AmerenUE

ST. LOUIS, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2000

Gannett Fleming
Valuation and Rate Division

SCHEDULE 1

AmerenUE

St. Louis, Missouri

DEPRECIATION STUDY

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RELATED TO UTILITY PLANT

AT DECEMBER 31, 2000

GANNETT FLEMING, INC.
Valuation and Rate Division

Harrisburg, Pennsylvania

Gannett Fleming

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May 1, 2002

Ameren Corporation
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ii

Attention Mr. Stephen R. Sullivan
Vice President, General Counsel and Secretary

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of AmerenUE. The study results include annual depreciation rates and amortization amounts as of December 31, 2000. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

We gratefully acknowledge the assistance of Ameren Services personnel in the conduct of the study.

Respectfully submitted,

GANNETT FLEMING, INC.

William M. Stout

WILLIAM M. STOUT, P.E.
President, Valuation and Rate Division

John F. Wiedmayer

JOHN F. WIEDMAYER
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WMS/JFW/krm

CONTENTS

PART I. INTRODUCTION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

CONTENTS, cont.

PART III. RESULTS OF STUDY

PART I. INTRODUCTION

AmerenUE

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO UTILITY PLANT AT DECEMBER 31, 2000

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for AmerenUE (the Company) as applied to utility plant in service as of December 31, 2000. The study results include annual depreciation rates and amortization amounts. The rates and amounts are based on the straight line whole life method of depreciation with an amortization of the variance between the book depreciation reserve and the calculated accrued depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to utility plant in service as of December 31, 2000.

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 2000; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric companies.

PLAN OF REPORT

Part I Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies

and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated annual accruals and accrued depreciation.

BASIS OF STUDY

Depreciation

For most accounts, the annual depreciation and accrued depreciation were calculated by the straight line method using the average service life procedure. For certain Distribution Plant accounts, the annual and accrued depreciation were based on amortization accounting. Both types of calculations were based on original cost, attained ages of plant in service and estimates of service lives and salvage. Amortization accounting or vintage pooling is proposed for Account 368, Line Transformers, and Account 370, Meters. The calculations of annual depreciation use the whole life basis plus an amortization of the reserve variance. Variances between the calculated accrued depreciation or amortization and the book accumulated depreciation are amortized over a fixed 20-year period.

Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the electric industry. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of

estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups. For power plants other than combustion turbines, the life span technique was used. In this technique, the date of final retirement was estimated for each power plant, and the estimated interim survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

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.

The service life estimates used in the depreciation calculation incorporated historical data compiled through 2000 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Retirement data through the year 2000 were used in the actuarial life table computations which were the primary statistical support for the service life estimates.

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 retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

Net Salvage Estimates

The average net salvage percents were based on informed judgment which incorporated analyses of available historical data related to the property, the impact of the ages of retirement and inflation on net salvage, a review of management's current plans and operating policies, engineering studies of the cost to decommission fossil power production stations, and a general knowledge of net salvage values experienced and estimated in the electric industry. The estimates of net salvage are expressed as percentages of the original cost of plant retired.

Historical data were compiled and analyzed for the years 1961 through 2000. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration.

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in connecting with the consumption or prospective retirement of electric 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 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 requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, including 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 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.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

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. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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 years 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 and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

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

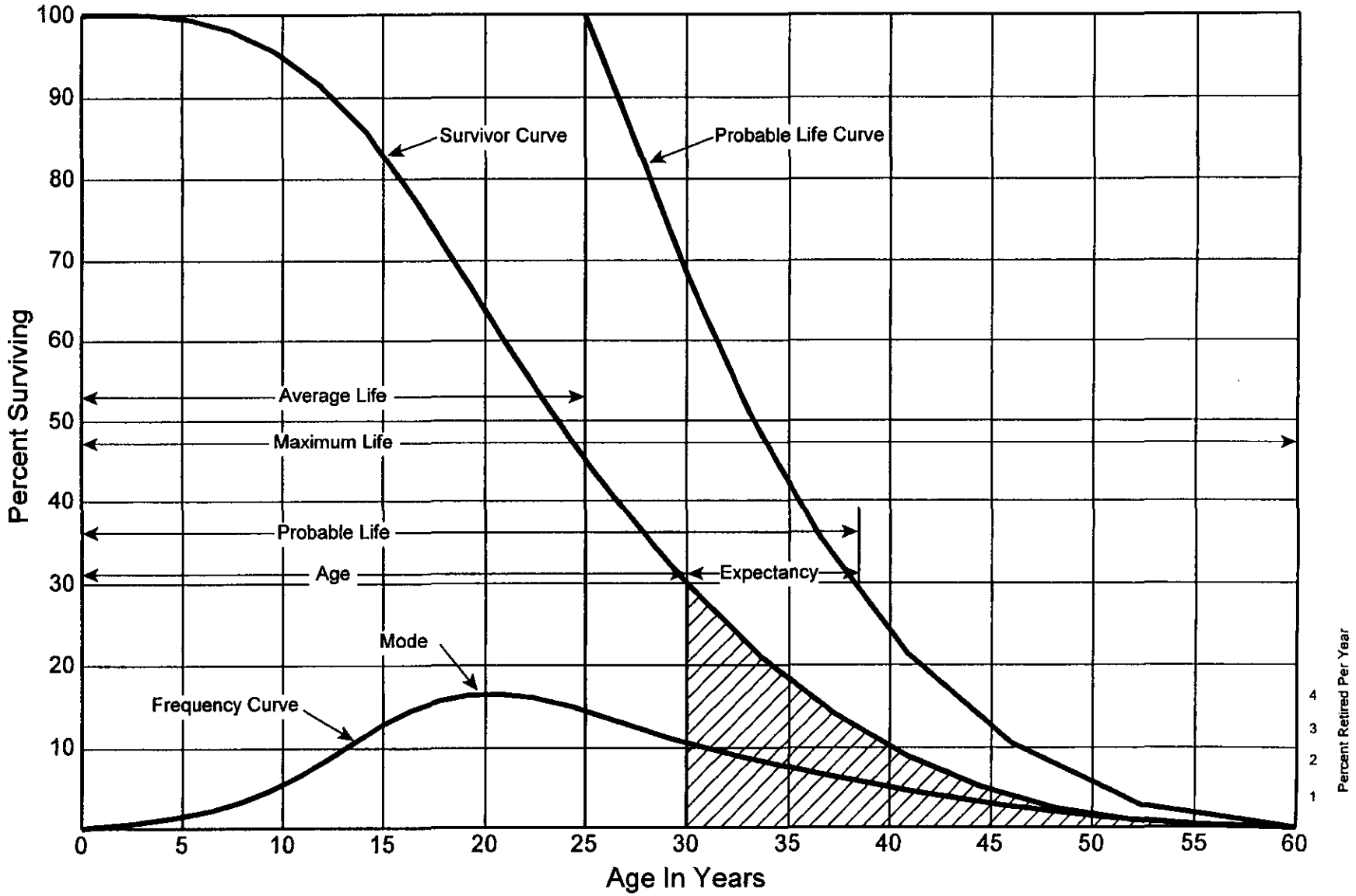

Figure 1. A Typical Survivor Curve and Derived Curves

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 numerical subscripts 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, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B.

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

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

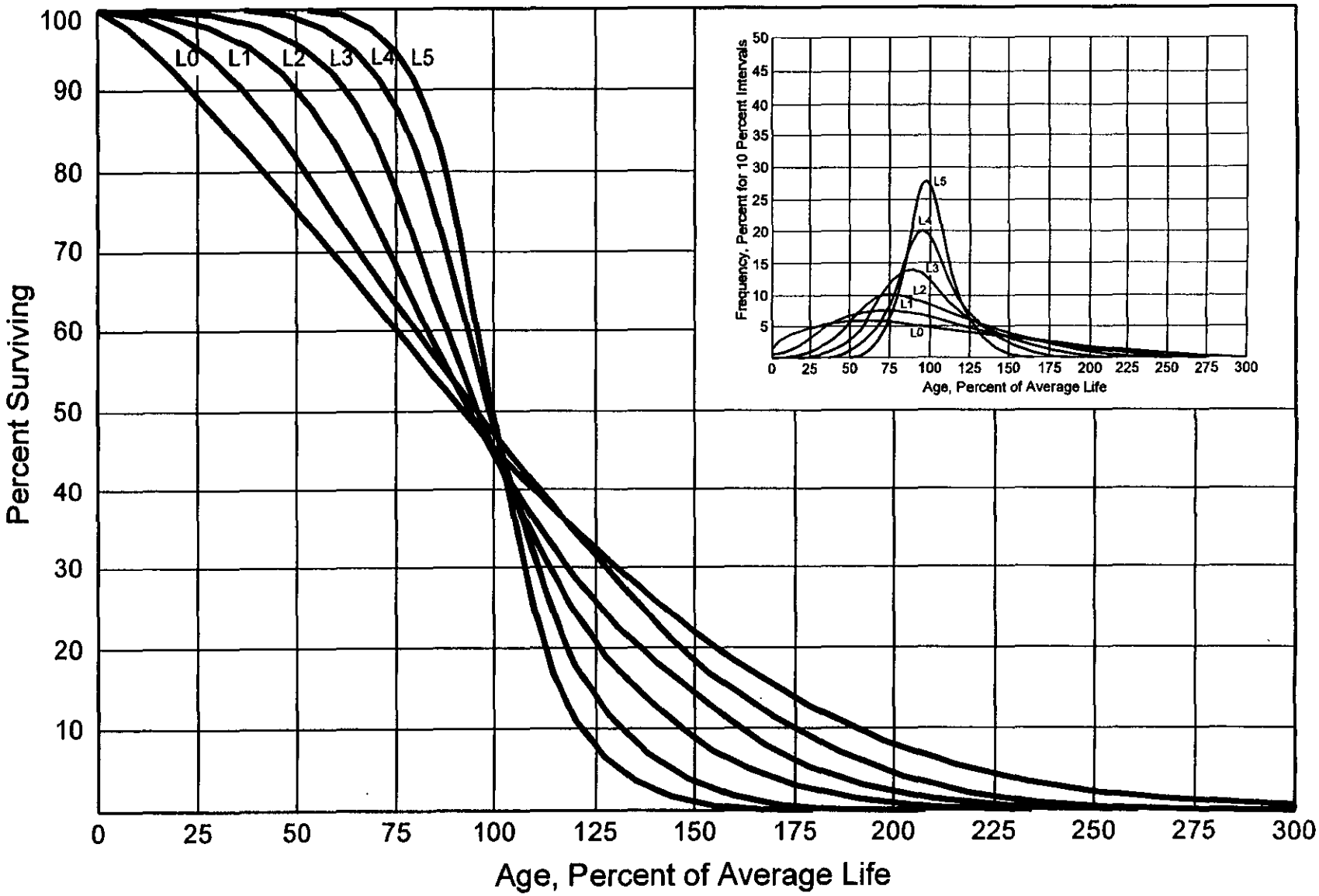

Figure 2. Left Modal or "L" Iowa Type Survivor Curves

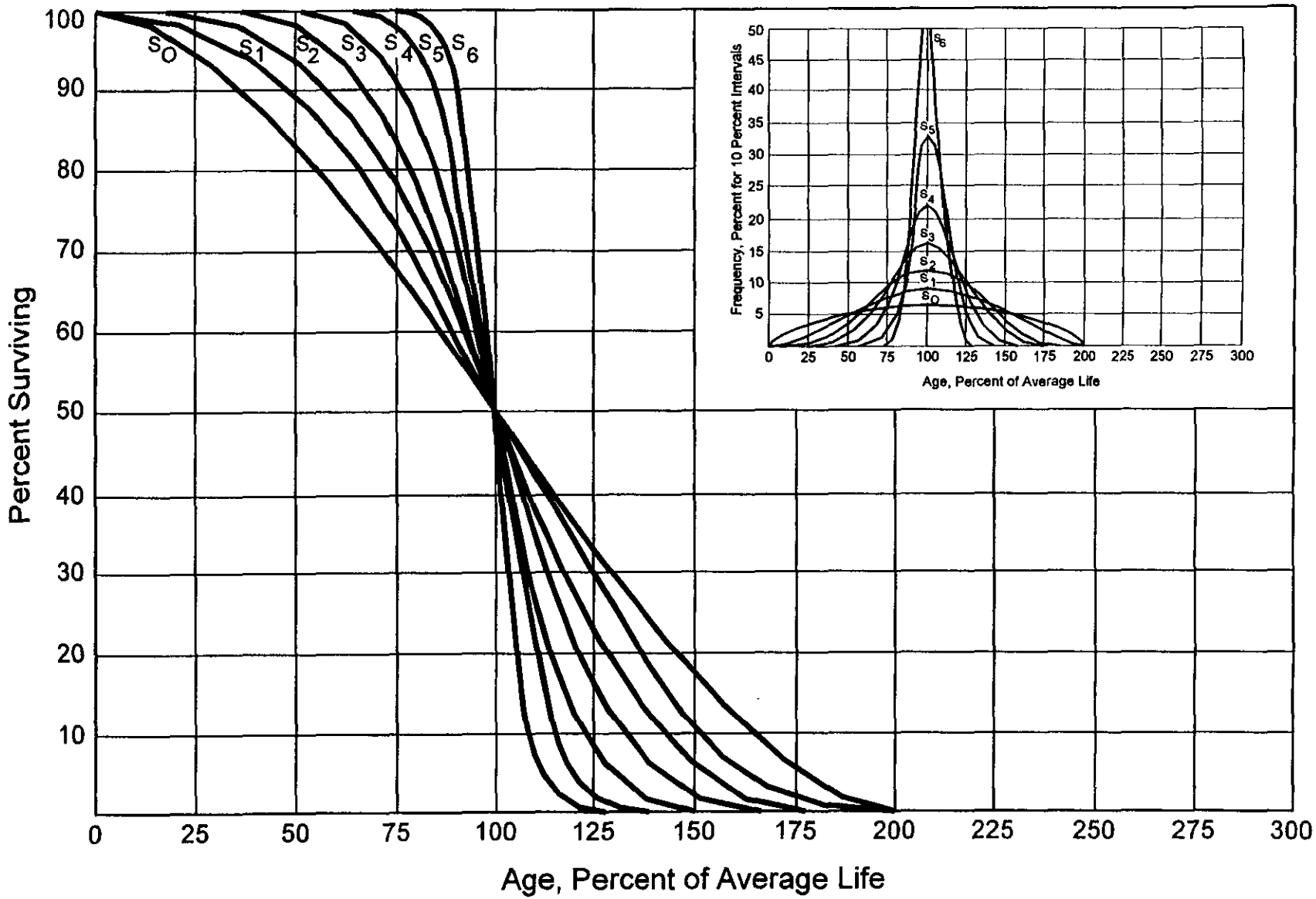

Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

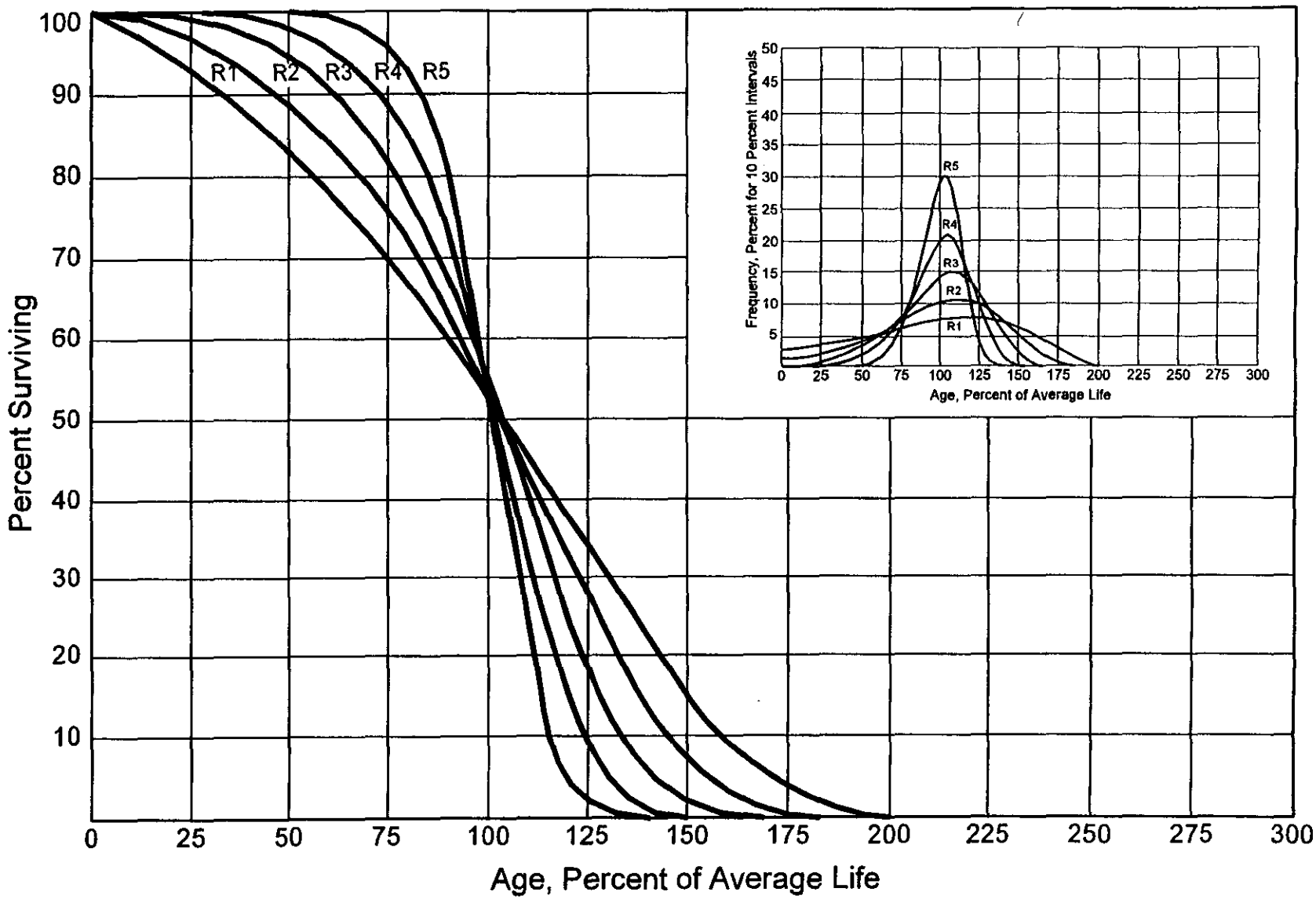

Figure 4. Right Modal or "R" Iowa Type Survivor Curves

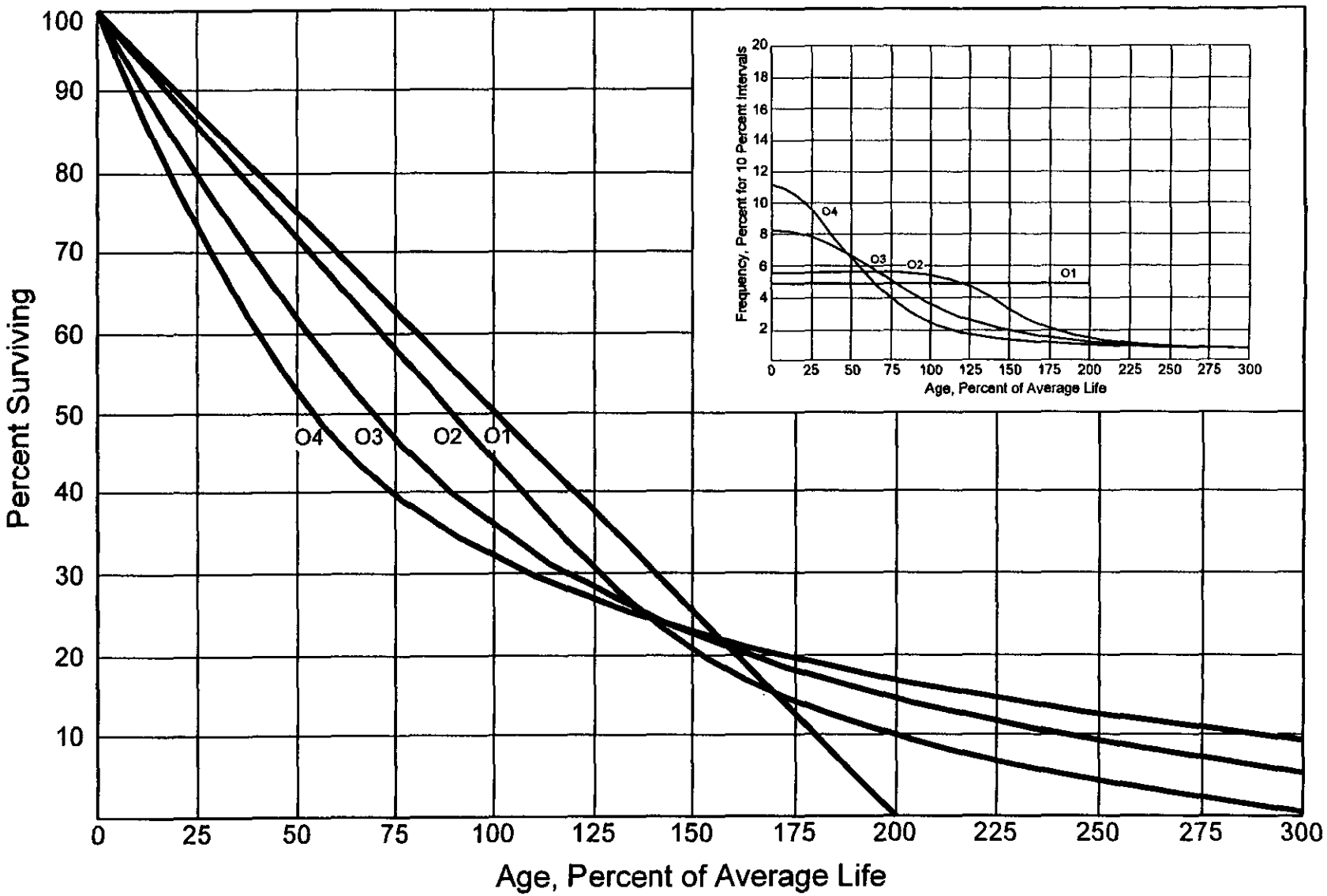

Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] 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 or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original 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,"[4] "Engineering Valuation and Depreciation,"[5] and "Depreciation Systems."[6]

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

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[3]Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

[4]Winfrey, Robley, Supra Note 1.

[5]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

[6]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

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.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1991-2000 during which there were placements during the years 1986-2000. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-14. In Table 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 1986 were retired in 1991. 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 Table 1 immediately above the stairstep line drawn on the table beginning with the 1991 retirements of 1986 installations and ending with the 2000

TABLE 1. RETIREMENTS FOR EACH YEAR 1991 -2000

SUMMARIZED BY AGE INTERVAL

Experience Band 1991-2000

Placement Band 1986-2000

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1986	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1987	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1988	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1989	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1990	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1991	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1992		5	11	12	13	14	15	16	18	20	113	7½-8½
1993			6	12	13	15	16	17	19	19	124	6½-7½
1994				6	13	15	16	17	19	19	131	5½-6½
1995					7	14	16	17	19	20	143	4½-5½
1996						8	18	20	22	23	146	3½-4½
1997							9	20	22	25	150	2½-3½
1998								11	23	25	151	1½-2½
1999									11	24	153	½-1½
2000	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

retirements of the 1995 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 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 Table 3 on page II-15.

The surviving plant at the beginning of each year from 1991 through 2000 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 Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 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.

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1991-2000

Experience Band 1991-2000 SUMMARIZED BY AGE INTERVAL Placement Band 1986-2000

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1986	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1987	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1988	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1989	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
1990	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
1991		-	-	-	-	-	-	-	-	-	(5)	8½-9½
1992		-	-	-	-	-	-	-	-	-	6	7½-8½
1993			-	-	-	-	-	-	-	-	-	6½-7½
1994				-	-	-	-	(12)[b]	-	-	-	5½-6½
1995					-	-	-	-	22[a]	-	-	4½-5½
1996						-	-	(19)[b]	-	-	10	3½-4½
1997							-	-	-	-	-	2½-3½
1998								-	-	(102)[c]	(121)	1½-2½
1999									-	-	-	½-1½
2000	—	—	—	—	—	—	—	—	—	—	-	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.

