

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of Union Electric Company )  
d/b/a AmerenUE for Authority to File )  
Tariffs Increasing Rates for Electric )  
Service Provided to Customers in the )  
Company's Missouri Service Area. )

Case No. ER-2007-0002

**NONUNANIMOUS STIPULATION AND AGREEMENT  
REGARDING CERTAIN DEPRECIATION ISSUES**

Come now the undersigned parties in this case ("Signatories"), and respectfully state to the Missouri Public Service Commission ("Commission"):

1. The Signatories have reached an agreement ("Agreement") that resolves among them certain depreciation issues listed in the listing of issues filed with the Commission in this case. Those issues were listed as items 13. D, E, F, G and H on the List of Issues filed in this case March 7, 2007.

2. Copies of Schedule JLM-2 and pages III-5 to III-7 of Schedules JFW-E1 and JLM-2 referenced below are attached.

3. The Signatories agree:

- a. Staff's net salvage percents for Steam and Hydraulic Plant will be used to calculate the Steam and Hydraulic Plant depreciation rates. Those net salvage percents are set out in Attachment 1 to this Agreement. For the Steam and Hydraulic Plant AmerenUE shall not seek to recover from its customers either terminal net salvage or the difference between the book reserve balance and the theoretical reserve balance reserve.
- b. For Other Production Plant a 40-R4 survivor curve for Accounts 341, 342, 344, 345, and 346 shall be used. Net salvage of -5 percent, -5%, shall be

used for these same accounts. For the Other Production Plant AmerenUE shall not seek to recover from its customers the difference between the book reserve balance and the theoretical reserve balance reserve.

- c. For Callaway Plant the interim survivor curves for Accounts 321 through 325 as set forth on page III-5 of Schedule JFW E-1 and Schedule JLM-2 and for Accounts 321, 323, 324, and 325 net salvage amounts equal to one-tenth of one percent, 0.1, % shall be added to the depreciation rate. For Account 322 a net salvage amount equal to two-tenths of one percent, 0.2 %, shall be added to the depreciation rate.
- d. For Transmission Plant survivor curves and net salvage percents as set forth on page III-6 of Schedule JFW-E1 shall be used. For Distribution Plant survivor curves and net salvage percents as set forth on page III-7 of Schedule JFW-E1 with the exception of Account 368 shall be used. A 42-R2.5 survivor curve with negative 1 percent, -1%, net salvage for Account 368 in accordance with Schedule JLM-2 shall be used. For General Plant the survivor curves and net salvage percents as set forth on page III-7 of Schedule JFW-E1 shall be used.
- e. AmerenUE shall not seek to recover from its customers the difference between the book reserve balance and the theoretical reserve balance reserve for any account. AmerenUE shall transfer \$82,067,828 of accumulated depreciation reserve from the Distribution Plant accounts to the General Plant accounts.
- f. The Venice Plant removal costs of \$1,980,000 shall be recovered through a depreciation reserve transfer from an over accrued plant account.

AmerenUE shall consult with the Staff concerning which account from which the transfer will be made.

4. This Agreement is being entered into for the purpose of disposing of the issues that are specifically addressed in this Agreement. In presenting this Agreement, none of the Signatories to this Agreement shall be deemed to have approved, accepted, agreed, consented or acquiesced to any ratemaking principle or procedural principle, including, without limitation, any method of cost or revenue determination or cost allocation or revenue related methodology or any depreciation procedure, method or technique; and none of the Signatories shall be prejudiced or bound in any manner by the terms of this Agreement (whether this Agreement is approved or not) in this or any other proceeding, other than a proceeding limited to enforce the terms of this Agreement, except as otherwise expressly specified herein.

5. This Agreement has resulted from extensive negotiations and the terms hereof are interdependent. If the Commission does not approve this Agreement without modification, then the Agreement shall be void and no Signatory shall be bound by any of the agreements or provisions herein, except as specifically provided herein.

6. If the Commission does not unconditionally approve this Agreement without modification, and notwithstanding its provision that it shall become void, neither this Agreement, nor any matters associated with its consideration by the Commission, shall be considered or argued to be a waiver of the rights that any Signatory has for a decision in accordance with Section 536.080 RSMo 2000 or Article V, Section 18 of the Missouri Constitution, and the Signatories shall retain all procedural and due process rights as fully as though this Agreement had not been presented for approval, and any suggestions or memoranda, testimony or exhibits that have been offered or received in support of this Agreement shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be

considered as part of the administrative or evidentiary record before the Commission for any further purpose whatsoever.

7. If the Commission unconditionally accepts the specific terms of this Agreement without modification, the Signatories waive, with respect to the issues resolved herein: their respective rights (1) to call, examine and cross-examine witnesses pursuant to Section 536.070(2), RSMo 2000; (2) their respective rights to present oral argument and/or written briefs pursuant to Section 536.080.1, RSMo 2000; (3) their respective rights to the reading of the transcript by the Commission pursuant to Section 536.080.2, RSMo 2000; (4) their respective rights to seek rehearing pursuant to Section 386.500, RSMo 2000 and (5) their respective rights to judicial review pursuant to Section 386.510, RSMo 2000. These waivers apply only to a Commission order respecting this Agreement issued in this above-captioned proceeding, and do not apply to any matters raised in any prior or subsequent Commission proceeding, or any matters not explicitly addressed by this Agreement. This Agreement contains the entire agreement of the Signatories concerning the issues addressed herein.

