

**Ameren Illinois Utilities  
Docket Nos. 09-0306 – 09-0311**

**Illinois Industrial Energy Consumers' Supplemental Response  
to Ameren Illinois Utilities' Sixth Set of Data Requests**

**AIU-IIEC 6.02:**

Please recalculate IIEC Ex. 2.24 based on Staff's Rebuttal Pro Forma Plant Additions Adjustment that reflects pro forma Plant Additions through February 2010.

**Response:**

Mr. Gorman has not performed the calculations requested but will endeavor to complete them and provide them after the calculations are completed.

**Supplemental Response:**

Please see the attached files:

- "AIU-IIEC 6.02 – Supplemental (Electric).xls"
- "AIU-IIEC 6.02 – Supplemental (Gas).xls."

Prepared by:

Michael P. Gorman, Managing Principal, Brubaker & Associates, Inc., (636) 898-6725

## Ameren Illinois Utilities

### AmerenCILCO Plant Addition Adjustment to Test Year Rate Base (Electric)

Line	Description	Staff Rebuttal Proposed (\$ 000) <sup>1</sup>			Gorman	
		Company Rebuttal Rate Base	Staff Adjustments	Staff Pro Forma Rate Base	Plant Addition Adjustment <sup>2</sup>	Adjusted Rate Base
		(1)	(2)	(3)	(4)	(5)
1	Gross Plant in-Service	\$ 864,685	\$ (5,474)	\$ 859,211		\$ 859,211
2	Accumulated Depreciation	\$ (466,000)	\$ 908	\$ (465,092)	\$ (21,978)	\$ (487,070)
3	<b>Net Plant</b>	<b>\$ 398,685</b>	<b>\$ (4,566)</b>	<b>\$ 394,119</b>	<b>\$ (21,978)</b>	<b>\$ 372,141</b>
<b>Other Rate Base:</b>						
4	CWIP Not Subject to AFUDC	\$ 189	\$ -	\$ 189		\$ 189
5	Cash Working Capital	\$ 1,137	\$ (642)	\$ 495		\$ 495
6	Materials and Supplies	\$ 5,298	\$ (844)	\$ 4,454		\$ 4,454
7	Customers Advances for Construction	\$ (5,853)	\$ -	\$ (5,853)		\$ (5,853)
8	Accumulated Deferred Income Taxes	\$ (60,362)	\$ 169	\$ (60,193)		\$ (60,193)
9	Customer Deposits	\$ (3,167)	\$ -	\$ (3,167)		\$ (3,167)
10	Accrued OPEB Liability	\$ -	\$ (20,077)	\$ (20,077)	\$ -	\$ (20,077)
11	<b>Total Additions</b>	<b>\$ (62,758)</b>	<b>\$ (21,394)</b>	<b>\$ (84,152)</b>	<b>\$ -</b>	<b>\$ (84,152)</b>
12	<b>Total</b>	<b>\$ 335,927</b>	<b>\$ (25,960)</b>	<b>\$ 309,967</b>	<b>\$ (21,978)</b>	<b>\$ 287,989</b>
13	<b>Rate Base Adjustment (Col. 3 - Col. 5)</b>					<b>\$ (21,978)</b>
14	Proposed Pre-Tax Rate of Return (Gorman)					<b>#REF!</b>
15	<b>Revenue Requirement Adjustment</b>					<b>#REF!</b>

Sources:

<sup>1</sup> ICC Staff Ex. 15.0, Schedule 15.03 CILCO-E.

<sup>2</sup> Page 2.

# Ameren Illinois Utilities

## AmerenCILCO Plant Additions Adjustment Adjustments (Electric)

<u>Line</u>	<u>Description</u>	<u>Amount</u> <u>(\$ 000)</u> <sup>1</sup>	<u>Depr.</u> <u>Rate</u> <sup>2</sup>	<u>Remaining</u> <u>Months</u>	<u>Accumulated</u> <u>Depreciation</u>
		(1)	(2)	(3)	(4)
<b>Electric Plant in-Service Intangible Plant</b>					
1	301 Organization	\$ -			
2	302 Franchises and Consents	\$ -			
3	303 Miscellaneous Intangible Plant 20	\$ 20			
4	<b>Subtotal - Intangible Plant</b>	<b>\$ 20</b>			<b>\$ -</b>
<b>Distribution Plant</b>					
5	360 Land and Land Rights	\$ 3,137			
6	361 Structures and Improvements	\$ 7,218	2.37%	1.17	\$ 200
7	362 Station Equipment	\$ 110,869	1.87%	1.17	\$ 2,419
8	363 Storage Battery Equipment	\$ -			
9	364 Poles, Towers and Fixtures	\$ 159,699	2.84%	1.17	\$ 5,291
10	365 Overhead Conductors and Devices	\$ 144,631	2.72%	1.17	\$ 4,590
11	366 Underground Conduit	\$ 60,888			
12	367 Underground Conductors and Device	\$ 137,747	2.28%	1.17	\$ 3,664
13	368 Line Transformers	\$ 86,556	3.17%	1.17	\$ 3,201
14	369 Services	\$ 50,765			
15	370 Meters	\$ 21,248	3.45%	1.17	\$ 855
16	371 Installations on Customers Premises	\$ -			
17	373 Street Lighting and Signal Systems	\$ 12,589			
18	374 Other Distribution Plant	\$ -			
19	<b>Subtotal - Distribution Plant</b>	<b>\$ 795,347</b>			<b>\$ 20,220</b>
<b>General Plant</b>					
20	389 Land and Land Rights	\$ 626	0.00%	1.17	\$ -
21	390 Structures and Improvements	\$ 16,138	1.48%	1.17	\$ 279
22	391 Office Furniture and Equipment	\$ 2,816	6.67%	1.17	\$ 219
23	392 Transportation Equipment	\$ 11,021	7.27%	1.17	\$ 935
24	393 Stores Equipment	\$ 279	5.00%	1.17	\$ 16
25	394 Tools, Shop and Garage Equipment	\$ 2,772			
26	395 Laboratory Equipment	\$ 439			
27	396 Power Operated Equipment	\$ 1,165			
28	397 Communication Equipment	\$ 3,973	6.67%	1.17	\$ 309
29	398 Miscellaneous Equipment	\$ 19			
30	399.1 Other General Plant	\$ 168			
31	<b>Subtotal - General Plant</b>	<b>\$ 39,417</b>			<b>\$ 1,758</b>
32	<b>Total Electric Plant in-Service</b>	<b>\$ 834,784</b>			<b>\$ 21,978</b>

Sources:

<sup>1</sup> AmerenCILCO, Stafford Schedule B-4, Page 53 of 146.

<sup>2</sup> AmerenCILCO, Stafford WPB - 2.1a, Page 9 of 146.