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 1991-2000
SUMMARIZED BY AGE INTERVAL

Experience Band 1991-2000 — Placement Band 1986-2000

Exposures, Thousands of Dollars

Year Placed	Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1986	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1987	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1988	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1989	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1990	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1991	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1992		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
1993			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
1994				580[a]	574	561	546	530	501	482	3,057	5½-6½
1995					660[a]	653	639	623	628	609	3,789	4½-5½
1996						750[a]	742	724	685	663	4,332	3½-4½
1997							850[a]	841	821	799	4,955	2½-3½
1998								960[a]	949	926	5,719	1½-2½
1999									1,080[a]	1,069	6,579	½-1½
2000										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	

[a] Additions during the year.

For example, the exposures for the installation year 1996 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

For the entire experience band 1991-2000, 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 (Table 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 Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 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

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1991-2000 Placement Band 1986-2000

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (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 Table 3, Column 12, Plant Exposed to Retirement.
Column 3 from Table 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.

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 Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Table 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 percent 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 Table 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, assuming no contrary relevant factors external to the analysis of historical data.

Service Life Considerations

The survivor curve 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 the field trip, management meeting and other discussions with management; the prior service life and survivor curve estimates used by AmerenUE; and the survivor curve estimates used by other electric companies.

Account 364, Poles and Fixtures, is used to illustrate the manner in which the study was conducted for most of the accounts. Aged retirement and other plant accounting data were compiled through the year 2000. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type

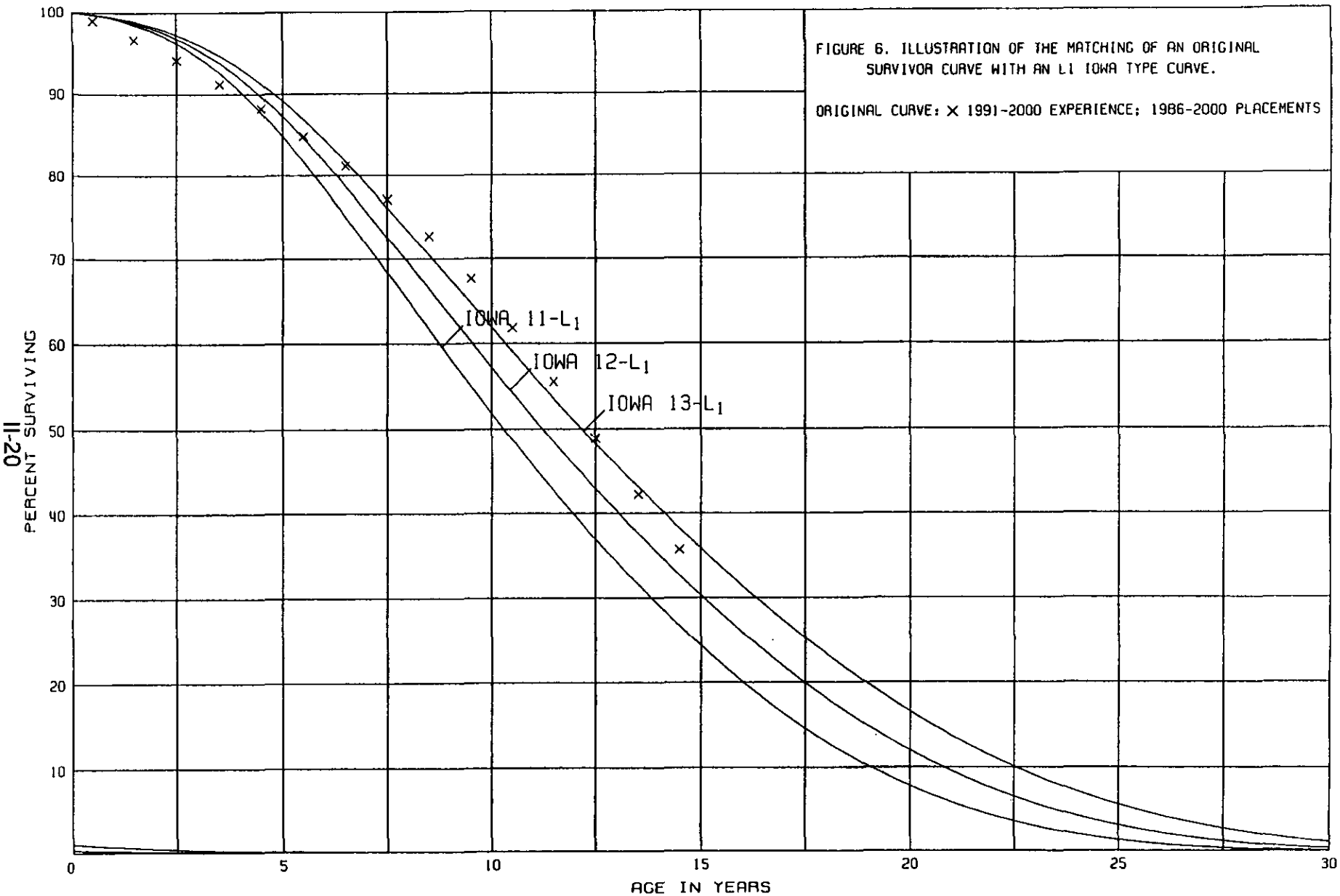
FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1991-2000 EXPERIENCE; 1986-2000 PLACEMENTS
IOWA 11-L1
IOWA 12-L1
IOWA 13-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

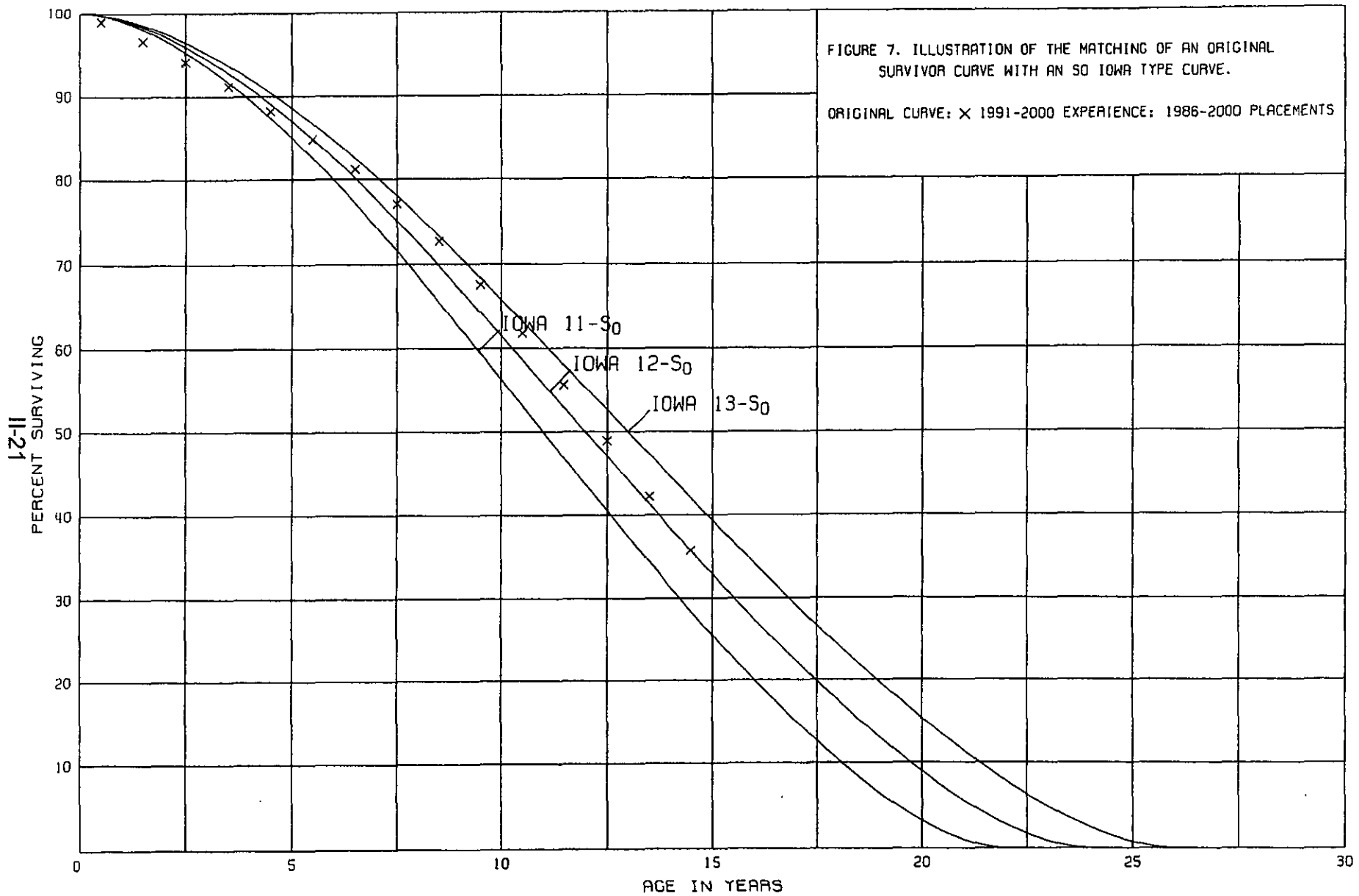
FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE.
ORIGINAL CURVE: X 1991-2000 EXPERIENCE: 1986-2000 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

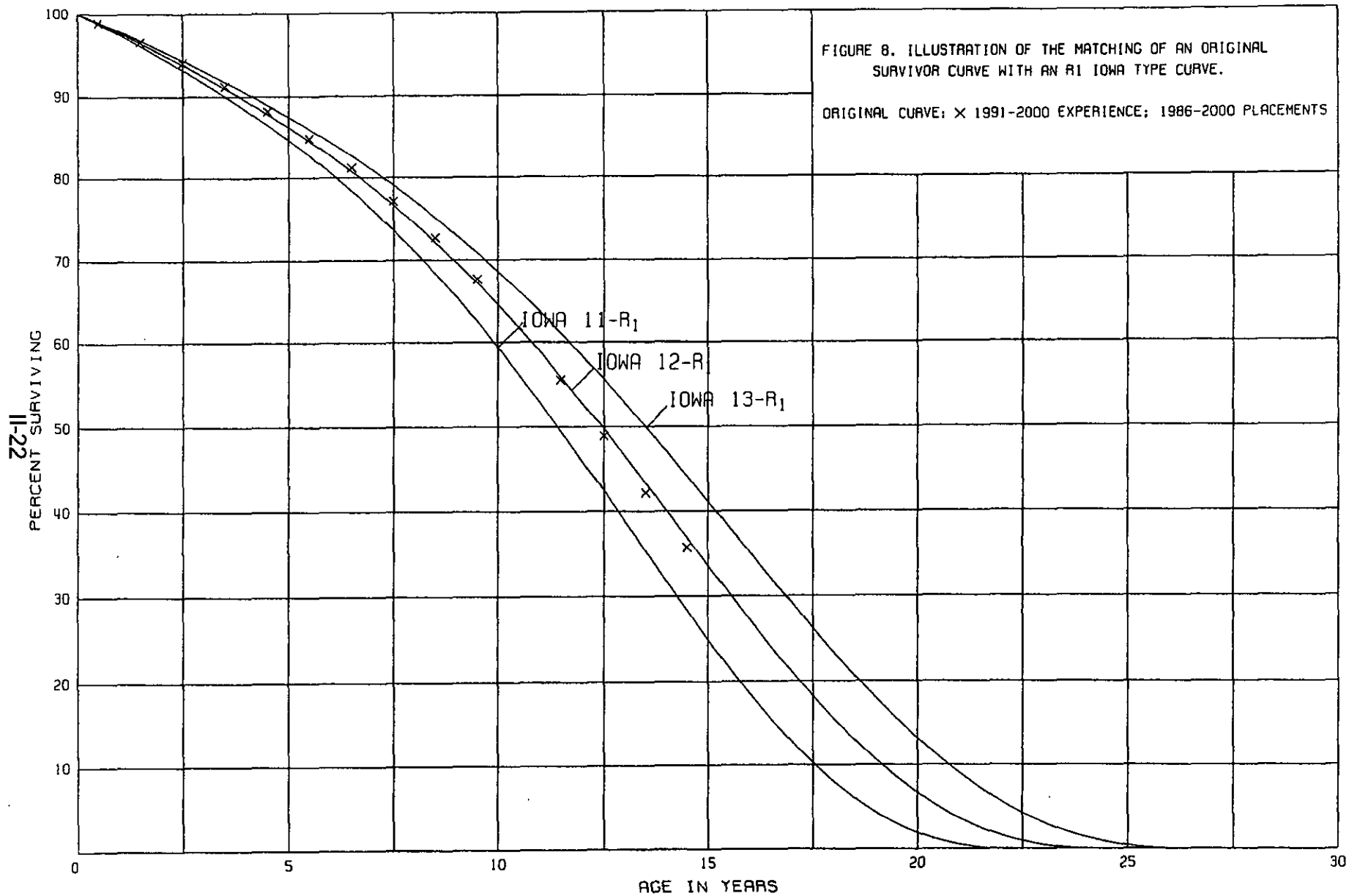
FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE.
ORIGINAL CURVE: × 1991-2000 EXPERIENCE; 1986-2000 PLACEMENTS
IOWA 11-R1
IOWA 12-R1
IOWA 13-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

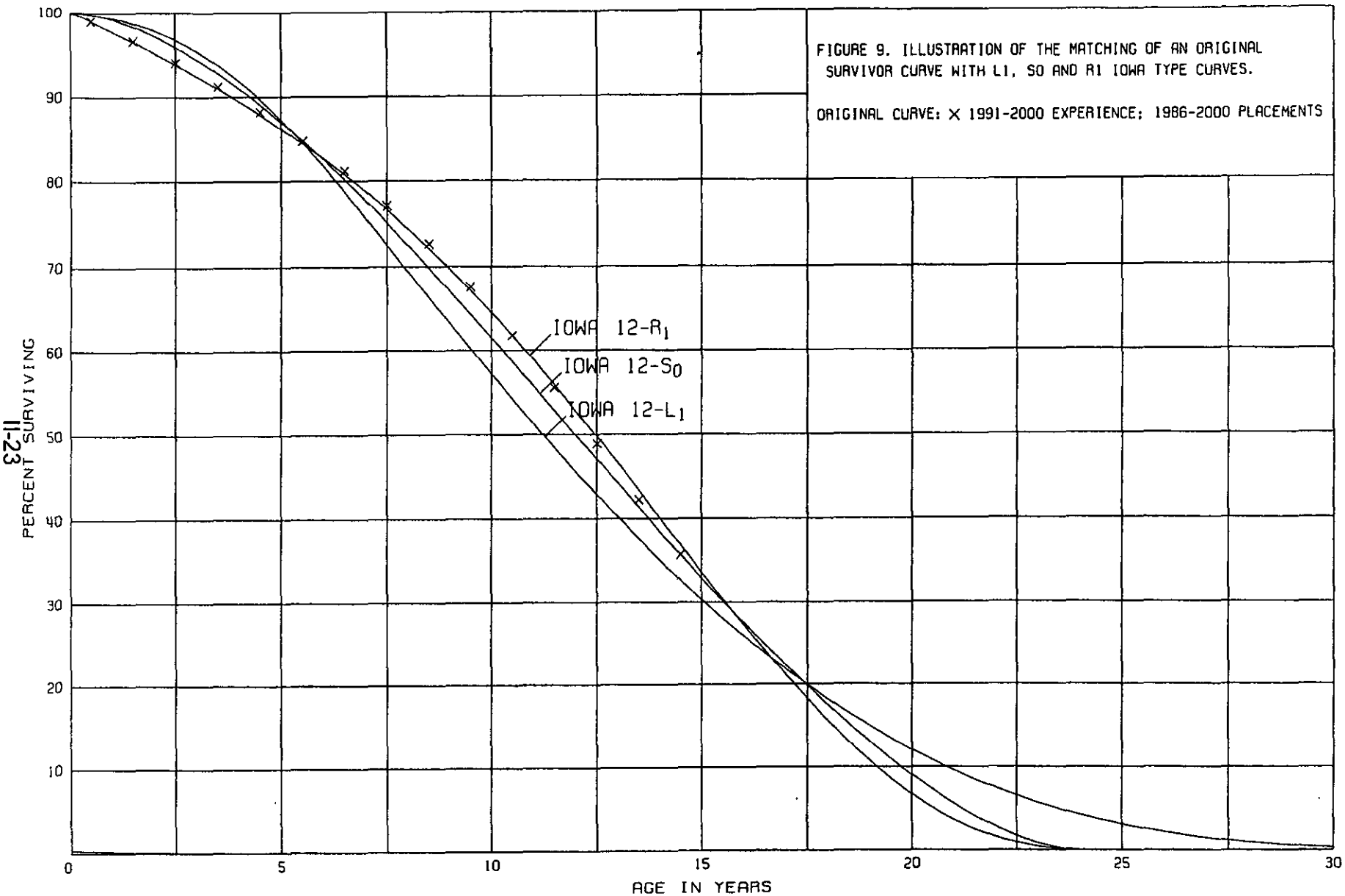

FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES.

ORIGINAL CURVE: X 1991-2000 EXPERIENCE: 1986-2000 PLACEMENTS

of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-85 and the life tables for the experience bands plotted on the chart follow it.

The company has recently implemented a pole inspection program in which all poles are to be tested every ten years. Poles are sonically tested and borings inspected to quantify the condition of the poles. Poles showing signs of advanced rot and decay are removed while other poles in fair condition can be treated before the pole is significantly weakened. The historical service life indication for Account 364, Poles and Fixtures is the 43-R3 based on the experience bands, 1956-2000 and 1976-2000. Discussions with operating and management personnel indicated that the life characteristics of poles and fixtures should continue to trend higher due to the pole inspection and treatment program. The prior survivor curve estimate for Account 364, Poles and Fixtures was the 34-S1. Typical service lives for poles and fixtures of other electric companies in the Midwest range from 31 to 55 years. The Iowa 43-R3 survivor curve reflects the outlook of management, is within the range of service life estimates used by other electric companies and is a reasonable interpretation of the significant portion of the stub survivor curves through age 55.

For Account 365.0, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1956-2000 and 1976-2000 experience bands. Most retirements have been due to deterioration, inadequacy and voltage conversions. Typical service lives for overhead conductors and devices range from 40 to 55 years. The Iowa 47-R1 survivor curve is within the range of other estimates, is a reasonable interpretation

of the significant portions of the survivor curves through age 64 and reflects the outlook of management.

Similar studies were performed for the remaining significant mass plant accounts. 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 electric companies. The results of the statistical analyses are presented in account sequence in the report, beginning on page III-21.

The life span technique was used for the Company's Power Production accounts, excluding combustion turbines. The life span procedure is appropriate for these accounts since all of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each Steam Production Plant were estimated based on discussions with management regarding future outlook, age and condition of the plant and life spans typically experienced and estimated for similar plants. Typical life spans for base load, coal-fired power plants are 40 to 55 years. For example, Units 1 & 2 at Rush Island were completed in 1976 and 1977, respectively. The estimated probable retirement date for Rush Island is June 30, 2027. Based on a probable retirement date of June 30, 2027, the life spans estimated for the Rush Island power plant are 50 years for Unit 2 and 51 years for Unit 1, toward the upper end of the typical range.

For most Production accounts, an interim survivor curve was estimated for each account, since interim retirements, i.e., retirements prior to the final retirement, are experienced in such accounts.

Generally, the survivor curve estimates for the remainder of the accounts were based on judgments which considered the nature of the plant and equipment, review of

available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

The selected amortization periods for Account 368, Line Transformers, and Account 370, Meters, are described in the section "Calculated Annual and Accrued Amortization."

Net Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1961 through 2000. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts, three-year moving average bases and the most recent five-year average.

Net Salvage Considerations

The estimates of net salvage were based on judgment which considered a number of factors. The primary factors were the analyses of historical data, the impact of the age of retirements and inflation on net salvage, a knowledge of management's plans and operating policies determined during the management meeting, field trip and other discussions, a general knowledge of the electric industry, and net salvage estimates used by other electric companies. Account 365, Overhead Conductors will be used to illustrate the manner in which the study was conducted for most mass plant accounts. Net salvage data were compiled for the years 1961 through 2000. These data include the retirements, cost of removal and gross salvage.

Discussions with management indicated that retired overhead conductors are either reused or sold for scrap. The previous estimate of net salvage for overhead conductors was negative 15 percent. The range of typical net salvage estimates for overhead conductors is negative 20 percent to negative 50 percent.

The net salvage estimate for this account is negative 50 percent and is based on the trends in the cost of removal and salvage percents. Cost of removal as a percent of the original cost retired has increased from the 1960's level of 40 percent to approximately 90 percent. In contrast, gross salvage has decreased from a level of 40 percent to approximately 15 percent. The net salvage estimate of negative 50 percent is based on negative 70 to negative 90 percent cost of removal and 20 to 40 percent gross salvage. Although fifty percent is at the upper end of the range of estimates typically used in the industry, the estimate is conservative since the most recent five year average indicates negative 77 percent.

The net salvage estimates for most of the remaining accounts were estimated using the above-described judgment process incorporating historical indications and reviewing the typical range of estimates used by other electric companies. The results of the net salvage analysis for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page III-154.

The net salvage estimates for steam production plant which represents 25 percent of depreciable plant, reflect estimated decommissioning costs for each generating station. The decommissioning cost estimates for each location were based on the results of decommissioning studies conducted by TLG Services, Inc. a consulting engineering firm. The decommissioning cost estimates were stated in current (2001) dollars. The decommissioning of the steam production plants are projected to occur at various dates in the future. The decommissioning cost estimates were adjusted for the effect of inflation between 2001 and the projected retirement date to develop the net salvage percent estimate as shown in the table on the following page.

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Net Salvage Calculations Related to the Dismantling of the Steam Production Plant Facilities Related to Original Cost at December 31, 2000

Station	Original Cost at 12/31/00	Dismantling Costs Stated in 2001 Dollars	Proposed Terminal Date	Inflation Factor	Dismantling Costs Inflated to the Proposed Terminal Date	Net Salvage Percent
(1)	(2)	(3)	(4)	(5)[(a)]	(6)	(7)=(6)/(2)
Meramec	334,843,510	60,241,000	6-2016	1.45	87,349,450	26.1
Sioux	370,684,754	59,484,000	6-2018	1.52	90,415,680	24.4
Venice	81,333,275	39,315,000	6-2004	1.08	42,460,200	52.2
Labadie	751,576,659	112,911,000	6-2023	1.72	194,206,920	25.8
Rush Island	437,643,075	65,736,000	6-2027	1.90	124,898,400	28.5
Total Steam Production Plant	**1,976,081,273**	**337,687,000**			**539,330,650**	27.3

(a) Column (5) = $1.025^{\text{Column(4) - (6-2001)}}$

Amortization accounting is proposed for certain Distribution Plant accounts. Future gross salvage and removal cost for these accounts will be recorded as revenues and expense, respectively. Inasmuch as there will be no depreciation reserve entries related to salvage, the estimate of net salvage for accounts subject to amortization accounting is zero percent.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. 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:

$$\frac{\$1,000}{(4 + 6)} = \$100 \textit{ per year.}$$

The accrued depreciation is:

$$\$1,000 \ (1 - \frac{6}{10}) = \$400.$$

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.

In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}.$$

For property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage by the related surviving investment.

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, service life and net salvage. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, Percent}).$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, 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 service as indicated by statistical analyses of retirement, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain Distribution Plant accounts such as line transformers and meters that represent numerous units of property purchased at a relatively minor unit costs. The cost of accounting for these units individually often exceeds the benefit derived from slightly more accurate accounting records. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
368, Line Transformers	40
370, Meters	30

The annual amortization amount is determined by dividing the original cost for vintages whose age is less than the amortization period by the period of amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation variances to insure complete recovery of capital over the life of the property. An amortization period of 20 years is recommended.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual amounts and rates 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 whole life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

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 the original cost retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of utility plant at December 31, 2000, are presented on pages III-4 through III-19 of this report. Tables A through C present the study results. Table A is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table B compares the calculated accrued depreciation with the book depreciation reserve and calculates amortization amounts that correct the variance. Table C sets forth the total annual depreciation accruals related to utility plant as of December 31, 2000, consisting of the whole life annual accrual from Table A and the amortization amounts from Table B.