8. If the Commission has questions for the Signatories' witnesses or Signatories, the Signatories will make available, at any on-the-record session, their witnesses and attorneys on the issues resolved by this Agreement, so long as all parties have had adequate notice of that session. The Signatories agree to cooperate in presenting this Agreement to the Commission for approval, and will take no action, direct or indirect, in opposition to the request for approval of this Agreement.

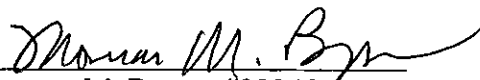
**WHEREFORE**, the undersigned Signatories respectfully request the Commission to issue an order in this case approving the Agreement subject to the specific terms and conditions contained therein.

Respectfully submitted,



Nathan Williams #35512  
Deputy General Counsel  
P. O. Box 360  
Jefferson City, MO 65102  
(573) 751-8702 (Telephone)  
(573) 751-9285 (Fax)  
E-mail: [nathan.williams@psc.mo.gov](mailto:nathan.williams@psc.mo.gov)

ATTORNEY FOR  
THE STAFF OF THE MISSOURI  
PUBLIC SERVICE COMMISSION

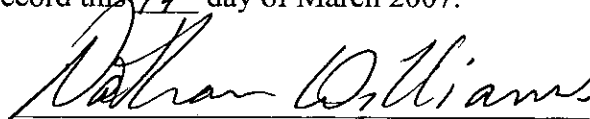


Thomas M. Byrne, #33340  
Managing Associate General Counsel  
1901 Chouteau Avenue, MC-1310  
P.O. Box 66149, MC-1310  
St. Louis, Missouri 63101-6149  
(314) 554-2514 (Telephone)  
(314) 554-4014 (Facsimile)  
[tbyrne@ameren.com](mailto:tbyrne@ameren.com)

ATTORNEY FOR  
UNION ELECTRIC COMPANY  
d/b/a AmerenUE

### Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 19<sup>th</sup> day of March 2007.



## NET SALVAGE PERCENTS FOR STEAM AND HYDRAULIC PRODUCTION PLANT ACCOUNTS

Steam Production Plant		Net Salvage, %	Hydraulic Production Plant		Net Salvage, %
311	Structures & Improvements	(21)	331	Structures and Improvements	(41)
312	Boiler Plant Equipment	(29)	332	Reservoirs, Dams, and Waterways	0
314	Turbogenerator Units	(7)	333	Water Wheels, Turbines, and Generators	(161)
315	Accessory Electric Equipment	(9)	334	Accessory Electric Equipment	(9)
316	Misc. Power Plant Equipment	(6)	335	Misc. Power Plant Equipment	0
			336	Roads, Railroads, and Bridges	0

## CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR NUCLEAR PRODUCTION, OTHER PRODUCTION, TRANSMISSION, DISTRIBUTION

Depreciable Group (1)	Probable Retirement Year (2)	Survivor Curve (3)	Amount for Net Salvage, % (4)	Original Cost at December 31, 2005 (5)	Calculated Annual Accrual	
					Amount (7)=(5)*(8)	Rate (8)=[1-(4)/(2)] Callaway (8) = (8)
Depreciable Plant						
Nuclear Production Plant (Retires 2044)						
Callaway Nuclear Production Plant						
321	Structures & Improvements	10-2044	100 - R1	(0.1)	892,849,632	17,946,278 2.01%
322	Reactor Plant Equipment	10-2044	60 - S0	(0.2)	957,396,835	23,551,962 2.46%
323	Turbogenerator Units	10-2044	100 - S0	(0.1)	498,999,736	10,578,794 2.12%
324	Accessory Electrical Equipment	10-2044	80 - R2	(0.1)	210,733,334	4,151,447 1.97%
325	Miscellaneous Power Plant Equipment	10-2044	60 - O1	(0.1)	164,519,297	4,211,694 2.56%
Total Nuclear Production Plant					2,724,498,833	60,440,175
Nuclear Production Plant (Retires 2024)						
Callaway Nuclear Production Plant						
321	Structures & Improvements	10-2024	100 - R1	(0.1)	892,849,632	26,071,209 2.92%
322	Reactor Plant Equipment	10-2024	60 - S0	(0.2)	957,396,835	34,274,807 3.58%
323	Turbogenerator Units	10-2024	100 - S0	(0.1)	498,999,736	16,367,191 3.28%
324	Accessory Electrical Equipment	10-2024	80 - R2	(0.1)	210,733,334	5,984,827 2.84%
325	Miscellaneous Power Plant Equipment	10-2024	60 - O1	(0.1)	164,519,297	6,251,733 3.80%
Total Nuclear Production Plant					2,724,498,833	88,949,767
Other Production Plant				Net Salvage, %		
341	Structures & Improvements	40 - R4	(5)	15,310,060	402,655	2.63%
342	Fuel Holders, Producers, & Accessories	40 - R4	(5)	12,123,101	318,838	2.63%
344	Generators	40 - R4	(5)	583,555,235	15,347,503	2.63%
345	Accessory Electrical Equipment	40 - R4	(5)	26,830,796	705,650	2.63%
346	Miscellaneous Power Plant Equipment	40 - R4	(5)	5,376,474	141,401	2.63%
Total Other Production Plant					643,195,666	16,916,046
Total Production Plant					6,092,193,333	166,305,988

## CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR NUCLEAR PRODUCTION, OTHER PRODUCTION, TRANSMISSION, DISTRIBUTION

