

# AMEREN ILLINOIS COMPANY - GAS DIVISION

PEORIA, ILLINOIS

## DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT DECEMBER 31, 2011

Ameren Illinois Company - Gas Division

Peoria, Illinois

DEPRECIATION STUDY

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RELATED TO GAS PLANT

AT DECEMBER 31, 2011

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Valley Forge, Pennsylvania

September 19, 2012

Ameren Corporation  
1901 Choteau Boulevard  
St. Louis, MO 63103

Attention Mr. Edward C. Fitzhenry  
Managing Associate General Counsel

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Ameren Illinois Company - Gas Division ("Ameren Illinois") for the purpose of determining recommended annual accrual rates as of December 31, 2011.

The attached report presents a description of the methods used in the estimation of depreciation, a summary of our estimates of survivor curves and net salvage including the ensuing depreciation accrual rates, the statistical support for the service life estimates and the detailed tabulations of annual and accrued depreciation.

We gratefully acknowledge the assistance of Ameren Services personnel in the conduct of the study, especially Mr. Ron Stafford.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN F. WIEDMAYER  
Project Manager, Depreciation Studies  
Valuation and Rate Division

JFW/krm

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PART I. INTRODUCTION

AMEREN ILLINOIS COMPANY - GAS DIVISION

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT  
AT DECEMBER 31, 2011

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Ameren Illinois Company (the "Company" or "Ameren Illinois") as applied to gas plant in service as of December 31, 2011. The primary objective of the study was to determine the estimated survivor curves, average service lives and net salvage applicable to the depreciable property groups of gas plant in service. The study results include annual depreciation rates by plant account. The rates are based on the straight line method and the average remaining life basis. The report also describes the concepts, methods, and basic judgments which underlie recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2011.

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 2011; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and salvage estimates used for other gas companies.

## PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, the basis of the study and a brief summary of the study results. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summaries by depreciable group of annual accrual rates and amounts. The statistical analyses of service life and the detailed tabulations of annual and accrued depreciation are set forth in the Appendices of the report.

## BASIS OF STUDY

### Depreciation

The annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Use of the remaining life basis recognizes the current status of the accumulated provision for depreciation and aims to allocate the previously unallocated service value over the remaining life. The reserve variance, that is the difference between the book reserve and the theoretical reserve, is corrected through the application of remaining life accrual rates.

### Service Live 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 gas 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.

The procedure for estimating service lives consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining life are derived.

The historical data analyzed for life estimation purposes were compiled through 2011 from the Company's plant accounting records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts. Aged retirement data, whether actual or simulated, through 2011 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 causes of future retirements was obtained through field trips conducted during the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which 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, a review of management's current plans and operating policies and a general knowledge of net salvage values experienced and estimated in the gas industry. The estimates of net salvage are expressed as percentages of the original cost of plant retired.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the average service life procedure and the remaining life basis.

## SUMMARY

Summaries of the study results by plant account are presented in the schedules in Part III of the report. The following summary of composite accrual rates at the functional level is provided only for purposes of comparing the results of the current and previous study.

**Ameren Illinois Company - Gas Division****Comparison of Existing and Proposed Depreciation Rates**

<u>Functional Group</u>	<u>Existing Depreciation Rate</u>	<u>Proposed Depreciation Rate</u>
Underground Storage Plant	1.66	1.84
Transmission Plant	0.97	1.00
Distribution Plant	1.52	1.45
General Plant	5.92	6.69
<b>Total Depreciable Plant</b>	<b>1.59</b>	<b>1.59</b>

PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION

II-1

## PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

### DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

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

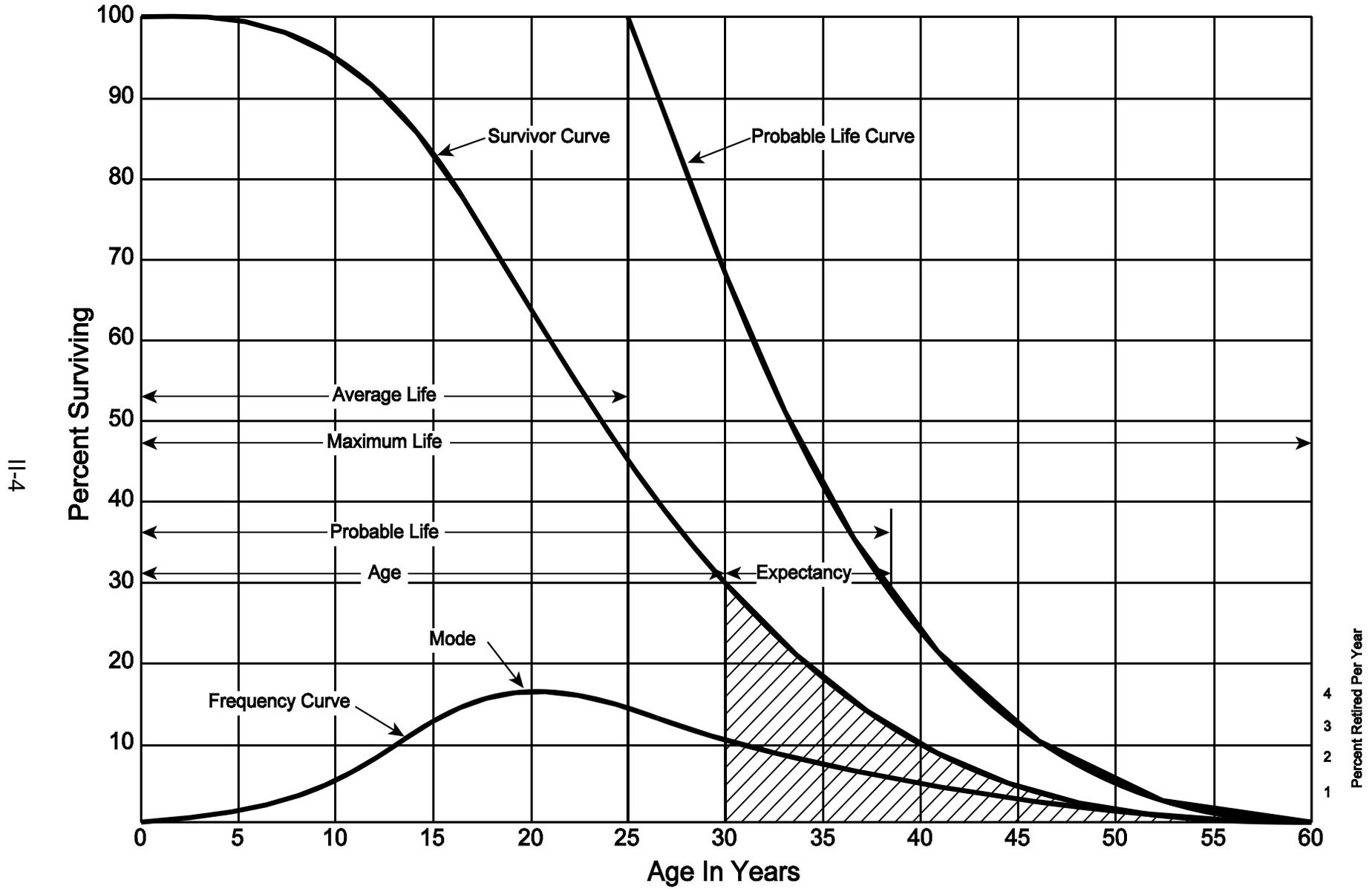


Figure 1. A Typical Survivor Curve and Derived Curves

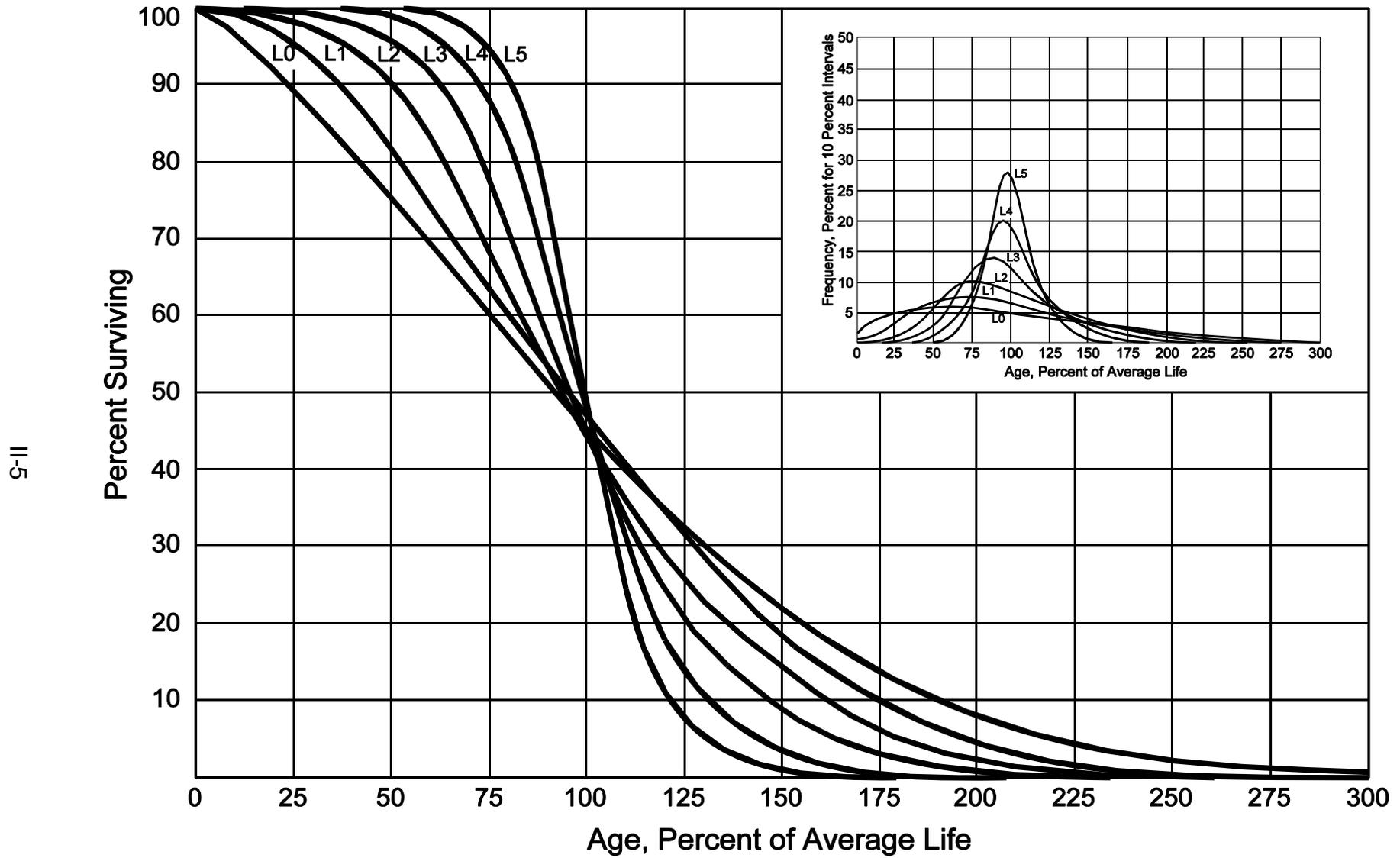


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

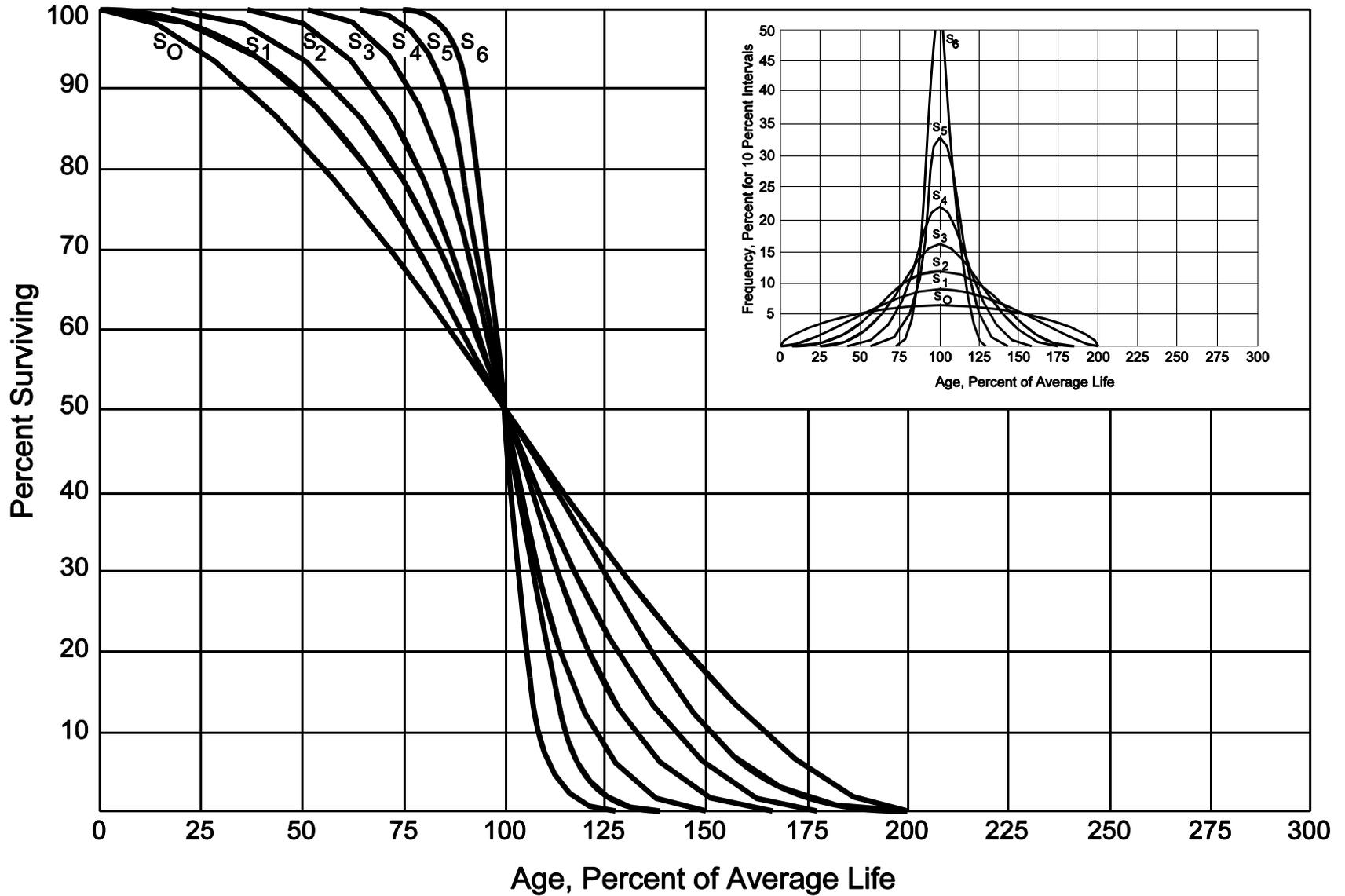


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

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 numbers 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.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> 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

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<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

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

<sup>3</sup>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.

8-11

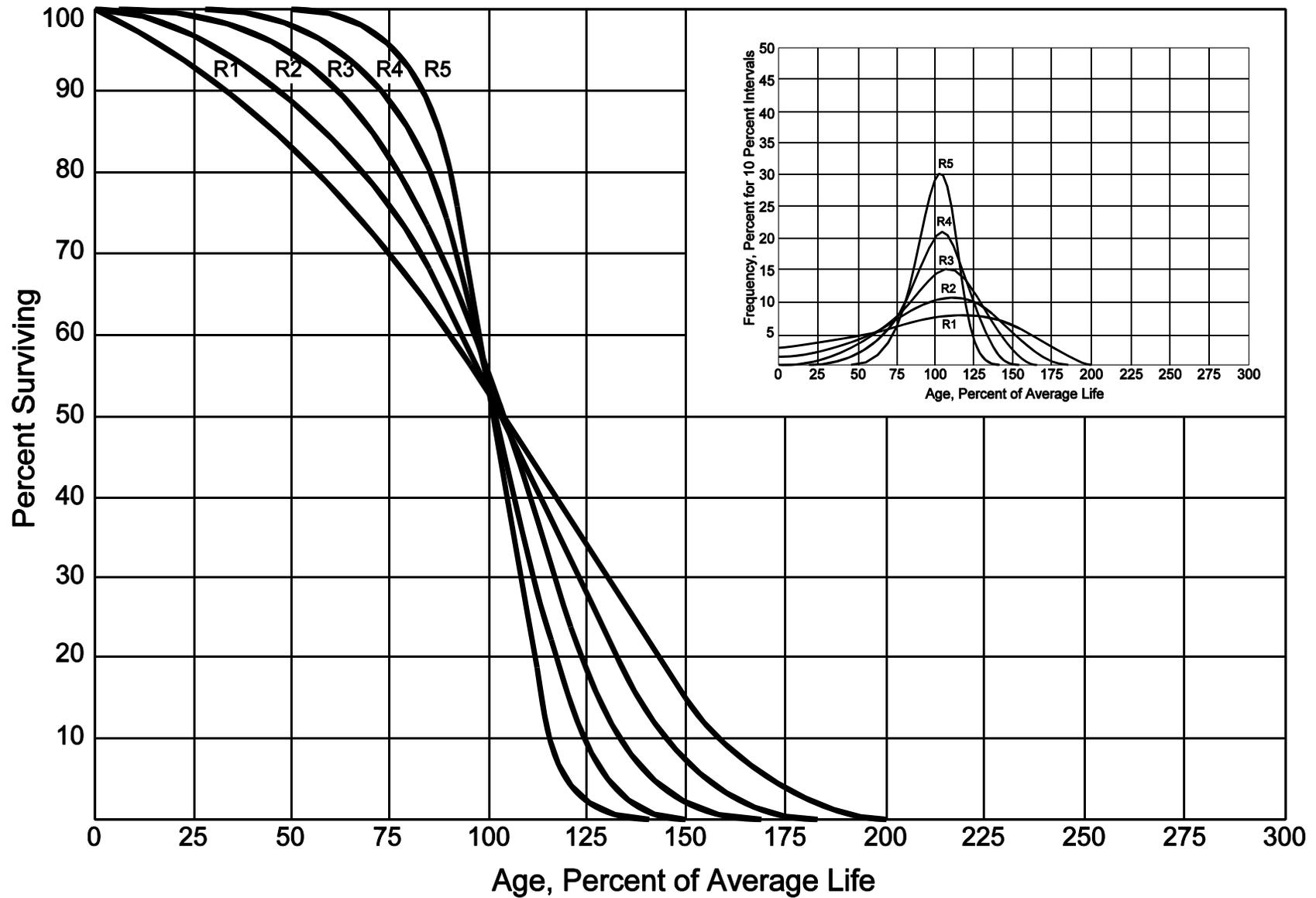


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

6-11

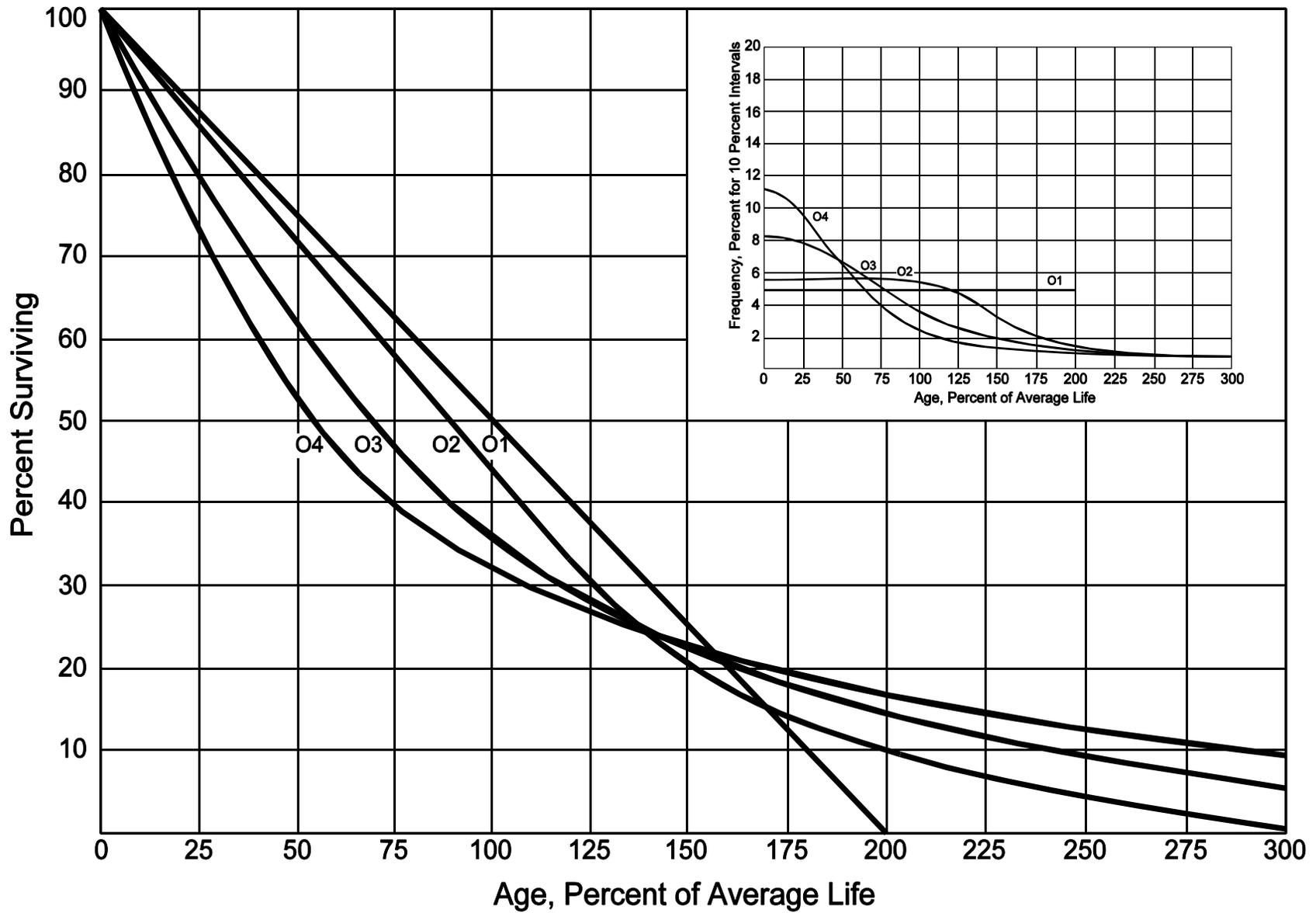


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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 stub 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,"<sup>4</sup> "Engineering Valuation and Depreciation,"<sup>5</sup> and "Depreciation Systems."<sup>6</sup>

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 beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of 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 2002-2011 during which there were placements during the years 1997-2011. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner

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<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

presented in Tables 1 and 2 on pages II-12 and II-13. 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 1997 were retired in 2011. 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 2002 retirements of 1997 installations and ending with the 2011 retirements of the 2006 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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2002-2011  
SUMMARIZED BY AGE INTERVAL

Experience Band 2002-2011

Placement Band 1997-2011

11-12

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)		
1997	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1998	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1999	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2000	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2001	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2002	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2003		5	11	12	13	14	15	16	18	20	113	7½-8½
2004			6	12	13	15	16	17	19	19	124	6½-7½
2005				6	13	15	16	17	19	19	131	5½-6½
2006					7	14	16	17	19	20	143	4½-5½
2007						8	18	20	22	23	146	3½-4½
2008							9	20	22	25	150	2½-3½
2009								11	23	25	151	1½-2½
2010									11	24	153	½-1½
2011										13	80	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2002-2011  
SUMMARIZED BY AGE INTERVAL

Experience Band 2002-2011

Placement Band 1997-2011

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	During Year												
	2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)			
1997	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
1998	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1999	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2000	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
2001	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
2002	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2003	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2004	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2005	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2006	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2007	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2008	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2009	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2010	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2011	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>		

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year<sup>b</sup> Transfer Affecting Exposures at End of Year<sup>c</sup> Sale with Continued Use

Parentheses denote Credit amount.

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 2002 through 2011 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. For example, the exposures for the installation year 2002 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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2002-2011  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2002-2011

Placement Band 1997-2011

11-15

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)		
1997	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1998	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1999	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2000	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2001	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2002	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2003		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2004			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2005				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2006					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2007						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2008							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2009								960 <sup>a</sup>	949	926	5,719	1½-2½
2010									1,080 <sup>a</sup>	1,069	6,579	½-1½
2011										1,220 <sup>a</sup>	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

<sup>a</sup> Additions during the year.

For the entire experience band 2002-2011, 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 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.

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

Experience Band 2002-2011

Placement Band 1997-2011

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (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	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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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.

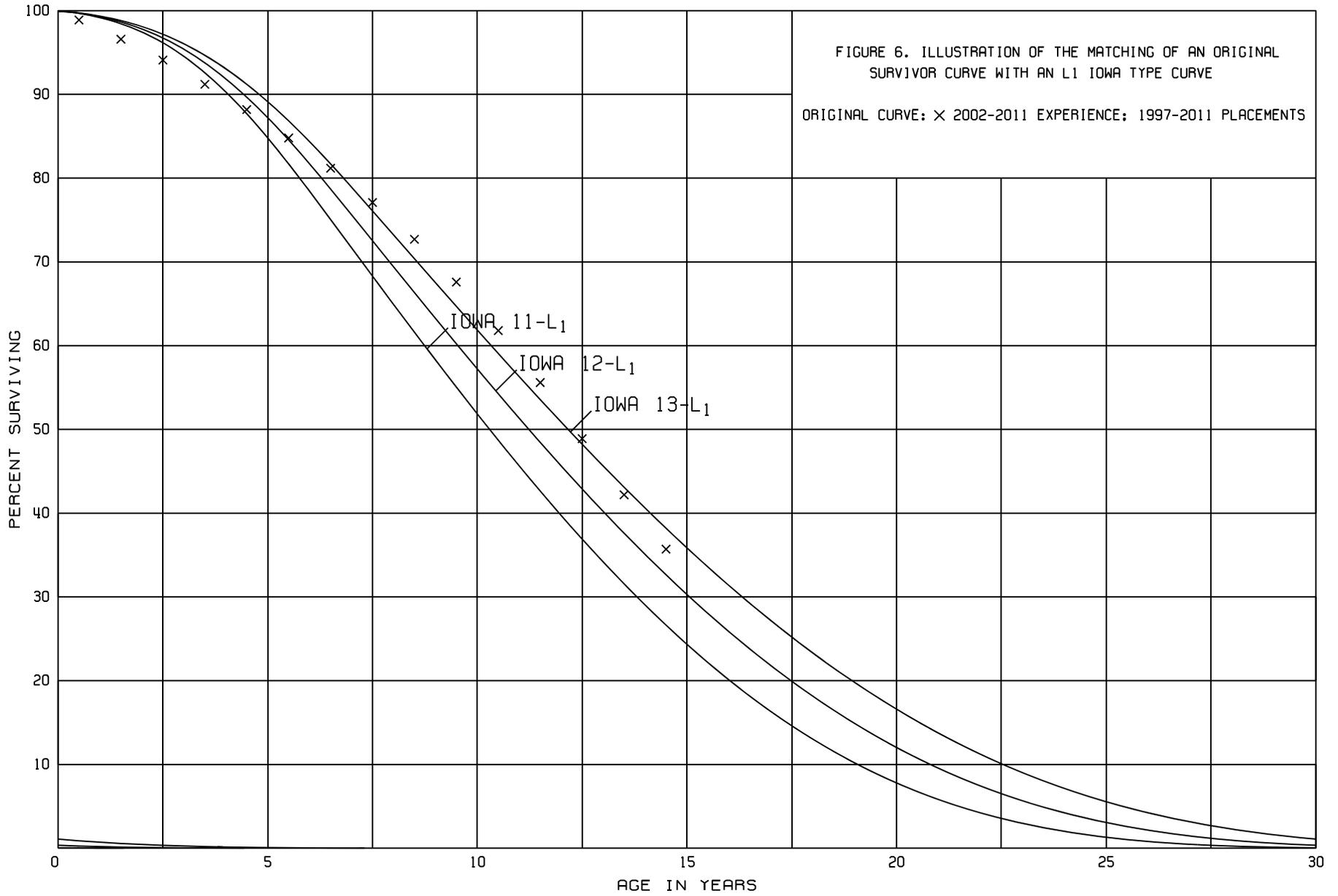
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

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% 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.

II-19



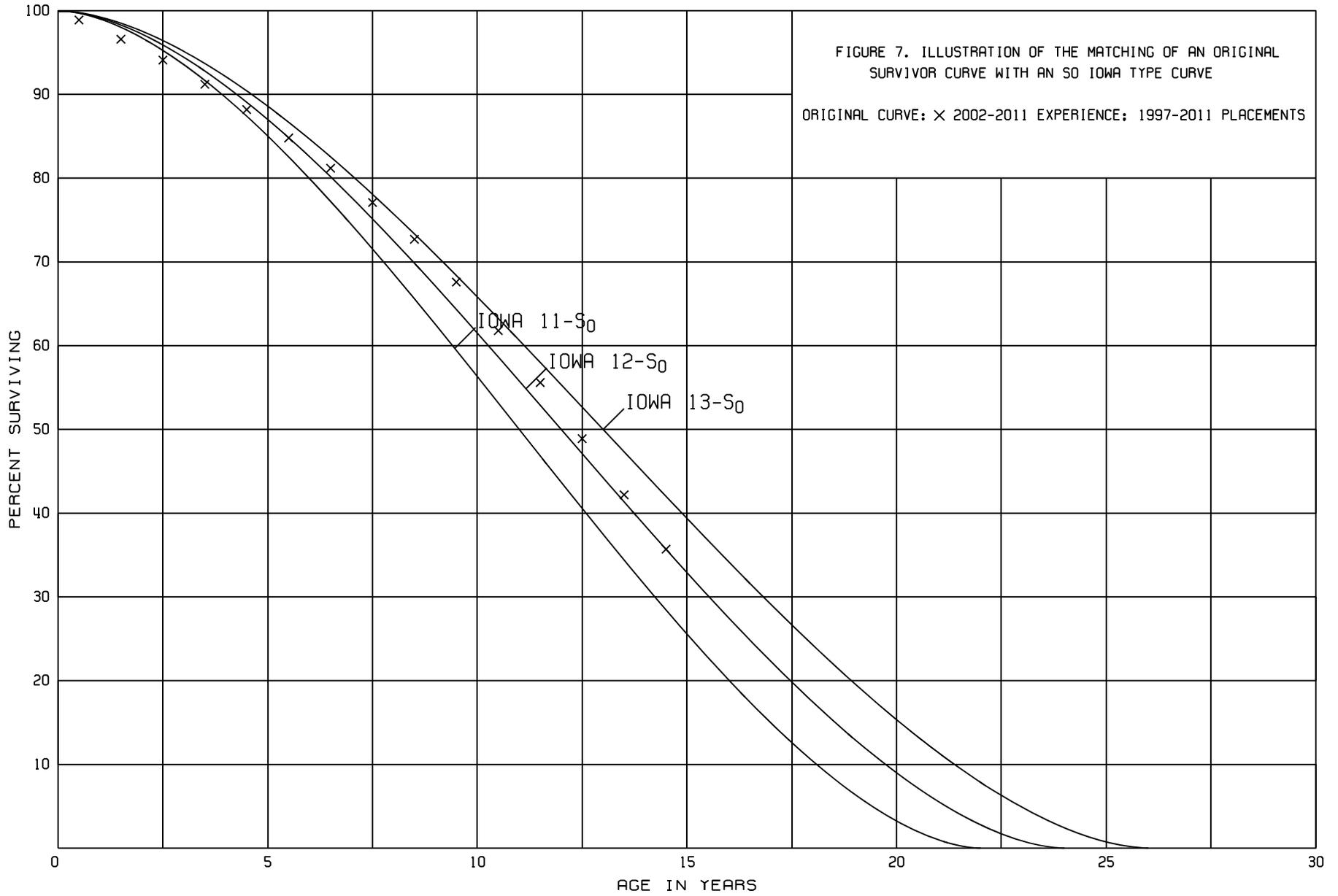
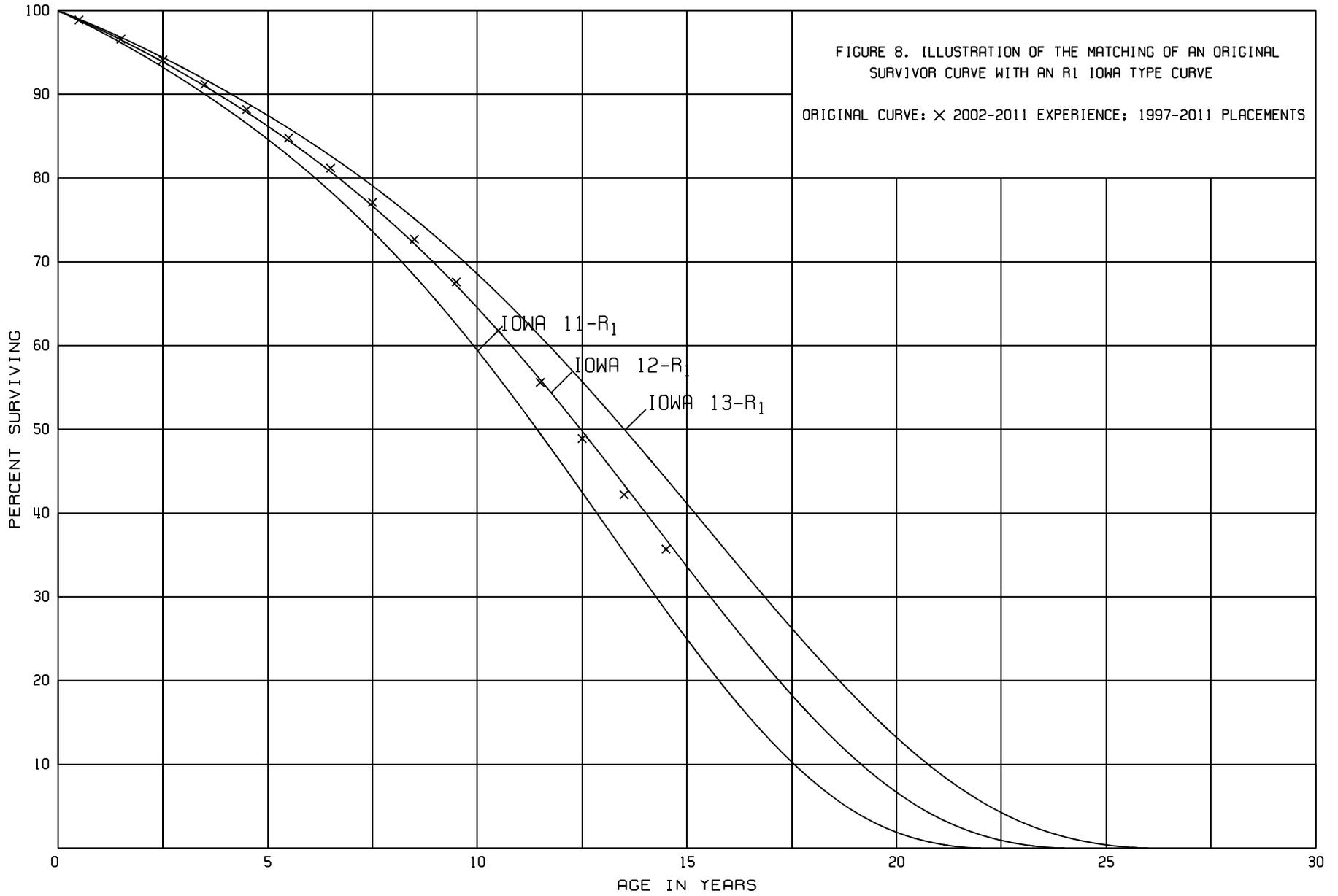
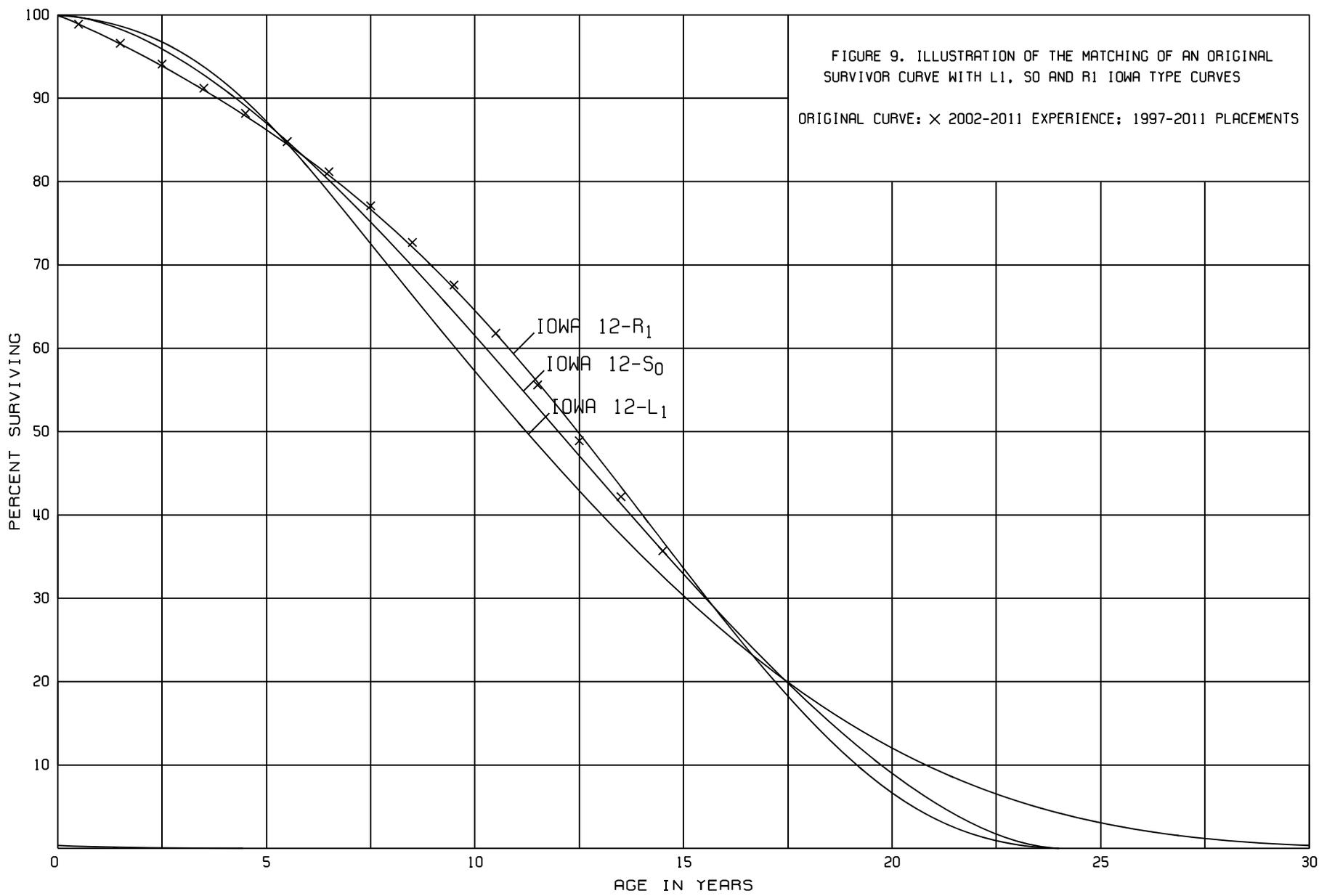


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE  
ORIGINAL CURVE: x 2002-2011 EXPERIENCE; 1997-2011 PLACEMENTS

II-20





### Simulated Plant Balance Method

The simulated plant balance method of life analysis is a statistical procedure by which experienced average service life and survivor characteristics are inferred through a series of approximations in which several average service life and survivor curve combinations are tested. The testing procedure consists of applying survivor ratios defined by the average service life and survivor curve combinations being tested to historical plant additions and comparing the resulting calculated, or simulated, surviving balances with the actual surviving balances.

Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances are calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant record method is presented in greater detail in the Edison Electric Institute's publication, "Methods of Estimating Utility Plant Life."<sup>7</sup>

### Computed Mortality Method

The computed mortality method of life analysis as used in this study is a procedure for statistically aging annual retirements of property and analyzing the statistically aged retirements by the retirement rate method. In this procedure, an aged plant balance is developed for the year prior to and for each test year during the given term of comparison.

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<sup>7</sup>Supra Note 6.

Each given balance is aged by a simulation procedure which applies a series of successive survivor curve trials using a specified lowa type curve. The lowa type survivor curve specified for each account is based on judgment incorporating the results of the simulated plant record analyses, a knowledge of the property, and the type curves estimated for the account in other railroad companies. Each trial consists of constructing a specific survivor curve at one-year intervals beginning with age  $\frac{1}{2}$ . From this curve, survivor ratios are computed and applied, by vintage, to the previous year's aged ending balance and the current test year's given gross addition. The resultant aged surviving balances also produce the aged retirements which are the differences between successive aged balances. The aged data are then analyzed by the retirement rate method as described above.

#### Service Life Considerations

The service life 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 field reviews of the property and other conversations with management; the prior service life and survivor curve estimates used by these companies; and the service life and survivor curve estimates from studies of other gas utility companies.

The two largest accounts, 376, Gas Mains, and 380, Gas Services, for Ameren Illinois are used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Unaged plant accounting data have been compiled for the years 1938 through 2011. These data have been coded according to account or property group, type of transaction and year in which the transaction took place. The computed mortality method was used to simulated aged retirements and balances for each year starting with 1938. The simulated aged retirements and balances were analyzed by the retirement rate

method in the same manner as if actual aged property accounting data were available to study.

The survivor curve estimate for 376, Mains, is the 60-R2 and is based on the statistical indication for the period 1938 through 2011. The 60-R2 is an excellent fit of the significant portion of the original survivor curve as set forth on page A-42, is consistent with management outlook for a continuation of the historical experience, and the average service life estimate of 60 years is within the typical service life range of 50 to 70 years for mains. The existing service life estimates for Account 376, Mains are 55-R2, 55-R5 and 55-S1 for AmerenCILCO, AmerenCIPS and AmerenIP, respectively.

The survivor curve estimate for 380, Services, is the 48-R1 and is based on the statistical indication for the period 1938 through 2011. The 48-R1 is a good fit of the significant portion of the original survivor curve as set forth on page A-52, is consistent with management outlook for a continuation of historical experience; and is within the typical service life range of 30-55 years for services. The existing estimates are the 36-R1.5, 46-R2.5 and 50-S0 for AmerenCILCO, AmerenCIPS and AmerenIP, respectively. For both accounts, the increased use of plastic mains and services is cited as a reason for the increasing upward trend in the service lives experienced for these two accounts.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other gas utilities.

### Salvage Analysis

The estimates of net salvage were based in part on historical data compiled through 2011. The availability of net salvage data varied for each former company. For most accounts, the historical net salvage data were available for the period 1999-2001. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average

also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

#### Net Salvage Considerations

The estimates of salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data for some accounts, a knowledge of management's plans and operating policies, the prior net salvage estimates of these companies and net salvage estimates from studies of other gas companies.

Account 376, Mains, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Net salvage data were compiled for the years 1999 through 2011. These data include the retirements, cost of removal and gross salvage.

The net salvage estimate for this account is negative 20 percent and is based, in part, on the historical net salvage analyses for the period 1999-2011. Cost of removal expressed as a percent of the original cost retired has averaged 30 percent during the period. Gross salvage expressed as a percent of the original cost retired has averaged 6 percent during the period. Gross salvage has experienced minimal salvage during the period as most pipe can be retired in place and left in the ground and, therefore, zero percent is expected for the future. The twenty percent net salvage estimate is primarily based on the overall cost of removal percent and management's current policy of abandoning mains in place with some cost of removal associated with safely disconnecting and retiring in place the existing pipe and minimal gross salvage expected for the future.

## CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

The recommended annual depreciation rates were calculated as of December 31, 2011 based on gas distribution plant and the accumulated provision for depreciation (book reserve) balances as of that date, the straight line method of depreciation, the average service life procedure, and the average remaining life basis. Use of the remaining life basis recognizes the current status of the accumulated provision for depreciation and aims to allocate the previously unallocated depreciable cost over the remaining life.

### Single Unit of Property

After the survivor curve and salvage are estimated, the annual depreciation accrual rate 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:

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

The accrued depreciation is:

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

### 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.

Average Service Life Procedure. In the average service life procedure, the rate of annual depreciation is based on the average service 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 service life is balanced by the cost recouped subsequent to average life. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

#### Remaining Life Annual Accruals

The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less depreciation reserve less future net salvage) by the average remaining life of the vintage. Each vintage's average remaining life is a directly weighted average derived from the estimated survivor curve in accordance with the average service life procedure. The average service life of each vintage is defined by the estimated survivor curve, and the average remaining life is defined by the attained age and the estimated survivor curve.

#### Calculated Accrued Depreciation

The calculated accrued depreciation, used to allocate the book depreciation reserve among vintages within each plant account, 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 and net salvage were used on a whole life basis for future depreciation 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 and service life. The straight line accrued depreciation ratios are calculated as follows:

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

III-1

PART III. RESULTS OF STUDY

## PART III. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the utility plant in service as of December 31, 2011. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2011, is reasonable for a period of three to five years.

### 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 gas utility companies. The results of the statistical analyses of service life are presented in Appendix A of the report.

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.

## DESCRIPTION OF DEPRECIATION TABULATIONS

A summaries of the results of the study, as applied to the original cost of utility plant at December 31, 2011, are presented in Schedule 1 on pages III-4 and III-5 of this report. Schedule 1 sets forth the estimated survivor curve and net salvage percent, original cost, book reserve and the calculated annual remaining life depreciation accrual amounts and rates based on the straight line method and the average service life procedure for each account.

The tables of the calculated remaining life depreciation accruals are presented in account sequence in Appendix B titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve, net salvage percent and annual accrual rate for the account and set forth for each installation year the original cost, the calculated accrued depreciation amount, the book reserve, future book accruals, the life expectancy, the calculated remaining life accrual.

## Ameren Illinois Company - Gas Division

Schedule 1. Estimated Depreciation Parameters and Related Remaining Life  
Depreciation Rates and Accruals as of December 31, 2011

Account (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at 12/31/2011 (4)	Book Reserve (5)	Future Accruals (6)	Annual Accrual Amount (7)	Composite Remaining Life (8)	Annual Accrual Rate Percent (9)
<b>MANUFACTURED GAS PRODUCTION PLANT</b>								
305	Structures and Improvements		-	391,998 *				
311	Liquefied Petroleum Gas Equipment		-	(144,301) *				
<b>Total Manufactured Gas Production Plant</b>			<b>-</b>	<b>247,697</b>				
<b>NATURAL GAS PRODUCTION AND GATHERING PLANT</b>								
325	Land and Land Rights	40 - SQ	826	881	(55)	-	-	-
334	Field Measuring and Regulating Equipment	25 - R1	10,502	13,940	(3,438)	-	-	-
<b>Total Natural Gas Production and Gathering Plant</b>			<b>11,328</b>	<b>14,821</b>	<b>(3,493)</b>	<b>-</b>		
<b>UNDERGROUND STORAGE</b>								
350.2	Land - Storage Rights	60 - R4	843,702	542,792	300,911	7,802	38.6	0.92
350.3	Rights-of-Way	60 - R4	115,294	72,435	42,859	1,343	31.9	1.16
351	Structures and Improvements	50 - R3	10,759,056	4,987,912	6,309,097	188,037	33.6	1.75
352	Wells	55 - R4	35,408,141	17,155,691	20,022,857	622,331	32.2	1.76
352.1	Wells - Storage Leaseholds and Rights	50 - SQ	4,239,780	3,404,438	835,341	67,005	12.5	1.58
352.2	Wells - Reservoirs	45 - R3	1,436,078	641,522	794,556	48,730	16.3	3.39
352.3	Wells - Non-Recoverable Natural Gas	50 - SQ	66,659,670	21,727,277	44,932,393	994,027	45.2	1.49
353	Lines	55 - R3	9,496,287	4,436,423	5,534,678	117,188	47.2	1.23
354	Compressor Station Equipment	47 - R3	39,984,793	20,045,521	23,937,751	709,561	33.7	1.77
355	Measuring and Regulating Equipment	30 - R3	17,801,522	6,664,340	12,027,259	559,564	21.5	3.14
356	Purification Equipment	38 - R3	35,081,370	14,813,836	22,021,602	748,519	29.4	2.13
357	Other Equipment	30 - R4	471,031	218,375	252,657	20,118	12.6	4.27
<b>Total Underground Storage</b>			<b>222,296,724</b>	<b>94,710,561</b>	<b>137,011,961</b>	<b>4,084,225</b>		
<b>TRANSMISSION PLANT</b>								
365.2	Rights-of-Way	80 - SQ	10,853,259	2,454,989	8,398,270	176,769	47.5	1.63
366	Structures and Improvements	40 - S1.5	5,349,483	3,328,915	2,288,042	90,920	25.2	1.70
367	Mains	75 - R3	201,482,325	125,600,008	96,030,549	1,612,168	59.6	0.80
368	Compressor Station Equipment	40 - R4	2,079,601	1,319,439	968,122	71,181	13.6	3.42
369	Measuring and Regulating Station Equipment	45 - R1	42,416,582	18,541,575	25,995,836	668,450	38.9	1.58
<b>Total Transmission</b>			<b>262,181,250</b>	<b>151,244,926</b>	<b>133,680,819</b>	<b>2,619,488</b>		

## Ameren Illinois Company - Gas Division

Schedule 1. Estimated Depreciation Parameters and Related Remaining Life  
Depreciation Rates and Accruals as of December 31, 2011

Account (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at 12/31/2011 (4)	Book Reserve (5)	Future Accruals (6)	Annual Accrual Amount (7)	Composite Remaining Life (8)	Annual Accrual Percent (9)	
<b>DISTRIBUTION PLANT</b>									
374.2	Rights-of-Way	75 - SQ	0	6,202,512	814,890	5,387,622	125,691	42.9	2.03
375	Structures and Improvements	50 - R1.5	(5)	1,560,979	823,543	815,485	22,147	36.8	1.42
376	Mains	60 - R2	(20)	704,622,385	371,632,286	473,914,577	9,899,492	47.9	1.40
378	M & R Station Equipment	39 - R1	(5)	47,189,885	21,384,198	28,165,181	839,126	33.6	1.78
379	M & R Station Equipment - City Gate	30 - R2.5	(5)	4,329,546	1,528,715	3,017,308	132,162	22.8	3.05
380	Services	48 - R1	(20)	413,773,683	289,731,557	206,796,862	5,178,692	39.9	1.25
381	Meters	36 - R2	0	167,077,675	87,859,097	79,218,578	3,063,234	25.9	1.83
381.2	Meters - AMI	20 - S2**	0	-	-	-	-	-	5.00
383	House Regulators	47 - S0.5	(15)	47,458,264	24,612,704	29,964,299	788,355	38.0	1.66
385	Industrial M & R Station Equipment	33 - R1.5	(5)	11,847,192	6,131,910	6,307,641	256,169	24.6	2.16
386	Installations on Customer Premises	35 - R4	(2)	231,611	134,287	101,956	6,622	15.4	2.86
<b>Total Distribution</b>				<b>1,404,293,730</b>	<b>804,653,187</b>	<b>833,689,509</b>	<b>20,311,690</b>		
<b>GENERAL PLANT</b>									
390	Structures and Improvements	45 - R1.5	0	5,285,287	2,760,687	2,524,600	79,011	32.0	1.49
391	Office Furniture	20 - SQ	0	396,701	202,064	194,637	14,198	13.7	3.58
391.2	Personal Computers	5 - SQ	0	496,412	89,465	406,946	151,008	2.7	30.42
391.3	Office Equipment	10 - SQ	0	69,645	14,418	55,227	18,150	3.0	26.06
392	Transportation Equipment	14 - S1	10	31,671,358	14,293,876	14,210,347	1,592,887	8.9	5.03
394	Tools, Shop and Garage Equipment	20 - SQ	0	4,287,745	(2,214,770)	6,502,515	447,240	14.5	10.43
395	Laboratory Equipment				(235,147) *				
396	Power Operated Equipment	16 - S3	10	9,856,603	3,053,276	5,817,667	875,660	6.6	8.88
397	Communication Equipment	12 - S3	0	6,803,562	1,969,300	4,834,262	679,447	7.1	9.99
398	Miscellaneous Equipment	15 - SQ	0	561,066	212,529	348,537	117,468	3.0	20.94
<b>Total General Plant</b>				<b>59,428,380</b>	<b>20,145,699</b>	<b>34,894,738</b>	<b>3,975,069</b>		
<b>TOTAL DEPRECIABLE GAS PLANT</b>				<b>1,948,211,411</b>	<b>1,071,016,891</b>	<b>1,139,273,534</b>	<b>30,990,472</b>		
<b>ACCOUNTS NOT STUDIED</b>									
303	Software			5,560,596					
304	Land and Land Rights			57,583					
350.1	Land			1,340,275					
365	Land			1,617,614	4,733				
374	Land			584,895	(2,571)				
389	Land and Land Rights			268,971					
<b>TOTAL ACCOUNTS NOT STUDIED</b>				<b>9,429,933</b>	<b>2,162</b>				
<b>TOTAL GAS PLANT</b>				<b>1,957,641,344</b>	<b>1,071,019,053</b>	<b>1,139,273,534</b>	<b>30,990,472</b>		

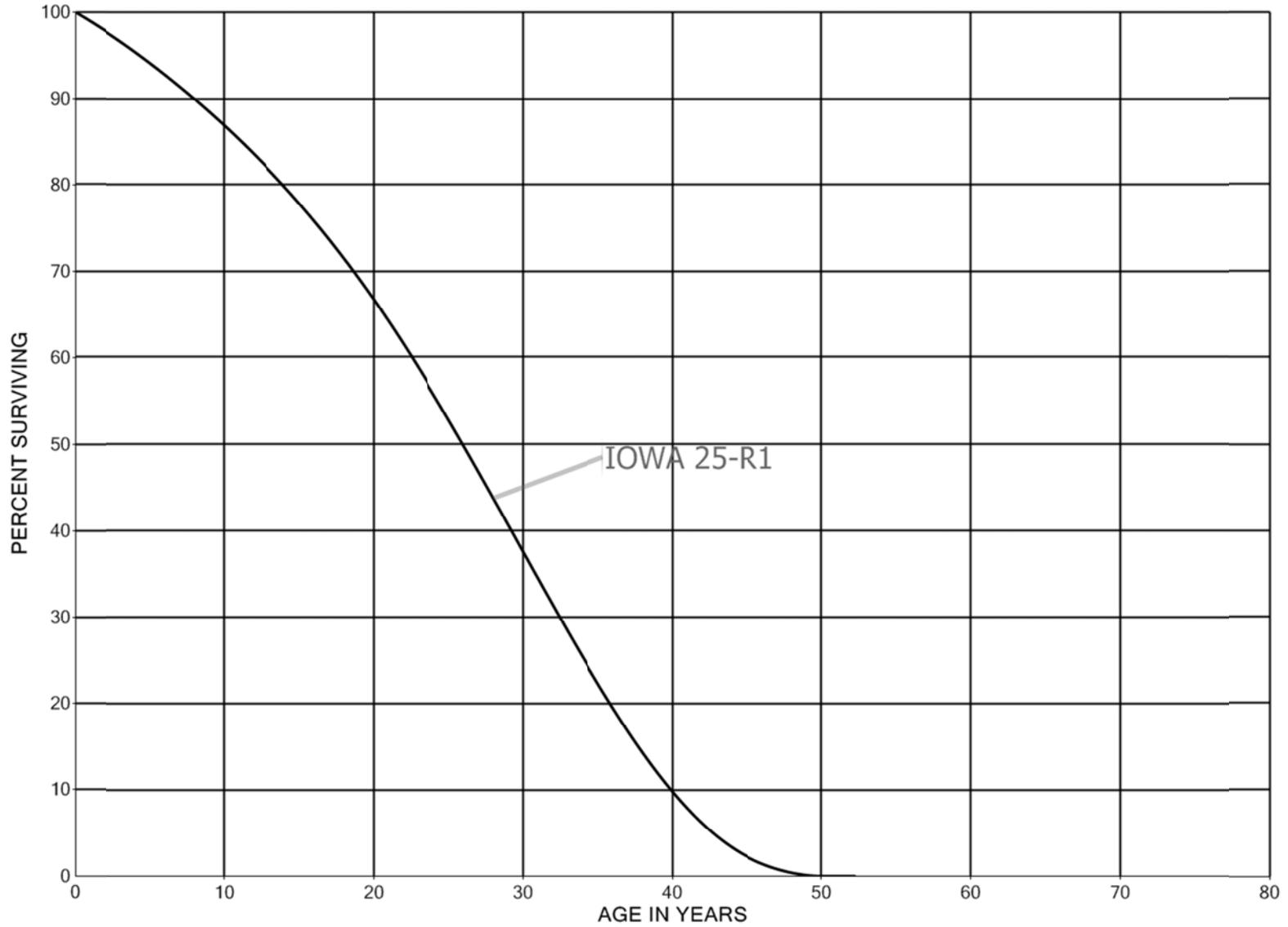
\*Remaining book reserve to be written off in 2012.

\*\* A 20 year average service life is estimated for Account 381.2., Meters – AMI based on the expected life of the battery.

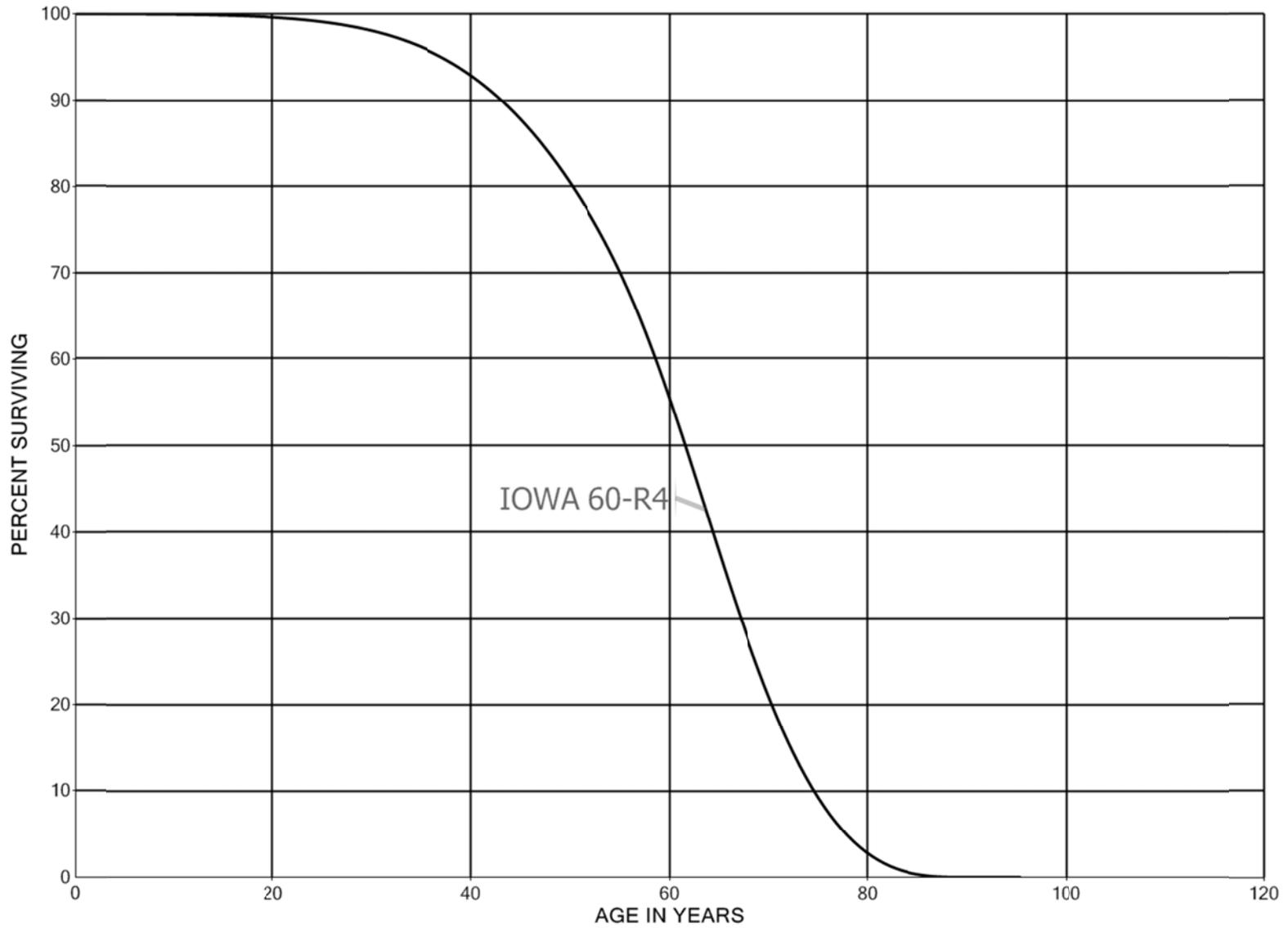
A-1

SERVICE LIFE STATISTICS

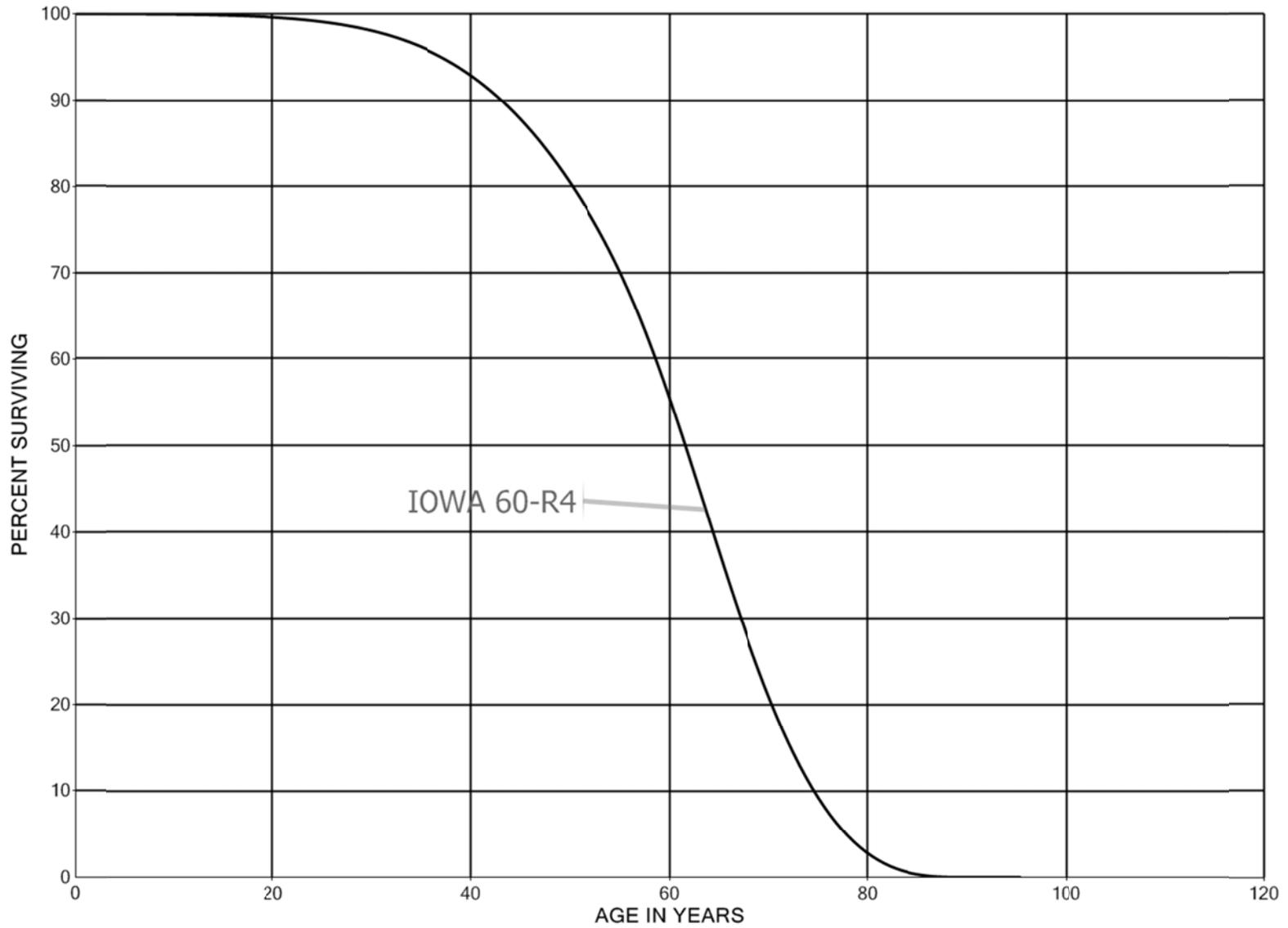
AMEREN ILLINOIS COMPANY - GAS DIVISION  
ACCOUNT 334 - FIELD MEASURING AND REGULATING STATION EQUIPMENT  
SMOOTH SURVIVOR CURVE



AMEREN ILLINOIS COMPANY - GAS DIVISION  
ACCOUNT 350.2 - LAND - STORAGE RIGHTS  
SMOOTH SURVIVOR CURVE

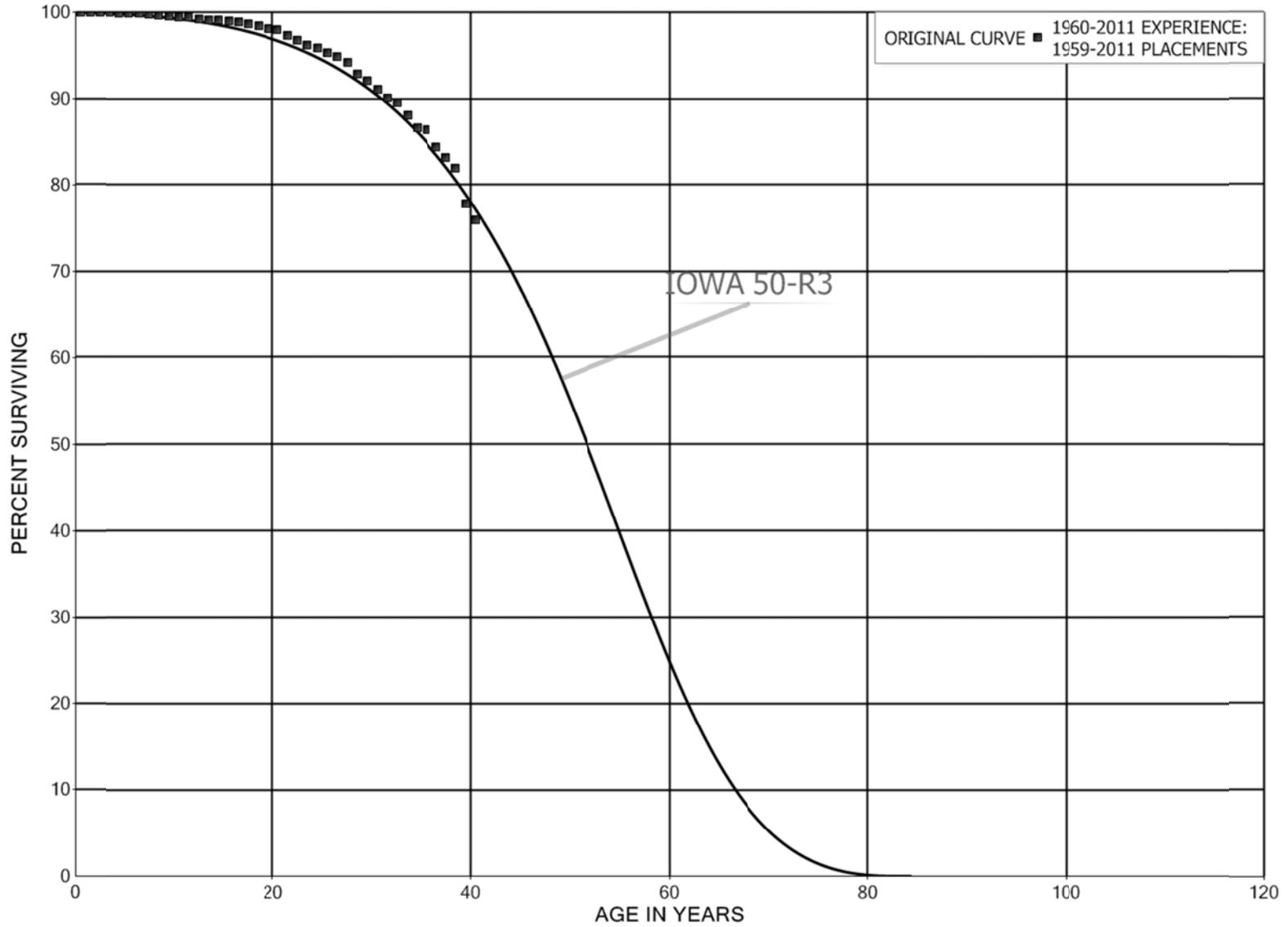


AMEREN ILLINOIS COMPANY - GAS DIVISION  
ACCOUNT 350.3 - RIGHTS-OF-WAY  
SMOOTH SURVIVOR CURVE



A-4

AMEREN ILLINOIS COMPANY - GAS DIVISION  
ACCOUNT 351 - STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



A-5

## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 351 - STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2011			EXPERIENCE BAND 1960-2011			
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	11,277,437	1,008	0.0001	0.9999	100.00	
0.5	11,518,834	5,636	0.0005	0.9995	99.99	
1.5	10,901,152	3,493	0.0003	0.9997	99.94	
2.5	10,425,795	1,519	0.0001	0.9999	99.91	
3.5	9,649,409	2,323	0.0002	0.9998	99.90	
4.5	9,283,779	2,663	0.0003	0.9997	99.87	
5.5	9,041,965	3,943	0.0004	0.9996	99.84	
6.5	8,819,874	5,863	0.0007	0.9993	99.80	
7.5	8,573,549	9,115	0.0011	0.9989	99.73	
8.5	8,439,640	6,269	0.0007	0.9993	99.63	
9.5	8,424,131	9,181	0.0011	0.9989	99.55	
10.5	8,340,686	6,355	0.0008	0.9992	99.44	
11.5	8,078,737	15,129	0.0019	0.9981	99.37	
12.5	8,063,609	7,412	0.0009	0.9991	99.18	
13.5	7,907,226	6,291	0.0008	0.9992	99.09	
14.5	7,681,256	9,071	0.0012	0.9988	99.01	
15.5	5,021,106	5,791	0.0012	0.9988	98.90	
16.5	4,849,061	9,036	0.0019	0.9981	98.78	
17.5	4,797,425	11,968	0.0025	0.9975	98.60	
18.5	4,365,133	10,866	0.0025	0.9975	98.35	
19.5	4,213,846	9,113	0.0022	0.9978	98.11	
20.5	4,140,555	24,900	0.0060	0.9940	97.89	
21.5	4,070,988	22,147	0.0054	0.9946	97.31	
22.5	3,935,139	22,487	0.0057	0.9943	96.78	
23.5	3,842,480	15,264	0.0040	0.9960	96.22	
24.5	3,455,901	18,599	0.0054	0.9946	95.84	
25.5	3,305,151	18,638	0.0056	0.9944	95.33	
26.5	3,141,222	22,074	0.0070	0.9930	94.79	
27.5	3,061,015	41,560	0.0136	0.9864	94.12	
28.5	2,889,117	24,923	0.0086	0.9914	92.84	
29.5	2,729,870	29,211	0.0107	0.9893	92.04	
30.5	2,564,084	26,481	0.0103	0.9897	91.06	
31.5	2,240,831	15,927	0.0071	0.9929	90.12	
32.5	2,111,964	33,710	0.0160	0.9840	89.48	
33.5	2,071,412	33,186	0.0160	0.9840	88.05	
34.5	1,617,803	5,011	0.0031	0.9969	86.64	
35.5	1,599,105	36,718	0.0230	0.9770	86.37	
36.5	1,343,021	18,659	0.0139	0.9861	84.39	
37.5	1,150,388	18,041	0.0157	0.9843	83.21	
38.5	1,120,654	56,295	0.0502	0.9498	81.91	

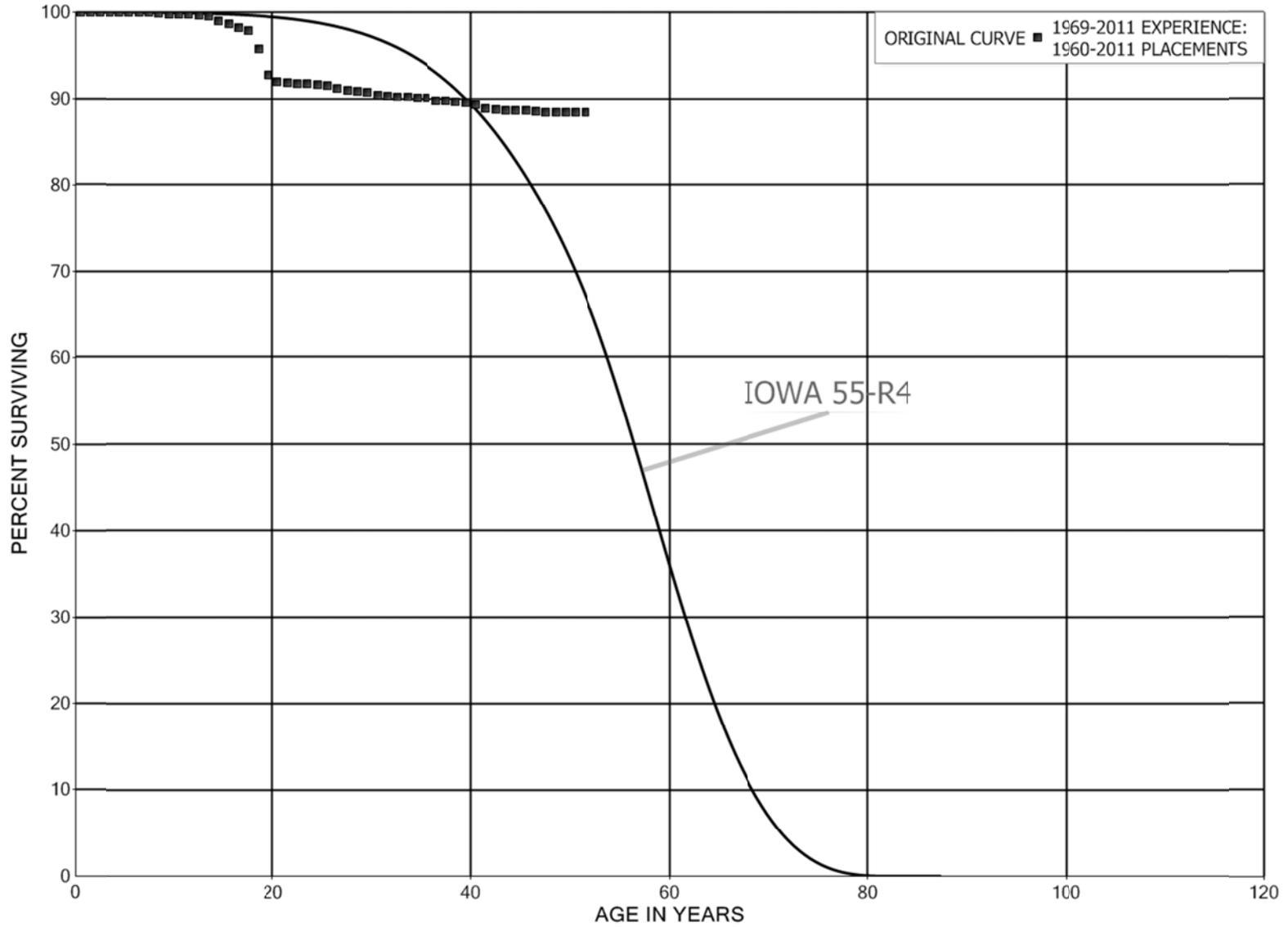
## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 351 - STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2011			EXPERIENCE BAND 1960-2011			
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	1,015,567	23,923	0.0236	0.9764	77.79	
40.5	985,909	12,074	0.0122	0.9878	75.96	
41.5	915,319	20,054	0.0219	0.9781	75.03	
42.5	892,584	42,883	0.0480	0.9520	73.39	
43.5	813,011	15,785	0.0194	0.9806	69.86	
44.5	794,179	34,487	0.0434	0.9566	68.51	
45.5	649,456	7,368	0.0113	0.9887	65.53	
46.5	407,087	20,302	0.0499	0.9501	64.79	
47.5	273,018	34	0.0001	0.9999	61.56	
48.5	272,983	24,109	0.0883	0.9117	61.55	
49.5	215,336		0.0000	1.0000	56.11	
50.5	135,666		0.0000	1.0000	56.11	
51.5	135,607		0.0000	1.0000	56.11	
52.5					56.11	

AMEREN ILLINOIS COMPANY - GAS DIVISION  
ACCOUNT 352 - WELLS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 352 - WELLS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1969-2011			
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	33,625,544	125	0.0000	1.0000	100.00	
0.5	33,501,694	401	0.0000	1.0000	100.00	
1.5	32,032,589	509	0.0000	1.0000	100.00	
2.5	31,406,501	595	0.0000	1.0000	100.00	
3.5	32,857,586	3,938	0.0001	0.9999	99.99	
4.5	32,064,979	9,960	0.0003	0.9997	99.98	
5.5	32,156,807	9,422	0.0003	0.9997	99.95	
6.5	32,130,949	5,657	0.0002	0.9998	99.92	
7.5	30,450,950	27,043	0.0009	0.9991	99.91	
8.5	30,400,753	22,677	0.0007	0.9993	99.82	
9.5	30,039,657	10,069	0.0003	0.9997	99.74	
10.5	29,700,722	10,626	0.0004	0.9996	99.71	
11.5	28,778,050	17,510	0.0006	0.9994	99.67	
12.5	28,746,491	15,855	0.0006	0.9994	99.61	
13.5	28,557,556	167,341	0.0059	0.9941	99.56	
14.5	28,256,549	92,356	0.0033	0.9967	98.97	
15.5	13,929,836	73,859	0.0053	0.9947	98.65	
16.5	13,824,618	41,265	0.0030	0.9970	98.13	
17.5	13,774,255	292,726	0.0213	0.9787	97.83	
18.5	13,370,202	420,251	0.0314	0.9686	95.76	
19.5	12,911,346	116,696	0.0090	0.9910	92.75	
20.5	12,684,987	6,188	0.0005	0.9995	91.91	
21.5	12,576,124	11,550	0.0009	0.9991	91.86	
22.5	12,548,168	10,625	0.0008	0.9992	91.78	
23.5	12,409,877	17,612	0.0014	0.9986	91.70	
24.5	11,897,798	6,445	0.0005	0.9995	91.57	
25.5	11,891,353	47,749	0.0040	0.9960	91.52	
26.5	11,828,882	25,143	0.0021	0.9979	91.15	
27.5	11,743,349	19,048	0.0016	0.9984	90.96	
28.5	11,543,109	12,230	0.0011	0.9989	90.81	
29.5	11,486,770	39,136	0.0034	0.9966	90.72	
30.5	11,430,112	18,212	0.0016	0.9984	90.41	
31.5	11,384,236	9,137	0.0008	0.9992	90.26	
32.5	11,336,593	6,748	0.0006	0.9994	90.19	
33.5	10,405,314	5,472	0.0005	0.9995	90.14	
34.5	10,006,353	6,161	0.0006	0.9994	90.09	
35.5	9,776,365	30,486	0.0031	0.9969	90.03	
36.5	7,581,562	3,915	0.0005	0.9995	89.75	
37.5	5,309,183	5,206	0.0010	0.9990	89.71	
38.5	4,578,255	3,885	0.0008	0.9992	89.62	

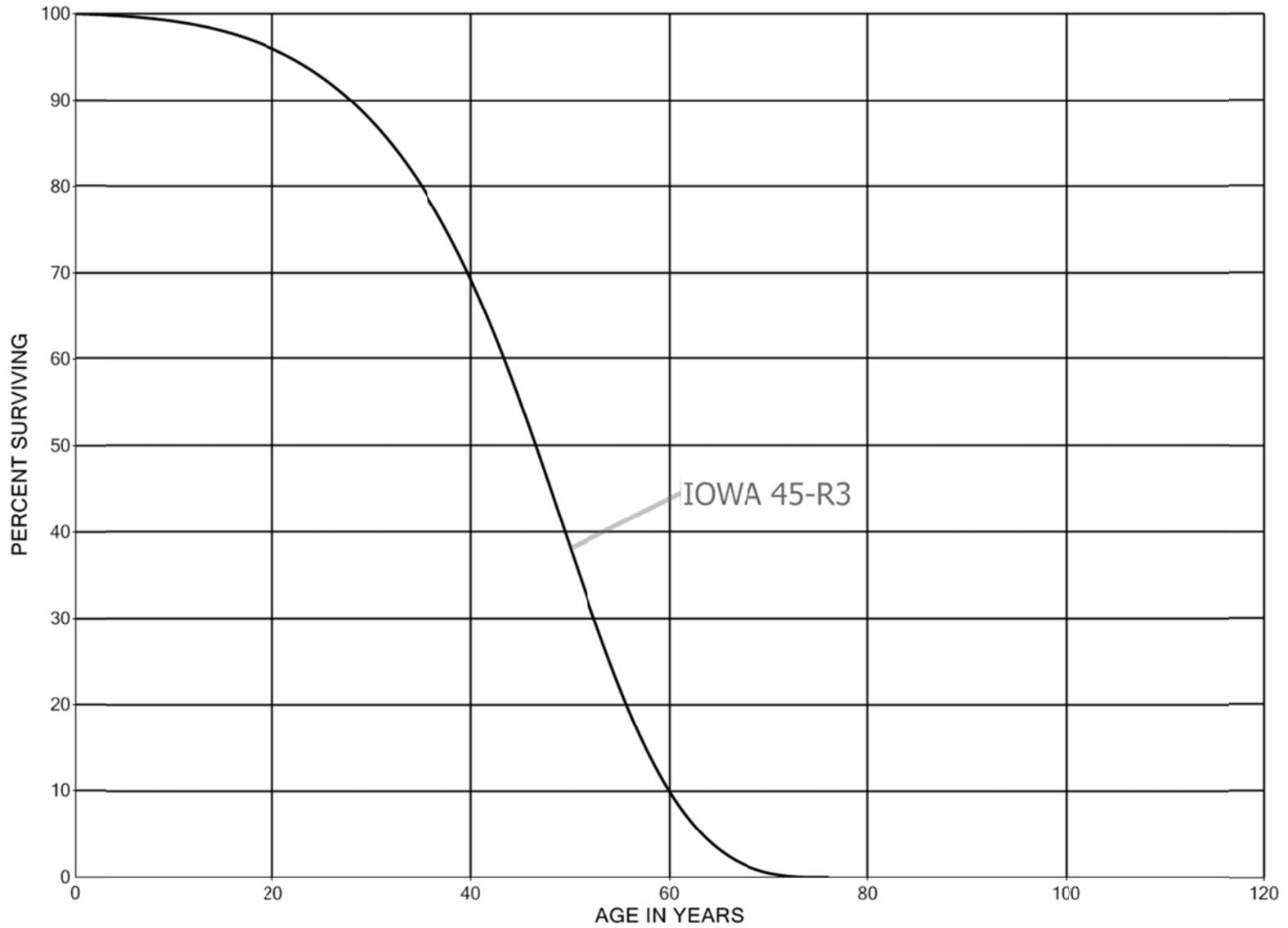
## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 352 - WELLS

## ORIGINAL LIFE TABLE, CONT.

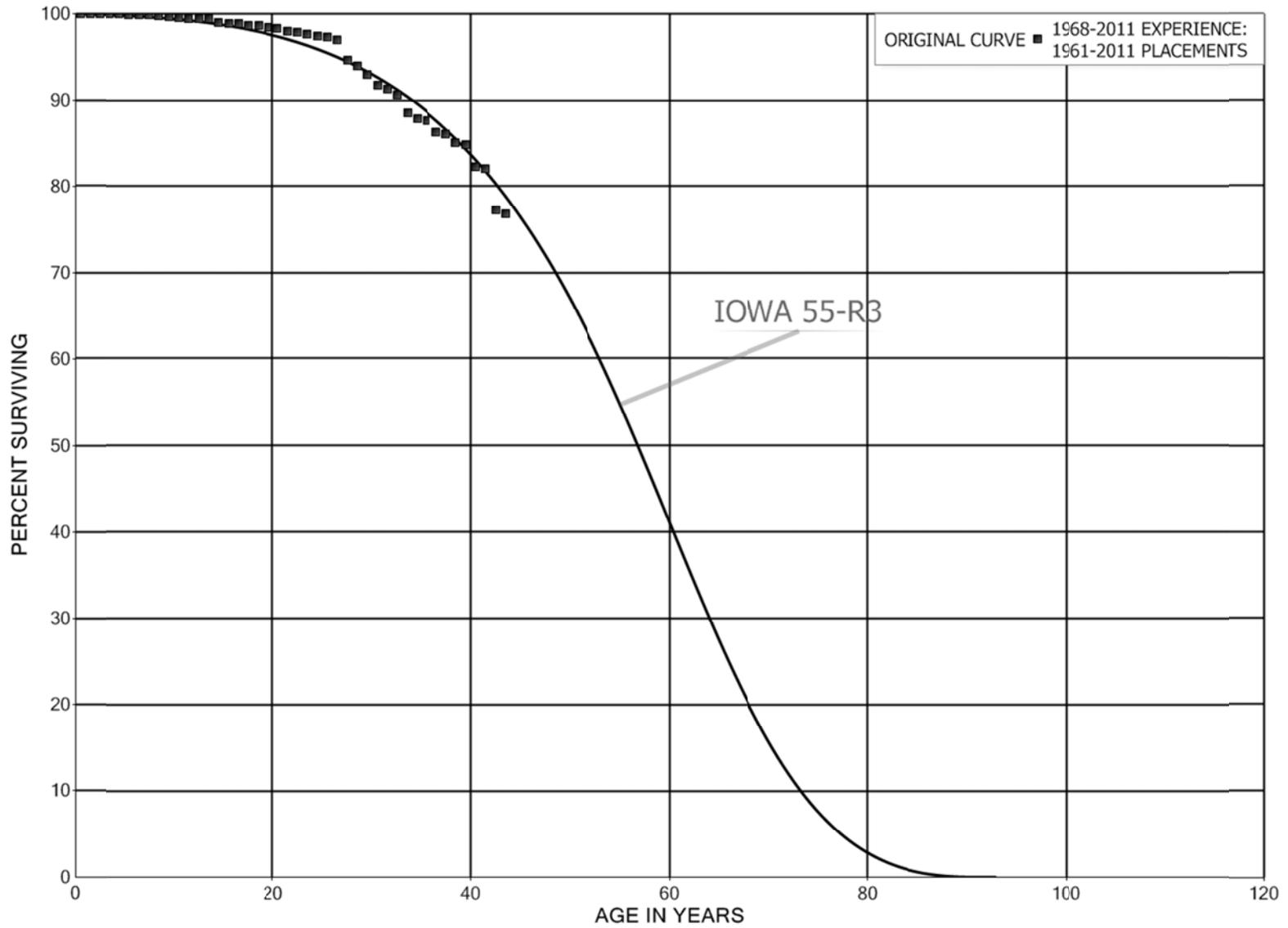
PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1969-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,286,097	12,936	0.0030	0.9970	89.54	
40.5	2,412,383	12,661	0.0052	0.9948	89.27	
41.5	2,270,593	2,694	0.0012	0.9988	88.80	
42.5	2,080,418	1,009	0.0005	0.9995	88.70	
43.5	1,989,131	888	0.0004	0.9996	88.66	
44.5	1,806,281	655	0.0004	0.9996	88.62	
45.5	1,796,923	1,235	0.0007	0.9993	88.58	
46.5	671,297	566	0.0008	0.9992	88.52	
47.5	664,880		0.0000	1.0000	88.45	
48.5	508,420		0.0000	1.0000	88.45	
49.5	504,109		0.0000	1.0000	88.45	
50.5	208,510		0.0000	1.0000	88.45	
51.5					88.45	

AMEREN ILLINOIS COMPANY - GAS DIVISION  
ACCOUNT 352.2 - WELLS - RESERVOIRS  
SMOOTH SURVIVOR CURVE



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AMEREN ILLINOIS COMPANY - GAS DIVISION  
ACCOUNT 353 - LINES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 353 - LINES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2011			EXPERIENCE BAND 1968-2011			
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	9,664,621	548	0.0001	0.9999	100.00	
0.5	8,617,825	736	0.0001	0.9999	99.99	
1.5	8,391,734	2,393	0.0003	0.9997	99.99	
2.5	6,911,749	1,258	0.0002	0.9998	99.96	
3.5	5,846,988	1,106	0.0002	0.9998	99.94	
4.5	5,617,879	1,937	0.0003	0.9997	99.92	
5.5	5,512,779	936	0.0002	0.9998	99.89	
6.5	5,563,933	885	0.0002	0.9998	99.87	
7.5	5,495,927	7,900	0.0014	0.9986	99.85	
8.5	5,482,753	4,729	0.0009	0.9991	99.71	
9.5	5,470,865	6,272	0.0011	0.9989	99.62	
10.5	5,438,543	4,092	0.0008	0.9992	99.51	
11.5	5,433,814	1,599	0.0003	0.9997	99.43	
12.5	5,277,761	2,732	0.0005	0.9995	99.41	
13.5	5,123,176	22,923	0.0045	0.9955	99.35	
14.5	4,943,329	2,995	0.0006	0.9994	98.91	
15.5	4,940,334	2,978	0.0006	0.9994	98.85	
16.5	4,871,608	7,592	0.0016	0.9984	98.79	
17.5	4,839,760	2,795	0.0006	0.9994	98.64	
18.5	2,451,419	3,511	0.0014	0.9986	98.58	
19.5	2,439,348	2,529	0.0010	0.9990	98.44	
20.5	2,330,315	8,230	0.0035	0.9965	98.34	
21.5	2,271,351	2,370	0.0010	0.9990	97.99	
22.5	2,201,721	5,679	0.0026	0.9974	97.89	
23.5	2,131,816	4,698	0.0022	0.9978	97.63	
24.5	2,127,118	2,718	0.0013	0.9987	97.42	
25.5	2,124,400	8,383	0.0039	0.9961	97.29	
26.5	2,116,017	50,280	0.0238	0.9762	96.91	
27.5	2,056,608	13,432	0.0065	0.9935	94.61	
28.5	2,043,176	23,212	0.0114	0.9886	93.99	
29.5	2,019,964	27,120	0.0134	0.9866	92.92	
30.5	1,992,844	8,427	0.0042	0.9958	91.67	
31.5	1,917,136	14,063	0.0073	0.9927	91.29	
32.5	1,902,373	45,422	0.0239	0.9761	90.62	
33.5	1,855,634	12,510	0.0067	0.9933	88.45	
34.5	1,769,858	5,821	0.0033	0.9967	87.86	
35.5	1,739,799	25,479	0.0146	0.9854	87.57	
36.5	1,565,068	4,475	0.0029	0.9971	86.29	
37.5	651,542	7,249	0.0111	0.9889	86.04	
38.5	520,029	1,206	0.0023	0.9977	85.08	

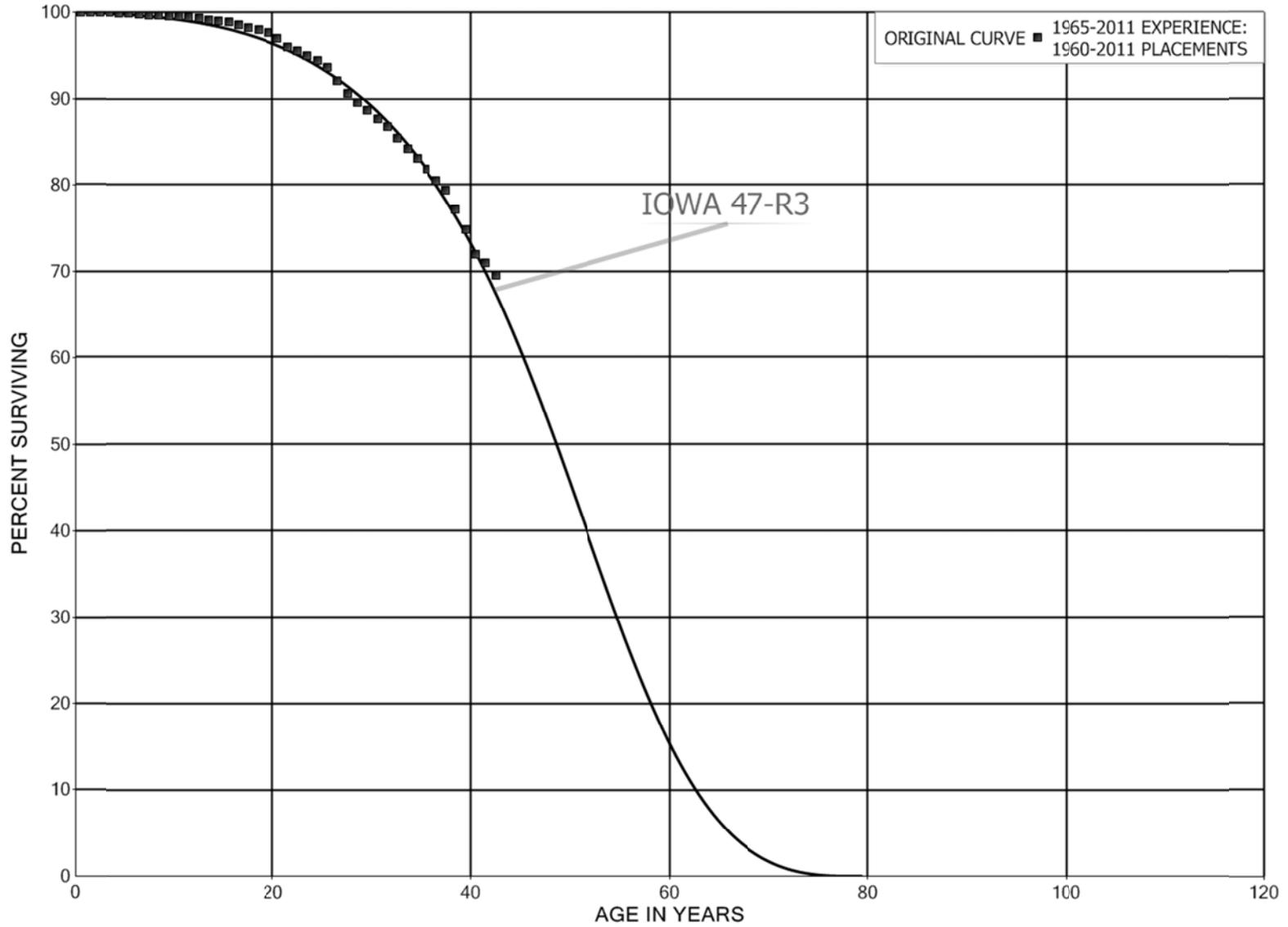
## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 353 - LINES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2011			EXPERIENCE BAND 1968-2011			
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	428,019	13,138	0.0307	0.9693	84.88	
40.5	217,274	523	0.0024	0.9976	82.28	
41.5	174,394	10,216	0.0586	0.9414	82.08	
42.5	146,618	886	0.0060	0.9940	77.27	
43.5	145,732	1,924	0.0132	0.9868	76.81	
44.5	111,863	126	0.0011	0.9989	75.79	
45.5	111,737	5,678	0.0508	0.9492	75.71	
46.5	44,623		0.0000	1.0000	71.86	
47.5	42,137		0.0000	1.0000	71.86	
48.5	30,003		0.0000	1.0000	71.86	
49.5	29,281		0.0000	1.0000	71.86	
50.5					71.86	

AMEREN ILLINOIS COMPANY - GAS DIVISION  
ACCOUNT 354 - COMPRESSOR STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 354 - COMPRESSOR STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1965-2011			
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	40,561,226	4,655	0.0001	0.9999	100.00	
0.5	39,697,563	7,194	0.0002	0.9998	99.99	
1.5	35,721,092	13,145	0.0004	0.9996	99.97	
2.5	33,151,800	7,078	0.0002	0.9998	99.93	
3.5	33,289,692	17,736	0.0005	0.9995	99.91	
4.5	33,679,606	14,639	0.0004	0.9996	99.86	
5.5	33,104,210	27,549	0.0008	0.9992	99.82	
6.5	33,035,178	36,966	0.0011	0.9989	99.73	
7.5	32,479,684	16,432	0.0005	0.9995	99.62	
8.5	32,026,186	14,995	0.0005	0.9995	99.57	
9.5	31,753,293	23,084	0.0007	0.9993	99.52	
10.5	31,527,581	21,168	0.0007	0.9993	99.45	
11.5	29,423,718	35,499	0.0012	0.9988	99.38	
12.5	29,377,639	43,301	0.0015	0.9985	99.26	
13.5	27,940,336	41,884	0.0015	0.9985	99.12	
14.5	26,782,571	26,800	0.0010	0.9990	98.97	
15.5	16,994,350	54,200	0.0032	0.9968	98.87	
16.5	16,261,942	61,720	0.0038	0.9962	98.56	
17.5	16,176,927	45,921	0.0028	0.9972	98.18	
18.5	13,406,372	44,364	0.0033	0.9967	97.90	
19.5	13,189,607	83,718	0.0063	0.9937	97.58	
20.5	13,046,359	135,820	0.0104	0.9896	96.96	
21.5	12,814,497	53,791	0.0042	0.9958	95.95	
22.5	12,725,659	82,285	0.0065	0.9935	95.55	
23.5	12,517,726	68,972	0.0055	0.9945	94.93	
24.5	12,395,901	97,384	0.0079	0.9921	94.41	
25.5	9,961,228	175,732	0.0176	0.9824	93.66	
26.5	9,772,178	151,768	0.0155	0.9845	92.01	
27.5	9,614,473	112,126	0.0117	0.9883	90.58	
28.5	9,488,334	100,366	0.0106	0.9894	89.53	
29.5	9,383,448	101,814	0.0109	0.9891	88.58	
30.5	9,281,634	96,569	0.0104	0.9896	87.62	
31.5	9,168,417	137,617	0.0150	0.9850	86.71	
32.5	9,020,692	128,582	0.0143	0.9857	85.41	
33.5	8,891,964	119,612	0.0135	0.9865	84.19	
34.5	8,713,338	132,959	0.0153	0.9847	83.06	
35.5	8,580,379	133,419	0.0155	0.9845	81.79	
36.5	6,355,191	86,818	0.0137	0.9863	80.52	
37.5	3,761,836	105,120	0.0279	0.9721	79.42	
38.5	3,656,717	110,826	0.0303	0.9697	77.20	

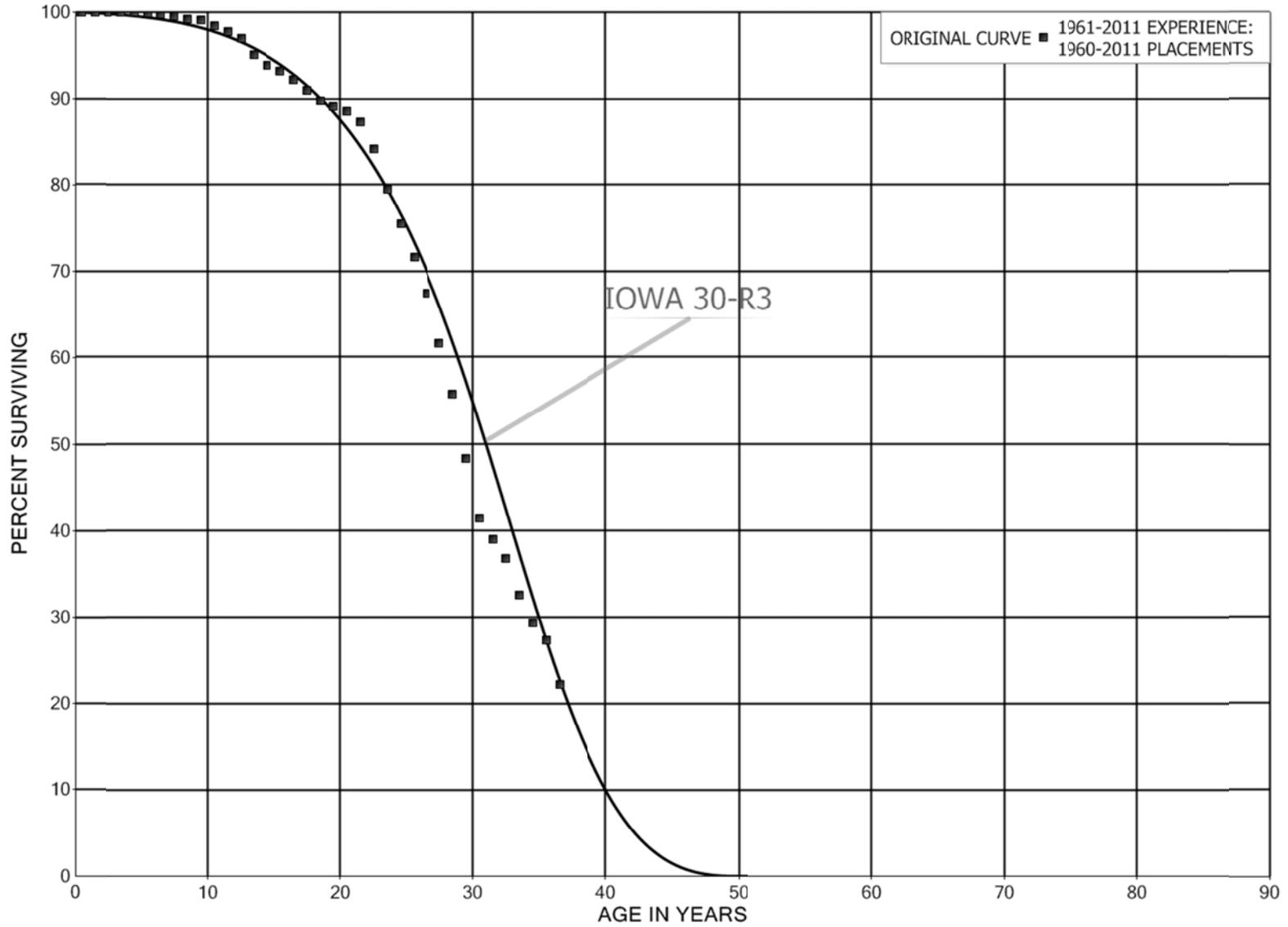
## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 354 - COMPRESSOR STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1965-2011		
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	3,545,153	139,223	0.0393	0.9607	74.86
40.5	3,333,444	46,707	0.0140	0.9860	71.92
41.5	3,047,720	59,847	0.0196	0.9804	70.91
42.5	2,803,796	31,009	0.0111	0.9889	69.52
43.5	2,449,702	21,232	0.0087	0.9913	68.75
44.5	2,157,234	9,189	0.0043	0.9957	68.15
45.5	1,769,809	14,504	0.0082	0.9918	67.86
46.5	1,306,658	4,589	0.0035	0.9965	67.31
47.5	834,820	272	0.0003	0.9997	67.07
48.5	834,399	2,540	0.0030	0.9970	67.05
49.5	831,859	2,712	0.0033	0.9967	66.84
50.5	445,108		0.0000	1.0000	66.63
51.5					66.63

AMEREN ILLINOIS COMPANY - GAS DIVISION  
ACCOUNT 355 - MEASURING AND REGULATING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 355 - MEASURING AND REGULATING EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1961-2011			
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	19,868,610	4	0.0000	1.0000	100.00	
0.5	19,841,354	4,641	0.0002	0.9998	100.00	
1.5	19,132,127	732	0.0000	1.0000	99.98	
2.5	16,305,551	1,572	0.0001	0.9999	99.97	
3.5	16,185,148	4,198	0.0003	0.9997	99.96	
4.5	13,344,736	9,591	0.0007	0.9993	99.94	
5.5	12,560,113	13,164	0.0010	0.9990	99.87	
6.5	11,760,304	24,409	0.0021	0.9979	99.76	
7.5	11,115,136	36,378	0.0033	0.9967	99.55	
8.5	10,593,061	22,212	0.0021	0.9979	99.23	
9.5	10,016,663	63,878	0.0064	0.9936	99.02	
10.5	9,660,876	67,112	0.0069	0.9931	98.39	
11.5	9,439,081	68,506	0.0073	0.9927	97.70	
12.5	8,164,850	163,957	0.0201	0.9799	97.00	
13.5	6,590,788	81,510	0.0124	0.9876	95.05	
14.5	6,501,225	47,507	0.0073	0.9927	93.87	
15.5	6,443,276	71,899	0.0112	0.9888	93.19	
16.5	6,228,077	83,912	0.0135	0.9865	92.15	
17.5	5,700,999	72,512	0.0127	0.9873	90.91	
18.5	5,335,026	38,921	0.0073	0.9927	89.75	
19.5	5,060,764	33,426	0.0066	0.9934	89.09	
20.5	3,528,440	48,557	0.0138	0.9862	88.51	
21.5	1,978,122	69,973	0.0354	0.9646	87.29	
22.5	1,823,968	101,731	0.0558	0.9442	84.20	
23.5	1,695,172	84,849	0.0501	0.9499	79.50	
24.5	1,518,583	78,003	0.0514	0.9486	75.52	
25.5	1,276,347	74,874	0.0587	0.9413	71.64	
26.5	1,179,709	101,474	0.0860	0.9140	67.44	
27.5	1,048,542	100,508	0.0959	0.9041	61.64	
28.5	930,118	123,688	0.1330	0.8670	55.73	
29.5	780,412	111,175	0.1425	0.8575	48.32	
30.5	646,046	39,684	0.0614	0.9386	41.44	
31.5	583,230	32,526	0.0558	0.9442	38.89	
32.5	516,376	59,475	0.1152	0.8848	36.72	
33.5	446,795	44,644	0.0999	0.9001	32.49	
34.5	396,782	26,939	0.0679	0.9321	29.25	
35.5	356,618	67,059	0.1880	0.8120	27.26	
36.5	160,336	5,988	0.0373	0.9627	22.13	
37.5	67,094	5,066	0.0755	0.9245	21.31	
38.5	60,298	10,427	0.1729	0.8271	19.70	

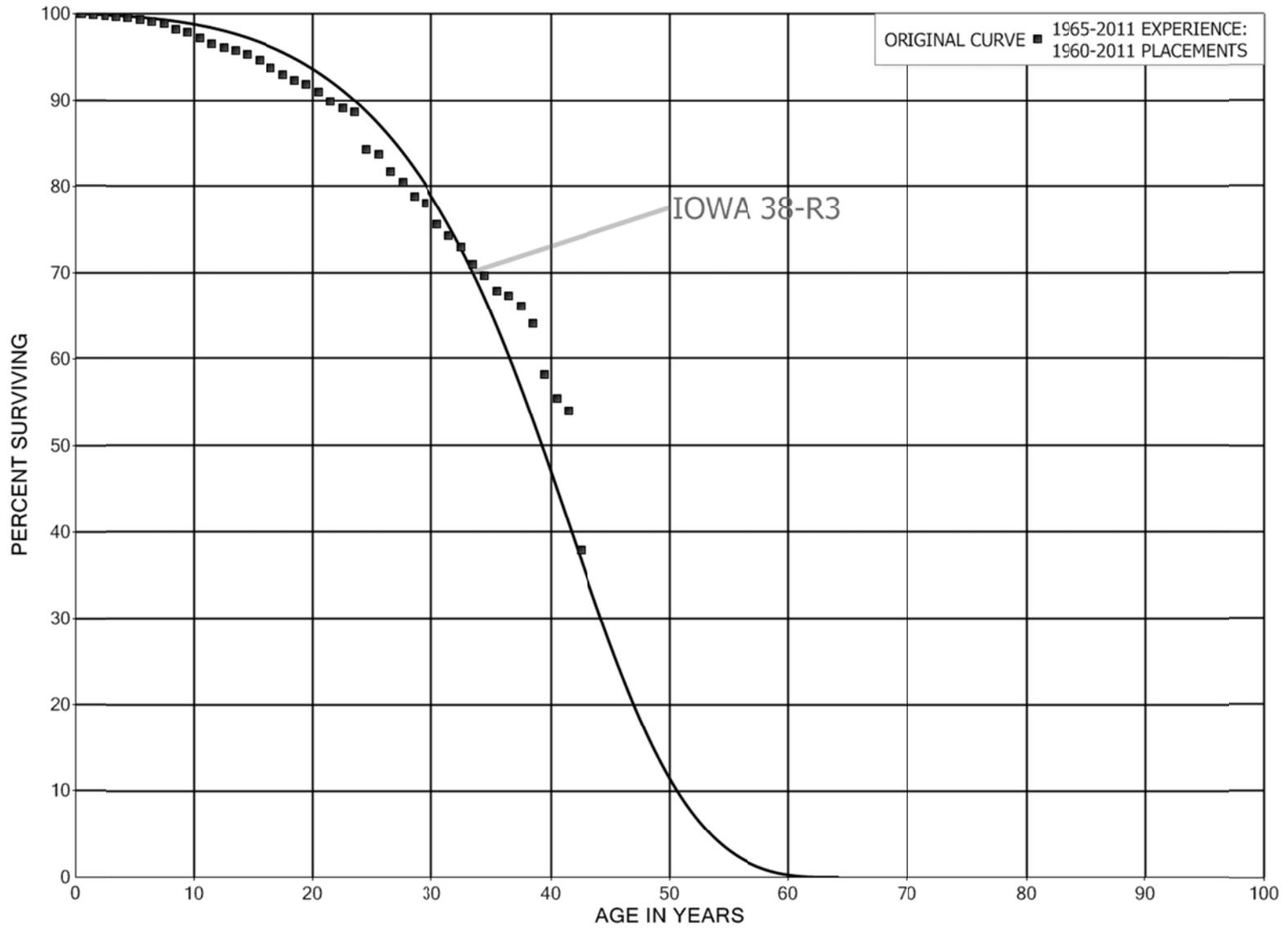
## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 355 - MEASURING AND REGULATING EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1961-2011			
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	37,854	5,006	0.1322	0.8678	16.29	
40.5	22,769	1,375	0.0604	0.9396	14.14	
41.5	8,177	607	0.0743	0.9257	13.28	
42.5	5,441	69	0.0127	0.9873	12.30	
43.5	5,371	55	0.0103	0.9897	12.14	
44.5	4,843	35	0.0073	0.9927	12.02	
45.5	4,727	5	0.0010	0.9990	11.93	
46.5	942		0.0000	1.0000	11.92	
47.5					11.92	

AMEREN ILLINOIS COMPANY - GAS DIVISION  
ACCOUNT 356 - PURIFICATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 356 - PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1965-2011		
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	38,266,820	28,016	0.0007	0.9993	100.00
0.5	38,236,503	32,770	0.0009	0.9991	99.93
1.5	36,483,611	28,199	0.0008	0.9992	99.84
2.5	32,456,283	31,523	0.0010	0.9990	99.76
3.5	26,308,599	33,702	0.0013	0.9987	99.67
4.5	21,422,601	49,204	0.0023	0.9977	99.54
5.5	19,058,670	43,554	0.0023	0.9977	99.31
6.5	18,935,058	50,678	0.0027	0.9973	99.08
7.5	18,745,065	118,602	0.0063	0.9937	98.82
8.5	18,607,847	65,278	0.0035	0.9965	98.19
9.5	18,218,766	116,593	0.0064	0.9936	97.85
10.5	18,095,577	126,108	0.0070	0.9930	97.22
11.5	17,622,602	84,823	0.0048	0.9952	96.55
12.5	17,034,062	68,644	0.0040	0.9960	96.08
13.5	16,795,410	66,773	0.0040	0.9960	95.69
14.5	16,663,059	124,524	0.0075	0.9925	95.31
15.5	12,267,823	110,261	0.0090	0.9910	94.60
16.5	10,596,857	85,082	0.0080	0.9920	93.75
17.5	10,482,088	81,166	0.0077	0.9923	93.00
18.5	10,326,457	51,870	0.0050	0.9950	92.28
19.5	10,261,415	98,332	0.0096	0.9904	91.81
20.5	9,863,193	120,141	0.0122	0.9878	90.93
21.5	9,457,235	80,622	0.0085	0.9915	89.83
22.5	9,299,456	48,904	0.0053	0.9947	89.06
23.5	8,892,462	436,459	0.0491	0.9509	88.59
24.5	8,259,098	55,197	0.0067	0.9933	84.24
25.5	8,140,900	192,651	0.0237	0.9763	83.68
26.5	7,819,098	113,208	0.0145	0.9855	81.70
27.5	7,672,751	158,097	0.0206	0.9794	80.52
28.5	7,447,873	78,707	0.0106	0.9894	78.86
29.5	7,154,613	221,227	0.0309	0.9691	78.03
30.5	6,899,958	119,064	0.0173	0.9827	75.61
31.5	2,725,305	47,877	0.0176	0.9824	74.31
32.5	2,665,269	75,139	0.0282	0.9718	73.00
33.5	2,393,781	43,382	0.0181	0.9819	70.94
34.5	2,049,026	53,939	0.0263	0.9737	69.66
35.5	1,928,477	14,691	0.0076	0.9924	67.83
36.5	1,786,893	33,624	0.0188	0.9812	67.31
37.5	946,258	28,628	0.0303	0.9697	66.04
38.5	644,889	59,391	0.0921	0.9079	64.04

## AMEREN ILLINOIS COMPANY - GAS DIVISION

## ACCOUNT 356 - PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1965-2011			
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	564,106	26,686	0.0473	0.9527	58.15	
40.5	437,656	11,750	0.0268	0.9732	55.40	
41.5	413,412	123,624	0.2990	0.7010	53.91	
42.5	255,664	3,566	0.0139	0.9861	37.79	
43.5	251,240	109,407	0.4355	0.5645	37.26	
44.5	97,648	180	0.0018	0.9982	21.03	
45.5	73,113	945	0.0129	0.9871	21.00	
46.5	23,021	2,149	0.0934	0.9066	20.72	
47.5	10,204		0.0000	1.0000	18.79	
48.5	10,204		0.0000	1.0000	18.79	
49.5					18.79	