

*Exhibit No.:*  
*Issue:* Depreciation  
*Witness:* Guy C. Gilbert, MS, PE ,RG  
*Sponsoring Party:* MOPSC  
*Type of Exhibit:* Direct Testimony  
*Case Nos.:* GR-2006-0387  
*Date Testimony Prepared:* September 13, 2006

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**DIRECT TESTIMONY**

**OF**

**GUY C. GILBERT, MS, PE, RG**

**ATMOS ENERGY CORPORATION**

**CASE NO. GR-2006-0387**

*Jefferson City, Missouri*  
*September 2006*

**BEFORE THE PUBLIC SERVICE COMMISSION**  
**OF THE STATE OF MISSOURI**

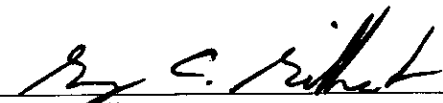
In the Matter of Atmos Energy Corporation's Tariff )  
Revision Designed to Consolidate Rates and )  
Implement a General Rate Increase for Natural Gas )  
Service in the Missouri Service Area of the )  
Company.

Case No. GR-2006-0387

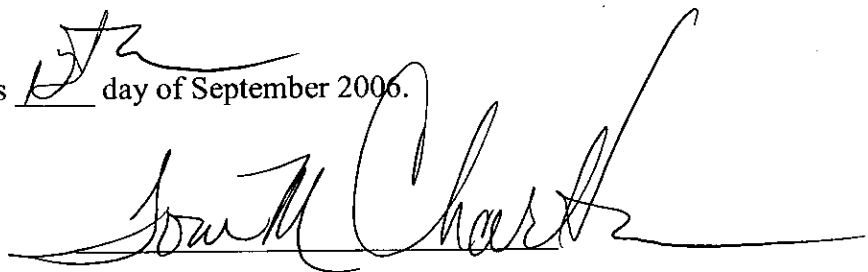
AFFIDAVIT OF GUY C. GILBERT

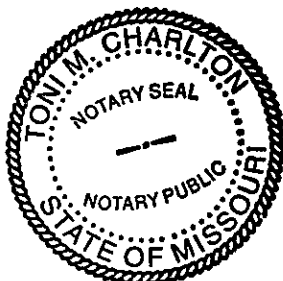
STATE OF MISSOURI     )  
                                  )     ss.  
COUNTY OF COLE     )

Guy C. Gilbert, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 9 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
Guy C. Gilbert

Subscribed and sworn to before me this 12 day of September 2006.

  
\_\_\_\_\_



TONI M. CHARLTON  
Notary Public - State of Missouri  
My Commission Expires December 28, 2008  
Cole County  
Commission #04474301

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**OF**

**GUY C. GILBERT, MS, PE, RG**

**ATMOS ENERGY CORPORATION**

**CASE NO. GR-2006-0387**

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## DIRECT TESTIMONY

**OF**

**GUY C. GILBERT, MS, PE, RG**

**ATMOS ENERGY COMPANY**

**CASE NO. GR-2006-0387**

Q. Please state your name and business address.

A. Guy C. Gilbert, P.O. Box 360, Jefferson City, Missouri, 65102.

Q. Please state the purpose of your testimony?

A. The purpose of my direct testimony is to offer the Staff's position regarding depreciation matters with respect to the filed gas rate case of Atmos Energy Corporation (Atmos or Company).

Q. By whom are you employed and in what capacity?

A. I am employed by the Missouri Public Service Commission (PSC or Commission) as a Utility Regulatory Engineer II in the Engineering and Management Services Department.

Q. Please describe your work and educational background.

A. A copy of my work and educational experience is provided at the end of this testimony as Schedule 1.

## EXECUTIVE SUMMARY

Q. Please summarize your direct testimony.

A. My direct testimony proposes the continuation of Atmos' current Commission ordered depreciation rates due to the fact that the Company has failed to maintain sufficient plant data to enable the Staff to perform a detailed deprecation analysis. My testimony also

1 addresses what the Staff believes to be a Commission rule violation by Atmos regarding the  
2 Company's lack of property and property retirement data.

3 According to Commission Rule 4 CSR 240-40.040 (3) a company must:

4 Keep mortality records of property and property retirement as will  
5 reflect the average service life of retiring property and will aid the  
6 actuarial analysis of the probable service life of annual additions and  
7 aged retirements when implementing the provisions of Part 201  
8 Income Accounts 403.B. and paragraph 20,422.403.B.