<b>Transmission Plant</b>						
352	Structures & Improvements	60 - R2	(5)	6,219,705	108,845	1.75%
353	Station Equipment	55 - R2.5	0	178,211,332	3,240,206	1.82%
354	Towers & Fixtures	65 - R4	(10)	68,198,477	1,154,128	1.69%
355	Poles & Fixtures	52 - R4	(90)	103,511,061	3,782,135	3.65%
356	Overhead Conductor & Devices	55 - R4	(25)	112,346,062	2,553,320	2.27%
359	Roads & Trails	50 - SQ	0	71,789	1,436	2.00%
<b>Total Transmission Plant</b>				468,558,427	10,840,069	
<b>Distribution Plant</b>						
361	Structures & Improvements	60 - R2	(5)	15,759,383	275,789	1.75%
362	Station Equipment	55 - R2.5	0	513,217,383	9,331,225	1.82%
364	Poles & Fixtures	43 - R3	(135)	653,216,782	35,699,057	5.47%
365	Overhead Conductors & Devices	47 - R1	(50)	712,573,522	22,741,708	3.19%
366	Underground Conduit	65 - R3	(50)	164,964,341	3,806,869	2.31%
367	Underground Conductor & Devices	53 - R2	(25)	447,520,715	10,554,734	2.36%
368	Line Transformers	42 - R2.5	(1)	346,481,166	8,332,047	2.40%
369.1	Overhead Services	37 - R2.5	(200)	123,917,172	10,047,338	8.11%
369.2	Underground Services	45 - R3	(80)	118,053,966	4,722,159	4.00%
370	Meters	28 - L2.5	0	102,314,800	3,654,100	3.57%
371	Installation On Customers' Premises	20 - O1	0	164,854	8,243	5.00%
373	Street Lighting & Signal Systems	33 - L1	(45)	100,172,902	4,401,537	4.39%
<b>Total Distribution Plant</b>				3,298,356,987	113,574,806	
<b>General Plant</b>						
390	Structures & Improvements	45 - S0	(5)	164,206,365	3,831,482	2.33%
391	Office Furniture & Equipment	15 - SQ	0	39,127,356	2,608,490	6.67%
391.1	Mainframe Computers	5 - SQ	0	422,014	0	0.00%
391.2	Personal Computers	5 - SQ	0	1,310,098	262,020	20.00%
392	Transportation Equipment	11 - S0	9	84,159,804	6,962,311	8.27%
393	Stores Equipment	20 - SQ	0	2,065,007	103,250	5.00%
394	Tools, Shop, & Garage Equipment	20 - SQ	0	10,524,040	526,202	5.00%
395	Laboratory Equipment	20 - SQ	0	6,819,984	340,999	5.00%
396	Power Operated Equipment	15 - L2	15	10,465,818	593,063	5.67%
397	Communications Equipment	15 - SQ	0	127,014,326	8,467,622	6.67%
398	Miscellaneous Equipment	20 - SQ	0	637,305	31,865	5.00%
<b>Total General Plant</b>				446,752,116	23,727,304	
<b>TOTAL DEPRECIABLE ELECTRIC PLANT</b>				10,305,860,863	314,448,167	