## Ameren Illinois Utilities

### AmerenCIPS Plant Addition Adjustment to Test Year Rate Base (Electric)

<u>Line</u>	<u>Description</u>	<u>Staff Rebuttal Proposed (\$ 000)<sup>1</sup></u>			<u>Gorman</u>	
		<u>Company</u>	<u>Staff</u>	<u>Staff</u>	<u>Plant Addition</u>	<u>Adjusted</u>
		<u>Rate Base</u>	<u>Adjustments</u>	<u>Pro Forma</u>	<u>Adjustment<sup>2</sup></u>	<u>Rate Base</u>
		(1)	(2)	(3)	(4)	(5)
1	Gross Plant in-Service	\$ 1,404,840	\$ (10,098)	\$ 1,394,742		\$ 1,394,742
2	Accumulated Depreciation	\$ (746,880)	\$ 2,657	\$ (744,223)	\$ (50,379)	\$ (794,602)
3	<b>Net Plant</b>	<b>\$ 657,960</b>	<b>\$ (7,441)</b>	<b>\$ 650,519</b>	<b>\$ (50,379)</b>	<b>\$ 600,140</b>
	<b>Other Rate Base:</b>					
4	Plant Held for Future Use	\$ 376	\$ -	\$ 376		
5	CWIP Not Subject to AFUDC	\$ 140	\$ -	\$ 140		\$ 140
6	Cash Working Capital	\$ 2,765	\$ (1,301)	\$ 1,464		\$ 1,464
7	Materials and Supplies	\$ 11,155	\$ (1,587)	\$ 9,568		\$ 9,568
8	Customers Advances for Construction	\$ (3,345)	\$ -	\$ (3,345)		\$ (3,345)
9	Accumulated Deferred Income Taxes	\$ (113,255)	\$ 423	\$ (112,832)		\$ (112,832)
10	Customer Deposits	\$ (8,500)	\$ -	\$ (8,500)		\$ (8,500)
11	Accrued OPEB Liability	\$ -	\$ (3,774)	\$ (3,774)		\$ (3,774)
12	<b>Total Additions</b>	<b>\$ (110,664)</b>	<b>\$ (6,239)</b>	<b>\$ (116,903)</b>	<b>\$ -</b>	<b>\$ (117,279)</b>
13	<b>Total</b>	<b>\$ 547,296</b>	<b>\$ (13,680)</b>	<b>\$ 533,616</b>	<b>\$ (50,379)</b>	<b>\$ 482,861</b>
14	<b>Rate Base Adjustment (Col. 3 - Col. 5)</b>					<b>\$ (50,755)</b>
15	Proposed Pre-Tax Rate of Return (Gorman)					#REF!
16	<b>Revenue Requirement Adjustment</b>					<b>#REF!</b>

Sources:

<sup>1</sup> ICC Staff Ex. 15.0, Schedule 15.03 CIPS-E.

<sup>3</sup> Page 4.

## Ameren Illinois Utilities

### AmerenCIPS Plant in-Service Adjustments (Electric)

<u>Line</u>	<u>Description</u>	<u>Amount</u> <u>(\$ 000)</u> <sup>1</sup>	<u>Depr.</u> <u>Rate</u> <sup>2</sup>	<u>Remaining</u> <u>Months</u>	<u>Accumulated</u> <u>Depreciation</u>
		(1)	(2)	(3)	(4)
<b>Electric Plant in-Service Intangible Plant</b>					
1	301 Organization	\$ 30			
2	302 Franchises and Consents	\$ -			
3	303 Miscellaneous Intangible Plant 20	\$ -			
4	<b>Subtotal - Intangible Plant</b>	<b>\$ 30</b>			<b>\$ -</b>
<b>Distribution Plant</b>					
5	360 Land and Land Rights	\$ 9,001			
6	361 Structures and Improvements	\$ 3,425	1.18%	1.17	\$ 47
7	362 Station Equipment	\$ 194,488	1.48%	1.17	\$ 3,358
8	363 Storage Battery Equipment	\$ -			
9	364 Poles, Towers and Fixtures	\$ 284,546	5.62%	1.17	\$ 18,657
10	365 Overhead Conductors and Devices	\$ 285,719	4.31%	1.17	\$ 14,367
11	366 Underground Conduit	\$ 6,783			
12	367 Underground Conductors and Device	\$ 146,277	2.57%	1.17	\$ 4,386
13	368 Line Transformers	\$ 154,654	2.24%	1.17	\$ 4,042
14	369 Services	\$ 82,371			
15	370 Meters	\$ 47,466	3.99%	1.17	\$ 2,210
16	371 Installations on Customers Premises	\$ 122			
17	373 Street Lighting and Signal Systems	\$ 42,874			
18	374 Other Distribution Plant	\$ -			
19	<b>Subtotal - Distribution Plant</b>	<b>\$ 1,257,725</b>			<b>\$ 47,066</b>
<b>General Plant</b>					
20	389 Land and Land Rights	\$ 1,515	0.00%	1.17	\$ -
21	390 Structures and Improvements	\$ 22,077	1.41%	1.17	\$ 363
22	391 Office Furniture and Equipment	\$ 6,681	5.71%	1.17	\$ 445
23	392 Transportation Equipment	\$ 27,018	3.14%	1.17	\$ 990
24	393 Stores Equipment	\$ 1,129	9.31%	1.17	\$ 123
25	394 Tools, Shop and Garage Equipment	\$ 3,005			
26	395 Laboratory Equipment	\$ 2,876			
27	396 Power Operated Equipment	\$ 2,760			
28	397 Communication Equipment	\$ 18,226	6.55%	1.17	\$ 1,393
29	398 Miscellaneous Equipment	\$ 15			
30	399.1 Other General Plant	\$ (45)			
31	<b>Subtotal - General Plant</b>	<b>\$ 85,257</b>			<b>\$ 3,313</b>
32	<b>Total Electric Plant in-Service</b>	<b>\$ 1,343,012</b>			<b>\$ 50,379</b>

Sources:

<sup>1</sup> AmerenCIPS, Stafford Schedule B-4, Page 45-46 of 137.

<sup>2</sup> AmerenCIPS, Stafford WPB - 2.1a, Page 6-7 of 137.

## Ameren Illinois Utilities

### AmerenIP Plant Addition Adjustment to Test Year Rate Base (Electric)

<u>Line</u>	<u>Description</u>	<u>Staff Rebuttal Proposed (\$ 000)<sup>1</sup></u>			<u>Gorman</u>	
		<u>Company Rebuttal Rate Base (1)</u>	<u>Staff Adjustments (2)</u>	<u>Staff Pro Forma Rate Base (3)</u>	<u>Plant Addition Adjustment<sup>2</sup> (4)</u>	<u>Adjusted Rate Base (5)</u>
1	Gross Plant in-Service	\$ 2,410,254	\$ (17,565)	\$ 2,392,689		\$ 2,392,689
2	Accumulated Depreciation	\$ (743,911)	\$ 2,065	\$ (741,846)	\$ (69,756)	\$ (811,602)
3	<b>Net Plant</b>	<b>\$ 1,666,343</b>	<b>\$ (15,500)</b>	<b>\$ 1,650,843</b>	<b>\$ (69,756)</b>	<b>\$ 1,581,087</b>
	<b>Other Rate Base:</b>					
4	CWIP Not Subject to AFUDC	\$ 16	\$ -	\$ 16		\$ 16
5	Cash Working Capital	\$ 523	\$ (1,658)	\$ (1,135)		\$ (1,135)
6	Materials and Supplies	\$ 17,782	\$ (2,531)	\$ 15,251		\$ 15,251
7	Customers Advances for Construction	\$ (17,579)	\$ -	\$ (17,579)		\$ (17,579)
8	Accumulated Deferred Income Taxes	\$ (158,910)	\$ 701	\$ (158,209)		\$ (158,209)
9	Customer Deposits	\$ (9,489)	\$ -	\$ (9,489)		\$ (9,489)
10	Accrued OPEB, Net of ADIT	\$ (12,959)	\$ (2,012)	\$ (14,971)		\$ (14,971)
11	<b>Total Additions</b>	<b>\$ (180,616)</b>	<b>\$ (5,500)</b>	<b>\$ (186,116)</b>	<b>\$ -</b>	<b>\$ (186,116)</b>
12	<b>Total</b>	<b>\$ 1,485,727</b>	<b>\$ (21,000)</b>	<b>\$ 1,464,727</b>	<b>\$ (69,756)</b>	<b>\$ 1,394,971</b>
13	<b>Rate Base Adjustment (Col. 3 - Col. 5)</b>					<b>\$ (69,756)</b>
14	Proposed Pre-Tax Rate of Return (Gorman)					<b>#REF!</b>
15	<b>Revenue Requirement Adjustment</b>					<b>#REF!</b>

Sources:

<sup>1</sup> ICC Staff Ex. 15.0, Schedule 15.03 IP-E.

<sup>3</sup> Page 6.

# Ameren Illinois Utilities

## AmerenIP Plant in-Service Adjustments (Electric)

<u>Line</u>	<u>Description</u>	<u>Amount</u> <u>(\$ 000)</u> <sup>1</sup>	<u>Depr.</u> <u>Rate</u> <sup>2</sup>	<u>Remaining</u> <u>Months</u>	<u>Accumulated</u> <u>Depreciation</u>
		(1)	(2)	(3)	(4)
<b>Electric Plant in-Service Intangible Plant</b>					
1	301 Organization	\$ -			
2	302 Franchises and Consents	\$ -			
3	303 Miscellaneous Intangible Plant 20	\$ 21,765			
4	<b>Subtotal - Intangible Plant</b>	<b>\$ 21,765</b>			<b>\$ -</b>
<b>Distribution Plant</b>					
5	360 Land and Land Rights	\$ 15,842	0.00%		
6	361 Structures and Improvements	\$ 12,987	1.95%	1.17	\$ 295
7	362 Station Equipment	\$ 303,565	2.24%	1.17	\$ 7,933
8	363 Storage Battery Equipment	\$ -			
9	364 Poles, Towers and Fixtures	\$ 466,395	3.77%	1.17	\$ 20,514
10	365 Overhead Conductors and Devices	\$ 417,402	3.12%	1.17	\$ 15,193
11	366 Underground Conduit	\$ 24,361			
12	367 Underground Conductors and Device	\$ 211,135	2.86%	1.17	\$ 7,045
13	368 Line Transformers	\$ 279,498	2.35%	1.17	\$ 7,663
14	369 Services	\$ 181,502			
15	370 Meters	\$ 67,595	2.96%	1.17	\$ 2,334
16	371 Installations on Customers Premises	\$ 1			
17	372 Leased Property on Customers Premises	\$ -			
18	373 Street Lighting and Signal Systems	\$ 132,443			
19	374 Other Distribution Plant	\$ 231			
20	<b>Subtotal - Distribution Plant</b>	<b>\$ 2,112,956</b>			<b>\$ 60,978</b>
<b>General Plant</b>					
21	389 Land and Land Rights	\$ 1,880	0.00%	1.17	\$ -
22	390 Structures and Improvements	\$ 49,267	1.68%	1.17	\$ 966
23	391 Office Furniture and Equipment	\$ 39,554	5.00%	1.17	\$ 2,307
24	392 Transportation Equipment	\$ 25,726	7.02%	1.17	\$ 2,107
25	393 Stores Equipment	\$ 1,356	4.62%	1.17	\$ 73
26	394 Tools, Shop and Garage Equipment	\$ 7,625			
27	395 Laboratory Equipment	\$ 3,112			
28	396 Power Operated Equipment	\$ 943			
29	397 Communication Equipment	\$ 39,641	7.19%	1.17	\$ 3,325
30	398 Miscellaneous Equipment	\$ 1,453			
31	399.1 Other General Plant	\$ 63			
32	<b>Subtotal - General Plant</b>	<b>\$ 170,621</b>			<b>\$ 8,778</b>
33	<b>Total Electric Plant in-Service</b>	<b>\$ 2,305,342</b>			<b>\$ 69,756</b>

Sources:

<sup>1</sup> AmerenIP, Stafford Schedule B-4, Page 51-52 of 121.

<sup>2</sup> AmerenIP, Stafford WPB - 2.1a, Page 7-8 of 121.

## Ameren Illinois Utilities

### AmerenCILCO Plant Addition Adjustment to Test Year Rate Base (Gas)

<u>Line</u>	<u>Description</u>	<u>Staff Rebuttal Proposed (\$ 000)<sup>1</sup></u>			<u>Gorman</u>	
		<u>Company</u>	<u>Staff</u>	<u>Staff</u>	<u>Plant Addition</u>	<u>Adjusted</u>
		<u>Rebuttal</u>	<u>Adjustments</u>	<u>Pro Forma</u>	<u>Adjustment<sup>2</sup></u>	<u>Rate Base</u>
		(1)	(2)	(3)	(4)	(5)
1	Gross Plant in-Service	\$ 536,076	\$ (2,273)	\$ 533,803		\$ 533,803
2	Accumulated Depreciation	\$ (356,292)	\$ 496	\$ (355,796)	\$ (4,322)	\$ (360,118)
3	<b>Net Plant</b>	<b>\$ 179,784</b>	<b>\$ (1,777)</b>	<b>\$ 178,007</b>	<b>\$ (4,322)</b>	<b>\$ 173,685</b>
	<b>Other Rate Base:</b>					
4	CWIP Not Subject to AFUDC	\$ 12	\$ -	\$ 12		\$ 12
5	Cash Working Capital	\$ 7,478	\$ (2,192)	\$ 5,286		\$ 5,286
6	Materials and Supplies	\$ 48,046	\$ (7,558)	\$ 40,488		\$ 40,488
7	Customers Advances for Construction	\$ (3,535)	\$ -	\$ (3,535)		\$ (3,535)
8	Accumulated Deferred Income Taxes	\$ (10,828)	\$ 143	\$ (10,685)		\$ (10,685)
9	Customer Deposits	\$ (3,678)	\$ -	\$ (3,678)		\$ (3,678)
10	Accrued OPEB Liability	\$ -	\$ (15,535)	\$ (15,535)		\$ (15,535)
11	<b>Total Additions</b>	<b>\$ 37,495</b>	<b>\$ (25,142)</b>	<b>\$ 12,353</b>	<b>\$ -</b>	<b>\$ 12,353</b>
12	<b>Total</b>	<b>\$ 217,279</b>	<b>\$ (26,919)</b>	<b>\$ 190,360</b>	<b>\$ (4,322)</b>	<b>\$ 186,038</b>
13	<b>Rate Base Adjustment (Col. 3 - Col. 5)</b>					<b>\$ (4,322)</b>
14	Proposed Pre-Tax Rate of Return (Gorman)					#REF!
15	<b>Revenue Requirement Adjustment</b>					#REF!

Sources:

<sup>1</sup> ICC Staff Ex. 15.0, Schedule 15.03 CILCO-G.

<sup>2</sup> Page 3.

## Ameren Illinois Utilities

### AmerenCILCO Plant in-Service Adjustments (Gas)

<u>Line</u>	<u>Description</u>	Amount (\$ 000) <sup>1</sup> (1)	Depr. Rate <sup>2</sup> (2)	Remaining Months (3)	Accumulated Depreciation (4)
<b>Electric Plant in-Service Intangible Plant</b>					
1	301 Organization	\$ -			
2	302 Franchises and Consents	\$ -			
3	303 Miscellaneous Intangible Plant	\$ 284			
4	<b>Subtotal Intangible Plant</b>	<b>\$ 284</b>			\$ -
<b>Gas Production Plant</b>					
2	117 Gas Stored	\$ 1,502			\$ -
<b>Natural Gas Production and Gathering Plant</b>					
3	321 Asset Retirement Costs for Manuf. Gas Product. Plants	\$ -			
4	325.1 Producing Lands	\$ -			
5	325.2 Producing Leaseholds	\$ -			
6	325.3 Gas Rights	\$ -			
7	325.4 Rights-of-Way	\$ -			
8	325.5 Other Land and Land Rights	\$ -			
9	326 Gas Well Structures	\$ -			
10	327 Field Compressor Station Structure	\$ -			
11	328 Field Measure and Reg. Station Structure	\$ -			
12	329 other Structures	\$ -			
13	330 Producing Gas Wells Construction	\$ -			
14	331 Producing Gas Wells Equipment	\$ -			
15	332 Field Lines	\$ -			
16	333 Field Compressor Station Equipment	\$ -			
17	334 Field Measure and Reg. Station Equipment	\$ -			
18	335 Drilling and Cleaning Equipment	\$ -			
19	336 Purification Equipment	\$ -			
20	337 Other Equipment	\$ -			
21	338 Unsuccessful Exploration & Development Costs	\$ -			
22	339 Asset Retirement Costs for NG Prod. and Gathering Plant	\$ -			
23	<b>Subtotal Production and Gathering Plant</b>	<b>\$ -</b>			<b>\$ -</b>
<b>Production Extraction Plant</b>					
25	340 Land and Land Rights	\$ -			
26	341 Structures and Improvements	\$ -			
27	342 Extraction and Refining Equipment	\$ -			
28	343 Pipe Lines	\$ -			
29	344 Extracted Products Storage Equipment	\$ -			
30	345 Compressor Equipment	\$ -			
31	346 Gas Measuring and Regulatory Equipment	\$ -			
32	347 Other Equipment	\$ -			
33	348 Asset Retirement Costs for Production Extraction Plant	\$ -			
34	<b>Subtotal Production Extraction Plant</b>	<b>\$ -</b>			<b>\$ -</b>
35	<b>Sub Total Production Plant</b>	<b>\$ 1,502</b>			<b>\$ -</b>
<b>Gas Storage and Processing Plant</b>					
<b>Underground Storage Plant</b>					
36	350.1 Land	\$ 231			
37	350.2 Rights-of-Way	\$ 32			
38	351 Structures and Improvements	\$ 2,468			
39	352 Wells	\$ 5,471	0.01%	1.17	\$ 1
40	352.1 Storage Leaseholds and Rights	\$ 2,378			
41	352.2 Reservoirs	\$ -			
42	352.3 Non-recoverable Natural Gas	\$ 12,258			
43	353 Lines	\$ 2,104	0.46%	1.17	\$ 11
44	354 Compressor Station Equipment	\$ 6,482	0.64%	1.17	\$ 48
45	355 Measuring and Regulatory Equipment	\$ 3,034			
46	356 Purification Equipment	\$ 13,645	0.85%	1.17	\$ 135
47	357 Other Equipment	\$ 6			
48	358 Asset Retirement Costs for Underground Storage Plant	\$ -			
49	<b>Subtotal Underground Storage Plant</b>	<b>\$ 48,108</b>			<b>\$ 196</b>
<b>Other Storage Plant</b>					
50	360 Land and Land Rights	\$ -			
51	361 Structures and Improvements	\$ -			
52	362 Gas Holders	\$ -			
53	363 Purification Equipment	\$ -			
54	363.1 Liquefaction Equipment	\$ -			
55	363.2 Vaporizing Equipment	\$ -			
56	363.3 Compressor Equipment	\$ -			
57	363.4 Measuring and Regulating Equipment	\$ -			
58	363.5 Other Equipment	\$ -			
59	363.6 Asset Retirement Costs for Other Storage Plant	\$ -			

## Ameren Illinois Utilities

### AmerenCILCO Plant in-Service Adjustments (Gas)

<u>Line</u>	<u>Description</u>	<u>Amount</u> <u>(\$ 000)</u> <sup>1</sup>	<u>Depr.</u> <u>Rate</u> <sup>2</sup>	<u>Remaining</u> <u>Months</u> <sup>3</sup>	<u>Accumulated</u> <u>Depreciation</u> <sup>4</sup>
60	Subtotal other Storage Plant	\$ (1) -	(2)	(3)	\$ (4) -

## Ameren Illinois Utilities

### AmerenCILCO Plant in-Service Adjustments (Gas)

<u>Line</u>	<u>Description</u>	<u>Amount</u> <u>(\$ 000)<sup>1</sup></u>	<u>Depr.</u> <u>Rate<sup>2</sup></u>	<u>Remaining</u> <u>Months</u>	<u>Accumulated</u> <u>Depreciation</u>
		(1)	(2)	(3)	(4)
<b>Base Load Liquefied NG Terminaling and Processing Plant</b>					
61	364.1 Land and Land Rights	\$ -			
62	364.2 Structures and Improvements	\$ -			
63	364.3 LNG Processing Terminal Equipment	\$ -			
64	364.4 LNG Transportation Equipment	\$ -			
65	364.5 Measuring and Regulating Station Equipment	\$ -			
66	364.6 Compressor Station Equipment	\$ -			
67	364.7 Communications Equipment	\$ -			
68	364.8 Other Equipment	\$ -			
	364.9 Asset Retirement Costs for Base load Liquefied NG Terminaling & Processing Plant	\$ -			
69		\$ -			
70	<b>Subtotal Base Load Liquefied Natural Gas</b>	<b>\$ -</b>			<b>\$ -</b>
71	<b>Sub Total Storage and Processing Plant</b>	<b>\$ 48,108</b>			<b>\$ 196</b>
<b>Gas Transmission Plant</b>					
72	365.1 Land and Land Rights	\$ 168			
73	365.2 Rights of Way	\$ 1,263			
74	366 Structures and Improvements	\$ 1,248			
75	367 Mains	\$ 50,106	0.72%	1.17	\$ 421
76	368 Compressor Station Equipment	\$ 10			
77	369 Measuring and Regulating Station Equipment	\$ 5,844			
78	370 Communications Equipment	\$ -			
79	371 Other Equipment	\$ -			
80	372 Asset Retirement Costs for Transmission Plant	\$ -			
81	<b>Subtotal Transmission Plant</b>	<b>\$ 58,640</b>			<b>\$ 421</b>
<b>Gas Distribution Plant</b>					
82	374 Land and Land Rights	\$ 443			
83	375 Structures and Improvements	\$ 512			
84	376 Mains	\$ 161,307			
85	377 Compressor Station Equipment	\$ -			
86	378 Measuring and Regulating Station Equipment General	\$ 8,892			
87	379 Measuring and Regulating Station Equipment City Gate	\$ 1,727			
88	380 Services	\$ 146,076	1.15%	1.17	\$ 1,960
89	381 Meters	\$ 49,965	1.79%	1.17	\$ 1,043
90	382 Meter Installations	\$ -			
91	383 House Regulators	\$ 5,421			
92	384 House Regulator Installations	\$ -			
93	385 Industrial Meas. And Reg. Station Equipment	\$ 4,743			
94	386 Other Property on Customers' Premises	\$ 232			
95	387 Other Equipment	\$ -			
96	388 Asset Retirement Costs for Distribution Plant	\$ -			
97	<b>Subtotal Distribution Plant</b>	<b>\$ 379,318</b>			<b>\$ 3,003</b>
<b>General Plant</b>					
98	389 Land and Land Rights	\$ 405			
99	390 Structures and Improvements	\$ 8,006	1.56%	1.17	\$ 146
100	391 Office Furniture and Equipment	\$ 1,378			
101	392 Transportation Equipment	\$ 10,949			
102	393 Stores Equipment	\$ 86			
103	394 Tools, Shop and Garage Equipment	\$ 3,443	8.47%	1.17	\$ 340
104	395 Laboratory Equipment	\$ 185			
105	396 Power Operated Equipment	\$ 2,703	0.00%	1.17	\$ -
106	397 Communication Equipment	\$ 2,686	6.89%	1.17	\$ 216
107	398 Miscellaneous Equipment	\$ 6			
108	399 Other Tangible Property	\$ 52			
109	399.1 Asset Retirement Cost for General Plant	\$ -			
110	<b>Subtotal Gas General Plant</b>	<b>\$ 29,898</b>			<b>\$ 702</b>
111	<b>Total Gas Plant in-Service</b>	<b>\$ 517,751</b>			<b>\$ 4,322</b>

Sources:

<sup>1</sup> AmerenCILCO, Stafford Schedule B-4, Page 47-51 of 126.

<sup>2</sup> AmerenCILCO, Stafford WPB 2.1a, Page 16-19 of 126.

## Ameren Illinois Utilities

### AmerenCIPS Plant Addition Adjustment to Test Year Rate Base (Gas)

Line	Description	Staff Rebuttal Proposed (\$ 000) <sup>1</sup>			Gorman	
		Company Rebuttal	Staff	Staff Pro Forma	Plant Addition	Adjusted
		Rate Base (1)	Adjustments (2)	Rate Base (3)	Adjustment <sup>2</sup> (4)	Rate Base (5)
1	Gross Plant in-Service	\$ 408,595	\$ (1,556)	\$ 407,039		\$ 407,039
2	Accumulated Depreciation	\$ (197,390)	\$ (24)	\$ (197,414)	\$ (4,791)	\$ (202,205)
3	<b>Net Plant</b>	<b>\$ 211,205</b>	<b>\$ (1,580)</b>	<b>\$ 209,625</b>	<b>\$ (4,791)</b>	<b>\$ 204,834</b>
	<b>Other Rate Base:</b>					
4	Cash Working Capital	\$ 4,345	\$ (1,880)	\$ 2,465		\$ 2,465
5	Materials and Supplies	\$ 33,768	\$ (7,414)	\$ 26,354		\$ 26,354
6	Customers Advances for Construction	\$ (1,115)	\$ -	\$ (1,115)		\$ (1,115)
7	Accumulated Deferred Income Taxes	\$ (40,239)	\$ 106	\$ (40,133)		\$ (40,133)
8	Customer Deposits	\$ (1,809)	\$ -	\$ (1,809)		\$ (1,809)
9	Accrued OPEB Liability	\$ -	\$ (1,686)	\$ (1,686)		\$ (1,686)
10	<b>Total Additions</b>	<b>\$ (5,050)</b>	<b>\$ (10,874)</b>	<b>\$ (15,924)</b>	<b>\$ -</b>	<b>\$ (15,924)</b>
11	<b>Total</b>	<b>\$ 206,155</b>	<b>\$ (12,454)</b>	<b>\$ 193,701</b>	<b>\$ (4,791)</b>	<b>\$ 188,910</b>
12	<b>Rate Base Adjustment (Col. 3 - Col. 5)</b>					<b>\$ (4,791)</b>
13	Proposed Pre-Tax Rate of Return (Gorman)					#REF!
14	<b>Revenue Requirement Adjustment</b>					<b>#REF!</b>

Sources:

<sup>1</sup> ICC Staff Ex. 15.0, Schedule 15.03 CIPS-G.

<sup>2</sup> Page 6.

## Ameren Illinois Utilities

### AmerenCIPS Plant in-Service Adjustments (Gas)

<u>Line</u>	<u>Description</u>	Amount (\$ 000) <sup>1</sup> (1)	Depr. Rate <sup>2</sup> (2)	Remaining Months (3)	Accumulated Depreciation (4)
<b>Electric Plant in-Service Intangible Plant</b>					
1	301 Organization	\$ -			
2	302 Franchises and Consents	\$ -			
3	303 Miscellaneous Intangible Plant	\$ 9			
4	<b>Subtotal Intangible Plant</b>	<b>\$ 9</b>			<b>\$ -</b>
<b>Gas Production Plant</b>					
5	117 Gas Stored	\$ 6,202			
6	304 Land and Land Rights	\$ 64			
7	305 Liquefied Petroleum Gas Equipment	\$ 64			
8	311 Structures and Improvements	\$ 746			
9	<b>Subtotal</b>	<b>\$ 7,076</b>			<b>\$ -</b>
<b>Natural Gas Production and Gathering Plant</b>					
10	321 Asset Retirement Costs for Manuf. Gas Product. Plants	\$ -			
11	325.1 Producing Lands	\$ -			
12	325.2 Producing Leaseholds	\$ -			
13	325.3 Gas Rights	\$ -			
14	325.4 Rights-of-Way	\$ 1			
15	325.5 Other Land and Land Rights	\$ -			
16	326 Gas Well Structures	\$ -			
17	327 Field Compressor Station Structure	\$ -			
18	328 Field Measure and Reg. Station Structure	\$ -			
19	329 other Structures	\$ -			
20	330 Producing Gas Wells Construction	\$ -			
21	331 Producing Gas Wells Equipment	\$ -			
22	332 Field Lines	\$ -			
23	333 Field Compressor Station Equipment	\$ -			
24	334 Field Measure and Reg. Station Equipment	\$ 11			
25	335 Drilling and Cleaning Equipment	\$ -			
26	336 Purification Equipment	\$ -			
27	337 Other Equipment	\$ -			
28	338 Unsuccessful Exploration & Development Costs	\$ -			
29	339 Asset Retirement Costs for NG Prod. and Gathering Plant	\$ -			
30	<b>Subtotal Production and Gathering Plant</b>	<b>\$ 11</b>			<b>\$ -</b>
<b>Production Extraction Plant</b>					
31	340 Land and Land Rights	\$ -			
32	341 Structures and Improvements	\$ -			
33	342 Extraction and Refining Equipment	\$ -			
34	343 Pipe Lines	\$ -			
35	344 Extracted Products Storage Equipment	\$ -			
36	345 Compressor Equipment	\$ -			
37	346 Gas Measuring and Regulatory Equipment	\$ -			
38	347 Other Equipment	\$ -			
39	348 Asset Retirement Costs for Production Extraction Plant	\$ -			
40	<b>Subtotal Production Extraction Plant</b>	<b>\$ -</b>			<b>\$ -</b>
41	<b>Sub Total Production Plant</b>	<b>\$ 7,087</b>			<b>\$ -</b>
<b>Gas Storage and Processing Plant</b>					
<b>Underground Storage Plant</b>					
42	350.1 Land	\$ 108			
43	350.2 Rights-of-Way	\$ 898			
44	351 Structures and Improvements	\$ 1,057			
45	352 Wells	\$ 8,690	1.92%	1.17	\$ 195
46	352.1 Storage Leaseholds and Rights	\$ -			
47	352.2 Reservoirs	\$ 304			
48	352.3 Non-recoverable Natural Gas	\$ 8,366			
49	353 Lines	\$ 2,542	0.29%	1.17	\$ 9
50	354 Compressor Station Equipment	\$ 5,722	0.88%	1.17	\$ 59
51	355 Measuring and Regulatory Equipment	\$ 1,750	2.52%	1.17	\$ 51
52	356 Purification Equipment	\$ 1,492	1.39%	1.17	\$ 24
53	357 Other Equipment	\$ -			
54	358 Asset Retirement Costs for Underground Storage Plant	\$ -			
	<b>Subtotal Underground Storage Plant</b>	<b>\$ 30,928</b>			<b>\$ 338</b>
<b>Other Storage Plant</b>					
55	360 Land and Land Rights	\$ -			
56	361 Structures and Improvements	\$ -			
57	362 Gas Holders	\$ -			
58	363 Purification Equipment	\$ -			
59	363.1 Liquefaction Equipment	\$ -			
60	363.2 Vaporizing Equipment	\$ -			
61	363.3 Compressor Equipment	\$ -			
62	363.4 Measuring and Regulating Equipment	\$ -			
63	363.5 Other Equipment	\$ -			
64	363.6 Asset Retirement Costs for Other Storage Plant	\$ -			

## Ameren Illinois Utilities

### AmerenCIPS Plant in-Service Adjustments (Gas)

<u>Line</u>	<u>Description</u>	Amount (\$ 000) <sup>1</sup> (1)	Depr. Rate <sup>2</sup> (2)	Remaining Months (3)	Accumulated Depreciation (4)
65	Subtotal other Storage Plant	\$ -			\$ -

## Ameren Illinois Utilities

### AmerenCIPS Plant in-Service Adjustments (Gas)

<u>Line</u>	<u>Description</u>	<u>Amount</u> <u>(\$ 000)</u> <sup>1</sup>	<u>Depr.</u> <u>Rate</u> <sup>2</sup>	<u>Remaining</u> <u>Months</u>	<u>Accumulated</u> <u>Depreciation</u>
		(1)	(2)	(3)	(4)
<b>Base Load Liquefied NG Terminaling and Processing Plant</b>					
66	364.1 Land and Land Rights	\$ -			
67	364.2 Structures and Improvements	\$ -			
68	364.3 LNG Processing Terminal Equipment	\$ -			
69	364.4 LNG Transportation Equipment	\$ -			
70	364.5 Measuring and Regulating Equipment	\$ -			
71	364.6 Compressor Station Equipment	\$ -			
72	364.7 Communications Equipment	\$ -			
73	364.8 Other Equipment	\$ -			
74	364.9 Asset Retirement Costs for Base load Liquefied NG Terminaling & Processing Plant	\$ -			
75	<b>Subtotal Base Load Liquefied Natural Gas</b>	<b>\$ -</b>			<b>\$ -</b>
76	<b>Sub Total Storage and Processing Plant</b>	<b>\$ 30,928</b>			<b>\$ 338</b>
<b>Gas Transmission Plant</b>					
77	365.1 Land and Land Rights	\$ 90			
78	365.2 Rights of Way	\$ 2,066			
79	366 Structures and Improvements	\$ 358			
80	367 Mains	\$ 36,686	0.54%	1.17	\$ 231
81	368 Compressor Station Equipment	\$ 68			
82	369 Measuring and Regulating Station Equipment	\$ 3,306			
83	370 Communications Equipment	\$ -			
84	371 Other Equipment	\$ -			
85	372 Asset Retirement Costs for Transmission Plant	\$ -			
86	<b>Subtotal Transmission Plant</b>	<b>\$ 42,575</b>			<b>\$ 231</b>
<b>Gas Distribution Plant</b>					
87	374 Land and Land Rights	\$ 612			
89	375 Structures and Improvements	\$ 255			
91	376 Mains	\$ 150,126			
93	377 Compressor Station Equipment	\$ -			
95	378 Measuring and Regulating Station Equipment General	\$ 3,796			
97	379 Measuring and Regulating Station Equipment City Gate	\$ 579			
99	380 Services	\$ 80,720	1.51%	1.17	\$ 1,422
101	381 Meters	\$ 23,328	2.65%	1.17	\$ 721
103	382 Meter Installations	\$ -			
105	383 House Regulators	\$ 7,188			
107	384 House Regulator Installations	\$ -			
109	385 Industrial Meas. And Reg. Station Equipment	\$ 169			
111	386 Other Property on Customers' Premises	\$ -			
113	387 Other Equipment	\$ -			
115	388 Asset Retirement Costs for Distribution Plant	\$ -			
116	<b>Subtotal Distribution Plant</b>	<b>\$ 266,774</b>			<b>\$ 2,143</b>
<b>General Plant</b>					
117	389 Land and Land Rights	\$ 548			
118	390 Structures and Improvements	\$ 9,587	0.09%	1.17	\$ 10
119	391 Office Furniture and Equipment	\$ 2,644	4.98%	1.17	\$ 154
120	392 Transportation Equipment	\$ 17,424			
121	393 Stores Equipment	\$ 377			
122	394 Tools, Shop and Garage Equipment	\$ 2,196	7.78%	1.17	\$ 199
123	395 Laboratory Equipment	\$ 1,161			
124	396 Power Operated Equipment	\$ 3,867	9.56%	1.17	\$ 431
125	397 Communication Equipment	\$ 8,420	13.08%	1.17	\$ 1,285
126	398 Miscellaneous Equipment	\$ 12			
127	399 Other Tangible Property	\$ (15)			
128	399.1 Asset Retirement Cost for General Plant	\$ -			
129	<b>Subtotal Gas General Plant</b>	<b>\$ 46,221</b>			<b>\$ 2,079</b>
130	<b>Total Gas Plant in-Service</b>	<b>\$ 393,594</b>			<b>\$ 4,791</b>

Sources:

<sup>1</sup> AmerenCIPS, Stafford Schedule B-4, Page 70-74 of 221.

<sup>2</sup> AmerenCIPS, Stafford WPB 2.1a, Page 19-21 of 221.

## Ameren Illinois Utilities

### AmerenIP Plant Addition Adjustment to Test Year Rate Base (Gas)

<u>Line</u>	<u>Description</u>	<u>Staff Rebuttal Proposed (\$ 000)<sup>1</sup></u>			<u>Gorman</u>	
		<u>Company Rebuttal Rate Base (1)</u>	<u>Staff Adjustments (2)</u>	<u>Staff Pro Forma Rate Base (3)</u>	<u>Plant Addition Adjustment<sup>2</sup> (4)</u>	<u>Adjusted Rate Base (5)</u>
1	Gross Plant in-Service	\$ 999,190	\$ (7,887)	\$ 991,303		\$ 991,303
2	Accumulated Depreciation	\$ (506,394)	\$ 2,568	\$ (503,826)	\$ (40,973)	\$ (544,799)
3	<b>Net Plant</b>	<b>\$ 492,796</b>	<b>\$ (5,319)</b>	<b>\$ 487,477</b>	<b>\$ (40,973)</b>	<b>\$ 446,504</b>
	<b>Other Rate Base:</b>					
4	Cash Working Capital	\$ 10,396	\$ (3,427)	\$ 6,969		\$ 6,969
5	Materials and Supplies	\$ 92,893	\$ (22,302)	\$ 70,591		\$ 70,591
6	Gas Stored Underground	\$ -	\$ (422)	\$ (422)		
7	Customers Advances for Construction	\$ (16,954)	\$ -	\$ (16,954)		\$ (16,954)
8	Accumulated Deferred Income Taxes	\$ (23,577)	\$ 425	\$ (23,152)		\$ (23,152)
9	Customer Deposits	\$ (4,501)	\$ -	\$ (4,501)		\$ (4,501)
10	Accrued OPEB, Net of ADIT	\$ (7,696)	\$ (1,195)	\$ (8,891)		\$ (8,891)
11	<b>Total Additions</b>	<b>\$ 50,561</b>	<b>\$ (26,921)</b>	<b>\$ 23,640</b>	<b>\$ -</b>	<b>\$ 32,953</b>
12	<b>Total</b>	<b>\$ 543,357</b>	<b>\$ (32,240)</b>	<b>\$ 511,117</b>	<b>\$ (40,973)</b>	<b>\$ 479,457</b>
13	<b>Rate Base Adjustment (Col. 3 - Col. 5)</b>					<b>\$ (31,660)</b>
14	Proposed Pre-Tax Rate of Return (Gorman)					#REF!
15	<b>Revenue Requirement Adjustment</b>					#REF!

Sources:

<sup>1</sup> ICC Staff Ex. 15.0, Schedule 15.03 IP-G.

<sup>3</sup> Page 9.

## Ameren Illinois Utilities

### AmerenIP Plant in-Service Adjustments (Gas)

<u>Line</u>	<u>Description</u>	<u>Amount</u> <u>(\$ 000)</u> <sup>1</sup>	<u>Depr.</u> <u>Rate</u> <sup>2</sup>	<u>Remaining</u> <u>Months</u>	<u>Accumulated</u> <u>Depreciation</u>
		(1)	(2)	(3)	(4)
<b>Electric Plant in-Service Intangible Plant</b>					
1	301 Organization	\$ -			
2	302 Franchises and Consents	\$ -			
3	303 Miscellaneous Intangible Plant	\$ 9,510			
4	<b>Subtotal Intangible Plant</b>	<b>\$ 9,510</b>			<b>\$ -</b>
<b>Gas Production Plant</b>					
2	117 Gas Stored	\$ 29,976			\$ 29,976
<b>Natural Gas Production and Gathering Plant</b>					
3	321 Asset Retirement Costs for Manuf. Gas Product. Plants	\$ -			
4	325.1 Producing Lands	\$ -			
5	325.2 Producing Leaseholds	\$ -			
6	325.3 Gas Rights	\$ -			
7	325.4 Rights-of-Way	\$ -			
8	325.5 Other Land and Land Rights	\$ -			
9	326 Gas Well Structures	\$ -			
10	327 Field Compressor Station Structure	\$ -			
11	328 Field Measure and Reg. Station Structure	\$ -			
12	329 other Structures	\$ -			
13	330 Producing Gas Wells Construction	\$ -			
14	331 Producing Gas Wells Equipment	\$ -			
15	332 Field Lines	\$ -			
16	333 Field Compressor Station Equipment	\$ -			
17	334 Field Measure and Reg. Station Equipment	\$ -			
18	335 Drilling and Cleaning Equipment	\$ -			
19	336 Purification Equipment	\$ -			
20	337 Other Equipment	\$ -			
21	338 Unsuccessful Exploration & Development Costs	\$ -			
22	339 Asset Retirement Costs for NG Prod. and Gathering Plant	\$ -			
23	<b>Subtotal Production and Gathering Plant</b>	<b>\$ -</b>			<b>\$ -</b>
<b>Production Extraction Plant</b>					
25	340 Land and Land Rights	\$ -			
26	341 Structures and Improvements	\$ -			
27	342 Extraction and Refining Equipment	\$ -			
28	343 Pipe Lines	\$ -			
29	344 Extracted Products Storage Equipment	\$ -			
30	345 Compressor Equipment	\$ -			
31	346 Gas Measuring and Regulatory Equipment	\$ -			
32	347 Other Equipment	\$ -			
33	348 Asset Retirement Costs for Production Extraction Plant	\$ -			
34	<b>Subtotal Production Extraction Plant</b>	<b>\$ -</b>			<b>\$ -</b>
35	<b>Sub Total Production Plant</b>	<b>\$ 29,976</b>			<b>\$ 29,976</b>
<b>Gas Storage and Processing Plant</b>					
<b>Underground Storage Plant</b>					
36	350.1 Land	\$ 1,000			
37	350.2 Rights-of-Way	\$ 29			
38	351 Structures and Improvements	\$ 6,085			
39	352 Wells	\$ 18,735	0.99%	1.17	\$ 216
40	352.1 Storage Leaseholds and Rights	\$ 1,862			
41	352.2 Reservoirs	\$ 1,132			
42	352.3 Non-recoverable Natural Gas	\$ 17,665			
43	353 Lines	\$ 1,965	3.95%	1.17	\$ 91
44	354 Compressor Station Equipment	\$ 19,688	2.26%	1.17	\$ 519
45	355 Measuring and Regulatory Equipment	\$ 9,454	2.47%	1.17	\$ 272
46	356 Purification Equipment	\$ 13,908	2.73%	1.17	\$ 443
47	357 Other Equipment	\$ 466			
48	358 Asset Retirement Costs for Underground Storage Plant	\$ -			
49	359 Roads and Trails	\$ -			
50	<b>Subtotal Underground Storage Plant</b>	<b>\$ 91,989</b>			<b>\$ 1,541</b>
<b>Other Storage Plant</b>					
51	360 Land and Land Rights	\$ -			
52	361 Structures and Improvements	\$ -			
53	362 Gas Holders	\$ -			
54	363 Purification Equipment	\$ -			
55	363.1 Liquefaction Equipment	\$ -			
56	363.2 Vaporizing Equipment	\$ -			
57	363.3 Compressor Equipment	\$ -			
58	363.4 Measuring and Regulating Equipment	\$ -			
59	363.5 Other Equipment	\$ -			
60	363.6 Asset Retirement Costs for Other Storage Plant	\$ -			
61	<b>Subtotal other Storage Plant</b>	<b>\$ -</b>			<b>\$ -</b>

## Ameren Illinois Utilities

### AmerenIP Plant in-Service Adjustments (Gas)

<u>Line</u>	<u>Description</u>	<u>Amount</u> <u>(\$ 000)</u> <sup>1</sup>	<u>Depr.</u> <u>Rate</u> <sup>2</sup>	<u>Remaining</u> <u>Months</u>	<u>Accumulated</u> <u>Depreciation</u>
		(1)	(2)	(3)	(4)
<b>Base Load Liquefied NG Terminaling and Processing Plant</b>					
62	364.1 Land and Land Rights	\$ -			
63	364.2 Structures and Improvements	\$ -			
64	364.3 LNG Processing Terminal Equipment	\$ -			
65	364.4 LNG Transportation Equipment	\$ -			
66	364.5 Measuring and Regulating Equipment	\$ -			
67	364.6 Compressor Station Equipment	\$ -			
68	364.7 Communications Equipment	\$ -			
69	364.8 Other Equipment	\$ -			
	364.9 Asset Retirement Costs for Base Load Liquefied NG	\$ -			
70	Terminaling & Processing Plant	\$ -			
71	<b>Subtotal Base Load Liquefied Natural Gas</b>	<b>\$ -</b>			<b>\$ -</b>
72	<b>Sub Total Storage and Processing Plant</b>	<b>\$ 91,989</b>			<b>\$ 1,541</b>
<b>Gas Transmission Plant</b>					
73	365.1 Land and Land Rights	\$ 1,165			
74	365.2 Rights of Way	\$ 7,483			
75	366 Structures and Improvements	\$ 3,693			
76	367 Mains	\$ 98,412	0.97%	1.17	\$ 1,114
77	368 Compressor Station Equipment	\$ 2,001			
78	369 Measuring and Regulating Station Equipment	\$ 24,094			
79	370 Communications Equipment	\$ -			
80	371 Other Equipment	\$ -			
81	372 Asset Retirement Costs for Transmission Plant	\$ -			
82	<b>Subtotal Transmission Plant</b>	<b>\$ 136,848</b>			<b>\$ 1,114</b>
<b>Gas Distribution Plant</b>					
83	374 Land and Land Rights	\$ 4,985			
84	375 Structures and Improvements	\$ 768			
85	376 Mains	\$ 329,021			
86	377 Compressor Station Equipment	\$ -			
87	378 Measuring and Regulating Station Equipment General	\$ 22,571			
88	379 Measuring and Regulating Station Equipment City Gate	\$ 186			
89	380 Services	\$ 148,188	2.04%	1.17	\$ 3,527
90	381 Meters	\$ 94,473	1.24%	1.17	\$ 1,367
91	382 Meter Installations	\$ -			
92	383 House Regulators	\$ 25,440			
93	384 House Regulator Installations	\$ -			
94	385 Industrial Meas. And Reg. Station Equipment	\$ 4,866			
95	386 Other Property on Customers' Premises	\$ -			
96	387 Other Equipment	\$ -			
97	388 Asset Retirement Costs for Distribution Plant	\$ -			
98	<b>Subtotal Distribution Plant</b>	<b>\$ 630,499</b>			<b>\$ 4,894</b>
<b>General Plant</b>					
99	389 Land and Land Rights	\$ 636			
100	390 Structures and Improvements	\$ 16,343			
101	391 Office Furniture and Equipment	\$ 13,243	5.11%	1.17	\$ 790
102	392 Transportation Equipment	\$ 21,656			
103	393 Stores Equipment	\$ 447			
104	394 Tools, Shop and Garage Equipment	\$ 7,779	13.60%	1.17	\$ 1,234
105	395 Laboratory Equipment	\$ 1,286			
106	396 Power Operated Equipment	\$ 4,997	4.61%	1.17	\$ 269
107	397 Communication Equipment	\$ 14,508	6.83%	1.17	\$ 1,156
108	398 Miscellaneous Equipment	\$ 1,124			
109	399 Other Tangible Property	\$ 21			
110	399.1 Asset Retirement Cost for General Plant	\$ -			
111	<b>Subtotal Gas General Plant</b>	<b>\$ 82,041</b>			<b>\$ 3,449</b>
112	<b>Total Gas Plant in-Service</b>	<b>\$ 980,863</b>			<b>\$ 40,973</b>

Sources:

<sup>1</sup> AmerenIP, Stafford Schedule B-4, Page 48-52 of 108.

<sup>2</sup> AmerenIP, Stafford WPB 2.1a, Page 13-19 of 108.