To: All parties to Case No. ER-2010-0036

Re: Corrections to the Depreciation section of the **Staff Revenue Requirement and Cost of Service Report** in Case No. ER-2010-0036 ("Staff Report"), involving the net salvage component of the depreciation rates and the resulting depreciation rates proposed by Arthur Rice.

Staff inadvertently used net salvage analysis results from a prior trial run instead of the final case run in preparation of the Depreciation recommendation. While this error was detected prior to the direct testimony filing and corrections were made, John Wiedmayer reviewed Staff testimony and notified Staff of additional anomalies in some accounts. Upon further review Staff discovered that additional correction was warranted.

**Summary:** The overall correction to Staff proposed depreciation is a change in overall plant depreciation rate from 2.72% to 2.70%, or a depreciation expense reduction of approximately 0.5%.

. The corrections are summarized as follows:

Sum	mary of change	es to AWR	Schedules	
Account	Net Salva	age %	Depreciat	ion Rate
Number	From	То	From	То
316	-20	0	2.67	2.22
331	-150	-20	1.92	0.92
353	0	5	1.67	1.58
355	-33	-75	2.51	3.30
356	-40	-20	2.15	1.85
365	-75	-65	3.43	3.24
370	5	0	3.65	3.85
391	0	10	6.67	6.00

Data 31 Up (1) Reporter P

## Corrections to the Rebuttal Testimony of Arthur Rice in Case No. ER-2010-0036

- Page 2, line 3 should read "rejected the life span approach because"
- Page 4, Full sentence starting on line 11 with "Staff" and ending line 13 with "depreciation rates." Should be removed. It is an incorrect statement.

## Corrections to the Surrebuttal Testimony of Arthur Rice in Case No. ER-2010-0036

- Page 2. lines 19 & 20. Change to read "annual depreciation expense from approximately \$325.1 million to \$342.8 million, an increase of approximately \$17.8 million, or 5.5%. And this same correction for Page 15, lines 7 & 8.
- Page 9 line 21. Replace the last three words in the sentence, "for many generations", with the words "in 40 years".
- Schedules AWR-1B, 2B, 3B, and 4B corrections associated with the Mr. Wiedmayer's rebuttal testimony change that did not get incorporated into Staff's surrebuttal testimony comparisons.

Account	Company Direct	Company Rebuttal
341	2.41 %	2.31 %
342	2.63	2.53
344	1.94	1.85
345	2.68	2.59
346	3.96	3.81

And attached copies of schedules with yellow highlighted corrections resulting from this change.

- <del></del>								AmerenUE	Case ER-2010-003	6 Proposal	PSC Sta	off ER-2010-0036 F	<sup>3</sup> roposal
		ciation Rate Co		Adjusted Plant	No Rese	rve Amortization Ac	cruals	Compan	y Remaining Life A	Accruals	Staff Ac	cruals with Amor	tization
Accounting Group	Case	Company	PSC Staff	Original Cost	Case	Company	PSC Staff	Total Reserve	Reserve	Remain Life	Total Reserve	Reserve	Annual
	2008-0318	2010-0036	_2010-0036	Dec 31 2008	2008-0318	2010-0036	2010-0036	Variance	Remain Life	Depreciation	Variance	Annual	Depreciation
Year Ordered →>	2007			Staff				(neg ≠ over)	Amortization	Accrual	(neg = over)	Amortization	Accrual
Steam Production Plant	2.00	3,11	2.61	2,926,312,418	58,640,359	95,983,107	76,311,062	-205,980,943	-5,118,514	90.864.593	040 507 070		70.044.50
Nuclear Production Plant	2.19	2.02	2.02	2,812,616,747	61,690,556	63,950,415	63,950,415	-236,146,314	-7,199,461				76,311,062
Hydraulic Production Plant	1.54	2.55	1,86	245,906,142	3,785,270	5,526,095	4,567,186	28,849,994	740,964	56,750,954 6,267,059			56,750,954
Other Production Plant	2.63	1.93	2.02	1,178,321,614	30,989,858	30,128,969	31,007,667	-242,338,756	-7,394,618				4,567,186 23,819,493
Total Production plant	2.17	2.47	2.25	7,163,156,921	455 400 044								
Transmission Plant	2.35	2.39	2.06	7,163,136,921 588,819,798	155,106,044 13,811,073	195,588,586 13,552,708	175,836,330	-655,616,019	-18,971,627	176,616,959	-695,313,054	0	161,448,695
Distribution plant	3.44	3.37	3.43	3,893,051,128	134,082,529	131,664,963	12,124,460 133,533,194	17,396,663 -22,641,582	501,172	14,053,880	-9,545,105	0	12,124,460
General Plant	5.07	4.81	5.17	435,447,175	22.065.547	22,205,026	22,514,482	-22,641,582 -5,456,960	-472,855 -1,251,117	131,192,108 20,953,909	17,686,870 3,038,368	0	133,533,194 22,614,482
		"						0,100,000	1,201,711	20,000,000	3,030,330	<u>~</u>	22,014,402
Total Plant	2.69	2.84	2.73	12,080,475,022	325,065,194	363,011,283	344,008,466	-666,317,898	-20,194,428	342,816,855	-684,132,931	-14,387,635	329,620,831
		•									Difference from corr	npany ->	-13,196,024
							į	Changed in Wie	dmayer Rebuttal	•	Difference from curr	rent ->	4,555,63