Union Electric Company, dba AmerenUE  
Case No. ER-2007-0002

DEPRECIATION DETERMINATION SPREADSHEET

Account No.	Title	Plant Original Cost Jun-08	Life (Yr.)	Ordered Net Salvage (%)	Deprec. Rate (%)	Probable Retirement Year (Staff)	Life (Yr.)	Curve	Staff's Proposal Net Salvage (%)	Deprec. Rate (%)	Probable Retirement Year (Company)	Life (Yr.)	Curve	Company's Proposal Net Salvage (%)	Deprec. Rate (%)	Ordered Annual Accrual	Staff's Annual Accrual	Increase/Decrease Accrual
	Meramec Steam Production Plant																	
311	Structures & Improvements	36,898,059	35	(1)	2.89%		115	R1.5	(21)	1.05%	2026	120	S0	(19)	3.16%	1,066,354	387,430	(678,924)
312	Boiler Plant Equipment	399,232,426	32	(2)	3.19%		60	L0.5	(29)	2.15%	2026	60	L0.5	(19)	4.53%	12,735,514	8,583,497	(4,152,017)
314	Turbogenerator Units	82,051,879	35	2	2.80%		63	L1	(7)	1.70%	2026	70	L0.5	(19)	3.95%	2,297,453	1,394,882	(902,571)
315	Accessory Electric Equipment	36,283,593	35	3	2.77%		90	R1	(9)	1.21%	2026	90	R1	(19)	3.83%	1,005,056	439,031	(566,024)
316	Misc. Power Plant Equipment	13,708,320	29	6	3.24%		60	O2	(6)	1.77%	2026	60	O1	(19)	4.56%	444,150	242,637	(201,512)
	Sioux Steam Production Plant																	
311	Structures & Improvements	25,295,269	35	(1)	2.89%		115	R1.5	(21)	1.05%	2026	120	S0	(21)	3.31%	731,033	265,600	(465,433)
312	Boiler Plant Equipment	328,617,174	32	(2)	3.19%		60	L0.5	(29)	2.15%	2026	60	L0.5	(21)	4.30%	10,482,888	7,065,269	(3,417,619)
314	Turbogenerator Units	91,440,550	35	2	2.80%		63	L1	(7)	1.70%	2026	70	L0.5	(21)	4.54%	2,560,335	1,554,489	(1,005,846)
315	Accessory Electric Equipment	34,642,484	35	3	2.77%		90	R1	(9)	1.21%	2026	90	R1	(21)	4.39%	959,597	419,174	(540,423)
316	Misc. Power Plant Equipment	7,962,301	29	6	3.24%		60	O2	(6)	1.77%	2026	60	O1	(21)	4.39%	257,979	140,933	(117,046)
	Labadie Steam Production Plant																	
311	Structures & Improvements	61,831,946	35	(1)	2.89%		115	R1.5	(21)	1.05%	2026	120	S0	(19)	3.19%	1,786,943	649,235	(1,137,708)
312	Boiler Plant Equipment	560,572,185	32	(2)	3.19%		60	L0.5	(29)	2.15%	2026	60	L0.5	(19)	3.73%	17,882,252	12,052,302	(5,829,951)
312.03	Aluminum Coal Cars	117,688,242	22	0	4.55%		22	R3	8	4.19%	2026	22	R3	30	3.18%	5,354,724	4,931,054	(423,670)
314	Turbogenerator Units	186,232,562	35	2	2.80%		63	L1	(7)	1.70%	2026	70	L0.5	(19)	4.13%	5,214,512	3,165,954	(2,048,558)
315	Accessory Electric Equipment	73,167,727	35	3	2.77%		90	R1	(9)	1.21%	2026	90	R1	(19)	3.47%	2,026,746	885,329	(1,141,417)
316	Misc. Power Plant Equipment	17,242,739	29	6	3.24%		60	O2	(6)	1.77%	2026	60	O1	(19)	4.24%	558,665	305,196	(253,468)
	Rush Island Steam Production Plant																	
311	Structures & Improvements	52,397,875	35	(1)	2.89%		115	R1.5	(21)	1.05%	2026	120	S0	(18)	3.09%	1,514,299	550,178	(964,121)
312	Boiler Plant Equipment	354,788,784	32	(2)	3.19%		60	L0.5	(29)	2.15%	2026	60	L0.5	(18)	3.77%	11,317,762	7,627,959	(3,689,803)
314	Turbogenerator Units	135,990,789	35	2	2.80%		63	L1	(7)	1.70%	2026	70	L0.5	(18)	4.03%	3,807,742	2,311,843	(1,495,899)
315	Accessory Electric Equipment	32,925,827	35	3	2.77%		90	R1	(9)	1.21%	2026	90	R1	(18)	3.62%	912,045	398,403	(513,643)
316	Misc. Power Plant Equipment	10,122,281	29	6	3.24%		60	O2	(6)	1.77%	2026	60	O1	(18)	4.37%	327,962	179,164	(148,798)
	Common Steam Production Plant																	
311	Structures & Improvements	1,959,206	35	(1)	2.89%		115	R1.5	(21)	1.05%	2026	120	S0	(5)	4.27%	56,621	20,572	(36,049)
312	Boiler Plant Equipment	37,071,156	32	(2)	3.19%		60	L0.5	(29)	2.15%	2026	60	L0.5	(5)	4.50%	1,182,570	797,030	(385,540)
315	Accessory Electrical Equipment	3,129,975	35	3	2.77%		90	R1	(9)	1.21%	2026	90	R1	(5)	4.38%	86,700	37,873	(48,828)
316	Misc. Power Plant Equipment	20,843	29	6	3.24%		60	O2	(6)	1.77%	2026	60	O1	(5)	4.75%	675	369	(306)
	Total Steam Production Plant	2,701,272,172														84,570,576	54,405,403	(30,165,173)



