



Commissioners

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DANA K. JOYCE
General Counsel

July 8, 2004

Commissioner Jeffrey N. Davis
Missouri Public Service Commission
200 Madison Street
Jefferson City, Missouri 65102

Re: Request for Depreciation Materials

Dear Commissioner Davis:

At the on-the-record presentation of the partial stipulation, in Case No. GR-2004-0209, you asked that Staff provide you with the basic materials that it relies upon in making its depreciation estimates.

Enclosed per your request, are the following texts and reference materials that Staff regularly uses in preparing its depreciation studies:

Depreciation Systems, Wolf and Fitch (1994);

Public Utility Depreciation Practices, National Association of Regulatory Utility Commissioners (1996);

Depreciation Group Users Group Meeting Manual, Gannet Fleming (1996);

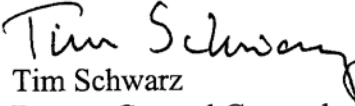
18 CFR, Part 201, Uniform System of Accounts (This is the USOA promulgated by FERC for gas companies);

Statistical Analyses of Industrial Property Retirements, Bulletin 125, Revised, (1967).

Staff has also referred, from time to time, to the texts listed on the attached sheet, as well as to articles from depreciation and engineering periodicals.

If you have any questions, please contact Lisa Kremer, Manager of the Engineering and Management Services Department (751-7441), or myself (751-5239).

Sincerely,


Tim Schwarz
Deputy General Counsel

Enclosures

cc: w/o Enclosures

Chairman Gaw
Commissioner Murray
Commissioner Clayton
Commissioner Appling
Case File GR-2004-0209
Counsel of Record, GR-2004-0209

Additional Depreciation Reference Materials
Engineering and Management Services Department

Public Utility Depreciation Practices (NARUC, 1968)

Engineering Valuation and Depreciation (Marston, Winfrey, Hempstead, 1953)

Valuation, Depreciation and the Rate Base (Crunsky, 1927)

Survival and Retirement of Water Works Facilities (American Water Works Assoc. Inc., 1947)

Life Expectancy of Physical Property (Kurtz, 1930)

Depreciation of Public Utility Properties (Riggs, 1922)

Journal of the Society of Depreciation Professionals

Uniform Systems of Accounts, (Electric and Gas by FERC; Water by NARUC)

Applied General Statistics (Croxtton and Cowden, 1939)

Mechanical Engineering Reference Manual, (Professional Publications, Inc., 1994)

Estimating Depreciation for Public Utility Property, study materials from a seminar conducted for the Missouri PSC staff, Gannett Fleming Valuation and Rate Consultants, Inc.

Marks' Standard Handbook for Mechanical Engineers, (Mc-Graw Hill, 1994)

Standard Handbook for Electrical Engineers, (Mc-Graw Hill, 2000)