Ameren UE ER-2010-0036
Surrebuttal DEPRECIATION RATE COMPARISON SPREADSHEET

	- 01	dered EC-2002	2-1	ER.	-2007-0002	and ER-2008	I-0318	Probable	i	ER-2010-0	036> Compa	ny	ER-2010-0	1036> Sta	aff Mass F	rop except Nu	ıclear
	Life	Net	Deprec.	Life		Net	Deprec.	Retirement	Life		Net	Deprec.	Account	Life		Net	Deprec.
Title	(Yr.)	Salvage (%)	Rate (%)	(Yr.)	Curve	Salvage (%)	Rate (%)	Year	(Yr.)	Curve	Salvage (%)		No.	(Yr.)	Curve		Rate (%)
Taum Sauk Hydraulic Production Plant		15.14.201	The second second second		S. S. Service			Life Span	Taum Sau				it lekel				
Structures and Improvements	91	0	1.10%	150	R1.5	(41)	0.94%	06-2049	130	R1(a)	(20)	1.83%	331	130	R2	(20)	0.92%
Reservoirs, Dams, and Waterways	85	(1)	1.19%	180	R3	ò	0.56%			<del></del>	· · · · · · · · · · · · · · · · · · ·						1.57%
Water Wheels, Turbines, and Generators	96	0	1.04%	125	S0	(161)				<del></del>	<del>                                     </del>					<del>                                     </del>	2.06%
Accessory Electric Equipment	90	(2)	1.13%	65	01	<del>``</del>				<del> </del>	<del>  ` '  </del>					† ·	2.15%
Misc. Power Plant Equipment	74	5	1.28%	60	01	o	1.67%	06-2049	<del></del>	<del></del>			<del></del>			<del></del>	2.08%
Roads, Railroads, and Bridges	22	0	4.55%	60	SQ	0	1.63%	06-2049	40	O2(a)	0	2.63%	336	50	SQ	0	2.00%
Other Production Plant	<del></del>					\$	and the second	, <del>-</del> ,	Other Proc	diretion Pla	n <del>t</del>		.1				
Structures and Improvements	25	9	4.00%	40	R4	(5)	2.63%		40	R4	(2)	2.53%	341	40	R4	(5)	2.63%
Fuel Holders, Products, and Accessories	25	0	4.00%	40	R4	(5)	2.63%		40		<del></del>					<del>' ' ' '  </del>	2.63%
Generators	25	0	4.00%	40	R4	(5)	2.63%	1	40		· · · · · · · · · · · · · · · · · · ·					`	2.63%
Accessory Electric Equipment	25	0	4.00%	40	R4	(5)	2.63%			<del> </del>	<del></del>						2.63%
Misc. Power Plant Equipment	25	0	4.00%	40	R4	(5)	2.63%		25	R1	(2)	4.04%	346	25	L0.5	3	3.88%
Transmission Plant				ned marking		in the second	A Print egypte prompty over	or program of the first state of the state o	Transmiss	ion Plant		100 · 1 · 100 · 10					
Structures and Improvements	79	(5)	1.33%	60	R2	(5)	1.75%		60	R2	0	1 67%	352	60	R2	0	1.67%
Station Equipment	50	0	2.00%	55	R2.5	ò	1.82%	-			0						1.58%
ower and Fixtures	50	7	1.86%	65	R4	(10)	1.69%		70	R4						<del></del>	1.63%
Poles and Fixtures	43	(20)	2.79%	52	R4	(90)	3.65%		53	R4	· · · · ·					• • •	3.30%
Overhead Conductors and Devices	60	13	1.45%	55	R4	(25)	2.27%	· · · ·	55	R4	<del>```</del>					`````	1.85%
Roads and Trails	50	0	2.00%	50	sq	o o	2.00%		50	SQ	0	2.00%	359	50	SQ	0	2.00%
	Taum Sauk Hydraulic Production Plant  Structures and Improvements Reservoirs, Dams, and Waterways Water Wheels, Turbines, and Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Raitroads, and Bridges  Other Production Plant  Structures and Improvements Fuel Holders, Products, and Accessories Generators Accessory Electric Equipment Misc. Power Plant Equipment  Misc. Power Plant Equipment  Structures and Improvements Structures and Fixtures Poles and Fixtures Overhead Conductors and Devices	Taum Sauk Hydraulic Production Plant  Structures and Improvements 91 Reservoirs, Dams, and Waterways 85 Water Wheels, Turbines, and Generators 96 Accessory Electric Equipment 90 Misc. Power Plant Equipment 74 Roads, Railroads, and Bridges 22  Other Production Plant  Structures and Improvements 25 Generators 25 Accessory Electric Equipment 25 Access	Taum Sauk Hydraulic Production Plant         91         0           Reservoirs, Dams, and Waterways         85         (1)           Water Wheels, Turbines, and Generators         96         0           Accessory Electric Equipment         90         (2)           Misc. Power Plant Equipment         74         5           Roads, Raitroads, and Bridges         22         0           Other Production Plant         25         0           Structures and Improvements         25         0           Generators         25         0           Accessory Electric Equipment         2	Structures and Improvements   91   0   1.10%	Taum Sauk Hydraulic Production Plant   150   1	Taum Sauk Hydraulic Production Plant         91         0         1.10%         150         R1.5           Reservoirs, Dams, and Waterways         85         (1)         1.19%         180         R3           Water Wheels, Turbines, and Generators         96         0         1.04%         125         S0           Accessory Electric Equipment         90         (2)         1.13%         65         O1           Misc. Power Plant Equipment         74         5         1.28%         60         O1           Roads, Raitroads, and Bridges         22         0         4.55%         60         SQ           Other Production Plant         25         0         4.00%         40         R4           Generators         25         0         4.00%         40         R4           Generators         25         0         4.00%         40         R4           Accessory Electric Equipment         25         0         4.00%         40         R4           Accessory Electric Equipment         25         0         4.00%         40         R4           Accessory Electric Equipment         25         0         4.00%         40         R4           Accessory Electric Equipment <td>Taum Sauk Hydraulic Production Plant  Structures and Improvements 91 0 1.10% 150 R1.5 (41)  Reservoirs, Dams, and Waterways 85 (1) 1.19% 180 R3 0  Water Wheels, Turbines, and Generators 96 0 1.04% 125 S0 (161)  Accessory Electric Equipment 90 (2) 1.13% 65 O1 (9)  Misc. 