9 Atmos is not in compliance with this rule. The Company has provided an incomplete  
10 set of the required data.

11 **DEPRECIATION**

12 Q. What is the purpose of depreciation?

13 A. To enable the Company to recover the original cost of fixed capital assets, less  
14 net salvage, from utility rate payers over the useful life of the property.

15 Q. How is the annual accrual (amount ratepayers pay) for depreciation  
16 calculated?

17 A. The original cost of a company's assets is maintained in plant accounts  
18 according to the Uniform System of Accounts for Natural Gas Companies as prescribed by  
19 the Federal Energy Regulatory Commission and as adopted by the Commission in 4 CSR  
20 240-40.040. Depreciation rates are fixed by the Commission for each plant account per  
21 authority granted in Section 393.240 RSMo 1994. The rates, when applied to the average  
22 plant balance for each account in a period, result in depreciation expense for the period. The  
23 sum of this expense for a year is the annual accrual for depreciation.

24 Q. How is Atmos not in compliance with the Commission's rules?

1           A.     The mortality records of property and property retirement are incomplete.  
2     The attached Schedule 2, details the accounts for which Atmos purports to have actuarial  
3     data. Review of the data shows it is incomplete and lacking in consistency. For most of the  
4     accounts, the transactions, to a large extent, transpired in the year preceding the current rate  
5     case. The accounts with the purported greatest amount of data are land and land rights  
6     accounts that are not depreciable under the Commission's rules and the remainder of the  
7     accounts depicted as being sufficient for actuarial purposes are accounts that are ancillary to  
8     the business of operating a natural gas distribution utility. Furthermore, the purported  
9     account ending balances do not match the summary amounts garnered from the Company's  
10    continuing property record (CPR), and there are years of placements in the CPR that are not  
11    reflected in the purported actuarial records.

12           Q.     What is the CPR and what is its purpose?

13           A.     The CPR is a perpetual record of essential data showing the detailed original  
14    costs, quantities, and locations of plant in service. These records vary in detail depending  
15    upon the kind of plant. CPRs are required by most systems of accounts. Generally, a CPR  
16    should contain: 1) an inventory of property record units, which can be readily checked for  
17    proof of physical existence, 2) the association of costs with such property record units to  
18    ensure accurate accounting for retirements, and 3) the dates of installation and removal of  
19    plant to provide data for use in connection with depreciation studies.

20           Q.     When did Atmos acquire Missouri properties?

21           A.     Atmos acquired Greeley Gas Company in 1993, United Cities Gas Company  
22    in 1997 and Associated Natural Gas Company in 2000.

23           Q.     When were depreciation rates for Atmos last ordered by the Commission?

1           A.     That varies depending on the date Atmos acquired the property. Atmos  
2 depreciation rates are comprised of previously acquired Greeley Gas Company, United Cities  
3 Gas Company and Associated Natural Gas Company rates. Case No. 15,542, dated January  
4 5, 1968, was the last time the Commission ordered Greeley Gas Company depreciation rates.  
5 United Cities Gas Company rates were last ordered effective March 31, 1997, in  
6 Case No. GM-97-70. Associated Natural Gas Company rates were also ordered in Case No.  
7 GR-97-272. There is one composite rate for each account, based on consolidated historical  
8 data.

9           Q.     Did Staff attempt to perform a depreciation study on all Atmos depreciable  
10 accounts?

11          A.     Yes. Staff requested historical data for life study purposes from Atmos on  
12 May 10, 2006. Atmos had expressed concerns providing the data as requested by Staff,  
13 because of incomplete, or otherwise inadequate data being received when Atmos acquired  
14 each property. This significantly handicapped Staff's ability to perform a thorough analysis  
15 of the accounts. Atmos also indicated that all the data it has was provided in its consultant's  
16 work papers.

17          Q.     What is the reason for this data inadequacy?

18          A.     Atmos has not maintained mortality records, as required by rule 4 CSR  
19 240-40.040 (3)(M). While the failure to adequately complete all data transfers involving the  
20 acquisition of Atmos' Missouri properties, in part, may have played a role in the data  
21 shortfall, it is apparent from review of the submitted data that the Company has made no real  
22 effort to maintain an adequate CPR as outlined above. In violation of the Commission's

1 rules, there does not appear to be any property retirements listed in the CPR. Specifically,  
2 4 CSR 240-40.040 (3)(A) requires a company to:

3 Maintain plant records of the year of each unit's retirement as part of  
4 the "continuing plant inventory records," as the term is otherwise  
5 defined at Part 201 Definitions 8. and paragraph 20,001.8.;

6 Close review of the CPR reveals there is actually a data column that indicates  
7 "Retirement Method" and the choices listed are either "Retire Curve" or "Specific" for the  
8 retirement method determination. Using a retirement curve to determine retirement rates and  
9 then using those retirement rates to determine the retirement curve would be circular logic.  
10 In other words, the retirements rates are determined by a retirement rate curve and the  
11 retirement rate curve is determined by the rate of retirements.