Union Electric Company, dba AmerenUE  
Case No. ER-2007-0002

DEPRECIATION DETERMINATION SPREADSHEET

Account No.	Title	Plant Original Cost Jun-06	Life (Yr.)	Ordered Net Salvage (%)	Deprec. Rate (%)	Probable Retirement Year (Staff)	Life (Yr.)	Curve	Staff's Proposal Net Salvage (%)	Deprec. Rate (%)	Probable Retirement Year (Company)	Life (Yr.)	Curve	Company's Proposal Net Salvage (%)	Deprec. Rate (%)	Ordered Annual Accrual	Staff's Annual Accrual	Increase/Decrease Accrual
	<b>Nuclear Production Plant</b>																	
321	Structures and Improvements	893,266,025	40	0	2.60%	10-2044	100	R1	(3)	1.97%	10-2024	100	R1	0	2.82%	23,224,969	17,597,380	(5,627,589)
322	Reactor Plant Equipment	957,550,064	40	4	2.60%	10-2044	60	S0	(37)	3.10%	10-2024	60	S0	0	3.38%	24,896,302	29,684,052	4,787,750
323	Turbogenerator Units	494,453,935	40	0	2.60%	10-2044	100	S0	(3)	2.08%	10-2024	100	S0	0	3.18%	12,855,802	10,284,642	(2,571,160)
324	Accessory Electric Equipment	210,754,954	40	1	2.60%	10-2044	80	R2	(2)	1.91%	10-2024	80	R2	0	2.74%	5,479,629	4,025,420	(1,454,209)
325	Misc. Power Plant Equipment	185,413,219	40	2	2.60%	10-2044	60	O1	(1)	2.49%	10-2024	60	O1	0	3.70%	4,300,744	4,118,789	(181,955)
	<b>Total Nuclear Production Plant</b>	<b>2,721,440,197</b>														<b>70,757,445</b>	<b>65,710,283</b>	<b>(5,047,162)</b>
	<b>Osage Hydraulic Production Plant</b>																	
331	Structures and Improvements	3,860,732	91	0	1.10%		150	R1.5	(41)	0.94%	2036	150	R1.5	(10)	1.88%	42,468	36,291	(6,177)
332	Reservoirs, Dams, and Waterways	25,439,912	85	(1)	1.19%		180	R3	0	0.56%	2036	180	R3	(20)	1.74%	302,735	142,464	(160,271)
333	Water Wheels, Turbines, and Generators	19,301,223	96	0	1.04%		125	S0	(161)	2.09%	2036	130	S0	(10)	2.44%	200,733	403,396	202,663
334	Accessory Electric Equipment	4,112,458	90	(2)	1.13%		65	O1	(9)	1.88%	2036	65	O1	0	2.53%	46,471	69,089	22,619
335	Misc. Power Plant Equipment	1,773,982	74	5	1.28%		60	O1	0	1.67%	2036	60	O1	0	2.97%	22,707	29,625	6,919
336	Roads, Railroads, and Bridges	77,445	22	0	4.55%		60	SQ	0	1.63%	2036		SQ	0	1.25%	3,524	1,262	(2,261)
	<b>Keokuk Hydraulic Production Plant</b>																	
331	Structures and Improvements	4,117,339	91	0	1.10%		150	R1.5	(41)	0.94%	2036	150	R1.5	(10)	2.10%	45,291	38,703	(6,588)
332	Reservoirs, Dams, and Waterways	12,367,195	85	(1)	1.19%		180	R3	0	0.56%	2036	180	R3	(20)	2.00%	147,170	69,256	(77,913)
333	Water Wheels, Turbines, and Generators	59,194,802	96	0	1.04%		125	S0	(161)	2.09%	2036	130	S0	(10)	3.05%	615,626	1,237,171	621,545
334	Accessory Electric Equipment	9,167,068	90	(2)	1.13%		65	O1	(9)	1.68%	2036	65	O1	0	2.98%	103,588	154,007	50,419
335	Misc. Power Plant Equipment	2,631,559	74	5	1.28%		60	O1	0	1.67%	2036	60	O1	0	2.98%	33,684	43,947	10,263
336	Roads, Railroads, and Bridges	114,926	22	0	4.55%		60	SQ	0	1.63%	2036		SQ	0	1.98%	5,229	1,873	(3,356)
	<b>Taum Sauk Hydraulic Production Plant</b>																	
331	Structures and Improvements	5,503,349	91	0	1.10%		150	R1.5	(41)	0.94%	2036	150	R1.5	(10)	1.80%	60,537	51,731	(8,805)
332	Reservoirs, Dams, and Waterways	27,586,615	85	(1)	1.19%		180	R3	0	0.56%	2036	180	R3	(20)	2.10%	328,281	154,485	(173,796)
333	Water Wheels, Turbines, and Generators	37,356,989	96	0	1.04%		125	S0	(161)	2.09%	2036	130	S0	(10)	2.52%	388,513	780,761	392,248
334	Accessory Electric Equipment	4,188,185	90	(2)	1.13%		65	O1	(9)	1.68%	2036	65	O1	0	2.58%	47,326	70,362	23,035
335	Misc. Power Plant Equipment	1,630,858	74	5	1.28%		60	O1	0	1.67%	2036	60	O1	0	3.11%	20,872	27,232	6,360
336	Roads, Railroads, and Bridges	45,570	22	0	4.55%		60	SQ	0	1.63%	2036		SQ	0	1.50%	2,073	743	(1,331)
	<b>Total Hydraulic Production Plant</b>	<b>218,470,005</b>														<b>2,416,827</b>	<b>3,312,399</b>	<b>895,572</b>