The tables of the calculated annual and accrued depreciation are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the average life, the calculated annual accrual amount and rate, the expectancy, and the calculated accrued factor and depreciation.

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Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation Related to Electric Plant at December 31, 2000

Depreciable Group	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/00	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
DEPRECIABLE ELECTRIC PLANT							
Steam Production Plant							
Meramec Steam Production Plant							
311 Structures & Improvements	6-2016	120 - S0	(26)	24,978,693	784,137	3.14	19,635,027
312 Boiler Plant Equipment	6-2016	60 - S0	(26)	224,005,887	11,069,220	4.94	119,897,684
314 Turbogenerator Units	6-2016	100 - S0	(26)	59,588,018	2,189,318	3.67	42,160,539
315 Accessory Electrical Equipment	6-2016	80 - R2	(26)	16,201,300	536,329	3.31	12,398,234
316 Miscellaneous Power Plant Equipment	6-2016	70 - L0	(26)	10,069,612	578,324	5.74	4,220,274
Total Meramec Steam Production Plant				334,843,510	15,157,328		198,311,758
Sioux Steam Production Plant							
311 Structures & Improvements	6-2018	120 - S0	(24)	21,645,069	803,646	3.71	13,088,438
312 Boiler Plant Equipment	6-2018	60 - S0	(24)	263,913,356	13,097,676	4.96	110,473,939
314 Turbogenerator Units	6-2018	100 - S0	(24)	61,108,814	2,965,868	4.85	24,990,716
315 Accessory Electrical Equipment	6-2018	80 - R2	(24)	17,025,944	687,480	4.04	9,395,231
316 Miscellaneous Power Plant Equipment	6-2018	70 - L0	(24)	6,991,571	354,675	5.07	2,869,796
Total Sioux Steam Production Plant				370,684,754	17,909,345		160,818,120
Venice Steam Production Plant							
311 Structures & Improvements	6-2004	120 - S0	(52)	21,235,218	876,023	4.13	29,231,112
312 Boiler Plant Equipment	6-2004	60 - S0	(52)	31,178,630	4,266,793	13.68	32,574,366
314 Turbogenerator Units	6-2004	100 - S0	(52)	18,712,812	1,195,839	6.39	24,283,138
315 Accessory Electrical Equipment	6-2004	80 - R2	(52)	8,339,624	375,310	4.50	11,377,033
316 Miscellaneous Power Plant Equipment	6-2004	70 - L0	(52)	1,866,991	260,170	13.94	1,936,307
Total Venice Steam Production Plant				81,333,275	6,974,135		99,401,956

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Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation Related to Electric Plant at December 31, 2000

Depreciable Group		Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/00	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
Labadie Steam Production Plant								
311	Structures & Improvements	6-2023	120 - S0	(26)	56,716,268	1,854,110	3.27	31,040,762
312	Boiler Plant Equipment	6-2023	60 - S0	(26)	518,020,274	19,338,305	3.73	258,660,350
314	Turbogenerator Units	6-2023	100 - S0	(26)	117,004,319	3,503,691	2.99	72,336,595
315	Accessory Electrical Equipment	6-2023	80 - R2	(26)	46,000,375	1,461,561	3.18	26,413,142
316	Miscellaneous Power Plant Equipment	6-2023	70 - L0	(26)	13,835,423	570,905	4.13	5,784,592
Total Labadie Steam Production Plant					751,576,659	26,728,572		394,235,441
Rush Island Steam Production Plant								
311	Structures & Improvements	6-2027	120 - S0	(28)	51,766,569	1,435,304	2.77	29,789,985
312	Boiler Plant Equipment	6-2027	60 - S0	(28)	269,627,918	8,962,586	3.32	136,853,806
314	Turbogenerator Units	6-2027	100 - S0	(28)	88,894,762	2,469,746	2.78	52,161,743
315	Accessory Electrical Equipment	6-2027	80 - R2	(28)	19,803,864	570,195	2.88	10,999,090
316	Miscellaneous Power Plant Equipment	6-2027	70 - L0	(28)	7,549,962	287,495	3.81	2,897,354
Total Rush Island Steam Production Plant					437,643,075	13,725,326		232,701,978
312.03	Boiler Plant Equipment - Aluminum Coal Cars		22 - R3	30	121,206,826	3,860,437	3.18	18,828,827
Total Steam Production Plant					**2,097,288,099**	**84,355,143**		**1,104,298,080**
Nuclear Production Plant								
321	Structures & Improvements	10-2024	100 - R1	0	861,027,196	23,400,323	2.72	326,157,003
322	Reactor Plant Equipment	10-2024	60 - S0	0	844,170,129	24,567,061	2.91	315,703,567
323	Turbogenerator Units	10-2024	100 - S0	0	432,899,896	11,691,431	2.70	166,141,262
324	Accessory Electrical Equipment	10-2024	80 - R2	0	229,190,440	6,118,382	2.67	88,509,747
325	Miscellaneous Power Plant Equipment	10-2024	70 - L0	0	139,515,002	4,462,723	3.20	43,667,544
Total Nuclear Production Plant					**2,506,802,663**	**70,239,920**		**940,179,123**

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Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation Related to Electric Plant at December 31, 2000

	Depreciable Group	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/00	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
Hydraulic Production Plant								
Osage Hydraulic Production Plant								
331	Structures & Improvements	2-2036	160 - R1.5	(10)	3,183,095	50,567	1.59	1,793,349
332	Reservoirs, Dams, & Waterways	2-2036	200 - SQ	(20)	23,853,503	376,511	1.58	15,392,107
333	Water Wheels, Turbines, & Generators	2-2036	130 - S0	(10)	13,509,670	269,999	2.00	5,881,228
334	Accessory Electrical Equipment	2-2036	70 - R1.5	0	3,231,015	79,054	2.45	760,842
335	Miscellaneous Power Plant Equipment	2-2036	60 - R0.5	0	963,826	24,644	2.56	236,538
336	Roads, Railroads, & Bridges	2-2036	200 - SQ	0	77,445	976	1.26	43,119
Total Osage Hydraulic Production Plant					44,818,554	801,751		24,107,183
Keokuk Hydraulic Production Plant								
331	Structures & Improvements	6-2028	160 - R1.5	(10)	3,745,609	85,010	2.27	1,840,377
332	Reservoirs, Dams, & Waterways	6-2028	200 - SQ	(20)	11,865,003	262,128	2.21	7,030,688
333	Water Wheels, Turbines, & Generators	6-2028	130 - S0	(10)	17,663,391	487,572	2.76	6,449,972
334	Accessory Electrical Equipment	6-2028	70 - R1.5	0	2,954,027	56,691	1.92	1,628,825
335	Miscellaneous Power Plant Equipment	6-2028	60 - R0.5	0	1,589,662	50,047	3.15	366,470
336	Roads, Railroads, & Bridges	6-2028	200 - SQ	0	29,167	404	1.39	18,050
Total Keokuk Hydraulic Production Plant					37,846,859	941,852		17,334,382
Taum Sauk Hydraulic Production Plant								
331	Structures & Improvements	7-2040	160 - R1.5	(10)	6,258,100	112,775	1.80	2,583,617
332	Reservoirs, Dams, & Waterways	7-2040	200 - SQ	(20)	22,105,906	350,111	1.58	12,691,808
333	Water Wheels, Turbines, & Generators	7-2040	130 - S0	(10)	34,890,632	791,680	2.27	8,443,207
334	Accessory Electrical Equipment	7-2040	70 - R1.5	0	2,019,479	34,633	1.71	909,344
335	Miscellaneous Power Plant Equipment	7-2040	60 - R0.5	0	514,225	11,383	2.21	150,478
336	Roads, Railroads, & Bridges	7-2040	200 - SQ	0	45,570	643	1.41	20,103
Total Taum Sauk Hydraulic Production Plant					65,833,912	1,301,225		24,798,557
Total Hydraulic Production Plant					**148,499,325**	**3,044,828**		**66,240,122**

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Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation Related to Electric Plant at December 31, 2000

	Depreciable Group	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/00	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
Other Production Plant								
341	Structures & Improvements							
	Missouri Other Production Plant		30 - SQ	(5)	1,173,020	37,242	3.17	852,798
	Illinois Other Production Plant		30 - SQ	(5)	109,115	26	0.02	114,392
	Subtotal Account 341				*1,282,135*	*37,268*		*967,190*
342	Fuel Holders, Producers, & Accessories							
	Missouri Other Production Plant		30 - SQ	(5)	1,792,447	58,700	3.27	1,275,328
	Illinois Other Production Plant		30 - SQ	(5)	58,003	301	0.52	59,947
	Subtotal Account 342				*1,850,450*	*59,001*		*1,335,275*
344	Generators							
	Missouri Other Production Plant		30 - SQ	(5)	49,991,792	1,641,183	3.28	28,360,403
	Illinois Other Production Plant		30 - SQ	(5)	3,088,545	13,896	0.45	2,832,923
	Subtotal Account 344				*53,080,337*	*1,655,079*		*31,193,326*
345	Accessory Electrical Equipment							
	Missouri Other Production Plant		30 - SQ	(5)	2,555,915	73,228	2.87	2,068,745
	Illinois Other Production Plant		30 - SQ	(5)	322,021	1,722	0.53	294,904
	Subtotal Account 345				*2,877,936*	*74,950*		*2,363,649*
346	Miscellaneous Power Plant Equipment							
	Missouri Other Production Plant		30 - SQ	(5)	74,205	2,458	3.31	35,199
	Illinois Other Production Plant		30 - SQ	(5)	15,057	219	1.45	14,586
	Subtotal Account 346				*89,262*	*2,677*		*49,785*
Total Other Production Plant					**59,180,120**	**1,828,975**		**35,909,225**

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Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation Related to Electric Plant at December 31, 2000

	Depreciable Group	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/00	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
Transmission Plant								
352	Structures & Improvements		60 - R2	(5)	5,706,008	100,055	1.75	1,749,954
353	Station Equipment		55 - R2.5	0	148,811,048	2,708,361	1.82	47,769,681
354	Towers & Fixtures		65 - R4	(7)	64,599,085	1,064,464	1.65	27,565,889
355	Poles & Fixtures		53 - R4	(90)	68,683,441	2,466,422	3.59	39,374,253
356	Overhead Conductor & Devices		55 - R4	(25)	96,050,285	2,180,630	2.27	44,194,910
359	Roads & Trails		50 - SQ	0	71,789	884	1.23	61,523
Total Transmission Plant					**383,921,656**	**8,520,816**		**160,716,210**
Distribution Plant								
361	Structures & Improvements		60 - R2.5	(5)	14,765,284	258,909	1.75	3,562,972
362	Station Equipment		55 - R2.5	(5)	431,244,404	8,241,081	1.91	132,600,387
364	Poles & Fixtures		43 - R3	(135)	530,250,693	29,033,025	5.48	393,200,879
365	Overhead Conductors & Devices		47 - R1	(50)	583,065,822	18,628,953	3.19	193,950,884
366	Underground Conduit		65 - R3	(50)	123,410,321	2,850,778	2.31	42,976,866
367	Underground Conductor & Devices		53 - R2	(25)	374,475,250	8,846,978	2.36	97,731,484
368	Line Transformers		40 - SQ	0	299,981,987	7,135,366	2.38	118,981,095
369	Overhead Services		36 - R3	(180)	107,054,980	8,308,140	7.76	111,536,046
369	Underground Services		45 - R3	(70)	100,157,010	3,778,207	3.77	51,647,649
370	Meters		30 - SQ	0	94,281,528	2,926,575	3.10	31,918,887
371	Installation On Customers' Premises		20 - O1	0	164,869	7,648	4.64	102,532
373	Street Lighting & Signal Systems		32 - L1	(45)	85,759,467	3,892,193	4.54	32,831,560
Total Distribution Plant					**2,744,611,615**	**93,907,853**		**1,211,041,241**

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Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation Related to Electric Plant at December 31, 2000

Depreciable Group		Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/00	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
General Plant								
390	Structures & Improvements		42 - S0	(5)	147,252,866	3,679,432	2.50	37,630,124
391	Office Furniture & Equipment		20 - L0.5	1	28,483,768	1,409,947	4.95	7,434,668
391.1	Mainframe Computers		5 - L0	0	1,370,036	274,007	20.00	608,654
391.2	Personal Computers		5 - L3	1	13,016,035	2,510,689	19.29	7,342,678
392	Transportation Equipment		10 - S0	10	69,292,816	6,194,412	8.94	30,671,904
393	Stores Equipment		22 - L0.5	0	2,020,123	91,916	4.55	681,934
394	Tools, Shop, & Garage Equipment		22 - L0.5	3	8,645,587	381,573	4.41	2,214,296
395	Laboratory Equipment		20 - L0.5	0	5,087,864	254,393	5.00	1,397,562
396	Power Operated Equipment		15 - L2	20	10,501,449	560,357	5.34	4,320,151
397	Communications Equipment		18 - R3	0	118,870,149	6,537,091	5.50	56,832,358
398	Miscellaneous Equipment		18 - L0.5	0	472,868	26,291	5.56	131,774
Total General Plant					**405,013,561**	**21,920,108**		**149,266,103**
TOTAL DEPRECIABLE ELECTRIC PLANT					**8,345,317,039**	**283,817,643**		**3,667,650,104**
NONDEPRECIABLE ELECTRIC PLANT								
310	Land and Land Rights				2,291,683			
320	Land and Land Rights				5,438,236			
330	Land and Land Rights				18,186,683			
340	Land and Land Rights				62,027			
350	Land and Land Rights				26,231,862			
360	Land and Land Rights				18,688,442			
389	Land and Land Rights				9,453,139			
TOTAL NONDEPRECIABLE ELECTRIC PLANT					**80,352,072**			
TOTAL ELECTRIC PLANT IN SERVICE					**8,425,669,111**			

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Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2000

Depreciable Group	Original Cost at 12/31/00	Calculated Accrued Depreciation	Book Accumulated Depreciation	Reserve Variance	Amortization Period	Reserve Variance Amortization
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
DEPRECIABLE ELECTRIC PLANT						
Steam Production Plant						
Meramec Steam Production Plant						
311 Structures & Improvements	24,978,693	19,635,027	18,696,718	938,309	20	46,915
312 Boiler Plant Equipment	224,005,887	119,897,684	107,130,804	12,766,880	20	638,344
314 Turbogenerator Units	59,588,018	42,160,539	49,985,039	(7,824,500)	20	(391,225)
315 Accessory Electrical Equipment	16,201,300	12,398,234	15,029,723	(2,631,489)	20	(131,574)
316 Miscellaneous Power Plant Equipment	10,069,612	4,220,274	3,191,101	1,029,173	20	51,459
Total Meramec Steam Production Plant	334,843,510	198,311,758	194,033,385	4,278,373		213,919
Sioux Steam Production Plant						
311 Structures & Improvements	21,645,069	13,088,438	11,209,173	1,879,265	20	93,963
312 Boiler Plant Equipment	263,913,356	110,473,939	77,361,815	33,112,124	20	1,655,606
314 Turbogenerator Units	61,108,814	24,990,716	23,044,878	1,945,838	20	97,292
315 Accessory Electrical Equipment	17,025,944	9,395,231	9,077,610	317,621	20	15,881
316 Miscellaneous Power Plant Equipment	6,991,571	2,869,796	2,082,787	787,009	20	39,350
Total Sioux Steam Production Plant	370,684,754	160,818,120	122,776,263	38,041,857		1,902,092
Venice Steam Production Plant						
311 Structures & Improvements	21,235,218	29,231,112	20,428,563	8,802,549	20	440,127
312 Boiler Plant Equipment	31,178,630	32,574,366	21,994,084	10,580,282	20	529,014
314 Turbogenerator Units	18,712,812	24,283,138	20,001,652	4,281,486	20	214,074
315 Accessory Electrical Equipment	8,339,624	11,377,033	9,689,171	1,687,862	20	84,393
316 Miscellaneous Power Plant Equipment	1,866,991	1,936,307	872,363	1,063,944	20	53,197
Total Venice Steam Production Plant	81,333,275	99,401,956	72,985,833	26,416,123		1,320,805

AmerenUE

Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2000

	Depreciable Group	Original Cost at 12/31/00	Calculated Accrued Depreciation	Book Accumulated Depreciation	Reserve Variance	Amortization Period	Reserve Variance Amortization
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
	Labadie Steam Production Plant						
311	Structures & Improvements	56,716,268	31,040,762	27,861,907	3,178,855	20	158,943
312	Boiler Plant Equipment	518,020,274	258,660,350	246,447,680	12,212,670	20	610,634
314	Turbogenerator Units	117,004,319	72,336,595	70,386,125	1,950,470	20	97,524
315	Accessory Electrical Equipment	46,000,375	26,413,142	27,165,272	(752,130)	20	(37,607)
316	Miscellaneous Power Plant Equipment	13,835,423	5,784,592	6,204,256	(419,664)	20	(20,983)
Total Labadie Steam Production Plant		751,576,659	394,235,441	378,065,240	16,170,201		808,511
	Rush Island Steam Production Plant						
311	Structures & Improvements	51,766,569	29,789,985	30,883,726	(1,093,741)	20	(54,687)
312	Boiler Plant Equipment	269,627,918	136,853,806	156,377,490	(19,523,684)	20	(976,184)
314	Turbogenerator Units	88,894,762	52,161,743	56,191,251	(4,029,508)	20	(201,475)
315	Accessory Electrical Equipment	19,803,864	10,999,090	12,108,813	(1,109,723)	20	(55,486)
316	Miscellaneous Power Plant Equipment	7,549,962	2,897,354	3,580,450	(683,096)	20	(34,155)
Total Rush Island Steam Production Plant		437,643,075	232,701,978	259,141,730	(26,439,752)		(1,321,987)
312.03	Boiler Plant Equipment - Aluminum Coal Cars	121,206,826	18,828,827	28,507,805	(9,678,978)	20	(483,949)
Total Steam Production Plant		**2,097,288,099**	**1,104,298,080**	**1,055,510,256**	**48,787,824**		**2,439,391**
Nuclear Production Plant							
321	Structures & Improvements	861,027,196	326,157,003	334,683,353	(8,526,350)	20	(426,318)
322	Reactor Plant Equipment	844,170,129	315,703,567	290,746,799	24,956,768	20	1,247,838
323	Turbogenerator Units	432,899,896	166,141,262	172,652,686	(6,511,424)	20	(325,571)
324	Accessory Electrical Equipment	229,190,440	88,509,747	92,017,410	(3,507,663)	20	(175,383)
325	Miscellaneous Power Plant Equipment	139,515,002	43,667,544	21,210,806	22,456,738	20	1,122,837
Total Nuclear Production Plant		**2,506,802,663**	**940,179,123**	**911,311,054**	**28,868,069**		**1,443,403**

AmerenUE

Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2000

	Depreciable Group	Original Cost at 12/31/00	Calculated Accrued Depreciation	Book Accumulated Depreciation	Reserve Variance	Amortization Period	Reserve Variance Amortization
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
Hydraulic Production Plant							
Osage Hydraulic Production Plant							
331	Structures & Improvements	3,183,095	1,793,349	1,252,653	540,696	20	27,035
332	Reservoirs, Dams, & Waterways	23,853,503	15,392,107	12,162,985	3,229,122	20	161,456
333	Water Wheels, Turbines, & Generators	13,509,670	5,881,228	6,390,685	(509,457)	20	(25,473)
334	Accessory Electrical Equipment	3,231,015	760,842	1,113,646	(352,804)	20	(17,640)
335	Miscellaneous Power Plant Equipment	963,826	236,538	469,925	(233,387)	20	(11,669)
336	Roads, Railroads, & Bridges	77,445	43,119	97,465	(54,346)	20	(2,717)
Total Osage Hydraulic Production Plant		44,818,554	24,107,183	21,487,359	2,619,824		130,992
Keokuk Hydraulic Production Plant							
331	Structures & Improvements	3,745,609	1,840,377	1,237,608	602,769	20	30,138
332	Reservoirs, Dams, & Waterways	11,865,003	7,030,688	5,151,427	1,879,261	20	93,963
333	Water Wheels, Turbines, & Generators	17,663,391	6,449,972	5,714,032	735,940	20	36,797
334	Accessory Electrical Equipment	2,954,027	1,628,825	1,945,564	(316,739)	20	(15,837)
335	Miscellaneous Power Plant Equipment	1,589,662	366,470	492,636	(126,166)	20	(6,308)
336	Roads, Railroads, & Bridges	29,167	18,050	20,619	(2,569)	20	(128)
Total Keokuk Hydraulic Production Plant		37,846,859	17,334,382	14,561,886	2,772,496		138,625
Taum Sauk Hydraulic Production Plant							
331	Structures & Improvements	6,258,100	2,583,617	1,458,589	1,125,028	20	56,251
332	Reservoirs, Dams, & Waterways	22,105,906	12,691,808	8,443,305	4,248,503	20	212,425
333	Water Wheels, Turbines, & Generators	34,890,632	8,443,207	5,605,244	2,837,963	20	141,898
334	Accessory Electrical Equipment	2,019,479	909,344	949,534	(40,190)	20	(2,010)
335	Miscellaneous Power Plant Equipment	514,225	150,478	383,380	(232,902)	20	(11,645)
336	Roads, Railroads, & Bridges	45,570	20,103	46,008	(25,905)	20	(1,295)
Total Taum Sauk Hydraulic Production Plant		65,833,912	24,798,557	16,886,060	7,912,497		395,624
Total Hydraulic Production Plant		**148,499,325**	**66,240,122**	**52,935,305**	**13,304,817**		**665,241**

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Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2000

	Depreciable Group	Original Cost at 12/31/00	Calculated Accrued Depreciation	Book Accumulated Depreciation	Reserve Variance	Amortization Period	Reserve Variance Amortization
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
Other Production Plant							
341	Structures & Improvements						
	Missouri Other Production Plant	1,173,020	852,798	686,128	166,670	20	8,334
	Illinois Other Production Plant	109,115	114,392	120,035	(5,643)	20	(282)
	Subtotal Account 341	*1,282,135*	*967,190*	*806,163*	*161,027*		*8,052*
342	Fuel Holders, Producers, & Accessories						
	Missouri Other Production Plant	1,792,447	1,275,328	1,053,609	221,719	20	11,086
	Illinois Other Production Plant	58,003	59,947	58,294	1,653	20	83
	Subtotal Account 342	*1,850,450*	*1,335,275*	*1,111,903*	*223,372*		*11,169*
344	Generators						
	Missouri Other Production Plant	49,991,792	28,360,403	33,325,815	(4,965,412)	20	(248,271)
	Illinois Other Production Plant	3,088,545	2,832,923	2,914,800	(81,877)	20	(4,094)
	Subtotal Account 344	*53,080,337*	*31,193,326*	*36,240,615*	*(5,047,289)*		*(252,365)*
345	Accessory Electrical Equipment						
	Missouri Other Production Plant	2,555,915	2,068,745	2,233,946	(165,201)	20	(8,260)
	Illinois Other Production Plant	322,021	294,904	342,702	(47,798)	20	(2,390)
	Subtotal Account 345	*2,877,936*	*2,363,649*	*2,576,648*	*(212,999)*		*(10,650)*
346	Miscellaneous Power Plant Equipment						
	Missouri Other Production Plant	74,205	35,199	213,510	(178,311)	20	(8,916)
	Illinois Other Production Plant	15,057	14,586	16,557	(1,971)	20	(99)
	Subtotal Account 346	*89,262*	*49,785*	*230,067*	*(180,282)*		*(9,015)*
Total Other Production Plant		**59,180,120**	**35,909,225**	**40,965,396**	**(5,056,171)**		**(252,809)**

AmerenUE

Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2000

	Depreciable Group	Original Cost at 12/31/00	Calculated Accrued Depreciation	Book Accumulated Depreciation	Reserve Variance	Amortization Period	Reserve Variance Amortization
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
Transmission Plant							
352	Structures & Improvements	5,706,008	1,749,954	1,759,339	(9,385)	20	(469)
353	Station Equipment	148,811,048	47,769,681	56,631,844	(8,862,163)	20	(443,108)
354	Towers & Fixtures	64,599,085	27,565,889	33,587,727	(6,021,838)	20	(301,092)
355	Poles & Fixtures	68,683,441	39,374,253	29,193,434	10,180,819	20	509,041
356	Overhead Conductor & Devices	96,050,285	44,194,910	36,998,216	7,196,694	20	359,835
359	Roads & Trails	71,789	61,523	69,009	(7,486)	20	(374)
Total Transmission Plant		**383,921,656**	**160,716,210**	**158,239,569**	**2,476,641**		**123,833**
Distribution Plant							
361	Structures & Improvements	14,765,284	3,562,972	4,273,833	(710,861)	20	(35,543)
362	Station Equipment	431,244,404	132,600,387	183,269,074	(50,668,687)	20	(2,533,434)
364	Poles & Fixtures	530,250,693	393,200,879	439,274,966	(46,074,087)	20	(2,303,704)
365	Overhead Conductors & Devices	583,065,822	193,950,884	219,487,216	(25,536,332)	20	(1,276,817)
366	Underground Conduit	123,410,321	42,976,866	32,059,741	10,917,125	20	545,856
367	Underground Conductor & Devices	374,475,250	97,731,484	80,445,868	17,285,616	20	864,281
368	Line Transformers	299,981,987	118,981,095	93,501,094	25,480,001	20	1,274,000
369	Overhead Services	107,054,980	111,536,046	99,457,120	12,078,926	20	603,946
369	Underground Services	100,157,010	51,647,649	14,923,590	36,724,059	20	1,836,203
370	Meters	94,281,528	31,918,887	25,215,475	6,703,412	20	335,171
371	Installation On Customers' Premises	164,869	102,532	24,230	78,302	20	3,915
373	Street Lighting & Signal Systems	85,759,467	32,831,560	55,860,727	(23,029,167)	20	(1,151,458)
Total Distribution Plant		**2,744,611,615**	**1,211,041,241**	**1,247,792,934**	**(36,751,693)**		**(1,837,584)**

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Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2000

	Depreciable Group	Original Cost at 12/31/00	Calculated Accrued Depreciation	Book Accumulated Depreciation	Reserve Variance	Amortization Period	Reserve Variance Amortization
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
General Plant							
390	Structures & Improvements	147,252,866	37,630,124	32,386,977	5,243,147	20	262,157
391	Office Furniture & Equipment	28,483,768	7,434,668	(158,113)	7,592,781	20	379,639
391.1	Mainframe Computers	1,370,036	608,654	(1,907,805)	2,516,459	20	125,823
391.2	Personal Computers	13,016,035	7,342,678	(7,973,912)	15,316,590	20	765,830
392	Transportation Equipment	69,292,816	30,671,904	40,605,001	(9,933,097)	20	(496,655)
393	Stores Equipment	2,020,123	681,934	718,181	(36,247)	20	(1,812)
394	Tools, Shop, & Garage Equipment	8,645,587	2,214,296	961,147	1,253,149	20	62,657
395	Laboratory Equipment	5,087,864	1,397,562	(524,546)	1,922,108	20	96,105
396	Power Operated Equipment	10,501,449	4,320,151	6,558,445	(2,238,294)	20	(111,915)
397	Communications Equipment	118,870,149	56,832,358	33,497,709	23,334,649	20	1,166,732
398	Miscellaneous Equipment	472,868	131,774	228,000	(96,226)	20	(4,811)
Total General Plant		**405,013,561**	**149,266,103**	**104,391,084**	**44,875,019**		**2,243,750**
TOTAL DEPRECIABLE ELECTRIC PLANT		**8,345,317,039**	**3,667,650,104**	**3,571,145,598**	**96,504,506**		**4,825,225**

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Table C. Calculation of Total Annual Depreciation Including Amortizations of the Reserve Variance at December 31, 2000

Depreciable Group	Original Cost at 12/31/00	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation
(1)	(2)	(3)	(4)	(5)
DEPRECIABLE ELECTRIC PLANT				
Steam Production Plant				
Meramec Steam Production Plant				
311 Structures & Improvements	24,978,693	784,137	46,915	831,052
312 Boiler Plant Equipment	224,005,887	11,069,220	638,344	11,707,564
314 Turbogenerator Units	59,588,018	2,189,318	(391,225)	1,798,093
315 Accessory Electrical Equipment	16,201,300	536,329	(131,574)	404,755
316 Miscellaneous Power Plant Equipment	10,069,612	578,324	51,459	629,783
Total Meramec Steam Production Plant	334,843,510	15,157,328	213,919	15,371,247
Sioux Steam Production Plant				
311 Structures & Improvements	21,645,069	803,646	93,963	897,609
312 Boiler Plant Equipment	263,913,356	13,097,676	1,655,606	14,753,282
314 Turbogenerator Units	61,108,814	2,965,868	97,292	3,063,160
315 Accessory Electrical Equipment	17,025,944	687,480	15,881	703,361
316 Miscellaneous Power Plant Equipment	6,991,571	354,675	39,350	394,025
Total Sioux Steam Production Plant	370,684,754	17,909,345	1,902,092	19,811,437
Venice Steam Production Plant				
311 Structures & Improvements	21,235,218	876,023	440,127	1,316,150
312 Boiler Plant Equipment	31,178,630	4,266,793	529,014	4,795,807
314 Turbogenerator Units	18,712,812	1,195,839	214,074	1,409,913
315 Accessory Electrical Equipment	8,339,624	375,310	84,393	459,703
316 Miscellaneous Power Plant Equipment	1,866,991	260,170	53,197	313,367
Total Venice Steam Production Plant	81,333,275	6,974,135	1,320,805	8,294,940
Labadie Steam Production Plant				
311 Structures & Improvements	56,716,268	1,854,110	158,943	2,013,053
312 Boiler Plant Equipment	518,020,274	19,338,305	610,634	19,948,939
314 Turbogenerator Units	117,004,319	3,503,691	97,524	3,601,215
315 Accessory Electrical Equipment	46,000,375	1,461,561	(37,607)	1,423,954
316 Miscellaneous Power Plant Equipment	13,835,423	570,905	(20,983)	549,922
Total Labadie Steam Production Plant	751,576,659	26,728,572	808,511	27,537,083
Rush Island Steam Production Plant				
311 Structures & Improvements	51,766,569	1,435,304	(54,687)	1,380,617
312 Boiler Plant Equipment	269,627,918	8,962,586	(976,184)	7,986,402
314 Turbogenerator Units	88,894,762	2,469,746	(201,475)	2,268,271
315 Accessory Electrical Equipment	19,803,864	570,195	(55,486)	514,709
316 Miscellaneous Power Plant Equipment	7,549,962	287,495	(34,155)	253,340
Total Rush Island Steam Production Plant	437,643,075	13,725,326	(1,321,987)	12,403,339
312.03 Boiler Plant Equipment - Aluminum Coal Cars	121,206,826	3,860,437	(483,949)	3,376,488
Total Steam Production Plant	**2,097,288,099**	**84,355,143**	**2,439,391**	**86,794,534**

AmerenUE

Table C. Calculation of Total Annual Depreciation Including Amortizations of the Reserve Variance at December 31, 2000

Depreciable Group		Original Cost at 12/31/00	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation
(1)		(2)	(3)	(4)	(5)
Nuclear Production Plant					
321	Structures & Improvements	861,027,196	23,400,323	(426,318)	22,974,005
322	Reactor Plant Equipment	844,170,129	24,567,061	1,247,838	25,814,899
323	Turbogenerator Units	432,899,896	11,691,431	(325,571)	11,365,860
324	Accessory Electrical Equipment	229,190,440	6,118,382	(175,383)	5,942,999
325	Miscellaneous Power Plant Equipment	139,515,002	4,462,723	1,122,837	5,585,560
Total Nuclear Production Plant		**2,506,802,663**	**70,239,920**	**1,443,403**	**71,683,323**
Hydraulic Production Plant					
Osage Hydraulic Production Plant					
331	Structures & Improvements	3,183,095	50,567	27,035	77,602
332	Reservoirs, Dams, & Waterways	23,853,503	376,511	161,456	537,967
333	Water Wheels, Turbines, & Generators	13,509,670	269,999	(25,473)	244,526
334	Accessory Electrical Equipment	3,231,015	79,054	(17,640)	61,414
335	Miscellaneous Power Plant Equipment	963,826	24,644	(11,669)	12,975
336	Roads, Railroads, & Bridges	77,445	976	(2,717)	(1,741)
Total Osage Hydraulic Production Plant		44,818,554	801,751	130,992	932,743
Keokuk Hydraulic Production Plant					
331	Structures & Improvements	3,745,609	85,010	30,138	115,148
332	Reservoirs, Dams, & Waterways	11,865,003	262,128	93,963	356,091
333	Water Wheels, Turbines, & Generators	17,663,391	487,572	36,797	524,369
334	Accessory Electrical Equipment	2,954,027	56,691	(15,837)	40,854
335	Miscellaneous Power Plant Equipment	1,589,662	50,047	(6,308)	43,739
336	Roads, Railroads, & Bridges	29,167	404	(128)	276
Total Keokuk Hydraulic Production Plant		37,846,859	941,852	138,625	1,080,477
Taum Sauk Hydraulic Production Plant					
331	Structures & Improvements	6,258,100	112,775	56,251	169,026
332	Reservoirs, Dams, & Waterways	22,105,906	350,111	212,425	562,536
333	Water Wheels, Turbines, & Generators	34,890,632	791,680	141,898	933,578
334	Accessory Electrical Equipment	2,019,479	34,633	(2,010)	32,623
335	Miscellaneous Power Plant Equipment	514,225	11,383	(11,645)	(262)
336	Roads, Railroads, & Bridges	45,570	643	(1,295)	(652)
Total Taum Sauk Hydraulic Production Plant		65,833,912	1,301,225	395,624	1,696,849
Total Hydraulic Production Plant		**148,499,325**	**3,044,828**	**665,241**	**3,710,069**
Other Production Plant					
341	Structures & Improvements				
	Missouri Other Production Plant	1,173,020	37,242	8,334	45,576
	Illinois Other Production Plant	109,115	26	(282)	(256)
	Subtotal Account 341	*1,282,135*	*37,268*	*8,052*	*45,320*

AmerenUE

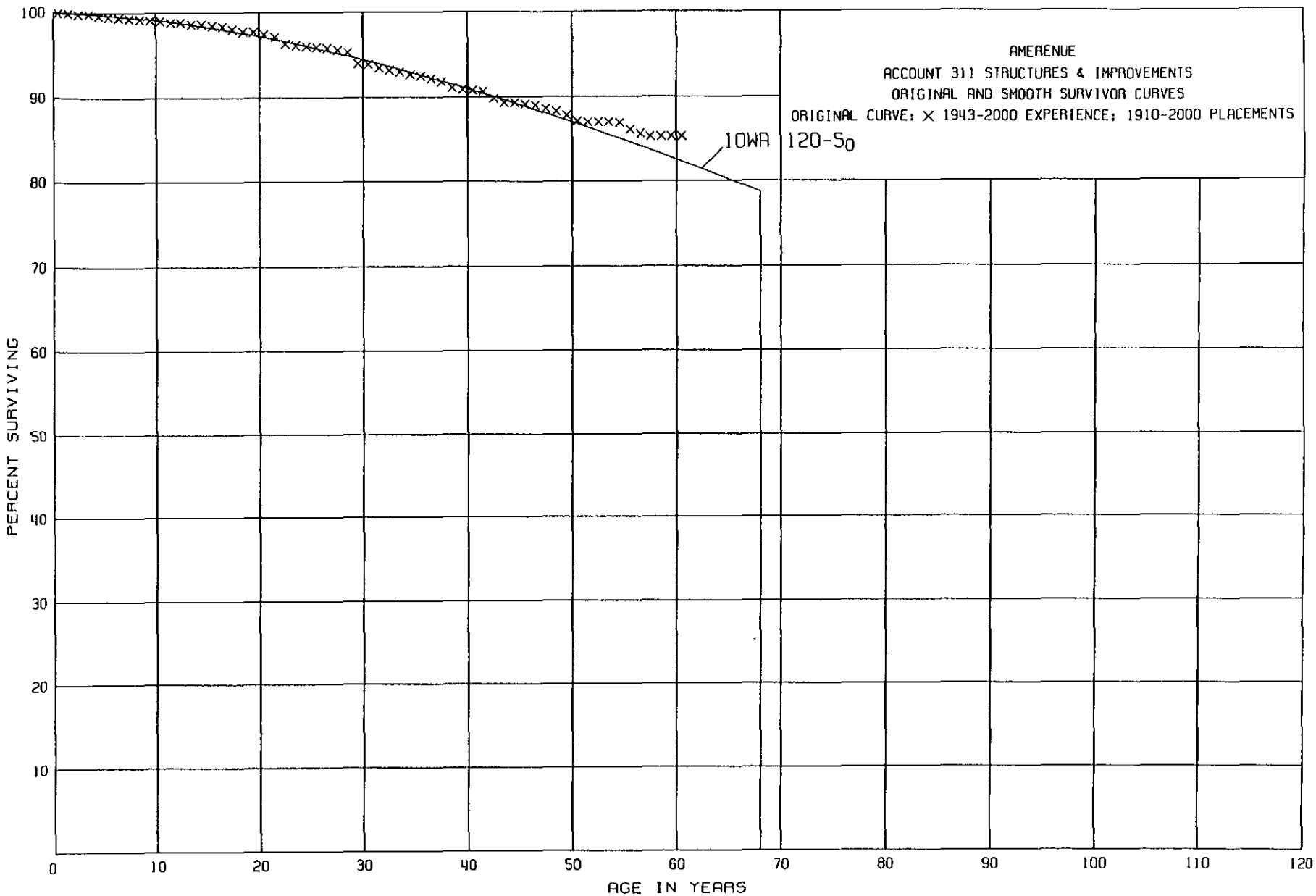
Table C. Calculation of Total Annual Depreciation Including Amortizations of the Reserve Variance at December 31, 2000

	Depreciable Group	Original Cost at 12/31/00	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation
	(1)	(2)	(3)	(4)	(5)
342	Fuel Holders, Producers, & Accessories				
	Missouri Other Production Plant	1,792,447	58,700	11,086	69,786
	Illinois Other Production Plant	58,003	301	83	384
	Subtotal Account 342	*1,850,450*	*59,001*	*11,169*	*70,170*
344	Generators				
	Missouri Other Production Plant	49,991,792	1,641,183	(248,271)	1,392,912
	Illinois Other Production Plant	3,088,545	13,896	(4,094)	9,802
	Subtotal Account 344	*53,080,337*	*1,655,079*	*(252,365)*	*1,402,714*
345	Accessory Electrical Equipment				
	Missouri Other Production Plant	2,555,915	73,228	(8,260)	64,968
	Illinois Other Production Plant	322,021	1,722	(2,390)	(668)
	Subtotal Account 345	*2,877,936*	*74,950*	*(10,650)*	*64,300*
346	Miscellaneous Power Plant Equipment				
	Missouri Other Production Plant	74,205	2,458	(8,916)	(6,458)
	Illinois Other Production Plant	15,057	219	(99)	120
	Subtotal Account 346	*89,262*	*2,677*	*(9,015)*	*(6,338)*
Total Other Production Plant		**59,180,120**	**1,828,975**	**(505,618)**	**1,576,166**
Transmission Plant					
352	Structures & Improvements	5,706,008	100,055	(469)	99,586
353	Station Equipment	148,811,048	2,708,361	(443,108)	2,265,253
354	Towers & Fixtures	64,599,085	1,064,464	(301,092)	763,372
355	Poles & Fixtures	68,683,441	2,466,422	509,041	2,975,463
356	Overhead Conductor & Devices	96,050,285	2,180,630	359,835	2,540,465
359	Roads & Trails	71,789	884	(374)	510
Total Transmission Plant		**383,921,656**	**8,520,816**	**123,833**	**8,644,649**
Distribution Plant					
361	Structures & Improvements	14,765,284	258,909	(35,543)	223,366
362	Station Equipment	431,244,404	8,241,081	(2,533,434)	5,707,647
364	Poles & Fixtures	530,250,693	29,033,025	(2,303,704)	26,729,321
365	Overhead Conductors & Devices	583,065,822	18,628,953	(1,276,817)	17,352,136
366	Underground Conduit	123,410,321	2,850,778	545,856	3,396,634
367	Underground Conductor & Devices	374,475,250	8,846,978	864,281	9,711,259
368	Line Transformers	299,981,987	7,135,366	1,274,000	8,409,366
369	Overhead Services	107,054,980	8,308,140	603,946	8,912,086
369	Underground Services	100,157,010	3,778,207	1,836,203	5,614,410
370	Meters	94,281,528	2,926,575	335,171	3,261,746
371	Installation On Customers' Premises	164,869	7,648	3,915	11,563
373	Street Lighting & Signal Systems	85,759,467	3,892,193	(1,151,458)	2,740,735
Total Distribution Plant		**2,744,611,615**	**93,907,853**	**(1,837,584)**	**92,070,269**

AmerenUE

Table C. Calculation of Total Annual Depreciation Including Amortizations of the Reserve Variance at December 31, 2000

	Depreciable Group	Original Cost at 12/31/00	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation
	(1)	(2)	(3)	(4)	(5)
General Plant					
390	Structures & Improvements	147,252,866	3,679,432	262,157	3,941,589
391	Office Furniture & Equipment	28,483,768	1,409,947	379,639	1,789,586
391.1	Mainframe Computers	1,370,036	274,007	125,823	399,830
391.2	Personal Computers	13,016,035	2,510,689	765,830	3,276,519
392	Transportation Equipment	69,292,816	6,194,412	(496,655)	5,697,757
393	Stores Equipment	2,020,123	91,916	(1,812)	90,104
394	Tools, Shop, & Garage Equipment	8,645,587	381,573	62,657	444,230
395	Laboratory Equipment	5,087,864	254,393	96,105	350,498
396	Power Operated Equipment	10,501,449	560,357	(111,915)	448,442
397	Communications Equipment	118,870,149	6,537,091	1,166,732	7,703,823
398	Miscellaneous Equipment	472,868	26,291	(4,811)	21,480
Total General Plant		**405,013,561**	**21,920,108**	**2,243,750**	**24,163,858**
TOTAL DEPRECIABLE ELECTRIC PLANT		**8,345,317,039**	**283,817,643**	**4,825,225**	**288,642,868**


AMERENUE
ACCOUNT 311 STRUCTURES & IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1943-2000 EXPERIENCE; 1910-2000 PLACEMENTS
10WA 120-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AMERENUE

ACCOUNT 311 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2000 EXPERIENCE BAND 1943-2000

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	179,675,043	38,151	0.0002	0.9998	100.00
0.5	180,871,037	206,725	0.0011	0.9989	99.98
1.5	183,447,149	113,512	0.0006	0.9994	99.87
2.5	182,975,619	82,321	0.0004	0.9996	99.81
3.5	180,466,657	335,881	0.0019	0.9981	99.77
4.5	174,631,625	104,060	0.0006	0.9994	99.58
5.5	172,513,486	179,060	0.0010	0.9990	99.52
6.5	168,256,662	135,375	0.0008	0.9992	99.42
7.5	165,247,581	216,324	0.0013	0.9987	99.34
8.5	161,209,029	152,932	0.0009	0.9991	99.21
9.5	157,185,685	184,546	0.0012	0.9988	99.12
10.5	150,797,824	280,187	0.0019	0.9981	99.00
11.5	148,301,422	68,402	0.0005	0.9995	98.81
12.5	146,622,750	199,652	0.0014	0.9986	98.76
13.5	145,537,709	104,646	0.0007	0.9993	98.62
14.5	144,797,546	161,398	0.0011	0.9989	98.55
15.5	143,668,341	245,009	0.0017	0.9983	98.44
16.5	143,250,926	442,519	0.0031	0.9969	98.27
17.5	142,388,893	359,914	0.0025	0.9975	97.97
18.5	142,799,385	112,596	0.0008	0.9992	97.73
19.5	145,662,622	454,925	0.0031	0.9969	97.65
20.5	142,415,343	436,753	0.0031	0.9969	97.35
21.5	141,646,152	1,032,103	0.0073	0.9927	97.05
22.5	140,314,376	395,853	0.0028	0.9972	96.34
23.5	130,677,663	134,966	0.0010	0.9990	96.07
24.5	91,949,104	87,347	0.0009	0.9991	95.97
25.5	91,768,762	102,934	0.0011	0.9989	95.88
26.5	91,493,262	140,652	0.0015	0.9985	95.77
27.5	85,430,415	292,677	0.0034	0.9966	95.63
28.5	77,637,207	1,059,221	0.0136	0.9864	95.30
29.5	70,841,564	83,620	0.0012	0.9988	94.00
30.5	59,716,243	282,125	0.0047	0.9953	93.89
31.5	59,371,441	136,967	0.0023	0.9977	93.45
32.5	55,637,372	139,075	0.0025	0.9975	93.24
33.5	49,489,180	172,120	0.0035	0.9965	93.01
34.5	49,290,205	108,855	0.0022	0.9978	92.68
35.5	49,072,016	166,568	0.0034	0.9966	92.48
36.5	48,793,568	178,036	0.0036	0.9964	92.17
37.5	48,573,225	387,332	0.0080	0.9920	91.84
38.5	48,149,383	135,918	0.0028	0.9972	91.11

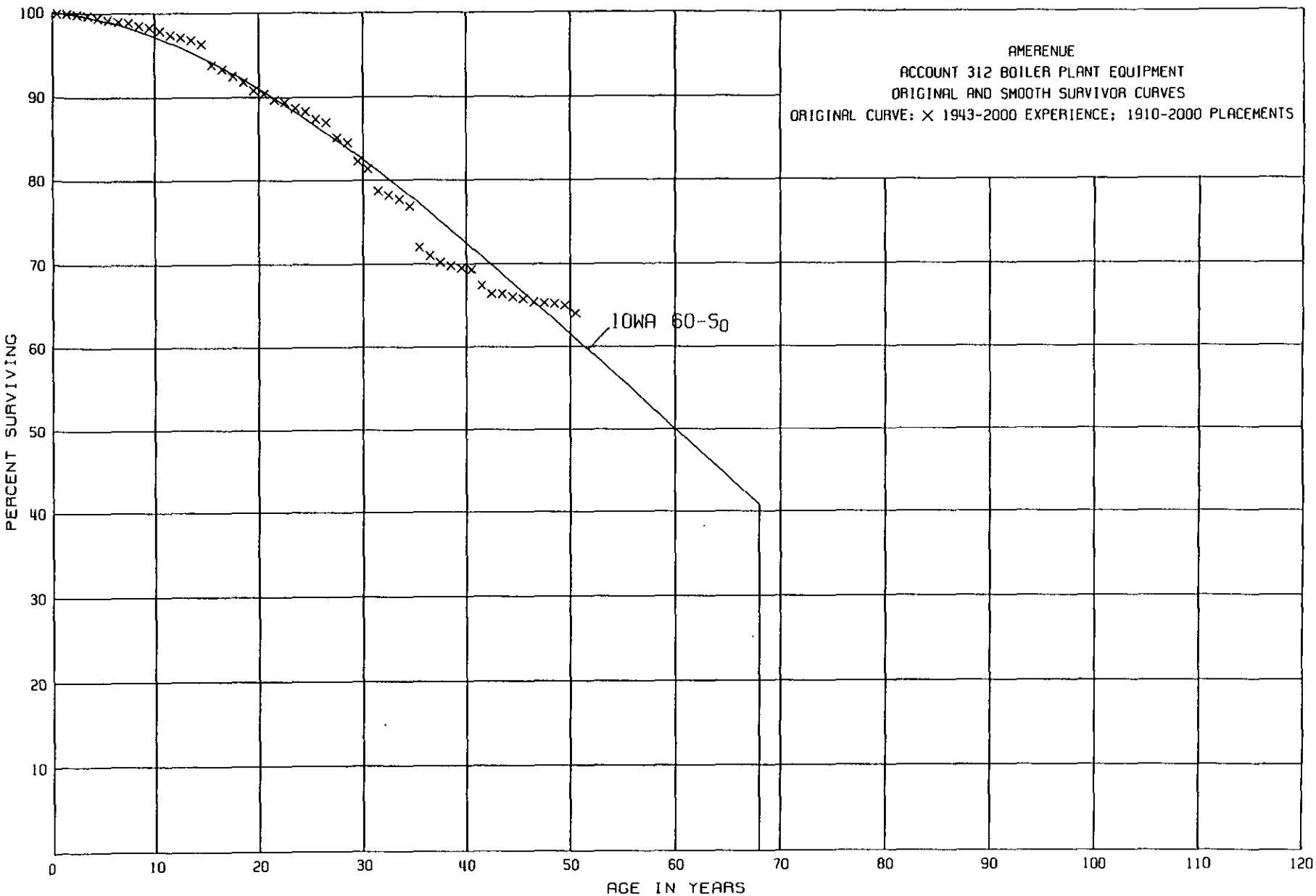
AMERENUE

ACCOUNT 311 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2000 EXPERIENCE BAND 1943-2000

