

AmerenIP  
**Workpaper Supporting Depreciation Expense**  
For the Twelve Months Ended December 31,  
(\$000s)

Line No.	Functional Account (A)	Account Description (B)	2005			2006		
			Amount of Plant Investment (C)	Composite Depreciation Rate [1] (D)=(E)/(C)	Depreciation and Amortization Expense (E)	Amount of Plant Investment (F)	Composite Depreciation Rate [1] (G)=(H)/(F)	Depreciation and Amortization Expense (H)
1	301-303	Intangible Plant	\$ 1,094		\$ 1,450	\$ 1,094		\$ 16
2	304-320	Production Plant, Manufactured Gas	-			-		
3	350.1-357	Underground Gas Storage Plant	101,854	1%	1,338	102,075	1%	1,472
4	365.1-372	Transmission Plant	131,614	2%	2,538	132,178	2%	2,068
5	374-388	Distribution Plant	566,026	3%	19,107	583,811	3%	18,055
6	389-398	General Plant	19,500	11%	2,135	21,683	5%	1,083

Source: Sch.  
B-5

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B-5

**NOTES**

[1] The Composite Depreciation Rate is calculated based on Amount of Plant Investment and Depreciation and Amortization Expense.

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For the Twelve Months Ended December 31,  
(\$000s)

Line No.	Functional Account (A)	Account Description (B)	2007			2008		
			Amount of Plant Investment (I)	Composite Depreciation Rate [1] (J)=(K)/(I)	Depreciation and Amortization Expense (K)	Amount of Plant Investment (L)	Composite Depreciation Rate [1] (M)=(N)/(L)	Depreciation and Amortization Expense (N)
1	301-303	Intangible Plant	\$ 1,065		\$ (6)	\$ 1,065		\$ 160
2	304-320	Production Plant, Manufactured Gas	-			-		
3	350.1-357	Underground Gas Storage Plant	111,446	1%	1,546	118,124	1%	1,723
4	365.1-372	Transmission Plant	133,611	2%	2,097	135,683	1%	1,999
5	374-388	Distribution Plant	602,643	3%	18,632	625,514	3%	16,674
6	389-398	General Plant	22,014	5%	1,112	25,760	5%	1,359

Source: Sch.  
B-5

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**NOTES**

[1] The Composite Depreciation Rate is calculated bas