84,802	7.85	10,803
1982	81,150.82	57,298	16,503	64,648	8.23	7,855
1983	66,342.30	45,895	13,219	53,123	8.63	6,156
1984	10,587.08	7,173	2,066	8,521	9.03	944
1985	12,509.30	8,296	2,389	10,120	9.43	1,073
1986	130,469.14	84,571	24,359	106,110	9.85	10,773
1987	57,988.31	36,719	10,576	47,412	10.27	4,617
1988	102,134.38	63,068	18,165	83,969	10.71	7,840
1989	105,745.14	63,636	18,329	87,416	11.15	7,840
1990	209,690.33	122,818	35,375	174,315	11.60	15,027
1991	266,129.07	151,505	43,638	222,491	12.06	18,449
1992	287,561.69	158,774	45,732	241,830	12.54	19,285
1993	292,430.49	156,345	45,032	247,398	13.03	18,987

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 28-S0.5						
NET SALVAGE PERCENT.. 0						
1994	492,552.67	254,719	73,366	419,187	13.52	31,005
1995	1,071,066.80	534,002	153,808	917,259	14.04	65,332
1996	610,417.03	293,000	84,393	526,024	14.56	36,128
1997	442,472.14	203,851	58,715	383,757	15.10	25,414
1998	664,793.61	292,981	84,387	580,407	15.66	37,063
1999	1,357,002.71	570,430	164,300	1,192,703	16.23	73,488
2000	1,306,789.98	521,788	150,290	1,156,500	16.82	68,757
2001	1,124,211.46	424,390	122,237	1,001,974	17.43	57,486
2002	571,789.26	202,985	58,466	513,323	18.06	28,423
2003	818,756.84	271,655	78,244	740,513	18.71	39,578
2004	706,986.99	217,653	62,690	644,297	19.38	33,245
2005	886,431.69	251,046	72,309	814,123	20.07	40,564
2006	1,092,163.96	281,232	81,003	1,011,161	20.79	48,637
2007	442,826.77	102,324	29,472	413,355	21.53	19,199
2008	1,099,630.25	224,248	64,590	1,035,040	22.29	46,435
2009	796,954.13	139,754	40,253	756,701	23.09	32,772
2010	507,872.00	74,185	21,368	486,504	23.91	20,347
2011	762,441.20	88,222	25,410	737,031	24.76	29,767
2012	1,086,824.35	91,608	26,386	1,060,438	25.64	41,359
2013	725,740.42	37,325	10,751	714,989	26.56	26,920
2014	1,057,742.36	18,510	5,331	1,052,411	27.51	38,256
	20,104,994.39	6,762,211	1,955,925	18,149,069		1,117,998

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 5.56

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 41-S2.5						
NET SALVAGE PERCENT.. -25						
1932	30.51	38	38			
1949	266.01	308	216	117	3.06	38
1950	238.49	275	193	105	3.24	32
1952	1,676.09	1,910	1,341	754	3.63	208
1954	1,074.04	1,211	850	493	4.02	123
1955	2,212.65	2,481	1,742	1,024	4.22	243
1956	6,584.14	7,343	5,156	3,074	4.42	695
1957	8,085.24	8,965	6,294	3,813	4.63	824
1958	5,848.47	6,448	4,527	2,784	4.84	575
1959	8,863.24	9,712	6,819	4,260	5.06	842
1960	5,595.34	6,092	4,277	2,717	5.29	514
1961	9,077.99	9,820	6,895	4,452	5.52	807
1962	5,634.41	6,054	4,251	2,792	5.76	485
1963	14,454.41	15,419	10,826	7,242	6.01	1,205
1964	9,279.57	9,828	6,900	4,699	6.26	751
1965	9,500.24	9,984	7,010	4,865	6.53	745
1966	11,319.54	11,803	8,287	5,862	6.80	862
1967	19,428.04	20,085	14,102	10,183	7.09	1,436
1968	35,271.64	36,153	25,383	18,707	7.38	2,535
1969	38,903.53	39,508	27,739	20,890	7.69	2,717
1970	25,680.61	25,829	18,135	13,966	8.01	1,744
1971	31,422.20	31,278	21,961	17,317	8.35	2,074
1972	25,273.16	24,896	17,480	14,111	8.69	1,624
1973	13,292.74	12,944	9,088	7,528	9.06	831
1974	10,691.48	10,287	7,223	6,141	9.44	651
1975	22,166.06	21,064	14,789	12,919	9.83	1,314
1976	21,590.86	20,241	14,211	12,778	10.25	1,247
1977	17,372.42	16,059	11,275	10,441	10.68	978
1978	23,497.58	21,399	15,024	14,348	11.13	1,289
1979	42,428.18	38,030	26,701	26,334	11.60	2,270
1980	47,773.43	42,108	29,564	30,153	12.09	2,494
1981	57,058.94	49,404	34,687	36,637	12.60	2,908
1982	62,272.40	52,893	37,137	40,704	13.14	3,098
1983	68,378.46	56,912	39,958	45,515	13.70	3,322
1984	70,310.67	57,278	40,215	47,673	14.28	3,338
1985	105,522.71	84,032	58,999	72,904	14.88	4,899
1986	116,085.27	90,214	63,340	81,767	15.51	5,272
1987	128,678.02	97,449	68,420	92,428	16.16	5,720
1988	92,924.35	68,447	48,057	68,098	16.84	4,044
1989	179,039.80	128,058	89,910	133,890	17.54	7,633
1990	353,138.91	244,721	171,820	269,604	18.27	14,757

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 41-S2.5						
NET SALVAGE PERCENT.. -25						
1991	176,082.73	117,997	82,847	137,256	19.02	7,216
1992	257,603.82	166,499	116,900	205,105	19.80	10,359
1993	370,724.90	230,684	161,965	301,441	20.59	14,640
1994	917,233.47	547,818	384,627	761,915	21.41	35,587
1995	404,000.80	230,821	162,061	342,940	22.26	15,406
1996	1,221,648.07	665,951	467,569	1,059,491	23.12	45,826
1997	787,914.51	408,366	286,717	698,176	24.00	29,091
1998	615,943.19	302,528	212,407	557,522	24.89	22,399
1999	555,310.23	257,171	180,562	513,576	25.81	19,898
2000	457,477.56	199,031	139,741	432,106	26.73	16,166
2001	435,833.69	176,992	124,268	420,524	27.68	15,192
2002	182,735.01	68,916	48,386	180,033	28.63	6,288
2003	49,493.52	17,217	12,088	49,779	29.59	1,682
2004	214,082.12	68,140	47,842	219,761	30.56	7,191
2005	750,753.82	216,527	152,025	786,417	31.54	24,934
2006	520,520.16	134,418	94,376	556,274	32.53	17,100
2007	169,642.86	38,687	27,162	184,892	33.52	5,516
2008	601,805.89	119,075	83,604	668,653	34.51	19,376
2009	573,241.60	96,125	67,490	649,062	35.50	18,283
2010	453,340.50	62,198	43,670	523,006	36.50	14,329
2012	2,804,040.72	213,738	150,067	3,354,984	38.50	87,142
2013	228,066.71	10,431	7,324	277,759	39.50	7,032
2014	434,276.67	6,623	4,650	538,196	40.50	13,289
	14,889,714.39	5,752,933	4,039,188	14,572,955		541,086

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 3.63

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 35-R1						
NET SALVAGE PERCENT.. 0						
1965	2,039.40	1,647	2,039			
1968	1,089.67	845	1,065	25	7.86	3
1969	3,190.55	2,439	3,073	118	8.25	14
1971	3,120.05	2,312	2,913	207	9.06	23
1982	120.93	72	91	30	14.10	2
1984	586.83	333	420	167	15.14	11
1985	4,851.80	2,678	3,374	1,478	15.68	94
1986	5,946.94	3,191	4,020	1,927	16.22	119
1987	876.19	456	575	301	16.78	18
1988	7,305.46	3,686	4,644	2,661	17.34	153
1990	11,026.90	5,198	6,549	4,478	18.50	242
1991	17,729.79	8,054	10,147	7,583	19.10	397
1992	24,277.89	10,613	13,371	10,907	19.70	554
1993	20,145.94	8,455	10,653	9,493	20.31	467
1994	20,493.55	8,238	10,379	10,115	20.93	483
1995	45,696.25	17,547	22,108	23,588	21.56	1,094
1996	198,821.74	72,711	91,610	107,212	22.20	4,829
1997	245,310.16	85,228	107,380	137,930	22.84	6,039
1998	122,273.55	40,175	50,617	71,657	23.50	3,049
1999	6,775.45	2,100	2,646	4,129	24.15	171
2000	6,792.57	1,976	2,490	4,303	24.82	173
2001	90,229.91	24,516	30,888	59,342	25.49	2,328
2002	18,700.94	4,723	5,951	12,750	26.16	487
2003	34,445.32	8,031	10,118	24,327	26.84	906
2004	15,481.84	3,309	4,169	11,313	27.52	411
2005	29,552.87	5,733	7,223	22,330	28.21	792
2006	71,277.64	12,423	15,652	55,626	28.90	1,925
2007	4,942.61	763	961	3,982	29.60	135
2008	20,939.71	2,812	3,543	17,397	30.30	574
2009	24,423.98	2,784	3,508	20,916	31.01	674
2010	11,923.33	1,117	1,407	10,516	31.72	332
2012	209,622.43	11,020	13,884	195,738	33.16	5,903
2013	42,583.89	1,350	1,701	40,883	33.89	1,206
2014	1,700.25	18	23	1,678	34.63	48
	1,324,296.33	356,553	449,192	875,105		33,656

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 2.54

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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.. -5						
1967	6,942.56	5,236	1,815	5,475	11.27	486
1968	3,840.04	2,853	989	3,043	11.70	260
1972	3,470.00	2,414	837	2,806	13.50	208
1973	3,149.19	2,152	746	2,561	13.97	183
1977	57,426.65	36,284	12,578	47,720	15.93	2,996
1979	1,411.68	854	296	1,186	16.96	70
1980	19,510.75	11,529	3,996	16,490	17.49	943
1981	6,395.41	3,688	1,278	5,437	18.03	302
1982	2,848.31	1,602	555	2,436	18.58	131
1985	2,227.83	1,154	400	1,939	20.27	96
1986	491.47	247	86	430	20.85	21
1987	53,796.07	26,209	9,085	47,401	21.44	2,211
1988	207,793.18	97,964	33,959	184,224	22.04	8,359
1989	43,407.34	19,781	6,857	38,721	22.64	1,710
1990	1,515.61	666	231	1,360	23.26	58
1991	18,212.37	7,707	2,672	16,451	23.88	689
1992	3,642.75	1,481	513	3,312	24.51	135
1994	74,761.12	27,906	9,674	68,825	25.78	2,670
2005	19,961.49	3,574	1,239	19,721	33.18	594
2006	17,669.74	2,839	984	17,569	33.88	519
2012	31,454.26	1,519	527	32,500	38.16	852
2013	8,419,892.51	245,335	85,044	8,755,843	38.89	225,144
2014	29,821.01	290	100	31,212	39.63	788
	9,029,641.34	503,284	174,461	9,306,662		249,425

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.3 2.76

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1967	405.29	405	405			
1968	887.80	888	888			
1971	154.17	154	154			
1983	1,600.58	1,601	1,601			
1984	883.66	884	884			
1988	1,151.38	1,151	1,151			
1989	1,030.09	1,030	1,030			
1991	11,825.43	11,825	11,825			
1992	231.73	232	232			
1993	2,705.76	2,706	2,706			
1994	750.00	750	750			
1995	46,097.91	46,098	46,098			
	67,723.80	67,724	67,724			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	15,394.45	14,881	14,503	891	0.50	891
2001	4,029.25	3,626	3,534	495	1.50	330
2004	2,191.18	1,534	1,495	696	4.50	155
2005	775.99	491	479	297	5.50	54
2009	12,585.28	4,615	4,498	8,087	9.50	851
2013	325,218.31	32,522	31,696	293,522	13.50	21,742
2014	1,806.19	60	58	1,748	14.50	121
	362,000.65	57,729	56,263	305,738		24,144
	429,724.45	125,453	123,987	305,738		24,144

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 5.62

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1998	43,392.38	43,392	43,392			
2001	11,757.91	11,758	11,758			
2002	20,017.17	20,017	20,017			
2003	1,296.34	1,296	1,296			
2005	10,103.22	10,103	10,103			
2006	18,652.37	18,652	18,652			
2007	9,290.95	9,291	9,291			
2008	69,231.23	69,231	69,231			
2009	39,545.97	39,546	39,546			
	223,287.54	223,286	223,288			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	15,334.25	13,801	13,279	2,055	0.50	2,055
2011	41,772.70	29,241	28,135	13,638	1.50	9,092
2012	18,481.83	9,241	8,891	9,590	2.50	3,836
2013	38,517.39	11,555	11,118	27,399	3.50	7,828
2014	11,768.06	1,177	1,132	10,636	4.50	2,364
	125,874.23	65,015	62,556	63,318		25,175
	349,161.77	288,301	285,844	63,318		25,175

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 7.21

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 11.50-L3						
NET SALVAGE PERCENT.. +12						
1985	2,672.06	2,351	2,351			
1991	16,316.53	13,397	14,359			
1995	21,881.74	16,543	17,825	1,431	1.62	883
1996	19,152.23	14,143	15,239	1,615	1.85	873
1997	12,467.71	8,968	9,663	1,309	2.10	623
1999	67,404.23	45,853	49,405	9,911	2.61	3,797
2001	8,625.02	5,551	5,981	1,609	3.09	521
2002	87,414.42	54,984	59,244	17,681	3.28	5,391
2003	38,924.13	23,977	25,834	8,419	3.45	2,440
2004	62,469.30	37,573	40,484	14,489	3.64	3,980
2005	95,383.72	55,545	59,848	24,090	3.89	6,193
2006	191,620.03	106,162	114,386	54,240	4.26	12,732
2007	810,565.80	416,195	448,438	264,860	4.79	55,294
2008	781,207.03	361,069	389,041	298,421	5.46	54,656
2009	874,681.59	350,723	377,894	391,826	6.26	62,592
2010	852,734.50	285,154	307,245	443,161	7.13	62,154
2011	1,609,319.38	424,860	457,774	958,427	8.05	119,059
2012	615,426.58	117,262	126,346	415,229	9.01	46,085
2013	534,313.01	61,328	66,079	404,116	10.00	40,412
2014	500,142.37	19,137	20,619	419,506	11.00	38,137
	7,202,721.38	2,420,775	2,608,055	3,730,339		515,822

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 7.16

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1985	3,536.92	3,537	3,537			
1986	3,218.47	3,218	3,218			
	6,755.39	6,755	6,755			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1951	1,204.32	1,204	1,204			
1957	414.31	414	414			
1960	7,458.40	7,458	7,458			
1966	3,873.37	3,873	3,873			
1967	518.03	518	518			
1971	3,985.23	3,985	3,985			
1972	470.03	470	470			
1973	391.38	391	391			
1975	707.04	707	707			
1977	4,725.96	4,726	4,726			
1979	5,044.70	5,045	5,045			
1980	3,230.94	3,231	3,231			
1981	7,040.23	7,040	7,040			
1982	9,497.00	9,497	9,497			
1983	88,228.50	88,228	88,229			
1984	6,403.56	6,404	6,404			
1985	2,814.85	2,815	2,815			
1986	82,570.01	82,570	82,570			
1987	20,574.69	20,575	20,575			
1988	7,374.89	7,375	7,375			
1989	5,572.99	5,573	5,573			
1990	36,556.69	36,557	36,557			
1991	23,196.49	23,196	23,196			
1992	739,621.50	739,622	739,622			
1993	117,278.02	117,278	117,278			
1994	98,346.97	98,347	98,347			
	1,277,100.10	1,277,099	1,277,100			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	62,438.94	60,878	60,364	2,075	0.50	2,075
1996	43,968.49	40,671	40,328	3,641	1.50	2,427
1997	35,002.49	30,627	30,369	4,634	2.50	1,854
1998	59,462.56	49,057	48,643	10,819	3.50	3,091
1999	42,982.30	33,311	33,030	9,952	4.50	2,212
2000	53,813.33	39,015	38,686	15,128	5.50	2,751
2001	63,347.14	42,759	42,398	20,949	6.50	3,223

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	381,252.91	238,283	236,272	144,980	7.50	19,331
2003	15,775.20	9,071	8,994	6,781	8.50	798
2004	23,626.54	12,404	12,299	11,327	9.50	1,192
2005	48,122.37	22,858	22,665	25,457	10.50	2,424
2006	117,581.22	49,972	49,550	68,031	11.50	5,916
2008	86,424.76	28,088	27,851	58,574	13.50	4,339
2009	68,250.26	18,769	18,611	49,640	14.50	3,423
2010	214,116.91	48,176	47,770	166,347	15.50	10,732
2011	54,013.30	9,452	9,372	44,641	16.50	2,706
2012	139,628.46	17,454	17,307	122,322	17.50	6,990
2013	182,081.49	13,656	13,541	168,541	18.50	9,110
2014	154,250.11	3,856	3,823	150,427	19.50	7,714
	1,846,138.78	768,357	761,874	1,084,265		92,308
	3,123,238.88	2,045,456	2,038,974	1,084,265		92,308

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 2.96

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1964	553.81	554	554			
1970	861.27	861	861			
1971	810.77	811	811			
1974	539.28	539	539			
1977	591.61	592	592			
1978	8,384.08	8,384	8,384			
1982	13,109.15	13,109	13,109			
1985	22,690.84	22,691	22,691			
1991	5,794.89	5,795	5,795			
1993	5,084.61	5,085	5,085			
1994	1,857.82	1,858	1,858			
	60,278.13	60,279	60,278			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	7,257.76	6,713	6,713	545	1.50	363
1997	1,347.48	1,179	1,179	168	2.50	67
2000	13,064.62	9,472	9,472	3,593	5.50	653
2008	19,290.09	6,269	6,269	13,021	13.50	965
2009	23,021.42	6,331	6,331	16,690	14.50	1,151
2010	4,007.12	902	902	3,105	15.50	200
2012	5,110.07	639	639	4,471	17.50	255
	73,098.56	31,505	31,505	41,594		3,654
	133,376.69	91,784	91,783	41,594		3,654

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 2.74

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 16-S2.5						
NET SALVAGE PERCENT.. +16						
1991	20,512.90	15,518	15,147	2,084	1.59	1,311
1994	16,133.08	11,655	11,376	2,176	2.24	971
1997	15,121.98	10,257	10,012	2,690	3.08	873
1999	7,892.99	5,055	4,934	1,696	3.80	446
2001	49,597.56	29,424	28,720	12,942	4.70	2,754
2002	151,594.55	85,715	83,664	43,675	5.23	8,351
2005	16,255.87	7,527	7,347	6,308	7.18	879
2006	168,105.03	71,045	69,345	71,863	7.95	9,039
2007	442,050.75	167,559	163,550	207,773	8.78	23,664
2008	368,291.27	122,586	119,653	189,712	9.66	19,639
2009	281,383.76	80,068	78,152	158,210	10.58	14,954
2010	580,100.22	135,830	132,580	354,704	11.54	30,737
2011	204,077.46	37,391	36,496	134,929	12.51	10,786
2012	588,697.60	77,267	75,418	419,088	13.50	31,044
2013	216,170.99	17,023	16,615	164,969	14.50	11,377
2014	105,051.23	2,758	2,692	85,551	15.50	5,519
	3,231,037.24	876,678	855,701	1,858,370		172,344

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 5.33

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 397 COMMUNICATIONS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1991	111,359.79	111,360	111,360			
1997	96,413.36	96,413	96,413			
1998	318,209.63	318,210	318,210			
1999	2,395.40	2,395	2,395			
	528,378.18	528,378	528,378			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	71,990.53	64,791	64,791	7,200	1.50	4,800
2003	16,818.67	12,894	12,894	3,925	3.50	1,121
2005	158,620.44	100,459	100,459	58,161	5.50	10,575
2006	64,614.99	36,615	36,615	28,000	6.50	4,308
2007	17,624.91	8,812	8,812	8,813	7.50	1,175
2009	20,301.37	7,444	7,444	12,857	9.50	1,353
2010	10,201.78	3,061	3,061	7,141	10.50	680
2012	90,130.67	15,022	15,022	75,109	12.50	6,009
2013	92,080.35	9,208	9,208	82,872	13.50	6,139
	542,383.71	258,306	258,306	284,078		36,160
	1,070,761.89	786,684	786,684	284,078		36,160

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 3.38

AMEREN MISSOURI
GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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						
2008	3,335.88	1,446	1,446	1,890	8.50	222
	3,335.88	1,446	1,446	1,890		222
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	6.67