Union Electric Company, dba AmerenUE  
Case No. ER-2007-0002

DEPRECIATION DETERMINATION SPREADSHEET

Account No.	Title	Plant Original Cost Jun-06	Life (Yr.)	Ordered Net Salvage (%)	Deprec. Rate (%)	Probable Retirement Year (Staff)	Life (Yr.)	Curve	Staff's Proposal Net Salvage (%)	Deprec. Rate (%)	Probable Retirement Year (Company)	Life (Yr.)	Curve	Company's Proposal Net Salvage (%)	Deprec. Rate (%)	Ordered Annual Accrual	Staff's Annual Accrual	Increase / Decrease Accrual
	Other Production Plant																	
341	Structures and Improvements	15,382,120	25	0	4.00%		80	S0.5	0	1.87%		35	SQ	(5)	2.86%	615,285	256,881	(358,403)
342	Fuel Holders, Products, and Accessories	12,264,732	25	0	4.00%		40	R4	0	2.50%		35	SQ	(5)	2.97%	490,589	308,618	(183,971)
344	Generators	583,616,964	25	0	4.00%		45	R4	0	2.22%		35	SQ	(5)	2.96%	23,344,679	12,956,297	(10,388,382)
345	Accessory Electric Equipment	26,793,140	25	0	4.00%		53	R2.5	0	1.89%		35	SQ	(5)	2.89%	1,071,728	506,390	(565,335)
346	Misc. Power Plant Equipment	5,685,300	25	0	4.00%		25	L0.5	0	4.00%		35	SQ	(5)	2.83%	228,612	228,612	0
	Total Other Production Plant	643,722,256														25,748,890	14,252,799	(11,496,092)
	Transmission Plant																	
352	Structures and Improvements	6,219,706	79	(5)	1.33%		80	R2	0	1.87%		80	R2	(5)	1.75%	82,722	103,889	21,147
353	Station Equipment	181,457,965	50	0	2.00%		64	R2.5	(8)	1.58%		55	R2.5	0	1.82%	3,629,159	2,830,744	(788,415)
354	Tower and Fixtures	70,903,822	50	7	1.86%		65	R4	(22)	1.88%		65	R4	(10)	1.69%	1,318,811	1,332,992	14,181
355	Poles and Fixtures	113,204,654	43	(20)	2.79%		52	R4	(24)	2.38%		52	R4	(90)	3.65%	3,158,410	2,694,271	(464,139)
356	Overhead Conductors and Devices	118,782,726	60	13	1.45%		55	R4	(2)	1.85%		55	R4	(25)	2.27%	1,722,350	2,197,480	475,131
359	Roads and Trails	71,788	50	0	2.00%		50	SQ	0	0.00%		50	SQ	0	1.20%	1,436	0	(1,436)
	Total Transmission Plant	490,640,661														9,912,888	9,159,356	(753,531)
	Distribution Plant																	
361	Structures and Improvements	15,759,384	61	10	1.48%		80	R2.5	0	1.87%		60	R2.5	(5)	1.75%	233,239	263,182	29,943
362	Station Equipment	531,174,847	44	(5)	2.39%		63	R2	(2)	1.82%		55	R2.5	(5)	1.82%	12,695,074	8,805,029	(4,090,045)
364	Poles, Towers, and Fixtures	857,888,888	34	(127)	6.68%		43	R3	(154)	5.92%		43	R3	(135)	5.47%	43,945,508	38,945,720	(4,999,788)
365	Overhead Conductors and Devices	725,041,472	36	(15)	3.19%		46	R1.5	(52)	3.30%		47	R1	(50)	3.19%	23,128,823	23,926,369	797,546
366	Underground Conduit	172,578,086	84	(45)	1.73%		65	R3	0	1.54%		65	R3	(50)	2.31%	2,985,601	2,657,703	(327,898)
367	Underground Conductors and Devices	459,391,695	45	22	1.73%		54	R2	(40)	2.59%		53	R2	(25)	2.36%	7,947,476	11,898,245	3,950,769
368	Line Transformers	353,005,804	40	17	2.08%		42	R2.5	(1)	2.40%		45	L2	0	2.22%	7,342,521	8,472,139	1,129,619
369.001	Overhead Services	126,844,186	36	(197)	8.25%		37	R2.5	(303)	10.86%		37	R2.5	(200)	8.08%	10,464,845	13,775,279	3,310,433
369.002	Underground Services	121,695,103	45	(17)	2.60%		45	R3	(98)	4.39%		45	R3	(80)	3.99%	3,164,073	5,342,415	2,178,342
370	Meters	103,953,475	36	1	2.75%		28	L2.5	2	3.50%		28	L2.5	0	3.57%	2,858,721	3,838,372	779,651
371	Installations on Customer Premises	164,856	46	(1)	2.20%		28	O1	0	3.55%		20	O1	0	3.74%	3,627	5,852	2,226
373.00	Street Lighting and Signal Systems	101,695,076	23	(36)	5.91%		37	L0.5	(58)	4.27%		33	L1	(45)	4.39%	6,010,179	4,342,380	(1,667,799)
	Total Distribution Plant	3,369,170,672														120,779,486	121,872,683	1,093,197

Union Electric Company, dba AmerenUE  
Case No. ER-2007-0002

DEPRECIATION DETERMINATION SPREADSHEET

Account No.	Title	Plant Original Cost Jun-06	Life (Yr.)	Ordered Net Salvage (%)	Deprec. Rate (%)	Probable Retirement Year (Staff)	Life (Yr.)	Curve	Staff's Proposal Net Salvage (%)	Deprec. Rate (%)	Probable Retirement Year (Company)	Life (Yr.)	Curve	Company's Proposal Net Salvage (%)	Deprec. Rate (%)	Ordered Annual Accrual	Staff's Annual Accrual	Increase / Decrease Accrual
	General Plant																	
390.0	Structures and Improvements	171,487,901	41	8	2.29%		45	S0	(11)	2.46%		45	S0	(5)	2.33%	3,927,073	4,218,602	291,529
391.0	Office Furniture and Equipment	44,289,807	28	8	3.29%		20	L0	0	5.00%		15	SQ	0	4.77%	1,457,128	2,214,480	757,352
391.1	Mainframe Computers	422,014	*	*	3.29%		6	L0	0	16.87%		5	SQ	0	0.00%	13,884	70,350	56,465
391.2	Personal Computers	1,796,928	*	*	3.29%		9	L2	0	11.11%		5	SQ	0	19.42%	59,119	199,639	140,520
392.0	Transportation Equipment	83,429,052	11	12	8.00%		11	S0	7	8.41%		11	S0	9	8.23%	6,674,324	7,016,383	342,059
393.0	Stores Equipment	2,104,840	32	12	2.75%		25	L0	4	3.84%		20	SQ	0	3.71%	57,883	80,826	22,943
394.00	Tools, Shop and Garage Equipment	10,972,848	45	18	1.82%		30	L0.5	4	3.20%		20	SQ	0	4.34%	199,708	351,131	151,425
395.00	Laboratory Equipment	6,650,033	52	2	1.88%		28	L0	0	3.85%		20	SQ	0	4.48%	125,021	258,026	131,006
396.00	Power Operated Equipment	9,843,387	18	23	4.28%		15	L2	13	5.80%		15	L2	15	5.87%	421,297	570,916	149,619
397.00	Communication Equipment	128,018,518	30	(5)	3.50%		27	L1	0	3.70%		15	SQ	0	4.80%	4,480,648	4,736,685	256,037
398.00	Miscellaneous Equipment	841,398	20	5	4.75%		23	O2	2	4.26%		20	SQ	0	4.84%	30,468	27,324	(3,143)
	Total General Plant	459,556,524														17,446,549	19,742,363	2,295,813