12 Staff does not consider this to be adequate data to meet the Commission's rules, or,  
13 for Staff to do a depreciation study.

14 **PLANT RECORDS**

15 Q. Has Atmos or its predecessor companies had problems keeping adequate plant  
16 records to meet the Commission's requirements in the past?

17 A. Yes. In Case No. GO-95-34 Greeley Gas Company sought a waiver of the  
18 Commission rule requiring it "to file a depreciation study, data base and property unit  
19 catalog." The Commission denied the request for waiver. Prior to Case No. GO-95-34, in  
20 Case No. 15,542 the Commission Staff was ordered to conduct an inventory and original cost  
21 study of the gas properties of Greeley Gas Company's immediate predecessor Rich Hill –  
22 Hume Gas Company. It had apparently become impossible, for numerous reasons, for the  
23 Commission to determine from the books and records of the Company the value of the plant



1 in service, its associated book reserve, average service life, net salvage, and appropriate  
2 depreciation rates.

3 Q. Did Staff do such a study?

4 A. Yes.

5 Q. When did Atmos submit its actuarial data for this rate case?

6 A. The final submission was on May 19, 2006.

7 Q. Was this data complete?

8 A. No. There were 17 accounts missing from the data: 367 Transmission Mains,  
9 369 M&R Station Equipment, 375 Structures & Improvements, 376 Distribution Mains, 378  
10 M&R Station Equipment, 379 City Gate Equipment, 380 Services, 381 Meters, 382 Meter  
11 Installations, 383 House Regulators, 384 House Regulator Installations, 390 Structures and  
12 Improvements, 391 Office Furniture and Equipment, 392 Transportation, 394 Tools Shop  
13 and Garage Equipment, 396 Power Operated Equipment, and 397 Communication  
14 Equipment.

15 Q. Was there anything else incomplete regarding this data?

16 A. Yes. The transaction year is the year the accounting transaction was recorded  
17 to the plant account. The accounting transactions most commonly coded for Missouri  
18 companies that the Commission regulates are regular retirements, ending balances, and  
19 beginning balances or gross additions. For most of the accounts it submitted, ATMOS only  
20 lists 2005 ending balances. A disproportionate amount of the data entries appear to have  
21 been made during 2005.

22 There is also a lack of plant retirement activity and gross additions to the plant  
23 accounts. I am attaching a copy of Atmos' data submittal as Schedules 2 and 3.

1 Q. Do you have any other recommendations regarding plant data?

2 A. Yes. The Company should expand the level of detail of existing plant records.  
3 A depreciation analyst relies upon the available data as a basis for study. When data is  
4 maintained on too broad a level, the historical trends meld with all the plant activity taking  
5 place. In such instances, essential information about material changes, quality, trends,  
6 anomalies and pattern disappear, making an informed analysis impossible. This is true for  
7 both life and salvage investigations.

8 **SALVAGE**

9 Q. In general, how is the net salvage determined for each plant account?

10 A. Net salvage means the salvage value of the retired property less the cost of  
11 retiring and removing it from service. It is also expressed as the gross salvage less cost of  
12 removal.

13 Q. In its Report and Order for Case No. ER-2004-0570 the Commission stated a  
14 policy for determination of net salvage for mass property accounts. Is the Staff's calculation  
15 consistent with that policy?

16 A. Yes. The net salvage for mass property accounts is determined using the  
17 traditional accrual method. In the traditional accrual method of the depreciation formula, net  
18 salvage equals the gross salvage value of the asset minus the cost of removing the asset from  
19 service. The net salvage percentage is determined by dividing the net salvage experienced  
20 for a period of time by the original cost of the property retired during the same period of  
21 time.

22 Q. Did Atmos provide salvage data?

1           A.     Yes.    The problem is that from this information it is unclear and  
2     indeterminable if the data provided is indicative of future experience for the Company  
3     because the Company does not maintain comprehensive retirements in the CPR as required.  
4     For this reason, in addition to the previously stated short comings of the Company's  
5     compliance with the Commission rules, Staff was not able to study salvage rates, as the rates  
6     are merely a component of a larger problem involving the Company's record keeping.