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Power and Fixtures 50 7 1.86% 65 R4 (10)  Mover and Fixtures 43 (20) 2.79% 52 R4 (90)  Moverhead Conductors and Devices 60 13 1.45% 55 R4 (25)</td> <td>Taum Sauk Hydraulic Production Plant  Structures and Improvements  91  0  1.10%  150  R1.5  (41)  0.94%  Reservoirs, Dams, and Waterways  85  (1)  1.19%  180  R3  0  0.56%  Water Wheels, Turbines, and Generators  96  0  1.04%  125  S0  (161)  2.09%  Accessory Electric Equipment  90  (2)  1.13%  65  O1  (9)  1.68%  R0  R0  R0  R1  R1  R0  R1  R1  R0  R1  R1</td> <td>Taum Sauk Hydraulic Production Plant  Structures and Improvements  91  0 1.10%  150  R1.5 (41)  0.94%  06-2049  Reservoirs, Dams, and Waterways  85  (1)  1.19%  180  R3  0 0.56%  06-2049  Water Wheels, Turbines, and Generators  96  0 1.04%  125  S0 (161)  2.09%  06-2049  Water Wheels, Turbines, and Generators  97  98  180  180  180  180  180  180  180</td> <td>Taum Sauk Hydraulic Production Plant  Structures and Improvements  91 0 1.10% 150 R1.5 (41) 0.94% 06-2049 130  Reservoirs, Dams, and Waterways 85 (1) 1.19% 180 R3 0 0.56% 06-2049 150  Accessory Electric Equipment 90 (2) 1.13% 65 01 (9) 1.68% 06-2049 65  Accessory Electric Equipment 74 5 1.28% 60 01 0 1.67% 06-2049 60  Roads, Railroads, and Bridges 22 0 4.55% 60 SQ 0 1.63% 06-2049 40  Other Production Plant  Other Production Plant  Structures and Improvements 25 0 4.00% 40 R4 (5) 2.63% 40  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 40  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 40  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 40  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 40  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 50</td> <td>Taum Sauk Hydraulic Production Plant    1</td> <td>Taum Sauk Hydraulic Production Plant    10</td> <td>Taum Sauk Hydraulic Production Plant    Structures and Improvements   91   0   1,10%   150   R1.5   (41)   0.94%   06-2049   130   R1(a)   (20)   1,83%   Reservoirs, Dams, and Waterways   85   (1)   1.19%   180   R3   0   0.55%   06-2049   150   L2(a)   (20)   1,74%   (20)  </td> <td>Taum Saluk Hydraulic Production Plant    1</td> <td>Taum Saluk Hydraulic Production Plant</td> <td>Taum Saluk Hydraulic Production Plant Ulfe Span Taum Saluk Hydraulic Production Plant I I I I I I I I I I I I I I I I I I I</td> <td>Taum Saluk Hydraulic Production Plant   11.7</td>	Taum Sauk Hydraulic Production Plant  Structures and Improvements 91 0 1.10% 150 R1.5 (41)  Reservoirs, Dams, and Waterways 85 (1) 1.19% 180 R3 0  Water Wheels, Turbines, and Generators 96 0 1.04% 125 S0 (161)  Accessory Electric Equipment 90 (2) 1.13% 65 O1 (9)  Misc. 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Power and Fixtures 50 7 1.86% 65 R4 (10)  Mover and Fixtures 43 (20) 2.79% 52 R4 (90)  Moverhead Conductors and Devices 60 13 1.45% 55 R4 (25)	Taum Sauk Hydraulic Production Plant  Structures and Improvements  91  0  1.10%  150  R1.5  (41)  0.94%  Reservoirs, Dams, and Waterways  85  (1)  1.19%  180  R3  0  0.56%  Water Wheels, Turbines, and Generators  96  0  1.04%  125  S0  (161)  2.09%  Accessory Electric Equipment  90  (2)  1.13%  65  O1  (9)  1.68%  R0  R0  R0  R1  R1  R0  R1  R1  R0  R1  R1	Taum Sauk Hydraulic Production Plant  Structures and Improvements  91  0 1.10%  150  R1.5 (41)  0.94%  06-2049  Reservoirs, Dams, and Waterways  85  (1)  1.19%  180  R3  0 0.56%  06-2049  Water Wheels, Turbines, and Generators  96  0 1.04%  125  S0 (161)  2.09%  06-2049  Water Wheels, Turbines, and Generators  97  98  180  180  180  180  180  180  180	Taum Sauk Hydraulic Production Plant  Structures and Improvements  91 0 1.10% 150 R1.5 (41) 0.94% 06-2049 130  Reservoirs, Dams, and Waterways 85 (1) 1.19% 180 R3 0 0.56% 06-2049 150  Accessory Electric Equipment 90 (2) 1.13% 65 01 (9) 1.68% 06-2049 65  Accessory Electric Equipment 74 5 1.28% 60 01 0 1.67% 06-2049 60  Roads, Railroads, and Bridges 22 0 4.55% 60 SQ 0 1.63% 06-2049 40  Other Production Plant  Other Production Plant  Structures and Improvements 25 0 4.00% 40 R4 (5) 2.63% 40  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 40  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 40  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 40  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 40  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 40 R4 (5) 2.63% 50  Accessory Electric Equipment 25 0 4.00% 50	Taum Sauk Hydraulic Production Plant    1	Taum Sauk Hydraulic Production Plant    10	Taum Sauk Hydraulic Production Plant    Structures and Improvements   91   0   1,10%   150   R1.5   (41)   0.94%   06-2049   130   R1(a)   (20)   1,83%   Reservoirs, Dams, and Waterways   85   (1)   1.19%   180   R3   0   0.55%   06-2049   150   L2(a)   (20)   1,74%   (20)	Taum Saluk Hydraulic Production Plant    1	Taum Saluk Hydraulic Production Plant	Taum Saluk Hydraulic Production Plant Ulfe Span Taum Saluk Hydraulic Production Plant I I I I I I I I I I I I I I I I I I I	Taum Saluk Hydraulic Production Plant   11.7

changed in Wiedmayer Rebuttal

3/12/2010

Proposed Annual Acceptance   Proposed Annua					OULTBURNE	Surrential perseciption accords company of the contract of the									Amere	AmerenUE Case ER-2010-0036	3036		0 10 1	20 34811 [14-2010]
The control of the			-					1	A dissipated Dissued		Comp.	anitations on a		Comp	any Proposed	Remaining Life Amor	zation Adjustment	_	Proposed Annus	Accruais an
Part			Rafe Compare (no	o amortization)			10 0	riam	Acquisted Plant		The Accres of the	Company	j	Total Reserve	Remein	Annual Reserve	Remain Life	Adi	Total Reserve	Depr
Control   Cont	Accoun No.		Cass 2002-1	Case 2007-0002	Case 2006-0318	Company 2010-0030	75C Stan 2010-0036	Gooke	Dec 31 2008	2002-1	2008-0318	2010-0036	2010-0036	Verlance	PJ-1	Amortization	Accrual	×.	Variance	×.
Particular   Par		Your Ordered	L	2000	2007				Staff					(neg = aver)	۲۲	Amortiztion	Depreciation		(neg = over)	
			L																	
	20 V 1000		٠.	Whate life	Almoto life	Machan	C ST BILL BLOWN		100 · 100 ·	10 mm 1 m		1	ľ	Steam Production	Plant		Name of the State	3. C.	W. 1975 C	111111111111111111111111111111111111111
	;	1		200	The state of	2.17%	2.59%			5.627,900	2,065,310	4,756,554	l	-35,072,890		-1,290,519	3,466,035	1.76%	-5,896,514	2.58%
	5	T	2 40%	0.459	20.50	3 550/	2.73%		1 825 224 070	57.044.877	39.242.318	64.746,364	49,889,458	-80,404,979		1,647,879	68,394,243	3.64%	-128,305,501	2.73%
	210	7	20 PM	2.10%	4.10%	2000	2 60%		118 271 400	6 290 349	4 871.772	3,133,514	3,130,384	-36,543,507		-2,502,980	830,534	0.54%	-38,543,507	2.89%
	315.05	7	4.30%	4. 1978	4,1878	2.09%	7.00.7		528 125 071	14 787 807	R 078 312	15.508.127	12 472 998	44,874,834		-1,969,077	13,537,050	2.58%	-43,918,736	2.36%
	1	Т	2.80%	, U.	1.70%	2.84%	2.30%		100 836 040	5 448 757	2 418 018	5.663.574	4.388.556	-23,951,071		-884,430	4,779,144	2.39%	-24,278,380	2.20%
	2	_	2.77%	121%	1.27%	2.83%	2.2078		80 148 794	1 048 143	1 064 632	2.176.974	1,338,638	-5,133,662		-110,386	2,057,588	3.42%	-10,627,334	2.22%
14.00   1.00	310	Ť	3.24%	1.17.78	W. / /	3.027	6.22.0		2 026 343 446	A7 874	59 640 359	95.983.107	78,311,082	205,980,943		-5,118,514	80,864,593	3.11%	-249,567,972	2.61%
		I otal Steam Production Plant							41 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -											
	1		3.00			\$1.00 mg	r Jage 1		第二 大学記録を 十二	* * * * * * *		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	***************************************	Nuclear Production	Plant	Sandan Sympo				
Concentration   Contentration   Contentratio		Mudeal Fibougabb Figure																		
Contact   Cont		Ī	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, 0.70	10786	4 069/	4 05%		008 612 21D	23 831 717	17,905,571	17.684.720	17,884,720	-168,862,832		-5,086,230	12,598,490	1,39	-169,862,832	1.85%
	321	T	Z.00.%	4.6	1.10.	1,907	0,000		1 044 480 345	CUV 000 80	24 874 785	25 754 339	25 754 339	5,378,725		180,494	25,934,833	2.56	5,388,303	2.55%
	27	T	2.80%	2.40 %	2.40%	2.55%	7.32%		500 56B 175	13 248 549	10 608 810	11 801 424	11 001 424	34,335,970		-1,148,360	10,453,064	2.05	-34,333,344	2.28%
Accessery   Birth Equipment   2 65%   15 1%	ş		2.60%	2.05%	2.06%	2.25%	V07-7		21,000,110	F 400 445	200 400	2052840	3 053 840	41 334 DBR	30.00	-1.258.355	2,697,285	1.28	-41,334,088	1.87%
	324	Ī	2.60%	1.91%	1.91%	1.87%	1.87%	1	211,158,284	2,480,115	4,003,123	0,830,000	4 058 000	3 007 820	27.1	110 890	5.067.282	2.85	3,007,829	2.88%
Total Number   Production Plant	325	Misc. Power Plant Equipme		2.46%	2.46%	2.88%	2.88%		70/918/1/1	407,700	4,610,601	7,000,000	1,000,1	2001					Amortization	ĵ
Total Numa Production Plant		Annual Amortization										20000	44. 640.	440 144		ع فدان باد ف	7	į.	.220,124,110	2.02
Hydraule Projection Plant   Hydraule Receives   Hydraule Receives   Hydraule Projection Plant   Hydraule Pl		,				-	<del>-,</del>	-+	2 812,818,747	12 12 13	0.4	1				100				
Hydrate of Protection Plant   Hydrog Res   Hydrate of Protection Plant   Hydrog Res   Hydrate of Protection Plant   Hydrate					_								:		Dione.				100	
Structure and Improvements	***	Hydraulic Production Plant	Whole life	Whole life		- Respar	Whole life	Mar. 6. 4.23	, , , , , , , , , , , , , , , , , , ,	A	ć.		1			84 028	301 170	2 44%	437 D48	%280
	331		1.10%	0.94%	0.94%	1.94%	0.95%		18,032,898	176,360	190,707	310,334	14/, 1994	3,009,000		200,10	4 404 884	2000	D 508 505	1.57%
Wydes Wilmeller Turbles and Tur	332	-	1.19%	0.56%	0.58%	1.66%	1.57%		58,738,872	617,993	RSG TRE	1,140,918	791,090,1	10,112,108		306 464	9 773 720	2 85%	18 110 383	2.08%
Accessive Bernit Equipment   1.19%	333		1.04%	2.09%	2,00%	2.58%	2.06%		132,538,567	1,378,401	2,770,056	3,388,578	Z, (ZB, 730	CLB,6/0,CL		300,101	543.747	247%	070 544	2.15%
Mist. Power Perr Equipment   128%   167%   2.05%   2	334		1.13%	1.68%	1.69%	2.34%	2.15%		20,781,938	234,836	349,137	48/716	10,104			2000	104 284	0.41%	543 005	2.08%
Reacts Railregts   4.55%   1.65%   1	335	Г	1.28%	1.67 %	1.67%	2.52%	2.08%		7,658,303	28,027	127,890	187,731	8+G RC			7 000	745	74847	104 724	2 00%
Total Hydraulic Production Plant   Statistic   Stati	336		4.55%	1.63%	1.63%	4.06%	2.00%	237,941	155,704	7,085	REG'Z	815,0	114	ľ		770 072	a 7e7 050	0.55%	28 424 852	1 88%
Conservation Plant         Conserv		Total Hydraulic Production Plant							245,906,142	2,712,701	3,785,270	5,526,093	4,067,180			100,011	anne south			
											Į,			O noison Dood soft	lant.					
Sincluses and Improvements   400%   2.63%	4		. 1	(F-19)	) 8)				The section of the second		1									
State							,		071 000 30	1 005 740	020 020	65.4 3.90	R70 R84	-1 773 68B	31.7	-55.952	598,437	2.31	-1,607,120	2.63%
Fuel Holders, Products, and Accessories		٦	%8.	2.63%	2.63%	2.53%	2.03%		05/780'C7	1,000,1	944 900	27.5	AND EAST	12R 324	31.6	-4. D87	621 186	2,53	29,281	2.63%
Gamerators   4,00%, 2,63%, 2	8	٦	4.00%	2.63%	2.63%	2.63%	2 63%		24,520,520	170,004	080,440	053,613	27 844 870	244 010 810		7.347.885	10 472 825	88	-235 383.144	2.63%
Accessory Electric Equipment         4,00%         2,63% <th< td=""><td>34</td><td></td><td>4.00%</td><td>2.63%</td><td>2.63%</td><td>2.82%</td><td>2.63%</td><td></td><td>1,051,8/3,156</td><td>42,074,926</td><td>77, 504,204</td><td>70,620,010</td><td>2011,012</td><td>010,010,172</td><td></td><td>38 785</td><td>1 008 868</td><td>050</td><td>1 202 018</td><td>2 83%</td></th<>	34		4.00%	2.63%	2.63%	2.82%	2.63%		1,051,8/3,156	42,074,926	77, 504,204	70,620,010	2011,012	010,010,172		38 785	1 008 868	050	1 202 018	2 83%
Misc. Power Pair Equipment   4.00%   2.63%   4.15%   3.88%   6.113.533   2.44.541   140.786   2.24.244   2.45.416   2.45.234.514   2.45.244   2.45.444   2.45.244   2.45.244   2.45.244   2.45.244   2.45.444   2.45.444   2.45.244   2.45.244   2.45.444   2.45.244   2.45.444   2.45.244   2.45.444	35	Γ	4.00%	2.63%	2.63%	2.62%	2.63%		69,621,659	2,796,866	1,838,940	1,762,103	1,835,444			30,02	300,000	8	300 830	1,08%
Annual Ameritarion (178.2716.14 47.122.865 30,128.865 3	346	Γ	4.00%	2.63%	2.63%	4.15%	3.88%		6,113,533	244,541	160,786	246,694	Z37, Z05			ACH CI.	CO2,002	300	Amontonion	1
Plant 1,178,321,614 47,132,865 30,489,858 30,128,989 31,007,661 4,43,331,054,851,851,851,851,851,851,851,851,851,851		Annual Amortization											Ì			1 20 4 64 6	29 724 184	8	226 047 824	30.06
7,462,156,924 213,124,434 155,106,044 195,586,586 178,835,330 -553,674,715,935 155,105,044 195,586,586 177,835		Total Other Production Plant							1,178,321,614	47,132,865	30,989,858	30,128,969	Ì			010,485,1	120 4.4 0En	3 5	20,041,044	2 250
		Total Production Plant							7,163,156,921	213,121,434	155, 106, 044	195,588,586	Ì	1		-18,911,021	1,0,010,01	7.57	L-n'c10'080*	2.42.7

17,684,720 26,754,339 11,801,424 3,953,840 4,856,292 -7,199,461 54,740,854

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	ſ	rom company>	Difference in	Г	ſ	Date Land Com.						381,861	12,080,475,022							Totals	olumn T
Column   C		1	. ARA	Т	Ī	-20 194 428		T		ſ											
The content of the				+						-											
Property	7% 22,514,482		3,	Т		-1,251,117						16,855	435,447,175					$\prod$		Total General Plant	
The control of the				П								1	/35,476	180,74	5.00%	5.00%	5,00%	5.00%	4.75%	┸	398,00
		1		7									10,383,000	130,001,034	0.07%	0.87%	6.6/%	0.67%	3.50%	L	397.00
Property		Ī	4	T			Ī						9,5,5,80		5.67%	5.66%	5.67%	5.67%	4.28%		396.00
Property				Т			1						8,627,517	7,788,726	5.00%	5.00%	5.00%	5.00%	1.88%	L	395.00
Principal place   Principal		Ī		Т									12,071,031	13,425,310	5.00%	5.00%	5.00%	5.00%	1 82%	ÌШ	394.00
Property of the Control No.   Prop	Ī	Ĭ		Т									2,304,698	2,924,509	5.00%	5.DO%	5.00%	5.00%	2.75%		393.0
Part		T		Ŧ			T		Ţ		_		94,534,723		8.27%	8.20%	8.27%	8.27%	8.00%	Ц	392,0
Part		Ī		Т									1,527,337	2,077,726	20.00%	20.00%	20.00%	20.00%	3.29%		391.2
Participat Participat   Participat Participat   Participat   Participat Participat   Participat Participat Participat   Participat		T	<u>.                                    </u>	Т				Ī	Ī			Ī			20 00%	20.00%	0.00%	0.00%	3.29%		391,1
Properties		1	<u> </u>	T			Ţ		Ī				42,993,873	55,554,783	6,00%	6.67%	6.67%	6.67%	3.29%	l _	391.0
Comment   Comm		Ī	5 2	Т			Ī						189,663,144		2.71%	2.44%	2.33%	2.33%	2.29%		390.0
Part		T	5	T				Ī			l									L	
Color   Properties   Color   Properties   Color   Co			2000					General Flant.												General Plant	
Part			1					District													
Part				T																	
Part	Ī	T		7		4/2,650		Ī	Ī			139,952,	3,893,051,128							Total Distribution Plant	
Properties   Pro		T	1	Т					Γ	Ī										- 1	
Part	Ī	Ī	ė	Т									109,202,915		3.07%	3,68%	4.36%	4.39%	5.91%	- 1	373.00
Part		Ī		Т									184,011		5,10%	3.13%	5.00%	5.00%	2.20%		371
Part			0	T	4.4								106,165,932		3.85%	3.85%	3.57%	3.57%	2.75%	_	370
Part	Ī	Ť		۲			38.6						134, 153, 521		3.27%	3.28%	4.00%	4.00%	2.60%	_	369,002
Part		T	4	Т		188,438							153,326,209		7.88%	7.87%	8.11%	8.11%	8.25%	_1	369 OO
Part		T	,	Ť		A							401 240 245		2 33%	2 38%	2 40%	2.40%	2 08%	_	8
Part	Ī			Τ		44,194						Ì	527,667,832		2.27%	2.31%	2.36%	2.36%	1 73%	1	387
Participa   Part		Ī	ار	Т		-148,446							223,547,548		2.00%	2,00%	2.31%	2.31%	1.73%	- 1	366
Part			1	Τ									856,325,270		3.24%	3.12%	3.19%	3.18%	3 18%	Overhead Conductors and Davices	385
Part of State   Part	Ĩ	Ī	20	Т					,				767,060,219		5.68%	5.55%	5.47%	5.47%	6.68%	Poles, Towers, and Fortures	£
Part	Ī	Ī		Т		-B7,077					10		598,830,057		1.89%	1.84%	1.82%	1.82%	2.39%	Station Equipment	382
Page				Г		1,590							15,366,771		1.67%	1.87%	1.75%	1.75%	1.48%	Structures and improvements	361
Page				<u> </u>							3 3	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	,	2	J. Sara	1 4 4 4 5 5			X	"Description Called	1
Part		100			and the same of th			Distribution Plant				90		3:				2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
Depreciation Rate Compare (no amortization)   Depreciation Rate Rate Rate Rate Rate Rate Rate Rate		7		┪								11,933	588,819,798							Total Transmission Plant	
Part		T		T		200															ļ
Page		Ī		T		-2,779							39,226	71 789	2.00%	2,00%	2.00%	2.00%	2.00%		359
Poper		T	_	٢	Ī	447,170	Ī					2,104	145,108,058		1.85%	2.18%	2.27%	2.27%	1.45%	-	8
Part		Ī		Т		429,301						3,868	138,655,825		3.30%	3.59%	3.65%	3.85%	2.79%		355
Page		Ī		٦		-203,659						1,309	70,394,133		1,63%	1.63%	1.69%	1,69%	1.86%	╛	354
Depreciation Rate Compare (no amortization)   Depreciation Rate Rate (no amortization Rate (no amortization)   Depreciation Rate Rate (no amortization)   Dep	Ī	T	-14	Ī		-167,139				4		4,5d/	228,351,122		1.58%	1.82%	1 82%	1.07.00	2 00%		353
PSC Staff Compare (no amortization)  Depreciation Rate Compare (no amortization)  Case Case Case Case Company PSC Staff Company Plant Case Case Company PSC Staff Company Plant Case Company PSC Staff Company PSC Staff Company Population Annual Accrual Company PSC Staff Company Population PSC Staff Company Population PSC Staff Company PSC Staff Company Population PSC Staff Company PSC Staff Total Reserve PSC Staff Total R		ſ		Ī		-1,722	Ŋ					83	6,271,634		1.67%	1.67%	1,75%	175%	1,33%		35
Depreciation Rate Compare (no amortization)  Case Case Case Case Company PSC Staff Company PSC Staff Company PSC Staff Case Tills Case Case Case Case Case Case Case Cas				H					1000	2	* 15.75m	All the second of a	Silvania Co. Section 1	A CONTRACTOR OF THE PARTY	24	. Santanananananananananananananananananan	The state of the state of	- March 1946			
Depreciation Rate Compare (no amortization)  Case Case Case Case Case Case Case Cas	AS LUCIES IN	S	2	18			ī	Transmission Plant	1 To	1 To	A. 0.5 C. S.		Company of the Park of the Par		1	+	ł	1		***************************************	ļ
Depreciation Rate Compare (no amortization)  Plant Adjusted Plant Annual Accusal Compare (no amortization)	Acrual	nce %	Varian	Π	Accrual	Amortization	둢	Variance	2010-0036	2010-0036	2008-0318	2002-1	Dec 31 2008	Books	_		-	7007-000	2002.1		No Coorn
Americal Company Proposed Remaining 1th Americal Company Proposed Remaining 1th American Advanced Company Proposed Remaining 1th Americ	Aprual	Herve Depr	Total Res	٦	Remain Life	Annual Reserve	Remain	Total Reserve		Company	Carlo College	ł	Adjusted Plant	T A STATE OF	1	,	1	e (no amortizatio	Kate Compare		
AmerenUE Case ER-2010-0038	is and Amortization	psed Annual Accrua.	Propo		ortization Adjustment	Remaining Life Amo	any Proposed	Comp		oltes frome only even	nous Accrust Com		Adiabad Diam								
	1010-003e	PSC Staff ER-2			0-0036	renUE Case ER-2010	Amer										Contact				

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Schedule AWR-3B Corr

## Union Electric Company, dba AmerenUE Case No. ER-2010-0036

Account		Adjusted Plant Balance	Adjusted Book Reserve Bal	Theoretical Reserve Calc	Theoretical Reserve Calc	Difference	Book % Reserve	Theoretical % Reserve	Company Book	Staff Plant/Reserve
No.	Title	Dec 31 2008	Dec 31 2008	Company	Staff				Reserve	Adjustment
	Other Production Plant			•		Cti	net Production P	lant		
<u> </u>										
	Structures and Improvements	25,892,740	7,436,994				28.7%	22.5%	7,436,994	
	Fuel Holders, Products, and Accessories	24,520,526	5,486,183		5,515,444		22.4%	22.5%	5,486,183	
	Generators	1,051,873,156	433,024,882	192,014,263	197,661,738		41.2%	18.8%	433,024,882	
	Accessory Electric Equipment	69,921,659	13,833,369		15,116,387	1,283,018	19.8%	21.6%	13,833,369	
346	Misc. Power Plant Equipment	6,113,533	1,433,017	1,155,771	1,043,178	-389,839	23.4%	17.1%	1,433,017	
	Total Other Production Plant	1,178,321,614	461,214,445	218,875,689	225,166,621	-236,047,824	39.1%	19.1%	461,214,445	
	Transmission Plant					7	ransmission Pla			
****************							141131112310117110	<u> </u>		
	Structures and Improvements	6,271,634	2,327,929	2,261,969	2,261,969	-65,960	37.1%	36.1%	2,327,929	
	Station Equipment	228,351,122	62,940,658	56,004,397	48,580,477	-14,360,181	27.6%	21.3%	62,940,658	
	Tower and Fixtures	70,394,133	44,155.918	36,355.774	34 362 782	-9 702 126	62.7%	48.8%	44,155,918	
355	Poles and Fixtures	138,655,625	51,679,866	68,508,484	61,536,435	9,856,569	37.3%	44.4%	51,679,866	
356	Overhead Conductors and Devices	145,108,058	49,972,709	65,355,348	54,802,241	4,829,532	34.4%	37.8%	49,972,709	
359	Roads and Trails	39,226	48,009	68,343	36,080	-11,929	122.4%	92.0%	80,572	(32,563)
	Total Transmission Plant	588,819,798	211,125,089	228,554,315	201,579,984	-9,545,105	35.9%	34.2%	211,157,652	(32,563)
	~~~									
	Distribution Plant						Distribution Plan			
361	Structures and Improvements	15,366,771	5,180,137	5,242,947	5,242,947	62,810	33.7%	34.1%	5,180,137	
362	Station Equipment	598,830,057	189,119,546	185,375,225	181,611,304	-7,508,242		30.3%	189,119,546	
364	Poles, Towers, and Fixtures	767,060,219	597,821,521	579,921,871	618,304,144	20,482,623	77.9%	80.6%	597,821,521	
365	Overhead Conductors and Devices	856,325,270	273,417,973	288,231,904	299,755,924	26,337,951	31.9%	35.0%	273,417,973	
366	Underground Conduit	223,547,546	68,816,867	60,444,504	60,444,504	-8,372,363	30.8%	27.0%	68,816,867	
367	Underground Conductors and Devices	527,667,832	153,703,427	155,528,645	153,014,596	-688,831	29.1%	29.0%	153,703,427	
	Line Transformers	401,240,245	121,966,245	134,595,997	131,293,547	9,327,302	30.4%	32.7%	121,966,245	
369.001	Overhead Services	153,326,209	171,826,238	166,889,153	166,889,153	-4,937,085	112.1%	108.8%	171,826,238	
	Underground Services	134,153,521	85,139,432	71,846,551	71,846,551	-13,292,881	63.5%	53.6%	85,139,432	
	Meters	106,165,932	36,289,818	41,486,115	41,486,115		34.2%	39.1%	36,289,818	
	Installations on Customer Premises	164,611	138,509	128,468	131,047	-7,462	84.1%	79.6%	138,509	
373.00	Street Lighting and Signal Systems	109,202,915	54,093,400	45,180,151	45,180,151	-8,913,249	49.5%	41.4%	54,093,400	
<del></del>	Total Distribution Plant	2 000 054 100	4 === =40 44=		4 === 1 ===============================					
	Total Distribution Plant	3,893,051,128	1,757,513,113	1,734,871,531	1,775,199,983	17,686,870	45.1%	45.6%	1,757,513,113	<del></del>
	——— <u> </u>	<u> </u>		L	L	L	l		L	

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