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	43,446,703	16,540	0.0004	0.9996	90.85
40.5	43,001,014	68,525	0.0016	0.9984	90.81
41.5	37,639,340	341,025	0.0091	0.9909	90.66
42.5	37,265,458	207,534	0.0056	0.9944	89.83
43.5	37,008,178	29,075	0.0008	0.9992	89.33
44.5	36,961,142	51,508	0.0014	0.9986	89.26
45.5	28,544,888	36,169	0.0013	0.9987	89.14
46.5	28,441,359	138,245	0.0049	0.9951	89.02
47.5	28,177,094	80,422	0.0029	0.9971	88.58
48.5	27,629,790	167,239	0.0061	0.9939	88.32
49.5	26,901,324	219,598	0.0082	0.9918	87.78
50.5	25,630,780	5,242	0.0002	0.9998	87.06
51.5	20,832,766	5,945	0.0003	0.9997	87.04
52.5	17,117,782	4,857	0.0003	0.9997	87.01
53.5	13,528,703	19,013	0.0014	0.9986	86.98
54.5	8,666,397	72,861	0.0084	0.9916	86.86
55.5	8,420,586	56,706	0.0067	0.9933	86.13
56.5	8,242,465	27,631	0.0034	0.9966	85.55
57.5	7,457,845		0.0000	1.0000	85.26
58.5	4,764,846		0.0000	1.0000	85.26
59.5	1,332,831		0.0000	1.0000	85.26
60.5	610,173		0.0000	1.0000	85.26
61.5	610,173		0.0000	1.0000	85.26
62.5	610,173		0.0000	1.0000	85.26
63.5	610,173		0.0000	1.0000	85.26
64.5	610,173		0.0000	1.0000	85.26
65.5	610,173		0.0000	1.0000	85.26
66.5	610,173		0.0000	1.0000	85.26
67.5	610,173		0.0000	1.0000	85.26
68.5	610,173		0.0000	1.0000	85.26
69.5	610,173		0.0000	1.0000	85.26
70.5	610,173		0.0000	1.0000	85.26
71.5	610,173		0.0000	1.0000	85.26
72.5	610,173		0.0000	1.0000	85.26
73.5	610,173	610,173	1.0000	0.0000	85.26
74.5					0.00


AMERENUE
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1943-2000 EXPERIENCE; 1910-2000 PLACEMENTS
10WA 60-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AMERENUE

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2000 EXPERIENCE BAND 1943-2000

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	1,452,424,489	62,468	0.0000	1.0000	100.00
0.5	1,416,332,805	713,144	0.0005	0.9995	100.00
1.5	1,365,674,218	1,986,922	0.0015	0.9985	99.95
2.5	1,352,871,082	1,224,073	0.0009	0.9991	99.80
3.5	1,302,855,373	4,009,821	0.0031	0.9969	99.71
4.5	1,160,069,430	2,091,424	0.0018	0.9982	99.40
5.5	1,083,577,046	2,351,672	0.0022	0.9978	99.22
6.5	1,010,395,049	1,563,729	0.0015	0.9985	99.00
7.5	946,751,029	2,951,497	0.0031	0.9969	98.85
8.5	905,352,448	2,071,969	0.0023	0.9977	98.54
9.5	897,756,072	3,593,409	0.0040	0.9960	98.31
10.5	878,332,456	4,841,033	0.0055	0.9945	97.92
11.5	870,041,143	2,942,396	0.0034	0.9966	97.38
12.5	865,465,716	2,715,017	0.0031	0.9969	97.05
13.5	859,701,282	3,620,374	0.0042	0.9958	96.75
14.5	841,475,297	22,301,754	0.0265	0.9735	96.34
15.5	816,594,617	4,718,785	0.0058	0.9942	93.79
16.5	809,406,780	6,449,256	0.0080	0.9920	93.25
17.5	744,728,826	5,367,047	0.0072	0.9928	92.50
18.5	719,874,125	7,855,441	0.0109	0.9891	91.83
19.5	660,508,301	3,094,736	0.0047	0.9953	90.83
20.5	651,342,094	5,126,368	0.0079	0.9921	90.40
21.5	642,538,982	2,387,393	0.0037	0.9963	89.69
22.5	637,573,261	4,622,141	0.0072	0.9928	89.36
23.5	541,960,787	2,586,733	0.0048	0.9952	88.72
24.5	425,729,748	4,147,812	0.0097	0.9903	88.29
25.5	420,929,206	2,079,255	0.0049	0.9951	87.43
26.5	417,436,326	8,449,755	0.0202	0.9798	87.00
27.5	337,081,208	2,464,322	0.0073	0.9927	85.24
28.5	265,937,481	7,146,655	0.0269	0.9731	84.62
29.5	206,798,284	2,335,764	0.0113	0.9887	82.34
30.5	144,937,124	4,810,124	0.0332	0.9668	81.41
31.5	139,376,955	984,695	0.0071	0.9929	78.71
32.5	117,005,084	650,856	0.0056	0.9944	78.15
33.5	91,043,128	999,025	0.0110	0.9890	77.71
34.5	90,020,829	5,720,746	0.0635	0.9365	76.86
35.5	83,753,616	1,162,581	0.0139	0.9861	71.98
36.5	81,407,614	848,989	0.0104	0.9896	70.98
37.5	80,304,828	502,044	0.0063	0.9937	70.24
38.5	79,089,275	311,477	0.0039	0.9961	69.80

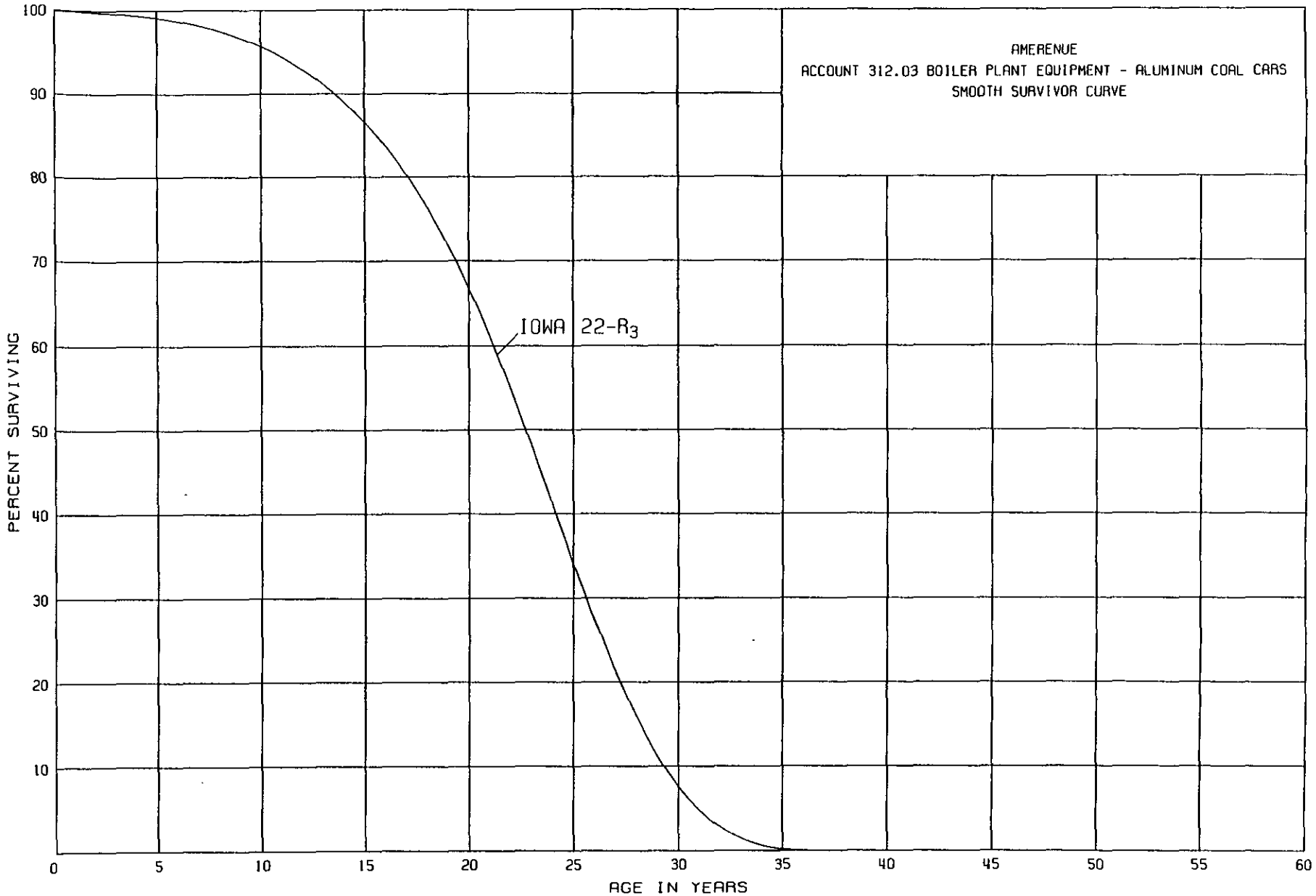
AMERENUE

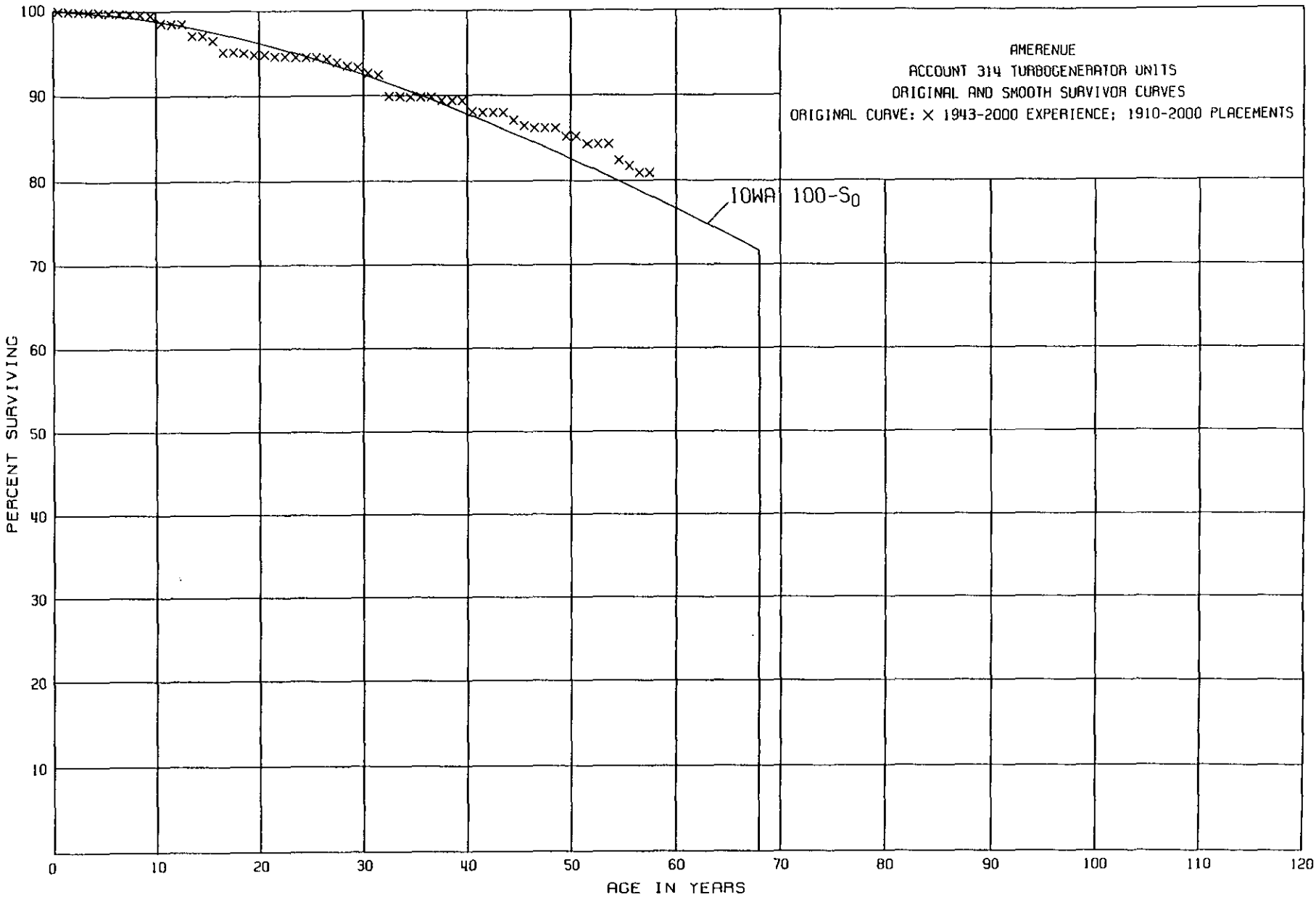
ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2000 EXPERIENCE BAND 1943-2000

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	56,565,330	191,785	0.0034	0.9966	69.53
40.5	56,226,141	1,560,947	0.0278	0.9722	69.29
41.5	39,385,327	551,326	0.0140	0.9860	67.36
42.5	38,399,139	42,479	0.0011	0.9989	66.42
43.5	38,116,762	220,511	0.0058	0.9942	66.35
44.5	37,525,910	120,472	0.0032	0.9968	65.97
45.5	36,575,355	219,353	0.0060	0.9940	65.76
46.5	28,818,370	46,676	0.0016	0.9984	65.37
47.5	20,117,295	10,730	0.0005	0.9995	65.27
48.5	18,865,295	60,920	0.0032	0.9968	65.24
49.5	17,888,833	297,544	0.0166	0.9834	65.03
50.5	14,423,104	56,759	0.0039	0.9961	63.95
51.5	10,306,787	69,731	0.0068	0.9932	63.70
52.5	8,359,685	32,190	0.0039	0.9961	63.27
53.5	5,972,464		0.0000	1.0000	63.02
54.5	5,321,845	3,325	0.0006	0.9994	63.02
55.5	5,317,617	3,371	0.0006	0.9994	62.98
56.5	5,286,498	531	0.0001	0.9999	62.94
57.5	4,275,244	37,301	0.0087	0.9913	62.93
58.5	2,059,487	17,358	0.0084	0.9916	62.38
59.5	19,669		0.0000	1.0000	61.86
60.5	16,193	1,900	0.1173	0.8827	61.86
61.5	14,293		0.0000	1.0000	54.60
62.5	14,293		0.0000	1.0000	54.60
63.5					54.60


AMERENUE
ACCOUNT 312.03 BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS
SMOOTH SURVIVOR CURVE
IOWA 22-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60


AMERENUE
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1943-2000 EXPERIENCE; 1910-2000 PLACEMENTS
IOWA 100-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AMERENUE

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2000 EXPERIENCE BAND 1943-2000

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	367,087,667	207,333	0.0006	0.9994	100.00
0.5	358,734,934	11,706	0.0000	1.0000	99.94
1.5	331,878,608	77,266	0.0002	0.9998	99.94
2.5	329,561,482	72,792	0.0002	0.9998	99.92
3.5	322,089,230	142,382	0.0004	0.9996	99.90
4.5	319,078,163	75,066	0.0002	0.9998	99.86
5.5	314,042,239	330,957	0.0011	0.9989	99.84
6.5	303,605,191	104,793	0.0003	0.9997	99.73
7.5	302,638,591	239,647	0.0008	0.9992	99.70
8.5	301,362,869	510,737	0.0017	0.9983	99.62
9.5	298,075,399	2,644,704	0.0089	0.9911	99.45
10.5	293,216,293	165,701	0.0006	0.9994	98.56
11.5	292,970,342	32,920	0.0001	0.9999	98.50
12.5	292,593,257	4,115,967	0.0141	0.9859	98.49
13.5	289,372,719	50,473	0.0002	0.9998	97.10
14.5	287,915,863	1,678,310	0.0058	0.9942	97.08
15.5	286,433,095	4,169,284	0.0146	0.9854	96.52
16.5	269,472,972	4,830	0.0000	1.0000	95.11
17.5	270,075,179	212,737	0.0008	0.9992	95.11
18.5	270,122,338	599,877	0.0022	0.9978	95.03
19.5	270,389,014	93,160	0.0003	0.9997	94.82
20.5	260,386,499	581,798	0.0022	0.9978	94.79
21.5	257,409,829	20,342	0.0001	0.9999	94.58
22.5	257,334,826	137,860	0.0005	0.9995	94.57
23.5	227,503,938	41,780	0.0002	0.9998	94.52
24.5	180,789,623	53,843	0.0003	0.9997	94.50
25.5	180,732,345	347,753	0.0019	0.9981	94.47
26.5	180,381,648	854,706	0.0047	0.9953	94.29
27.5	156,051,302	609,628	0.0039	0.9961	93.85
28.5	128,247,220	278,981	0.0022	0.9978	93.48
29.5	111,955,479	764,627	0.0068	0.9932	93.27
30.5	89,458,290	253,839	0.0028	0.9972	92.64
31.5	89,143,593	2,431,022	0.0273	0.9727	92.38
32.5	74,173,567	4,409	0.0001	0.9999	89.86
33.5	62,702,297	53,731	0.0009	0.9991	89.85
34.5	62,636,346	2,753	0.0000	1.0000	89.77
35.5	62,611,922	7,006	0.0001	0.9999	89.77
36.5	62,597,847	241,647	0.0039	0.9961	89.76
37.5	62,350,678	21,628	0.0003	0.9997	89.41
38.5	62,193,375	11,186	0.0002	0.9998	89.38

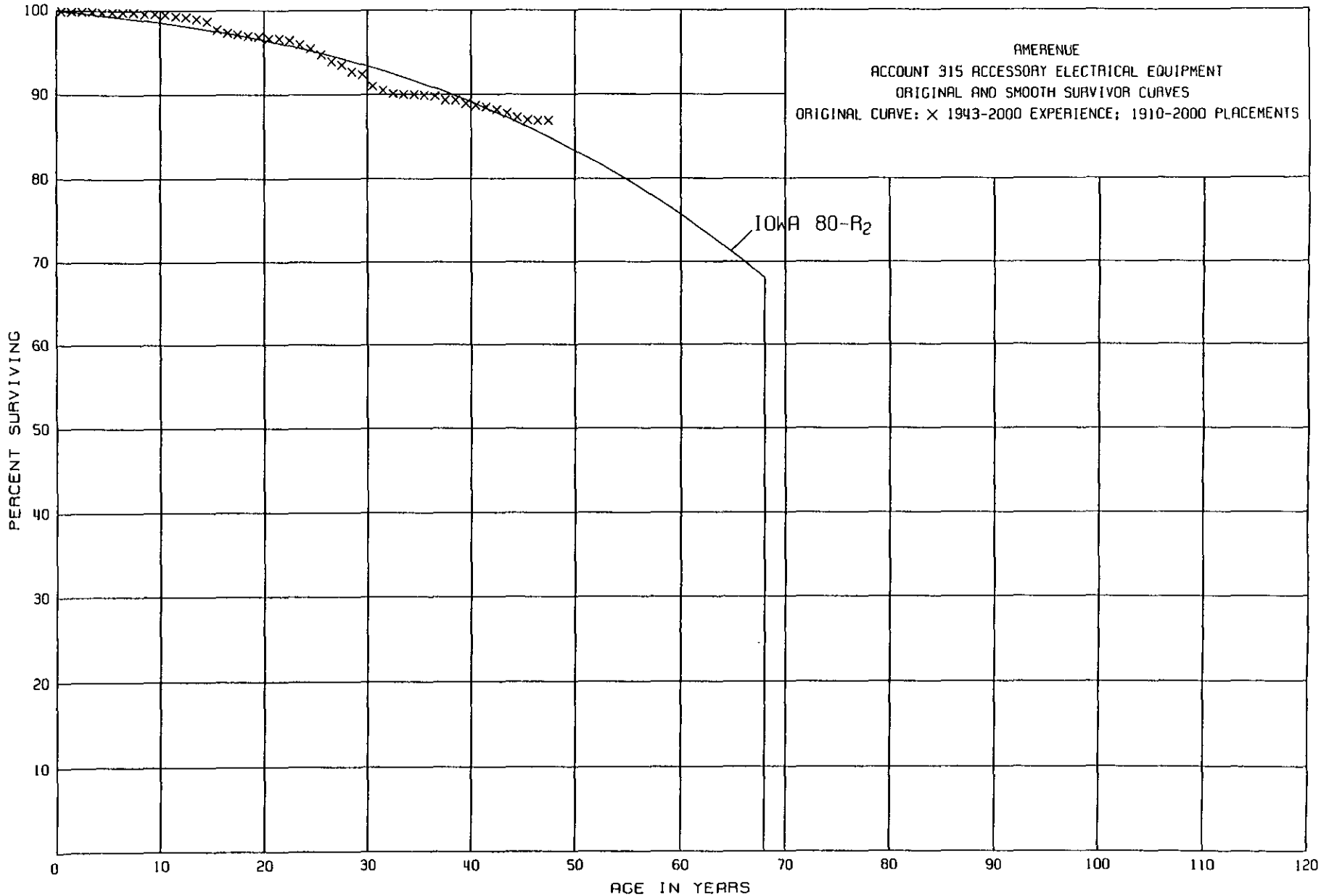
AMERENUE

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2000 EXPERIENCE BAND 1943-2000

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	45,644,229	658,852	0.0144	0.9856	89.36
40.5	35,062,054	30,058	0.0009	0.9991	88.07
41.5	34,417,308	5,165	0.0002	0.9998	87.99
42.5	34,407,207		0.0000	1.0000	87.97
43.5	34,401,485	347,524	0.0101	0.9899	87.97
44.5	33,475,085	208,951	0.0062	0.9938	87.08
45.5	33,209,606	119,915	0.0036	0.9964	86.54
46.5	28,287,251	1,052	0.0000	1.0000	86.23
47.5	20,279,108	293	0.0000	1.0000	86.23
48.5	19,350,526	227,188	0.0117	0.9883	86.23
49.5	19,121,764	1,399	0.0001	0.9999	85.22
50.5	14,056,082	145,325	0.0103	0.9897	85.21
51.5	10,919,730		0.0000	1.0000	84.33
52.5	8,633,165		0.0000	1.0000	84.33
53.5	5,994,314	135,658	0.0226	0.9774	84.33
54.5	5,382,893	50,669	0.0094	0.9906	82.42
55.5	5,332,224	49,695	0.0093	0.9907	81.65
56.5	5,279,232	888	0.0002	0.9998	80.89
57.5	3,645,935		0.0000	1.0000	80.87
58.5	2,632,289		0.0000	1.0000	80.87
59.5	326,263		0.0000	1.0000	80.87
60.5	298,826		0.0000	1.0000	80.87
61.5	298,826		0.0000	1.0000	80.87
62.5	298,826		0.0000	1.0000	80.87
63.5	295,550		0.0000	1.0000	80.87
64.5	295,550		0.0000	1.0000	80.87
65.5	295,550		0.0000	1.0000	80.87
66.5	295,550		0.0000	1.0000	80.87
67.5	295,550		0.0000	1.0000	80.87
68.5	295,550		0.0000	1.0000	80.87
69.5					80.87


AMERENUE
ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1943-2000 EXPERIENCE; 1910-2000 PLACEMENTS
IOWA 80-R2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AMERENUE

ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2000 EXPERIENCE BAND 1943-2000

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	113,459,983	786	0.0000	1.0000	100.00
0.5	112,297,947	65,545	0.0006	0.9994	100.00
1.5	111,736,367	28,474	0.0003	0.9997	99.94
2.5	110,733,445	58,090	0.0005	0.9995	99.91
3.5	107,239,153	41,710	0.0004	0.9996	99.86
4.5	100,709,024	16,643	0.0002	0.9998	99.82
5.5	98,561,166	12,406	0.0001	0.9999	99.80
6.5	97,882,244	40,264	0.0004	0.9996	99.79
7.5	97,469,747	121,215	0.0012	0.9988	99.75
8.5	96,629,416	61,822	0.0006	0.9994	99.63
9.5	95,237,241	32,216	0.0003	0.9997	99.57
10.5	94,364,195	264,422	0.0028	0.9972	99.54
11.5	93,939,203	45,729	0.0005	0.9995	99.26
12.5	93,634,293	216,035	0.0023	0.9977	99.21
13.5	93,318,949	242,845	0.0026	0.9974	98.98
14.5	92,664,477	943,202	0.0102	0.9898	98.72
15.5	91,314,145	353,866	0.0039	0.9961	97.71
16.5	90,128,920	229,707	0.0025	0.9975	97.33
17.5	87,519,475	197,028	0.0023	0.9977	97.09
18.5	87,945,058	55,278	0.0006	0.9994	96.87
19.5	87,462,368	159,174	0.0018	0.9982	96.81
20.5	86,910,562	80,710	0.0009	0.9991	96.64
21.5	86,649,288	101,928	0.0012	0.9988	96.55
22.5	86,526,126	462,633	0.0053	0.9947	96.43
23.5	80,572,295	442,507	0.0055	0.9945	95.92
24.5	68,259,254	511,008	0.0075	0.9925	95.39
25.5	67,608,774	576,452	0.0085	0.9915	94.67
26.5	66,884,947	296,164	0.0044	0.9956	93.87
27.5	59,785,794	514,654	0.0086	0.9914	93.46
28.5	49,759,641	152,423	0.0031	0.9969	92.66
29.5	44,403,422	656,975	0.0148	0.9852	92.37
30.5	34,011,919	193,443	0.0057	0.9943	91.00
31.5	33,683,678	141,625	0.0042	0.9958	90.48
32.5	28,800,350	35,362	0.0012	0.9988	90.10
33.5	24,439,588	4,940	0.0002	0.9998	89.99
34.5	24,411,798	20,339	0.0008	0.9992	89.97
35.5	24,360,097	24,928	0.0010	0.9990	89.90
36.5	24,313,342	144,584	0.0059	0.9941	89.81
37.5	24,118,315	5,934	0.0002	0.9998	89.28
38.5	24,013,842	92,645	0.0039	0.9961	89.26

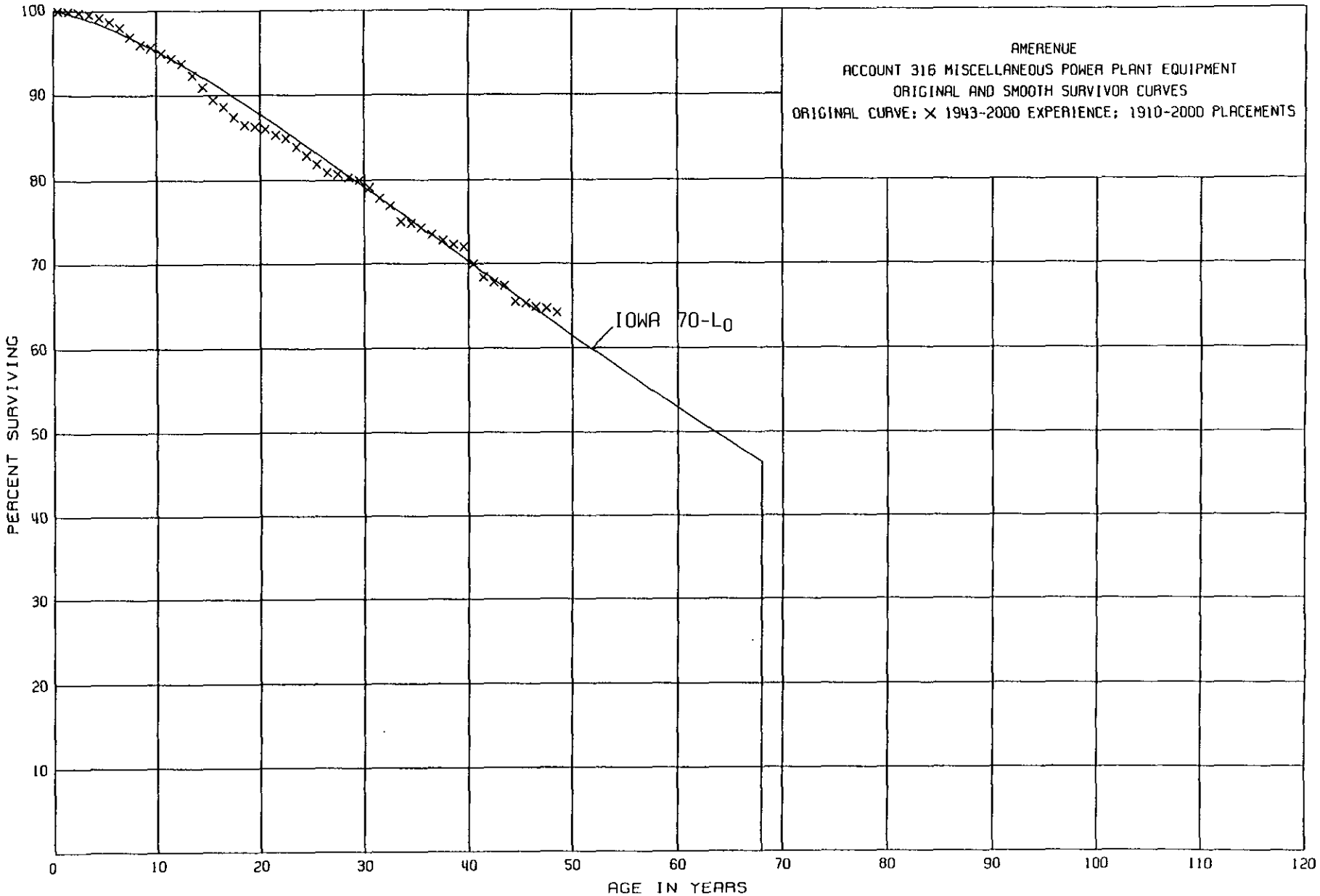
AMERENUE

ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2000 EXPERIENCE BAND 1943-2000

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	20,288,026	51,893	0.0026	0.9974	88.91
40.5	19,527,224	51,219	0.0026	0.9974	88.68
41.5	16,944,467	40,116	0.0024	0.9976	88.45
42.5	16,870,453	95,150	0.0056	0.9944	88.24
43.5	16,751,545	94,798	0.0057	0.9943	87.75
44.5	16,529,019	49,722	0.0030	0.9970	87.25
45.5	16,416,181	26,182	0.0016	0.9984	86.99
46.5	14,654,761	78	0.0000	1.0000	86.85
47.5	11,439,858	895	0.0001	0.9999	86.85
48.5	11,304,350	11,155	0.0010	0.9990	86.84
49.5	10,557,842	31,684	0.0030	0.9970	86.75
50.5	9,786,196	12,608	0.0013	0.9987	86.49
51.5	8,906,734	57,495	0.0065	0.9935	86.38
52.5	7,502,764	2,496	0.0003	0.9997	85.82
53.5	5,400,549		0.0000	1.0000	85.79
54.5	4,517,271		0.0000	1.0000	85.79
55.5	4,516,082		0.0000	1.0000	85.79
56.5	4,516,082		0.0000	1.0000	85.79
57.5	3,254,184	2,407	0.0007	0.9993	85.79
58.5	2,605,345	5,114	0.0020	0.9980	85.73
59.5	5,452		0.0000	1.0000	85.56
60.5	5,452		0.0000	1.0000	85.56
61.5	5,452		0.0000	1.0000	85.56
62.5	5,452		0.0000	1.0000	85.56
63.5					85.56


AMERENUE
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1943-2000 EXPERIENCE; 1910-2000 PLACEMENTS
IOWA 70-L0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AMERENUE

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2000 EXPERIENCE BAND 1943-2000

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	44,505,214	2,835	0.0001	0.9999	100.00
0.5	42,200,970	41,095	0.0010	0.9990	99.99
1.5	40,638,537	42,718	0.0011	0.9989	99.89
2.5	39,091,369	76,046	0.0019	0.9981	99.78
3.5	37,369,743	156,906	0.0042	0.9958	99.59
4.5	34,728,701	178,768	0.0051	0.9949	99.17
5.5	31,502,572	208,182	0.0066	0.9934	98.66
6.5	28,361,569	330,425	0.0117	0.9883	98.01
7.5	24,613,777	224,501	0.0091	0.9909	96.86
8.5	22,596,384	99,207	0.0044	0.9956	95.98
9.5	21,420,069	146,805	0.0069	0.9931	95.56
10.5	19,853,441	134,438	0.0068	0.9932	94.90
11.5	18,916,218	111,337	0.0059	0.9941	94.25
12.5	18,352,435	276,222	0.0151	0.9849	93.69
13.5	17,337,447	268,436	0.0155	0.9845	92.28
14.5	16,757,350	269,322	0.0161	0.9839	90.85
15.5	15,343,048	137,926	0.0090	0.9910	89.39
16.5	14,709,697	198,143	0.0135	0.9865	88.59
17.5	13,898,783	145,718	0.0105	0.9895	87.39
18.5	12,515,129	26,859	0.0021	0.9979	86.47
19.5	11,941,912	46,123	0.0039	0.9961	86.29
20.5	11,234,654	88,547	0.0079	0.9921	85.95
21.5	10,667,864	46,730	0.0044	0.9956	85.27
22.5	10,150,326	122,194	0.0120	0.9880	84.89
23.5	9,281,357	111,017	0.0120	0.9880	83.87
24.5	6,879,621	79,744	0.0116	0.9884	82.86
25.5	6,672,021	83,647	0.0125	0.9875	81.90
26.5	6,411,512	14,717	0.0023	0.9977	80.88
27.5	5,702,360	29,442	0.0052	0.9948	80.69
28.5	4,602,829	16,390	0.0036	0.9964	80.27
29.5	4,020,798	44,569	0.0111	0.9889	79.98
30.5	2,730,072	44,646	0.0164	0.9836	79.09
31.5	2,615,863	29,761	0.0114	0.9886	77.79
32.5	2,266,572	54,846	0.0242	0.9758	76.90
33.5	1,666,289	5,514	0.0033	0.9967	75.04
34.5	1,611,535	10,217	0.0063	0.9937	74.79
35.5	1,531,040	17,163	0.0112	0.9888	74.32
36.5	1,449,063	13,519	0.0093	0.9907	73.49
37.5	1,365,201	9,096	0.0067	0.9933	72.81
38.5	1,241,191	5,548	0.0045	0.9955	72.32

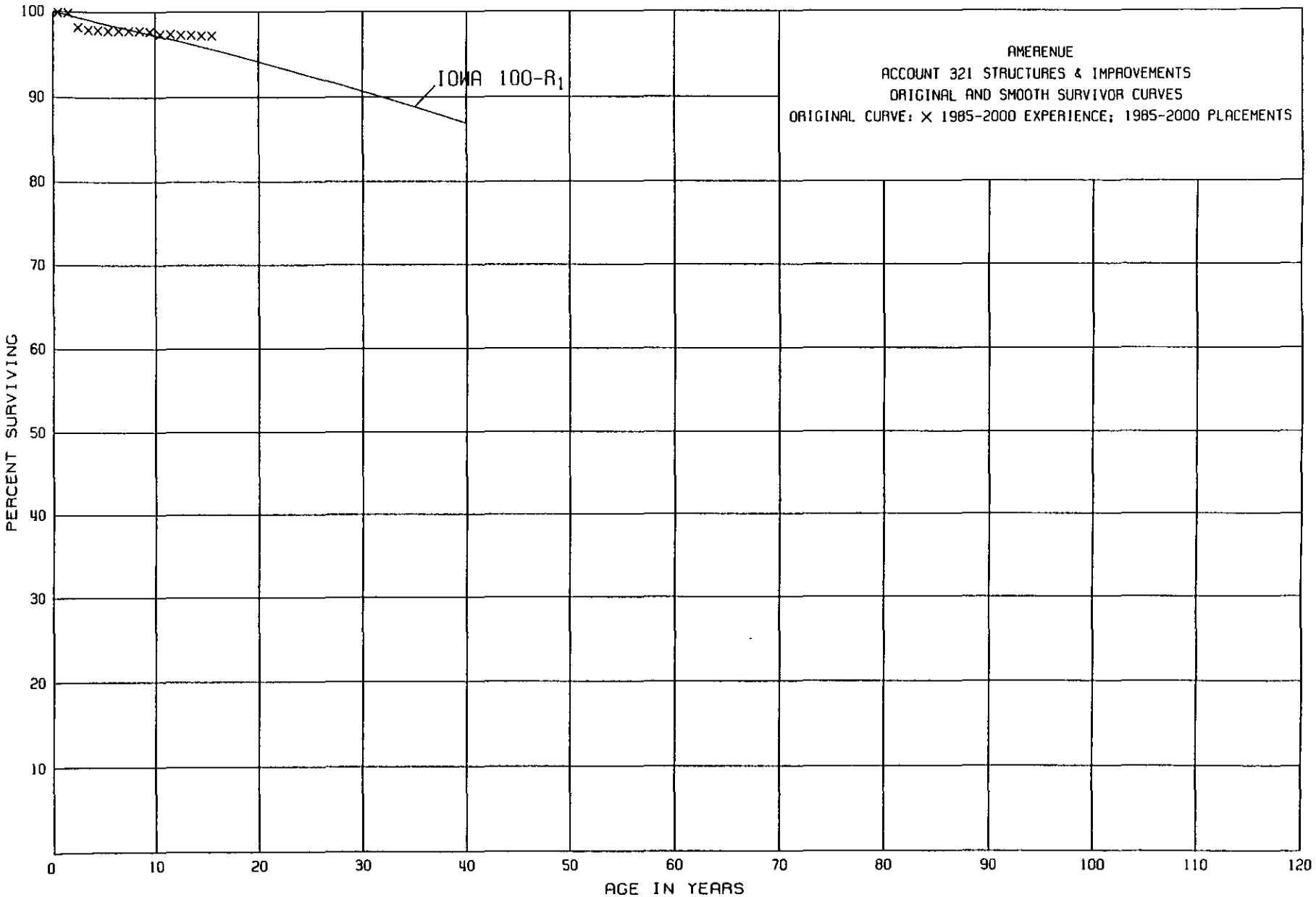
AMERENUE

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2000 EXPERIENCE BAND 1943-2000

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	1,198,296	33,401	0.0279	0.9721	71.99
40.5	1,052,004	23,401	0.0222	0.9778	69.98
41.5	950,580	8,689	0.0091	0.9909	68.43
42.5	914,014	5,024	0.0055	0.9945	67.81
43.5	870,663	24,471	0.0281	0.9719	67.44
44.5	824,781	3,624	0.0044	0.9956	65.54
45.5	803,737	4,150	0.0052	0.9948	65.25
46.5	740,655	2,359	0.0032	0.9968	64.91
47.5	595,832	4,399	0.0074	0.9926	64.70
48.5	415,031	1,346	0.0032	0.9968	64.22
49.5	386,396		0.0000	1.0000	64.01
50.5	348,413	7,069	0.0203	0.9797	64.01
51.5	274,879	2,050	0.0075	0.9925	62.71
52.5	178,603	10,879	0.0609	0.9391	62.24
53.5	154,708		0.0000	1.0000	58.45
54.5	136,356		0.0000	1.0000	58.45
55.5	130,377		0.0000	1.0000	58.45
56.5	122,431	463	0.0038	0.9962	58.45
57.5	100,880		0.0000	1.0000	58.23
58.5	64,752		0.0000	1.0000	58.23
59.5	8,754		0.0000	1.0000	58.23
60.5	8,588		0.0000	1.0000	58.23
61.5	8,588		0.0000	1.0000	58.23
62.5	8,517		0.0000	1.0000	58.23
63.5	1,091		0.0000	1.0000	58.23
64.5	975		0.0000	1.0000	58.23
65.5	902		0.0000	1.0000	58.23
66.5	902		0.0000	1.0000	58.23
67.5	902		0.0000	1.0000	58.23
68.5	849		0.0000	1.0000	58.23
69.5	755		0.0000	1.0000	58.23
70.5	755		0.0000	1.0000	58.23
71.5	733		0.0000	1.0000	58.23
72.5	431		0.0000	1.0000	58.23
73.5	405		0.0000	1.0000	58.23
74.5	405		0.0000	1.0000	58.23
75.5	405		0.0000	1.0000	58.23
76.5	304		0.0000	1.0000	58.23
77.5					58.23


AMEREN UE
ACCOUNT 321 STRUCTURES & IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1985-2000 EXPERIENCE; 1985-2000 PLACEMENTS
IOWA 100-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

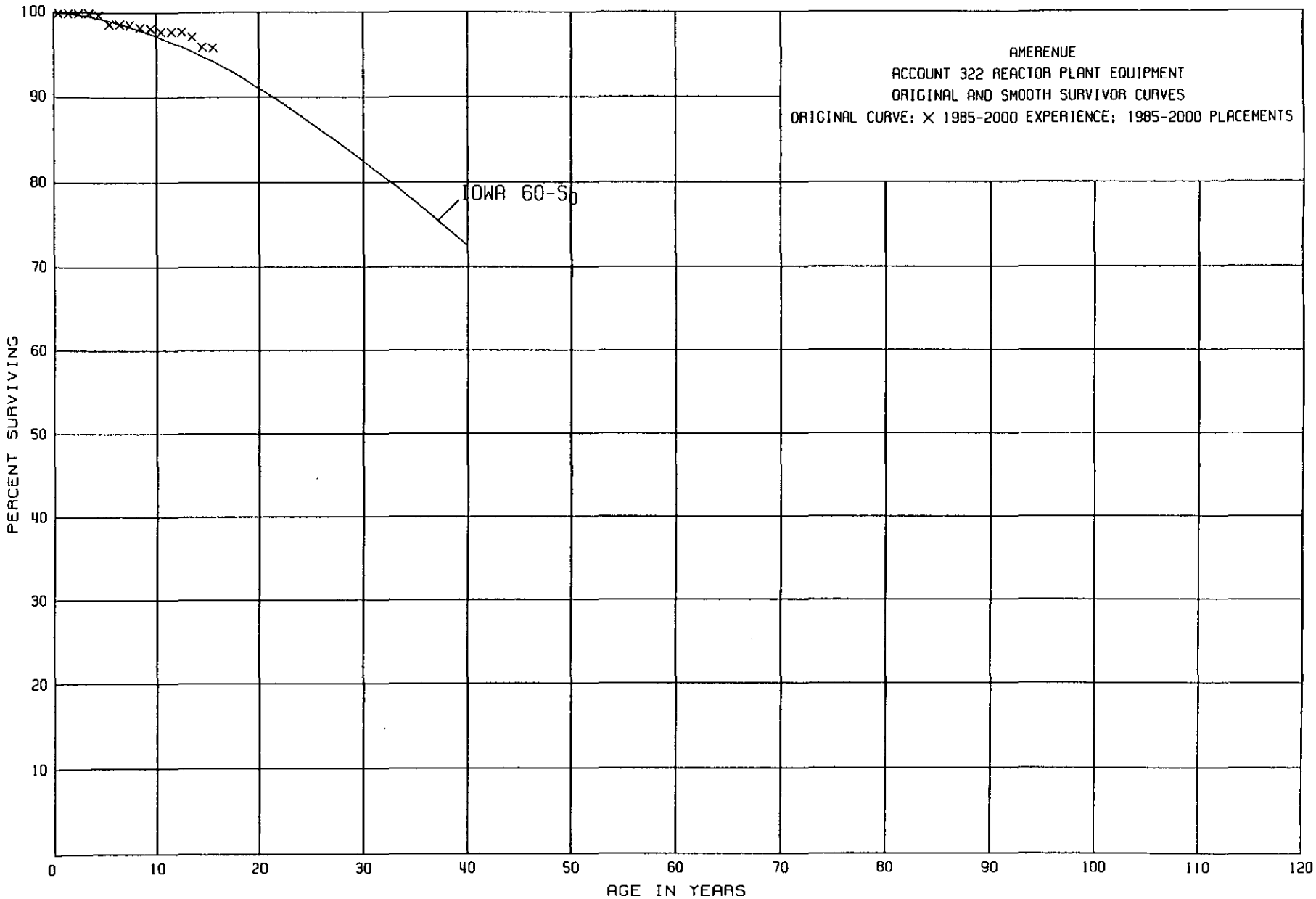
AMERENUE

ACCOUNT 321 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2000 EXPERIENCE BAND 1985-2000

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	885,588,077		0.0000	1.0000	100.00
0.5	885,453,900	162,017	0.0002	0.9998	100.00
1.5	884,449,998	16,057,130	0.0182	0.9818	99.98
2.5	865,758,100	2,519,652	0.0029	0.9971	98.16
3.5	862,715,041	135,880	0.0002	0.9998	97.88
4.5	861,782,677	164,745	0.0002	0.9998	97.86
5.5	859,758,828	1,503	0.0000	1.0000	97.84
6.5	858,348,884	15,888	0.0000	1.0000	97.84
7.5	855,180,198	551,535	0.0006	0.9994	97.84
8.5	853,734,235	334,119	0.0004	0.9996	97.78
9.5	852,702,584	2,898,919	0.0034	0.9966	97.74
10.5	842,825,943	23,899	0.0000	1.0000	97.41
11.5	842,092,349	947,247	0.0011	0.9989	97.41
12.5	839,893,203	92,619	0.0001	0.9999	97.30
13.5	837,430,494	454,537	0.0005	0.9995	97.29
14.5	832,456,558	201,191	0.0002	0.9998	97.24
15.5					97.22


AMERENUE
ACCOUNT 322 REACTOR PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1985-2000 EXPERIENCE; 1985-2000 PLACEMENTS
IOWA 60-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

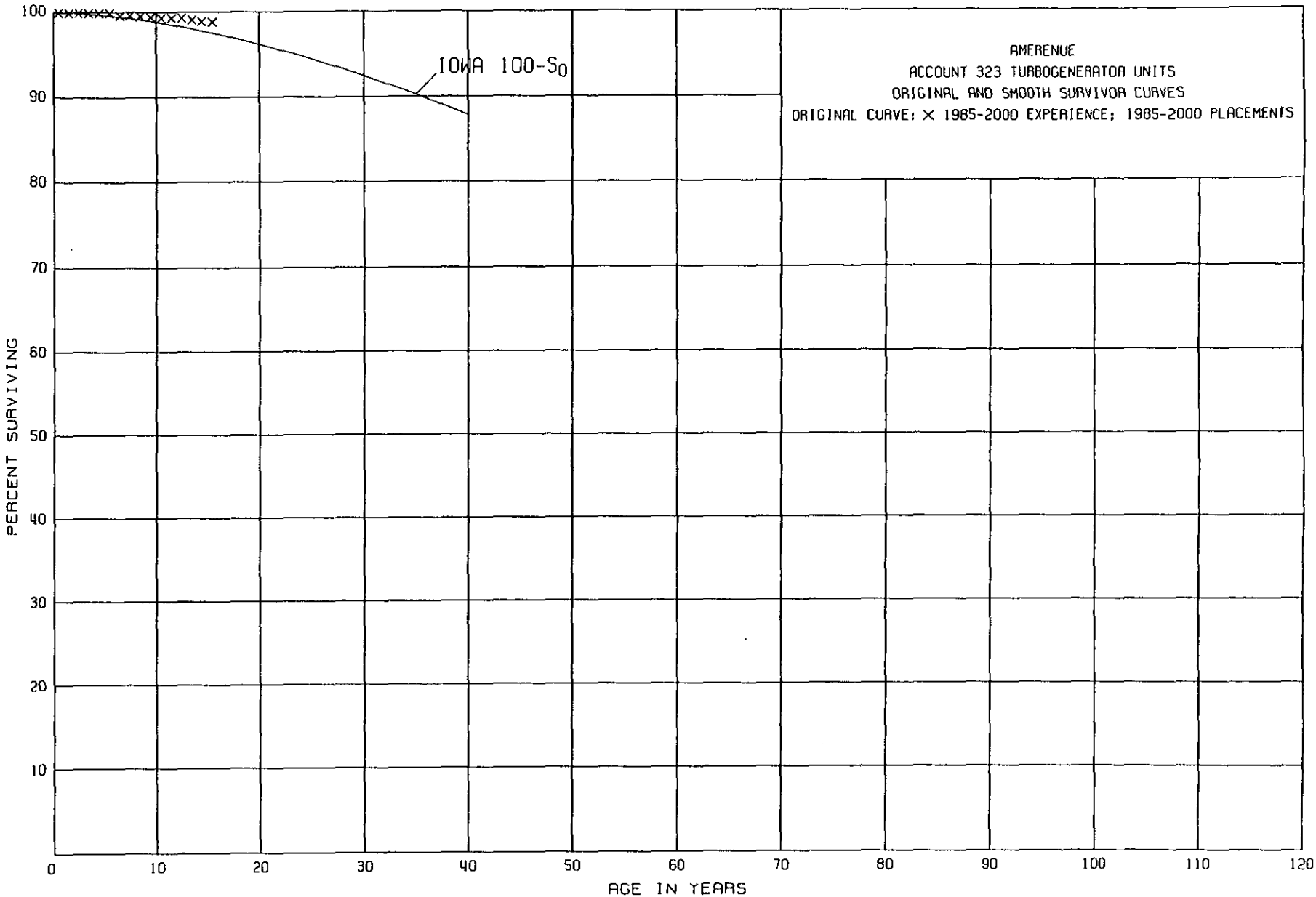
AMERENUE

ACCOUNT 322 REACTOR PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2000 EXPERIENCE BAND 1985-2000

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	878,942,894	183,482	0.0002	0.9998	100.00
0.5	855,653,309	254,697	0.0003	0.9997	99.98
1.5	853,547,427		0.0000	1.0000	99.95
2.5	848,722,243	54,350	0.0001	0.9999	99.95
3.5	848,282,712	2,279,192	0.0027	0.9973	99.94
4.5	842,700,348	9,306,606	0.0110	0.9890	99.67
5.5	827,477,757		0.0000	1.0000	98.57
6.5	818,968,985	565,840	0.0007	0.9993	98.57
7.5	815,965,585	2,921,776	0.0036	0.9964	98.50
8.5	808,037,102	209,578	0.0003	0.9997	98.15
9.5	801,939,748	3,551,583	0.0044	0.9956	98.12
10.5	792,612,626		0.0000	1.0000	97.69
11.5	785,875,610	21,701	0.0000	1.0000	97.69
12.5	784,383,596	4,398,267	0.0056	0.9944	97.69
13.5	778,229,421	10,004,920	0.0129	0.9871	97.14
14.5	763,500,659	1,020,773	0.0013	0.9987	95.89
15.5					95.77


AMERENUE
ACCOUNT 323 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1985-2000 EXPERIENCE; 1985-2000 PLACEMENTS
IOWA 100-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

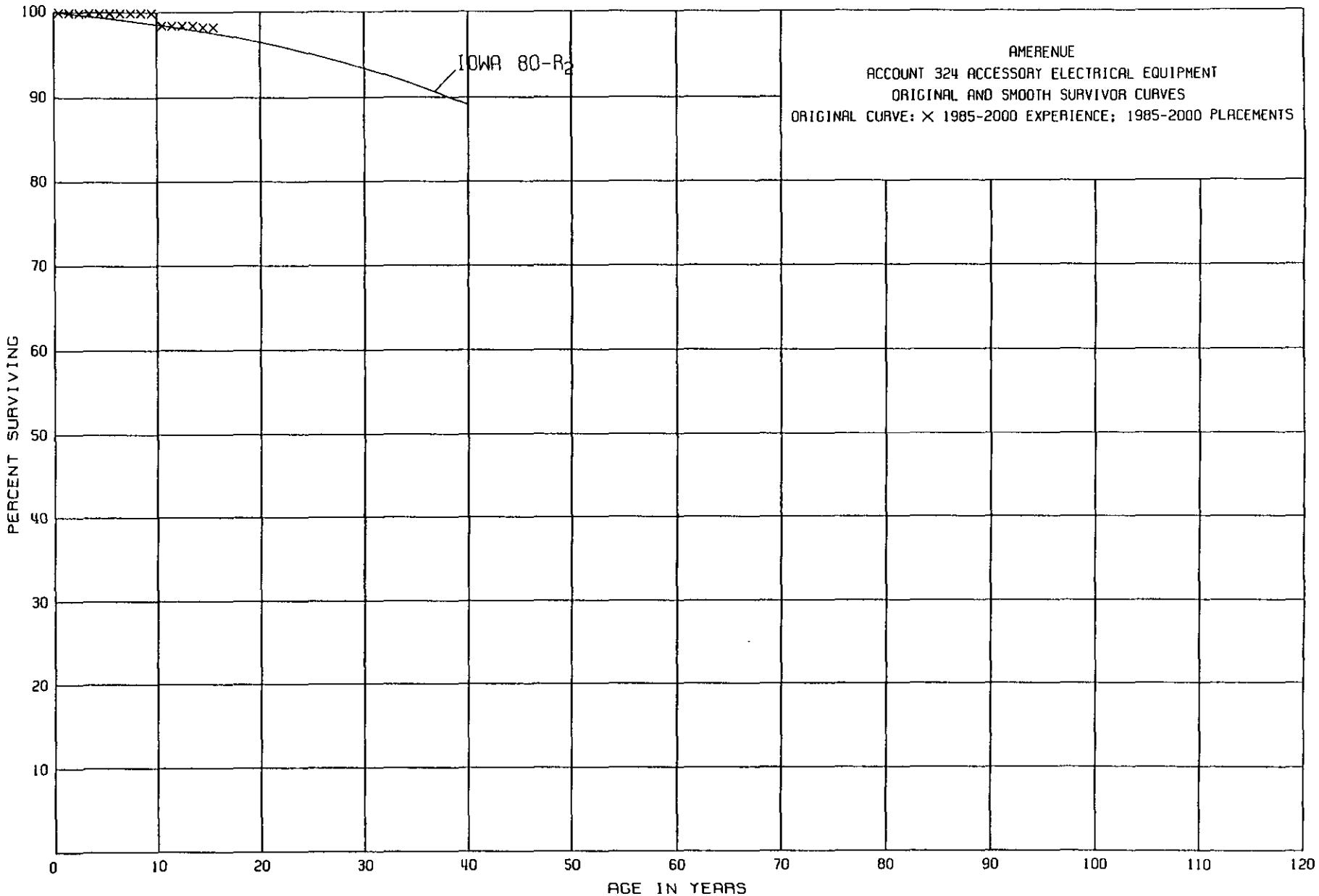
AMERENUE

ACCOUNT 323 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2000 EXPERIENCE BAND 1985-2000

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	437,817,199		0.0000	1.0000	100.00
0.5	433,102,749	137,027	0.0003	0.9997	100.00
1.5	432,863,980		0.0000	1.0000	99.97
2.5	431,538,985	75,669	0.0002	0.9998	99.97
3.5	431,281,340		0.0000	1.0000	99.95
4.5	429,076,868	51,568	0.0001	0.9999	99.95
5.5	426,952,859	1,589,733	0.0037	0.9963	99.94
6.5	424,340,773	58,788	0.0001	0.9999	99.57
7.5	423,628,548	336,676	0.0008	0.9992	99.56
8.5	417,820,093	363,809	0.0009	0.9991	99.48
9.5	417,456,284	479,949	0.0011	0.9989	99.39
10.5	416,203,503		0.0000	1.0000	99.28
11.5	415,672,606		0.0000	1.0000	99.28
12.5	415,672,606	569,952	0.0014	0.9986	99.28
13.5	414,544,261	1,209,226	0.0029	0.9971	99.14
14.5	412,766,229	44,906	0.0001	0.9999	98.85
15.5					98.84


AMERENUE
ACCOUNT 324 ACCESSORY ELECTRICAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1985-2000 EXPERIENCE; 1985-2000 PLACEMENTS
IOWA 80-R2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

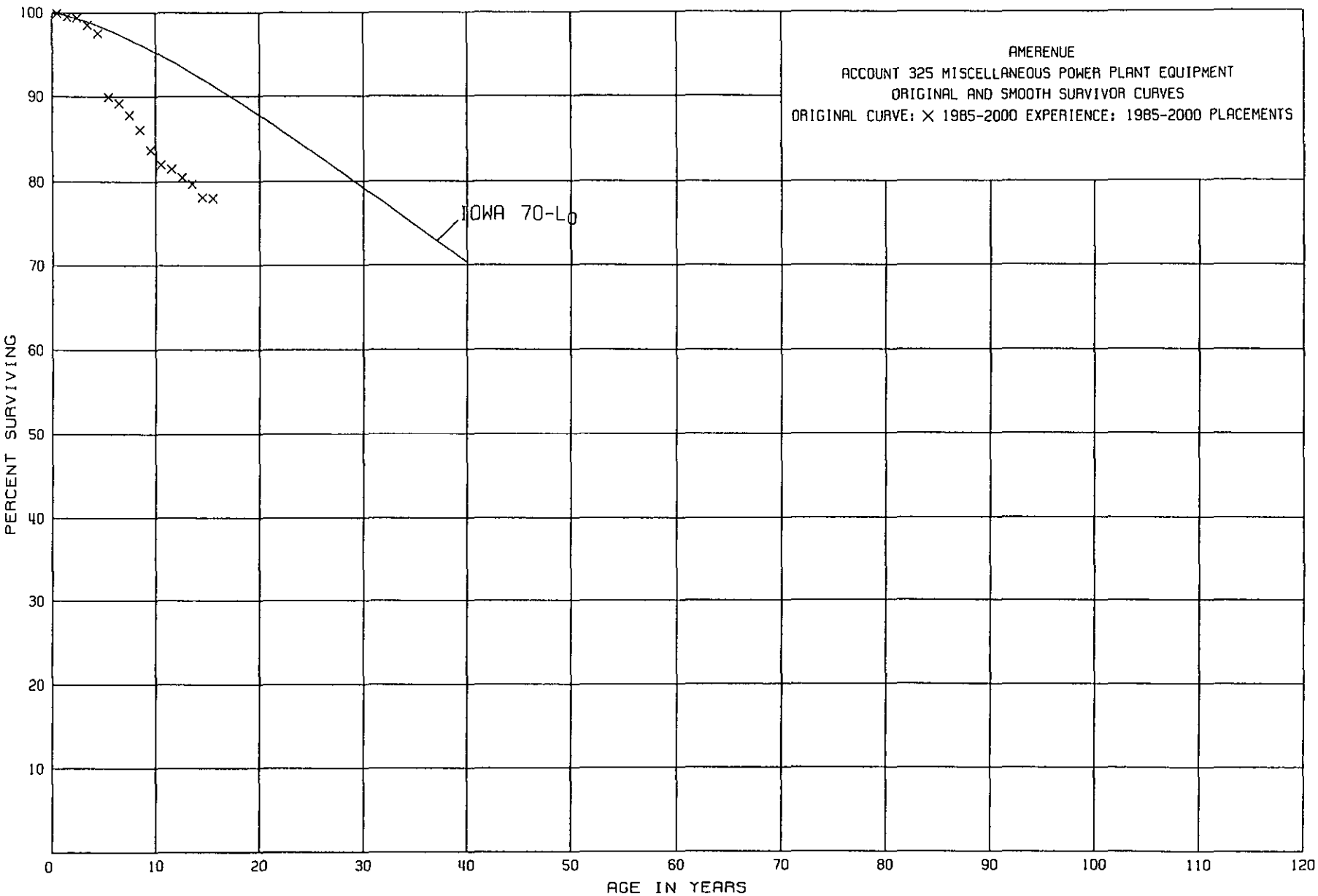
AMERENUE

ACCOUNT 324 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2000 EXPERIENCE BAND 1985-2000

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	233,272,822		0.0000	1.0000	100.00
0.5	232,461,640	25,255	0.0001	0.9999	100.00
1.5	232,435,208		0.0000	1.0000	99.99
2.5	232,433,636		0.0000	1.0000	99.99
3.5	232,433,636		0.0000	1.0000	99.99
4.5	232,418,891	37,743	0.0002	0.9998	99.99
5.5	230,405,834	97,940	0.0004	0.9996	99.97
6.5	230,050,120		0.0000	1.0000	99.93
7.5	230,026,889	66,079	0.0003	0.9997	99.93
8.5	228,476,101		0.0000	1.0000	99.90
9.5	228,476,101	3,511,301	0.0154	0.9846	99.90
10.5	223,657,109		0.0000	1.0000	98.36
11.5	223,657,109		0.0000	1.0000	98.36
12.5	223,657,109		0.0000	1.0000	98.36
13.5	223,377,208	342,690	0.0015	0.9985	98.36
14.5	222,707,952	1,374	0.0000	1.0000	98.21
15.5					98.21


AMERENUE
ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1985-2000 EXPERIENCE: 1985-2000 PLACEMENTS
IOWA 70-L0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

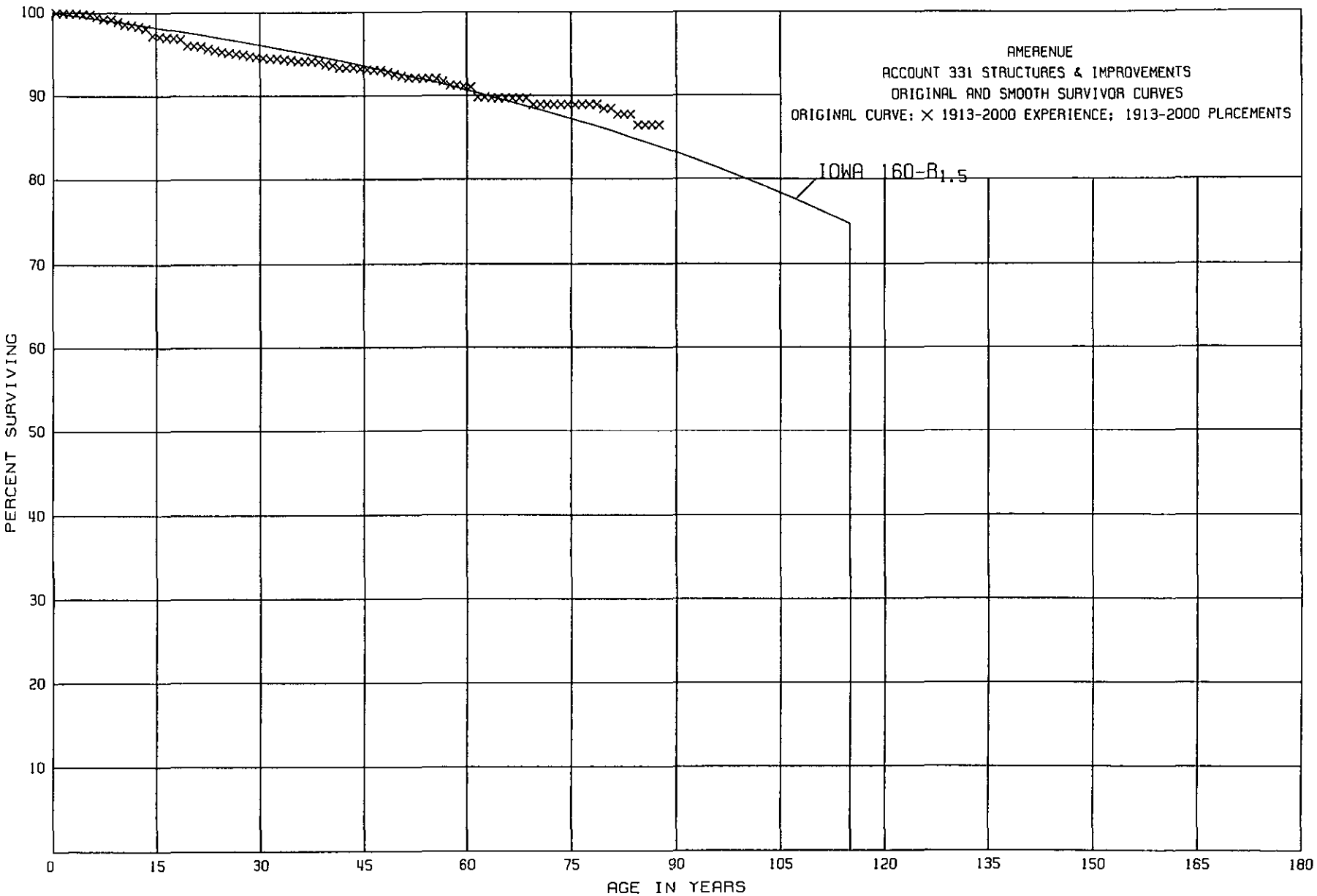
AMERENUE

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2000 EXPERIENCE BAND 1985-2000

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	170,077,544		0.0000	1.0000	100.00
0.5	166,126,746	867,838	0.0052	0.9948	100.00
1.5	163,457,150	110,427	0.0007	0.9993	99.48
2.5	160,211,121	1,455,892	0.0091	0.9909	99.41
3.5	156,867,547	1,629,777	0.0104	0.9896	98.51
4.5	152,079,116	11,859,014	0.0780	0.9220	97.49
5.5	132,682,467	1,038,501	0.0078	0.9922	89.89
6.5	125,712,656	2,038,705	0.0162	0.9838	89.19
7.5	121,249,570	2,281,699	0.0188	0.9812	87.75
8.5	107,281,433	3,001,415	0.0280	0.9720	86.10
9.5	100,318,885	1,989,317	0.0198	0.9802	83.69
10.5	93,787,229	660,723	0.0070	0.9930	82.03
11.5	90,995,718	1,034,946	0.0114	0.9886	81.46
12.5	86,244,815	852,435	0.0099	0.9901	80.53
13.5	82,282,229	1,729,460	0.0210	0.9790	79.73
14.5	77,879,652	12,393	0.0002	0.9998	78.06
15.5					78.04


AMERENUE
ACCOUNT 331 STRUCTURES & IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1913-2000 EXPERIENCE; 1913-2000 PLACEMENTS
IOWA 160-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
15
30
45
60
75
90
105
120
135
150
165
180

AMERENUE

ACCOUNT 331 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2000 EXPERIENCE BAND 1913-2000

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	14,004,950	899	0.0001	0.9999	100.00
0.5	13,711,071	6,308	0.0005	0.9995	99.99
1.5	12,513,821	7,969	0.0006	0.9994	99.94
2.5	12,439,019	1,500	0.0001	0.9999	99.88
3.5	12,082,673	3,722	0.0003	0.9997	99.87
4.5	12,040,509	8,914	0.0007	0.9993	99.84
5.5	11,561,961	26,427	0.0023	0.9977	99.77
6.5	11,281,130	39,458	0.0035	0.9965	99.54
7.5	11,019,263	3,806	0.0003	0.9997	99.19
8.5	10,749,728	24,128	0.0022	0.9978	99.16
9.5	10,690,981	34,221	0.0032	0.9968	98.94
10.5	10,536,560	15,982	0.0015	0.9985	98.62
11.5	10,445,094	19,342	0.0019	0.9981	98.47
12.5	10,413,126	16,389	0.0016	0.9984	98.28
13.5	10,372,465	102,729	0.0099	0.9901	98.12
14.5	10,179,895	9,270	0.0009	0.9991	97.15
15.5	9,931,813	6,706	0.0007	0.9993	97.06
16.5	9,838,809	7,107	0.0007	0.9993	96.99
17.5	9,807,988	11,941	0.0012	0.9988	96.92
18.5	9,593,730	79,763	0.0083	0.9917	96.80
19.5	9,459,351	4,575	0.0005	0.9995	96.00
20.5	9,327,171	2,698	0.0003	0.9997	95.95
21.5	9,324,207	27,980	0.0030	0.9970	95.92
22.5	9,205,179	25,897	0.0028	0.9972	95.63
23.5	9,158,046	18,529	0.0020	0.9980	95.36
24.5	9,103,701	9,704	0.0011	0.9989	95.17
25.5	9,093,997	7,245	0.0008	0.9992	95.07
26.5	9,044,308	6,340	0.0007	0.9993	94.99
27.5	9,002,692	23,372	0.0026	0.9974	94.92
28.5	8,970,482	8,161	0.0009	0.9991	94.67
29.5	8,951,252	6,285	0.0007	0.9993	94.58
30.5	8,942,706	6,707	0.0007	0.9993	94.51
31.5	8,924,223	3,195	0.0004	0.9996	94.44
32.5	8,916,784	6,618	0.0007	0.9993	94.40
33.5	8,774,850	14,072	0.0016	0.9984	94.33
34.5	8,737,589	4,688	0.0005	0.9995	94.18
35.5	8,524,236	788	0.0001	0.9999	94.13
36.5	8,469,932	1,847	0.0002	0.9998	94.12
37.5	4,152,408	5,941	0.0014	0.9986	94.10
38.5	4,125,880	12,368	0.0030	0.9970	93.97

AMERENUE

ACCOUNT 331 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2000 EXPERIENCE BAND 1913-2000

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	4,026,677	6,207	0.0015	0.9985	93.69
40.5	4,014,383	9,684	0.0024	0.9976	93.55
41.5	3,976,547	2,653	0.0007	0.9993	93.33
42.5	3,925,213	489	0.0001	0.9999	93.26
43.5	3,904,812	4,012	0.0010	0.9990	93.25
44.5	3,865,018	2,286	0.0006	0.9994	93.16
45.5	3,817,282	4,036	0.0011	0.9989	93.10
46.5	3,766,678	1,157	0.0003	0.9997	93.00
47.5	3,415,585	7,157	0.0021	0.9979	92.97
48.5	3,187,535	8,503	0.0027	0.9973	92.77
49.5	3,106,101	8,576	0.0028	0.9972	92.52
50.5	3,086,124	5,787	0.0019	0.9981	92.26
51.5	3,070,664	395	0.0001	0.9999	92.08
52.5	3,058,003	1,501	0.0005	0.9995	92.07
53.5	3,055,735	232	0.0001	0.9999	92.02
54.5	3,055,459	275	0.0001	0.9999	92.01
55.5	3,034,436	8,377	0.0028	0.9972	92.00
56.5	2,943,696	16,930	0.0058	0.9942	91.74
57.5	2,923,626	391	0.0001	0.9999	91.21
58.5	2,923,235	3,674	0.0013	0.9987	91.20
59.5	2,917,482	2,136	0.0007	0.9993	91.08
60.5	2,910,006	40,594	0.0139	0.9861	91.02
61.5	2,868,016		0.0000	1.0000	89.75
62.5	2,865,489	234	0.0001	0.9999	89.75
63.5	2,858,284	469	0.0002	0.9998	89.74
64.5	2,857,725	1,745	0.0006	0.9994	89.72
65.5	2,851,424		0.0000	1.0000	89.67
66.5	2,851,112		0.0000	1.0000	89.67
67.5	2,849,667		0.0000	1.0000	89.67
68.5	2,803,184	22,663	0.0081	0.9919	89.67
69.5	1,492,521	861	0.0006	0.9994	88.94
70.5	1,226,458		0.0000	1.0000	88.89
71.5	1,221,361		0.0000	1.0000	88.89
72.5	1,221,361		0.0000	1.0000	88.89
73.5	1,219,944		0.0000	1.0000	88.89
74.5	1,219,944		0.0000	1.0000	88.89
75.5	1,217,609		0.0000	1.0000	88.89
76.5	1,217,609		0.0000	1.0000	88.89
77.5	1,217,609		0.0000	1.0000	88.89
78.5	1,217,609	7,006	0.0058	0.9942	88.89

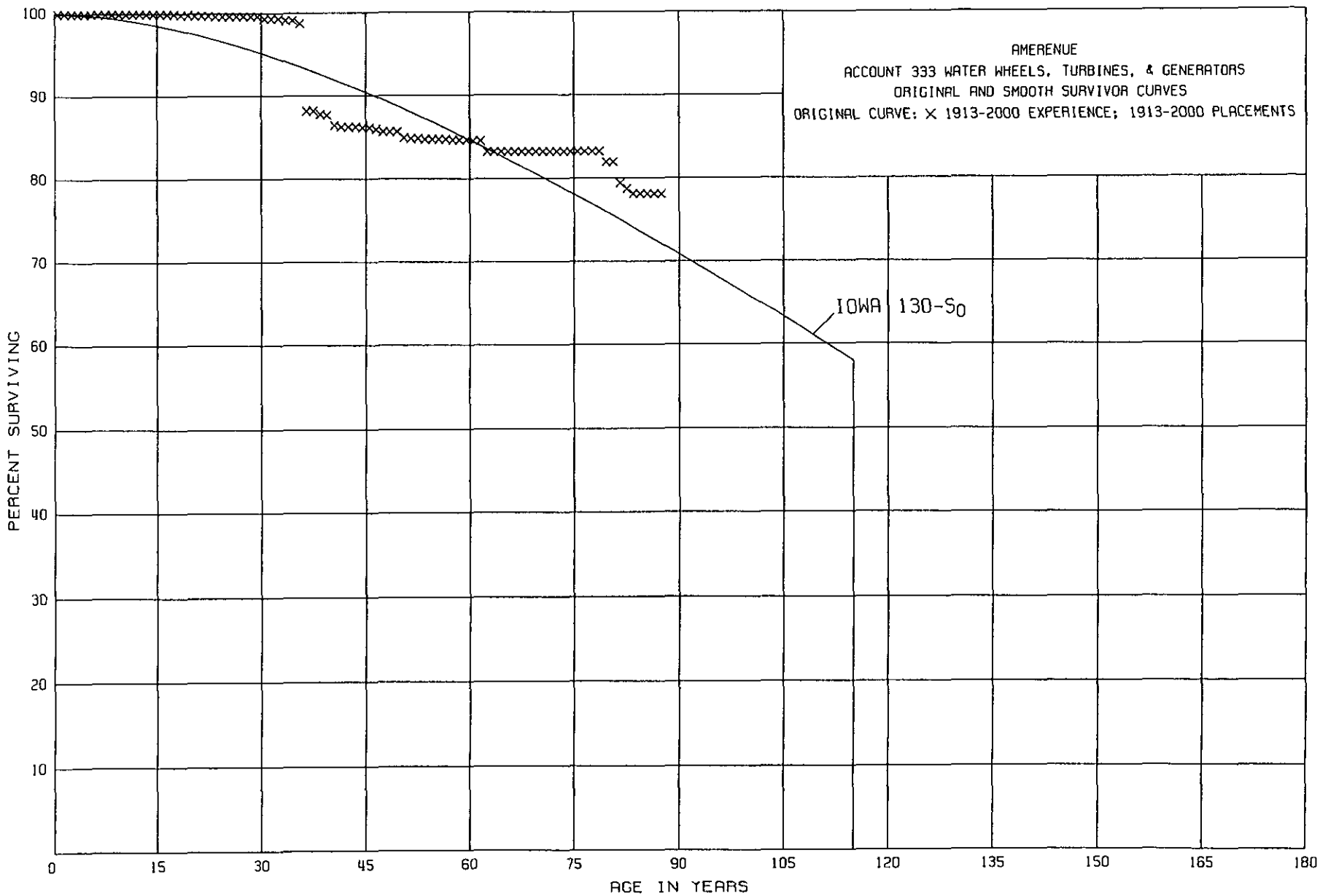
AMERENUE

ACCOUNT 331 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2000 EXPERIENCE BAND 1913-2000

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	1,210,603		0.0000	1.0000	88.37
80.5	1,210,603	9,055	0.0075	0.9925	88.37
81.5	1,201,548		0.0000	1.0000	87.71
82.5	1,201,086	612	0.0005	0.9995	87.71
83.5	1,198,823	16,858	0.0141	0.9859	87.67
84.5	1,181,595		0.0000	1.0000	86.43
85.5	1,165,867		0.0000	1.0000	86.43
86.5	1,163,566		0.0000	1.0000	86.43
87.5					86.43


AMERENUE
ACCOUNT 333 WATER WHEELS, TURBINES, & GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1913-2000 EXPERIENCE; 1913-2000 PLACEMENTS
IOWA 130-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
15
30
45
60
75
90
105
120
135
150
165
180

AMERENUE

ACCOUNT 333 WATER WHEELS, TURBINES, & GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2000 EXPERIENCE BAND 1913-2000

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	70,382,171	76	0.0000	1.0000	100.00
0.5	70,081,257	121	0.0000	1.0000	100.00
1.5	49,747,431	461	0.0000	1.0000	100.00
2.5	49,370,268		0.0000	1.0000	100.00
3.5	48,660,893	32,885	0.0007	0.9993	100.00
4.5	48,576,345		0.0000	1.0000	99.93
5.5	46,421,479	5,093	0.0001	0.9999	99.93
6.5	40,118,544	9,795	0.0002	0.9998	99.92
7.5	33,665,613		0.0000	1.0000	99.90
8.5	30,710,276	7,028	0.0002	0.9998	99.90
9.5	30,358,471	36	0.0000	1.0000	99.88
10.5	30,333,888		0.0000	1.0000	99.88
11.5	30,302,311		0.0000	1.0000	99.88
12.5	30,292,632	183	0.0000	1.0000	99.88
13.5	30,292,449		0.0000	1.0000	99.88
14.5	30,279,994	10,396	0.0003	0.9997	99.88
15.5	30,269,598		0.0000	1.0000	99.85
16.5	30,018,600		0.0000	1.0000	99.85
17.5	29,969,686	1,622	0.0001	0.9999	99.85
18.5	29,968,064	10,737	0.0004	0.9996	99.84
19.5	29,957,327	27,174	0.0009	0.9991	99.80
20.5	29,912,382	4,678	0.0002	0.9998	99.71
21.5	29,907,704	11,906	0.0004	0.9996	99.69
22.5	29,895,798	2,609	0.0001	0.9999	99.65
23.5	29,893,189	571	0.0000	1.0000	99.64
24.5	29,892,618	9,916	0.0003	0.9997	99.64
25.5	29,882,702	13,632	0.0005	0.9995	99.61
26.5	29,869,070	4,442	0.0001	0.9999	99.56
27.5	29,864,628		0.0000	1.0000	99.55
28.5	29,864,628		0.0000	1.0000	99.55
29.5	29,861,023	77,220	0.0026	0.9974	99.55
30.5	29,783,803	10,598	0.0004	0.9996	99.29
31.5	29,770,007	108	0.0000	1.0000	99.25
32.5	29,727,347	54,811	0.0018	0.9982	99.25
33.5	29,672,536	763	0.0000	1.0000	99.07
34.5	29,668,559	119,612	0.0040	0.9960	99.07
35.5	29,546,340	3,134,123	0.1061	0.8939	98.67
36.5	26,306,779	2,700	0.0001	0.9999	88.20
37.5	12,132,536	56,161	0.0046	0.9954	88.19
38.5	12,074,374	14,835	0.0012	0.9988	87.78

AMERENUE

ACCOUNT 333 WATER WHEELS, TURBINES, & GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2000 EXPERIENCE BAND 1913-2000

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	12,059,539	161,247	0.0134	0.9866	87.67
40.5	11,898,292	24,658	0.0021	0.9979	86.50
41.5	11,873,037	2,938	0.0002	0.9998	86.32
42.5	11,869,103	1,951	0.0002	0.9998	86.30
43.5	11,865,311	11,468	0.0010	0.9990	86.28
44.5	11,851,748	1,426	0.0001	0.9999	86.19
45.5	11,849,364	18,529	0.0016	0.9984	86.18
46.5	11,805,376	45,693	0.0039	0.9961	86.04
47.5	10,270,669	682	0.0001	0.9999	85.70
48.5	8,782,165		0.0000	1.0000	85.69
49.5	8,541,339	66,086	0.0077	0.9923	85.69
50.5	8,475,253	15,798	0.0019	0.9981	85.03
51.5	8,458,400		0.0000	1.0000	84.87
52.5	8,291,103	10,721	0.0013	0.9987	84.87
53.5	7,723,164		0.0000	1.0000	84.76
54.5	7,723,164		0.0000	1.0000	84.76
55.5	7,723,164		0.0000	1.0000	84.76
56.5	7,716,120	2,195	0.0003	0.9997	84.76
57.5	7,596,465	17	0.0000	1.0000	84.73
58.5	7,440,750	74	0.0000	1.0000	84.73
59.5	7,440,452	13,442	0.0018	0.9982	84.73
60.5	7,425,325		0.0000	1.0000	84.58
61.5	7,418,163	110,311	0.0149	0.9851	84.58
62.5	7,307,852		0.0000	1.0000	83.32
63.5	7,307,852		0.0000	1.0000	83.32
64.5	7,307,852		0.0000	1.0000	83.32
65.5	7,306,139		0.0000	1.0000	83.32
66.5	7,306,139		0.0000	1.0000	83.32
67.5	7,306,139		0.0000	1.0000	83.32
68.5	7,287,194		0.0000	1.0000	83.32
69.5	4,223,855		0.0000	1.0000	83.32
70.5	3,272,395		0.0000	1.0000	83.32
71.5	3,272,395		0.0000	1.0000	83.32
72.5	3,272,395		0.0000	1.0000	83.32
73.5	3,272,395		0.0000	1.0000	83.32
74.5	3,272,395		0.0000	1.0000	83.32
75.5	3,272,395		0.0000	1.0000	83.32
76.5	3,272,395		0.0000	1.0000	83.32
77.5	3,272,395		0.0000	1.0000	83.32
78.5	3,271,920	51,277	0.0157	0.9843	83.32

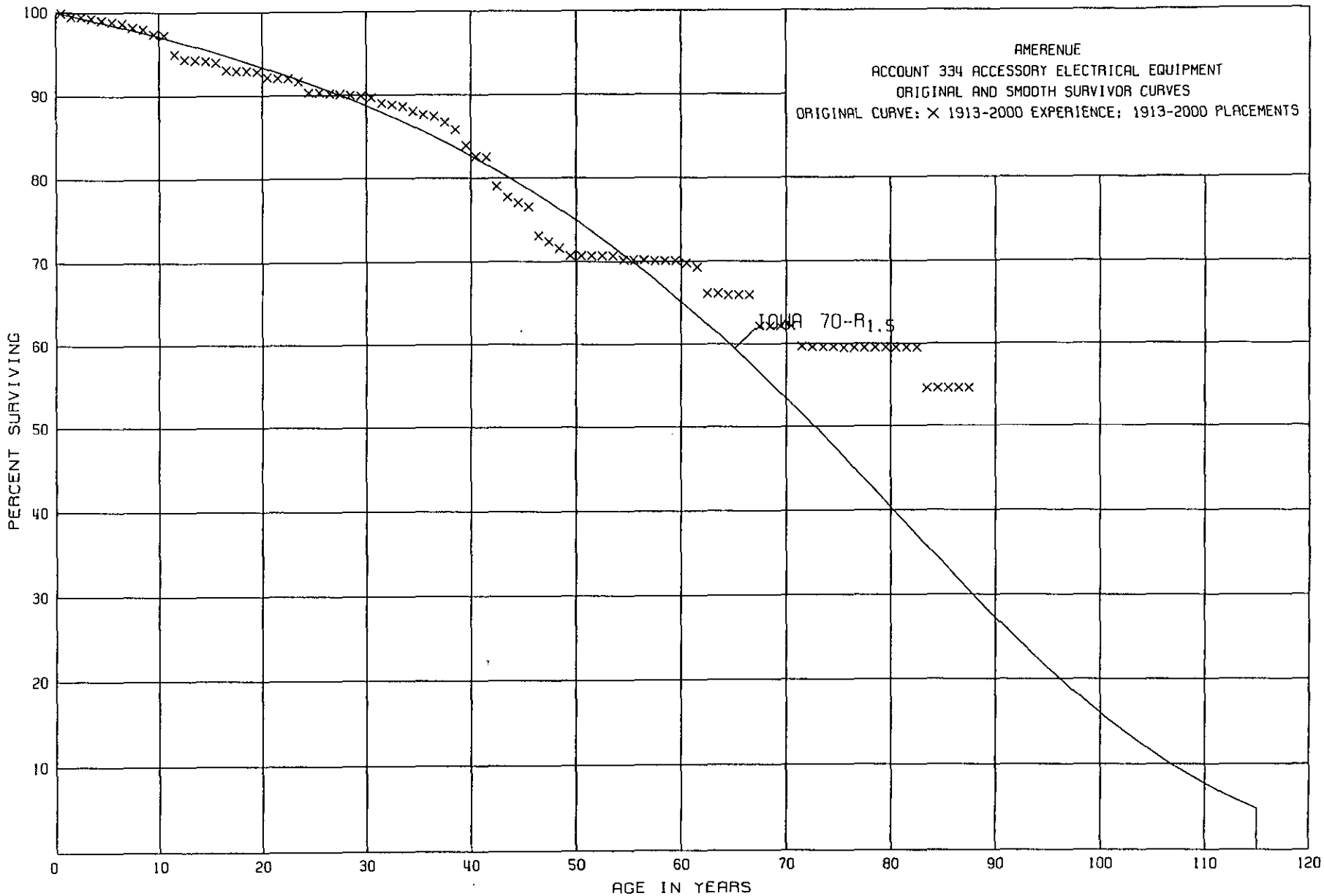
AMERENUE

ACCOUNT 333 WATER WHEELS, TURBINES, & GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2000 EXPERIENCE BAND 1913-2000

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	3,220,643		0.0000	1.0000	82.01
80.5	3,220,643	101,901	0.0316	0.9684	82.01
81.5	3,118,742	28,938	0.0093	0.9907	79.42
82.5	3,089,804	24,834	0.0080	0.9920	78.68
83.5	3,064,970		0.0000	1.0000	78.05
84.5	3,064,970		0.0000	1.0000	78.05
85.5	3,064,970		0.0000	1.0000	78.05
86.5	3,064,970		0.0000	1.0000	78.05
87.5					78.05


AMERENUE
ACCOUNT 334 ACCESSORY ELECTRICAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1913-2000 EXPERIENCE; 1913-2000 PLACEMENTS
IOWA 70-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

AMERENUE

ACCOUNT 334 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2000 EXPERIENCE BAND 1913-2000

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	9,848,293	2,922	0.0003	0.9997	100.00
0.5	9,826,603	44,312	0.0045	0.9955	99.97
1.5	8,036,867	5,665	0.0007	0.9993	99.52
2.5	8,013,750	8,930	0.0011	0.9989	99.45
3.5	7,989,879	16,209	0.0020	0.9980	99.34
4.5	7,868,518	18,459	0.0023	0.9977	99.14
5.5	7,700,253	18,338	0.0024	0.9976	98.91
6.5	7,142,471	36,101	0.0051	0.9949	98.67
7.5	7,105,051	9,247	0.0013	0.9987	98.17
8.5	7,084,546	45,159	0.0064	0.9936	98.04
9.5	7,039,387	8,989	0.0013	0.9987	97.41
10.5	7,003,261	164,005	0.0234	0.9766	97.28
11.5	6,839,256	42,646	0.0062	0.9938	95.00
12.5	6,723,926	5,452	0.0008	0.9992	94.41
13.5	6,718,474	7,242	0.0011	0.9989	94.33
14.5	6,707,757	13,817	0.0021	0.9979	94.23
15.5	6,537,124	64,356	0.0098	0.9902	94.03
16.5	6,469,224	11,152	0.0017	0.9983	93.11
17.5	6,086,326	120	0.0000	1.0000	92.95
18.5	6,086,206	4,361	0.0007	0.9993	92.95
19.5	6,081,845	47,174	0.0078	0.9922	92.88
20.5	6,016,880	1,346	0.0002	0.9998	92.16
21.5	5,949,896	3,167	0.0005	0.9995	92.14
22.5	5,923,190	26,981	0.0046	0.9954	92.09
23.5	5,896,209	88,053	0.0149	0.9851	91.67
24.5	5,808,156	1,857	0.0003	0.9997	90.30
25.5	5,806,299	5,053	0.0009	0.9991	90.27
26.5	5,801,246	4,089	0.0007	0.9993	90.19
27.5	5,797,157	9,422	0.0016	0.9984	90.13
28.5	5,787,735	6,364	0.0011	0.9989	89.99
29.5	5,779,767	14,295	0.0025	0.9975	89.89
30.5	5,734,329	43,650	0.0076	0.9924	89.67
31.5	5,684,704	10,658	0.0019	0.9981	88.99
32.5	5,662,906	11,684	0.0021	0.9979	88.82
33.5	5,623,200	43,163	0.0077	0.9923	88.63
34.5	5,577,224	20,957	0.0038	0.9962	87.95
35.5	5,474,026	12,166	0.0022	0.9978	87.62
36.5	5,461,402	46,135	0.0084	0.9916	87.43
37.5	3,644,481	36,829	0.0101	0.9899	86.70
38.5	3,593,275	79,528	0.0221	0.9779	85.82

AMERENUE

ACCOUNT 334 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2000 EXPERIENCE BAND 1913-2000

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	3,502,291	53,811	0.0154	0.9846	83.92
40.5	3,442,628	5,103	0.0015	0.9985	82.63
41.5	3,306,831	141,745	0.0429	0.9571	82.51
42.5	3,023,768	48,884	0.0162	0.9838	78.97
43.5	2,955,781	25,871	0.0088	0.9912	77.69
44.5	2,907,278	21,071	0.0072	0.9928	77.01
45.5	2,858,715	125,412	0.0439	0.9561	76.46
46.5	2,675,158	24,100	0.0090	0.9910	73.10
47.5	1,994,981	21,998	0.0110	0.9890	72.44
48.5	1,317,258	17,041	0.0129	0.9871	71.64
49.5	1,199,440		0.0000	1.0000	70.72
50.5	1,195,615	198	0.0002	0.9998	70.72
51.5	1,139,365		0.0000	1.0000	70.71
52.5	981,676		0.0000	1.0000	70.71
53.5	880,185	6,022	0.0068	0.9932	70.71
54.5	840,377		0.0000	1.0000	70.23
55.5	840,240		0.0000	1.0000	70.23
56.5	839,863	1,728	0.0021	0.9979	70.23
57.5	835,858		0.0000	1.0000	70.08
58.5	805,203		0.0000	1.0000	70.08
59.5	801,272	3,038	0.0038	0.9962	70.08
60.5	789,239	5,865	0.0074	0.9926	69.81
61.5	781,067	34,681	0.0444	0.9556	69.29
62.5	746,386		0.0000	1.0000	66.21
63.5	746,386	2,305	0.0031	0.9969	66.21
64.5	744,081		0.0000	1.0000	66.00
65.5	744,081		0.0000	1.0000	66.00
66.5	744,081	42,841	0.0576	0.9424	66.00
67.5	701,240		0.0000	1.0000	62.20
68.5	698,484		0.0000	1.0000	62.20
69.5	252,029		0.0000	1.0000	62.20
70.5	218,221	8,854	0.0406	0.9594	62.20
71.5	209,158	386	0.0018	0.9982	59.67
72.5	208,772		0.0000	1.0000	59.56
73.5	208,247		0.0000	1.0000	59.56
74.5	208,247	104	0.0005	0.9995	59.56
75.5	207,866		0.0000	1.0000	59.53
76.5	207,866		0.0000	1.0000	59.53
77.5	207,866		0.0000	1.0000	59.53
78.5	207,866		0.0000	1.0000	59.53

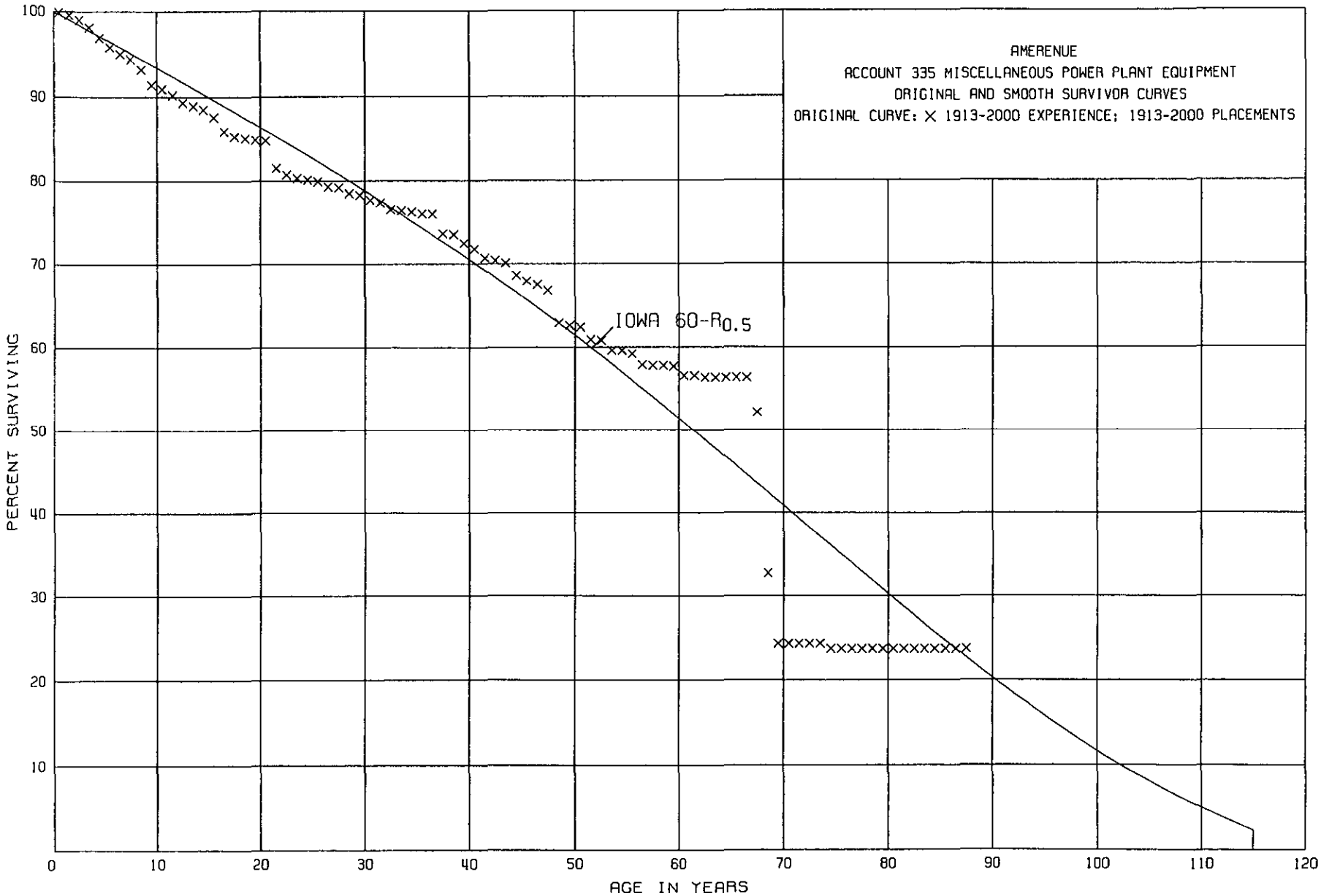
AMERENUE

ACCOUNT 334 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2000 EXPERIENCE BAND 1913-2000

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	207,866		0.0000	1.0000	59.53
80.5	207,866		0.0000	1.0000	59.53
81.5	207,866		0.0000	1.0000	59.53
82.5	203,478	16,741	0.0823	0.9177	59.53
83.5	183,512		0.0000	1.0000	54.63
84.5	165,695		0.0000	1.0000	54.63
85.5	164,761		0.0000	1.0000	54.63
86.5	164,761		0.0000	1.0000	54.63
87.5					54.63


AMERENUE
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1913-2000 EXPERIENCE; 1913-2000 PLACEMENTS
IOWA 60-R0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120