Analyzed Totals	10,604,372,487	331,632,662	288,455,288	(43,177,376)
Column Totals	10,604,372,487	331,632,662	288,455,288	(43,177,376)

\* Sub-account did not exist when the last depreciation rates were ordered in 1983

## AmerenUE - Electric

**SCHEDULE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, CALCULATED ANNUAL DEPRECIATION ACCRUALS  
AND CALCULATED ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AT DECEMBER 31, 2005**

Depreciable Group (1)	Probable Retirement Year (3)	Survivor Curve (3)	Net Salvage, % (4)	Original Cost at December 31, 2005 (5)	Calculated Accrued Depreciation (6)	Calculated Annual Accrual	
						Amount (7)	Rate (8)=(7)/(5)
<b>Steam Production Plant, Cont.</b>							
<i>Common</i>							
311 Structures & Improvements	2026	120 - S0	(5)	1,959,205.74	369,071	83,651	4.27
312 Boiler Plant Equipment	2026	60 - L0.5	(5)	37,071,155.96	6,964,094	1,669,540	4.50
315 Accessory Electrical Equipment	2026	90 - R1	(5)	3,129,974.57	573,594	137,138	4.38
316 Miscellaneous Power Plant Equipment	2026	60 - O1	(5)	20,842.80	3,394	989	4.75
Total Common				42,181,179.07	7,910,153	1,891,318	4.48
<b>Total Steam Production Plant</b>				2,694,233,355.78	1,157,639,260	106,774,741	
<b>Nuclear Production Plant</b>							
<i>Callaway Nuclear Production Plant</i>							
321 Structures & Improvements	10-2024	100 - R1	0	892,849,631.74	434,654,823	25,165,774	2.82
322 Reactor Plant Equipment	10-2024	60 - S0	0	957,398,834.63	390,891,119	32,350,836	3.38
323 Turbogenerator Units	10-2024	100 - S0	0	496,999,735.95	208,726,905	15,888,649	3.18
324 Accessory Electrical Equipment	10-2024	80 - R2	0	210,733,334.15	105,299,723	5,775,099	2.74
325 Miscellaneous Power Plant Equipment	10-2024	60 - O1	0	184,519,297.02	59,951,889	6,087,886	3.70
<b>Total Nuclear Production Plant</b>				2,724,498,833.49	1,199,524,459	85,268,244	
<b>Hydraulic Production Plant</b>							
<i>Osage Hydraulic Production Plant</i>							
331 Structures & Improvements	2036	150 - R1.5	(10)	3,750,643.60	2,073,800	69,601	1.86
332 Reservoirs, Dams, & Waterways	2036	180 - R3	(20)	25,597,634.77	17,269,889	446,324	1.74
333 Water Wheels, Turbines, & Generators	2036	130 - S0	(10)	19,301,222.57	7,448,926	470,038	2.44
334 Accessory Electrical Equipment	2036	65 - O1	0	4,112,455.94	1,437,896	103,850	2.53
335 Miscellaneous Power Plant Equipment	2036	60 - O1	0	1,699,726.57	384,782	50,398	2.97
336 Roads, Railroads, & Bridges	2036	SQUARE	0	77,445.00	47,805	970	1.25
Total Osage Hydraulic Production Plant				54,539,128.45	28,663,098	1,141,181	
<i>Keokuk Hydraulic Production Plant</i>							
331 Structures & Improvements	2036	150 - R1.5	(10)	3,791,126.88	1,811,913	79,678	2.10
332 Reservoirs, Dams, & Waterways	2036	180 - R3	(20)	12,170,522.71	7,238,534	243,785	2.00
333 Water Wheels, Turbines, & Generators	2036	130 - S0	(10)	58,830,125.25	11,553,069	1,793,069	3.05
334 Accessory Electrical Equipment	2036	65 - O1	0	9,161,003.79	1,937,515	273,200	2.98
335 Miscellaneous Power Plant Equipment	2036	60 - O1	0	2,630,626.79	585,968	78,292	2.98
336 Roads, Railroads, & Bridges	2036	SQUARE	0	114,926.08	45,598	2,272	1.98
Total Keokuk Hydraulic Production Plant				86,698,331.50	23,172,597	2,470,296	2.85

## AmerenUE - Electric

**SCHEDULE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, CALCULATED ANNUAL DEPRECIATION ACCRUALS  
AND CALCULATED ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AT DECEMBER 31, 2005**