7           Q.     Did the Staff include any net salvage for plant accounts?

8           A.     Yes, to the extent previous Commission ordered depreciation rates contained  
9     net salvage.

#### 10    **RESERVE**

11          Q.     How should Atmos maintain the depreciation reserve by account?

12          A.     A thorough depreciation study will address life and salvage parameters to  
13     apply by account on a going-forward basis. In addition, those factors can be applied to  
14     calculate the theoretical reserve level for the account and be compared to the book reserve  
15     level, only if such information is maintained. Because of the lack of data to perform an  
16     accurate depreciation analysis, it was not possible for Staff to accurately determine a  
17     theoretical reserve for each account.

#### 18    **RECOMMENDATIONS**

19          Q.     What is your recommendation for depreciation in this case?

20          A.     My recommendations are:

- 21               1.     That the Atmos' currently ordered depreciation rates also be adopted  
22               in this case. These rates are attached as Schedules 2, 3 and 4. The Greely

1 accounts currently without Commission ordered depreciation rates will use the  
2 Butler depreciation rates.

3 2. That the Commission again order the Company to comply with the  
4 Commission's rules regarding plant record keeping, specifically as presented  
5 in 4 CSR 240-40.040. The Company should be required to file data to  
6 demonstrate compliance.

7 Q. Are there any other recommendation for depreciation in this case that you  
8 wish to make at this time?

9 A. Yes, Staff recognizes that Atmos management has reviewed and accepted its  
10 own depreciation consultant's recommendation that, as a whole, the annual depreciation  
11 accrual should be reduced by approximately \$591,000. Staff will not disagree with Atmos'  
12 management's conclusion and recommends that Atmos annual depreciation accrual should be  
13 reduced by approximately \$591,000. This does not change Staff's recommendation that  
14 Atmos comply with the Commission's rules.

15 Q. Does this conclude your direct testimony?

16 A. Yes, it does.

**CASE PARTICIPATION**  
**GUY C. GILBERT, MS, PE, RG, EP**

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
5/9/1995	Depreciation of Plant	GA95349	Direct	Southern Missouri Gas Company
2/9/1996	Depreciation of Plant	WR96263	Direct	St. Louis County Water Company
3/28/1997	Depreciation of Plant	EC97362	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Depreciation of Plant	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
9/16/1997	Depreciation of Plant	ER97394	Direct	Missouri Public Service, A Division of UtiliCorp United Inc.
9/30/1997	Sale of Plant	GM97435	Rebuttal	Missouri Public Service, A Division of UtiliCorp United Inc.
10/17/1997	Depreciation of Plant	ER97394	Rebuttal	UtiliCorp United Inc. d/b/a MO Public Service
11/21/1997	Amortization of accounts, Depreciation, Depreciation Recommendations	ER97394	Surrebuttal	UtiliCorp United Inc. d/b/a MO Public Service
5/15/1998	Depreciation	GA98227	Rebuttal	Ozark Natural Gas Company, Inc.
10/8/1998	Depreciation of Plant	EC98573	Direct	St. Joseph Light and Power Company
11/30/1998	Depreciation of Plant	WA97410	Rebuttal	George Hoesch
5/13/1999	Depreciation of Plant	ER99247	Direct	St. Joseph Light & Power Company
5/13/1999	Depreciation of Plant	EC98573	Direct	St. Joseph Light & Power Company
8/8/2000	Depreciation of Plant	GR2000512	Direct	Union Electric Company d/b/a AmerenUE

**GUY C. GILBERT, MS, PE, RG**

**PROFESSIONAL EXPERIENCE**

*Linn State Technical College*

*Chair, Civil / Construction Engineering Management Technology Department*

*Director, Material and Safety Institute*

Department Chair and faculty instructor for courses in civil engineering technology, construction methods and techniques, surveying, engineering economics, materials, material testing, estimating, scheduling and project management.

Direct and manage activities of the Material and Safety Institute that provides resources and training for business and industry in the areas of quarry/materials acceptance certification as mandated by the Federal Highway Administration and OSHA/MSHA safety training.

*State of Missouri, Public Service Commission*

*Utility Regulatory Engineer I*

Prepare depreciation studies, cost studies, valuations and engineering analysis of utility assets.

Conduct special projects in conjunction with the FCC and the FERC.

*State of Illinois, Department of Energy and Natural Resources*

*Project Engineer*

Managed Clean Coal Technology Demonstration projects; often in concert with U.S.DOE projects. Represented Illinois in over \$1.1 billion of projects ranging from pre-combustion technologies to combustion and post combustion technologies. Performed cost benefit analysis of the environmental and economic impacts and procured benefits to the state.

*CW3M Company, Inc.*

*Consulting Project Engineer*

Conducted geotechnical evaluation of leaking underground storage tank sites. Designed equipment for containment and treatment of contaminated ground water.

*Illinois Commerce Commission*

*Management Analyst*

Managed consultant conducted comprehensive management audits of operational aspects of public utilities. Assessed least cost planning programs of public utilities and provided recommendations on risk assessment and cost estimating of various externalities. Have reviewed and provided recommendations to utilities within the management function areas of Operations, Operations Planning, Power Production (fossil and nuclear), Fuels Management (fossil and nuclear), Transmission and Distribution (electric and gas), Engineering and

Construction (electric, gas, and telephone), Gas Supply, Network Operations Planning, Network Operations and Information Services.

*Freeman United Coal Mining Company (General Dynamics)*  
*Assistant to the Superintendent*

Produced annual mining plans and budget for 2+ million ton per year underground mining facility. Assessed geologic aspects of the mine environment to optimize safety and productivity. Prepared economic feasibility studies and justification for new and alternative capital expenditures. Developed and implemented microcomputer based on site operations information systems encompassing maintenance, materials, manpower, and costs. Administered UMW-BCOA Labor Agreement: grievance procedures, attendance control and benefits programs. Special projects involving production methods, structures, ventilation, and materials engineering. Provided certification of operating compliance with Federal and State regulations as required.

*Peabody Coal Company*  
*Coal Miner, UMW*

*EDUCATION:*

Bachelor of Science Economics, University of Missouri-Rolla  
Advisory Board Member, Economics & Finance Department, University of Missouri-Rolla  
Bachelor of Science Mining Engineering, University of Missouri-Rolla  
National Science Foundation Research Grant participant (NSF GY 9841)  
Master of Science, Career & Technology Education, Central Missouri State University  
Graduate Speaker, Central Missouri State University  
Outstanding Graduate Student Leadership Award, Central Missouri State University

*CERTIFICATIONS:*

*by United States Department of Labor*

Noise Level Testing  
Dust Sampling  
Dust Sampling Equipment Calibration  
Electricity Low/Medium/High Voltage, Expired  
Dam and Refuse Impoundment Inspector  
Dam and Refuse Impoundment Inspection Instructor  
OSHA Safety Instructor (10 & 30 Hour), Expired

*by United States Environmental Protection Agency*

Environmental Professional (pending 40 CFR part 312)  
Under Option 1, Option 2, Option 3, and Option 4.

*by State of Missouri*

Chairperson State Board of Geologist Registration, Slot: Geologist-Engineering  
Registered Professional Engineer, No. EN 026908  
Registered Professional Geologist, No. RG 0976  
SAVE/SEMA Structural Inspector I  
Vocational Teaching Certificate, No. 0238934  
Department of Transportation, Trainer Certified Materials Technician Level 1  
Department of Transportation, Trainer Certified Level 2 Aggregate  
Department of Transportation, Trainer Certified Level 2 Soils  
Department of Transportation, Trainer Certified Level 2 Concrete  
Department of Transportation, Trainer Certified Profilograph

*by State of Illinois*

Mine Manager, No. 6634  
Mine Examiner, No. 10324  
Electrical Hoisting Engineer, No. 2427  
Sewage Treatment Plant Operator, Class K  
Industrial Wastewater Treatment Works Operator, Class K  
State of Illinois Mine Rescue Team, Springfield Station, No. 2  
Certified Benchman for Mine Rescue Equipment  
Emergency Medical Technician-Ambulance, Expired

*Continuing Education*

Management Analyst Training  
Basic Depreciation Concepts  
Models Used In Life and Salvage Studies  
Forecasting Life and Salvage  
Advanced Topics in Analysis and Forecasting  
Business and Technical Writing  
Communicating Effectively  
Auditing in Telecommunications  
Introduction to EDP Auditing  
Network Certification  
Asbestos Training for Maintenance Employees, #40 CFR 763.92(a)(2)(i thru iv)  
Red Cross First Aid Adult/AED/Child/Infant CPR Instructor, Expired  
Redirecting Employee Performance  
Basic Supervision  
Humboldt Radiation Safety Training Class

**Demonstration Projects**

- Energy & Environmental Research Corporation - Hennepin Station (GR-SI)
- Energy & Environmental Research Corporation - City Water Light and Power
- