

AmerenCILCO
**Workpaper Supporting Plant Balances, Retirements,
and Transfers - Explanation**
As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	2007 Transfers During the Year (C)	Explanation of Transfers (D)
1		Gas Intangible Plant		
2	301	Organization	\$ -	
3	302	Franchises & Consents	-	
4	303	Miscellaneous Intangible Plant	-	
5		Subtotal - Intangible Plant	<u>-</u>	
6		Gas Production Plant		
7		Natural Gas Production and Gathering Plant		
8	321	Asset Retirement Costs for Manufactured Gas Prod. Plts.	-	
9	325.1	Producing Lands	-	
10	325.2	Producing Leaseholds	-	
11	325.3	Gas Rights	-	
12	325.4	Rights-of-Way	-	
13	325.5	Other Land & Land Rights	-	
14	326	Gas Well Structures	-	
15	327	Field Compressor Sta Structures	-	
16	328	Field Meas & Reg Sta Structures	-	
17	329	Other Structures	-	
18	330	Prod Gas Wells-Well Construction	-	
19	331	Prod Gas Wells-Well Equipment	-	
20	332	Field Lines	-	
21	333	Field Compressor Sta Equipment	-	
22	334	Field Meas & Reg Sta Equipment	-	
23	335	Drilling & Cleaning Equipment	-	
24	336	Purification Equipment	-	
25	337	Other Equipment	-	
26	338	Unsuccessful Expl & Dev Costs	-	
27	339	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.	-	
28		Subtotal - Production & Gathering Plant	<u>-</u>	
29		Production Extraction Plant		
30	340	Land & Land Rights	-	
31	341	Structures & Improvements	-	
32	342	Extraction & Refining Equipment	-	

AmerenCILCO
**Workpaper Supporting Plant Balances, Retirements,
and Transfers - Explanation**

As of December 31, **2007**
(\$000s) Transfers

Line No.	Account No. (A)	Title of Plant Function (B)	During the Year (C)	Explanation of Transfers (D)
33	343	Pipe Lines	-	
34	344	Extracted Products Storage Equip	-	
35	345	Compressor Equipment	-	
36	346	Gas Meas & Reg Equipment	-	
37	347	Other Equipment	-	
38	348	Asset Retirement Costs for Products Extraction Plant	-	
39		Subtotal - Products Extraction Plant	-	
40		Mfd gas Production Plant (Submit Supplement Statement)	-	
41		TOTAL Production Plant	-	
42		Gas Storage and Processing Plant		
43		Underground Storage Plant		
44	350.1	Land	-	
45	350.2	Rights-of-Way	-	
46	351	Structures & Improvements	-	
47	352	Wells	-	
48	352.1	Storage Leaseholds & Rights	-	
49	352.2	Reservoirs	-	
50	352.3	Non-recoverable Natural Gas	-	
51	353	Lines	-	
52	354	Compressor Station Equipment	-	
53	355	Measuring & Reg. Equipment	-	
54	356	Purification Equipment	-	
55	357	Other Equipment	-	
56	358	Asset Retirement Costs for Underground Storage Plant	-	
57		Subtotal - Underground Storage Plant	-	
58		Other Storage Plant		
59	360	Land & Land Rights	-	
60	361	Structures & Improvements	-	
61	362	Gas Holders	-	
62	363	Purification Equipment	-	
63	363.1	Liquefaction Equipment	-	
64	363.2	Vaporizing Equipment	-	
65	363.3	Compressor Equipment	-	
66	363.4	Meas & Reg Equipment	-	
67	363.5	Other Equipment	-	

AmerenCILCO
**Workpaper Supporting Plant Balances, Retirements,
and Transfers - Explanation**

As of December 31, **2007**
(\$000s) Transfers

Line No.	Account No. (A)	Title of Plant Function (B)	During the Year (C)	Explanation of Transfers (D)
68	363.6	Asset Retirement Costs for Other Storage Plant	-	
69		Subtotal - Other Storage Plant	-	
70		Base Load Liquefied Natural Gas Terminating and Processing Plant		
71	364.1	Land & Land Rights	-	
72	364.2	Structures & Improvements	-	
73	364.3	LNG Proc Terminal Equipment	-	
74	364.4	LNG Transportation Equipment	-	
75	364.5	Measuring & Regulating Equipment	-	
76	364.6	Compressor Station Equipment	-	
77	364.7	Communications Equipment	-	
78	364.8	Other Equipment	-	
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plant	-	
80		Subtotal - Base Load Liquefied Natural Gas	-	
81		TOTAL Natural Gas Storage and Processing Plant	-	
82		Gas Transmission Plant		
83	365.1	Land & Land Rights	-	
84	365.2	Rights-of-Way	-	
85	366	Structures & Improvements	128	Common plant asset transfer
86	367	Mains	-	
87	368	Compressor Station Equipment	-	
88	369	Meas. & Reg. Station Equipment	(128)	Common plant asset transfer
89	370	Communications Equipment	-	
90	371	Other Equipment	-	
91	372	Asset Retirement Costs for Transmission Plant	-	
92		Subtotal - Transmission Plant	-	
93		Gas Distribution Plant		
94	374	Land & Land Rights	-	
95	375	Structures & Improvements	-	
96	376	Mains	-	
97	377	Compressor Station Equipment	-	
98	378	Meas & Reg Sta Equip-General	-	
99	379	Meas & Reg Sta Equip-City Gate	(19)	Common plant asset transfer

AmerenCILCO
**Workpaper Supporting Plant Balances, Retirements,
and Transfers - Explanation**

As of December 31, **2007**
(\$000s) Transfers

Line No.	Account No. (A)	Title of Plant Function (B)	During the Year (C)	Explanation of Transfers (D)
100	380	Services	-	
101	381	Meters	-	
102	382	Meter Installations	-	
103	383	House Regulators	-	
104	384	House Regulator Installations	-	
105	385	Industrial Meas & Reg Sta Equip	-	
106	386	Other Prop on Customer Premises	-	
107	387	Other Equipment	-	
108	388	Asset Retirement Costs for Distribution Plant	-	
109		Subtotal - Distribution Plant	<u>(19)</u>	
110		Gas General Plant		
111	389	Land & Land Rights	-	
112	390	Structures & Improvements	-	
113	391	Office Furniture & Equipment	-	
114	392	Transportation Equipment	-	
115	393	Stores Equipment	-	
116	394	Tools, Shop & Garage Equipment	-	
117	395	Laboratory Equipment	-	
118	396	Power Operated Equipment	-	
119	397	Communications Equipment	-	
120	398	Miscellaneous Equipment	-	
121	399	Other Tangible Property	-	
122	399.1	Asset Retirement Cost for General Plant	-	
123		Subtotal - Gas General Plant	<u>-</u>	
124		Total Gas Plant in Service	<u>\$ (19)</u>	

AmerenCILCO
**Workpaper Supporting Plant Balances, Retirements,
and Transfers - Explanation**
As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	2008 Transfers During the Year (E)	Explanation of Transfers (F)
1		Gas Intangible Plant		
2	301	Organization	\$ -	
3	302	Franchises & Consents	-	
4	303	Miscellaneous Intangible Plant	-	
5		Subtotal - Intangible Plant	<u>-</u>	
6		Gas Production Plant		
7		Natural Gas Production and Gathering Plant		
8	321	Asset Retirement Costs for Manufactured Gas Prod. Plts.	-	
9	325.1	Producing Lands	-	
10	325.2	Producing Leaseholds	-	
11	325.3	Gas Rights	-	
12	325.4	Rights-of-Way	-	
13	325.5	Other Land & Land Rights	-	
14	326	Gas Well Structures	-	
15	327	Field Compressor Sta Structures	-	
16	328	Field Meas & Reg Sta Structures	-	
17	329	Other Structures	-	
18	330	Prod Gas Wells-Well Construction	-	
19	331	Prod Gas Wells-Well Equipment	-	
20	332	Field Lines	-	
21	333	Field Compressor Sta Equipment	-	
22	334	Field Meas & Reg Sta Equipment	-	
23	335	Drilling & Cleaning Equipment	-	
24	336	Purification Equipment	-	
25	337	Other Equipment	-	
26	338	Unsuccessful Expl & Dev Costs	-	
27	339	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.	-	
28		Subtotal - Production & Gathering Plant	<u>-</u>	
29		Production Extraction Plant		
30	340	Land & Land Rights	-	
31	341	Structures & Improvements	-	
32	342	Extraction & Refining Equipment	-	

AmerenCILCO
**Workpaper Supporting Plant Balances, Retirements,
and Transfers - Explanation**

As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	2008 Transfers During the Year (E)	Explanation of Transfers (F)
33	343	Pipe Lines	-	
34	344	Extracted Products Storage Equip	-	
35	345	Compressor Equipment	-	
36	346	Gas Meas & Reg Equipment	-	
37	347	Other Equipment	-	
38	348	Asset Retirement Costs for Products Extraction Plant	-	
39		Subtotal - Products Extraction Plant	-	
40		Mfd gas Production Plant (Submit Supplement Statement)	-	
41		TOTAL Production Plant	-	
42		Gas Storage and Processing Plant		
43		Underground Storage Plant		
44	350.1	Land	-	
45	350.2	Rights-of-Way	-	
46	351	Structures & Improvements	-	
47	352	Wells	-	
48	352.1	Storage Leaseholds & Rights	-	
49	352.2	Reservoirs	-	
50	352.3	Non-recoverable Natural Gas	-	
51	353	Lines	-	
52	354	Compressor Station Equipment	-	
53	355	Measuring & Reg. Equipment	-	
54	356	Purification Equipment	-	
55	357	Other Equipment	-	
56	358	Asset Retirement Costs for Underground Storage Plant	-	
57		Subtotal - Underground Storage Plant	-	
58		Other Storage Plant		
59	360	Land & Land Rights	-	
60	361	Structures & Improvements	-	
61	362	Gas Holders	-	
62	363	Purification Equipment	-	
63	363.1	Liquefaction Equipment	-	
64	363.2	Vaporizing Equipment	-	
65	363.3	Compressor Equipment	-	
66	363.4	Meas & Reg Equipment	-	
67	363.5	Other Equipment	-	

AmerenCILCO
**Workpaper Supporting Plant Balances, Retirements,
and Transfers - Explanation**

As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	2008 Transfers During the Year (E)	Explanation of Transfers (F)
68	363.6	Asset Retirement Costs for Other Storage Plant	-	
69		Subtotal - Other Storage Plant	-	
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant		
71	364.1	Land & Land Rights	-	
72	364.2	Structures & Improvements	-	
73	364.3	LNG Proc Terminal Equipment	-	
74	364.4	LNG Transportation Equipment	-	
75	364.5	Measuring & Regulating Equipment	-	
76	364.6	Compressor Station Equipment	-	
77	364.7	Communications Equipment	-	
78	364.8	Other Equipment	-	
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	-	
80		Subtotal - Base Load Liquefied Natural Gas	-	
81		TOTAL Natural Gas Storage and Processing Plant	-	
82		Gas Transmission Plant		
83	365.1	Land & Land Rights	-	
84	365.2	Rights-of-Way	-	
85	366	Structures & Improvements	-	
86	367	Mains	-	
87	368	Compressor Station Equipment	-	
88	369	Meas. & Reg. Station Equipment	-	
89	370	Communications Equipment	-	
90	371	Other Equipment	-	
91	372	Asset Retirement Costs for Transmission Plant	-	
92		Subtotal - Transmission Plant	-	
93		Gas Distribution Plant		
94	374	Land & Land Rights	-	
95	375	Structures & Improvements	-	
96	376	Mains	-	
97	377	Compressor Station Equipment	-	
98	378	Meas & Reg Sta Equip-General	-	
99	379	Meas & Reg Sta Equip-City Gate	-	

AmerenCILCO
**Workpaper Supporting Plant Balances, Retirements,
and Transfers - Explanation**

As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	2008 Transfers During the Year (E)	Explanation of Transfers (F)
100	380	Services	-	
101	381	Meters	44	Common plant asset transfer
102	382	Meter Installations	-	
103	383	House Regulators	-	
104	384	House Regulator Installations	-	
105	385	Industrial Meas & Reg Sta Equip	-	
106	386	Other Prop on Customer Premises	-	
107	387	Other Equipment	-	
108	388	Asset Retirement Costs for Distribution Plant	-	
109		Subtotal - Distribution Plant	<u>44</u>	
110		Gas General Plant		
111	389	Land & Land Rights	-	
112	390	Structures & Improvements	1	Common plant asset transfer
113	391	Office Furniture & Equipment	-	
114	392	Transportation Equipment	(89)	Common plant asset transfer
115	393	Stores Equipment	-	
116	394	Tools, Shop & Garage Equipment	-	
117	395	Laboratory Equipment	-	
118	396	Power Operated Equipment	(25)	Common plant asset transfer
119	397	Communications Equipment	-	
120	398	Miscellaneous Equipment	-	
121	399	Other Tangible Property	-	
122	399.1	Asset Retirement Cost for General Plant	-	
123		Subtotal - Gas General Plant	<u>(113)</u>	
124		Total Gas Plant in Service	<u>\$ (69)</u>	