Depreciable Group (1)	Probable Retirement Year (3)	Survivor Curve (3)	Net Salvage, % (4)	Original Cost at December 31, 2005 (5)	Calculated Accrued Depreciation (6)	Calculated Annual Accrual	
						Amount (7)	Rate (8)=(7)/(5)
<i>Taum Sauk Hydraulic Production Plant</i>							
331 Structures & Improvements	2036	150 - R1.5	(10)	5,468,207.72	3,100,747	98,555	1.80
332 Reservoirs, Dams, & Waterways	2036	180 - R3	(20)	27,594,081.56	15,519,625	579,644	2.10
333 Water Wheels, Turbines, & Generators	2036	130 - S0	(10)	37,277,699.18	13,332,408	940,956	2.52
334 Accessory Electrical Equipment	2036	65 - O1	0	4,106,260.74	1,326,931	106,127	2.58
335 Miscellaneous Power Plant Equipment	2036	60 - O1	0	1,620,779.78	297,631	50,340	3.11
336 Roads, Railroads, & Bridges	2036	SQUARE	0	45,570.00	24,729	683	1.50
Total Taum Sauk Hydraulic Production Plant				76,112,598.98	33,602,071	1,776,305	
Total Hydraulic Production Plant				217,350,058.93	85,437,766	5,387,782	
<i>Other Production Plant</i>							
341 Structures & Improvements		35 - SQ	(5)	15,310,060.11	3,498,977	437,537	2.86
342 Fuel Holders, Producers, & Accessories		35 - SQ	(5)	12,123,100.78	2,826,700	360,240	2.97
344 Generators		35 - SQ	(5)	583,555,234.92	87,823,660	17,281,842	2.96
345 Accessory Electrical Equipment		35 - SQ	(5)	26,830,795.65	7,015,500	775,462	2.89
346 Miscellaneous Power Plant Equipment		35 - SQ	(5)	5,376,474.25	804,756	152,018	2.83
Total Other Production Plant				643,195,665.71	101,969,593	19,007,119	
Total Production Plant				6,279,277,913.91	2,544,571,078	216,437,886	
<i>Transmission Plant</i>							
352 Structures & Improvements		60 - R2	(5)	6,219,705.41	2,130,385	109,063	1.75
353 Station Equipment		55 - R2.5	0	178,211,332.16	47,646,322	3,243,446	1.82
354 Towers & Fixtures		65 - R4	(10)	68,198,476.84	34,993,543	1,155,282	1.69
355 Poles & Fixtures		52 - R4	(90)	103,511,081.16	54,341,351	3,776,039	3.65
356 Overhead Conductor & Devices		55 - R4	(25)	112,346,062.05	59,674,339	2,551,275	2.27
359 Roads & Trails		50 - SQ	0	71,789.00	65,879	858	1.20
Total Transmission Plant				468,558,426.62	198,851,819	10,835,963	

## AmerenUE - Electric

**SCHEDULE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, CALCULATED ANNUAL DEPRECIATION ACCRUALS  
AND CALCULATED ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AT DECEMBER 31, 2005**

Depreciable Group (1)	Probable Retirement Year (3)	Survivor Curve (3)	Net Salvage, % (4)	Original Cost at December 31, 2005 (5)	Calculated Accrued Depreciation (6)	Calculated Annual Accrual	
						Amount (7)	Rate (8)=(7)/(5)
Distribution Plant							
361		60 - R2.5	(5)	15,759,383.26	4,928,091	276,341	1.75
362		55 - R2.5	(5)	513,217,383.08	158,604,372	9,340,556	1.82
364		43 - R3	(135)	653,216,781.90	517,475,456	35,762,595	5.47
365		47 - R1	(50)	712,573,522.48	253,448,997	22,766,724	3.19
366		65 - R3	(50)	164,964,340.73	57,430,805	3,810,676	2.31
367		53 - R2	(25)	447,520,715.19	133,340,363	10,572,677	2.36
368		45 - L2	0	346,481,166.48	106,949,801	7,691,882	2.22
369.1		37 - R2.5	(200)	123,917,172.02	144,985,769	10,021,467	8.09
369.2		45 - R3	(80)	118,053,965.91	73,116,397	4,712,626	3.99
370		28 - L2.5	0	102,314,800.21	33,249,406	3,652,176	3.57
371		20 - O1	0	164,854.00	119,976	6,161	3.74
373		33 - L1	(45)	100,172,901.93	42,348,357	4,401,096	4.39
Total Distribution Plant				3,298,356,987.19	1,525,997,790	113,014,977	
General Plant							
390		45 - S0	(5)	164,206,365.17	45,845,094	3,827,261	2.33
391		15 - SQ	0	39,127,355.95	23,963,299	1,864,894	4.77
391.1		5 - SQ	0	422,013.95	422,014	-	0.00
391.2		5 - SQ	0	1,310,097.52	581,312	254,452	19.42
392		11 - S0	9	84,159,803.74	29,975,313	6,925,535	8.23
393		20 - SQ	0	2,065,006.72	1,317,417	76,670	3.71
394		20 - SQ	0	10,524,040.25	5,966,057	457,192	4.34
395		20 - SQ	0	6,819,983.73	3,330,712	305,591	4.48
396		15 - L2	15	10,465,818.28	4,210,927	593,360	5.67
397		15 - SQ	0	127,014,325.86	94,134,744	6,094,641	4.80
398		20 - SQ	0	637,305.10	278,063	30,860	4.84
Total General Plant				446,752,116.27	210,024,952	20,430,456	
TOTAL DEPRECIABLE ELECTRIC PLANT				10,492,945,443.99	\$ 4,479,445,639	\$ 360,719,282	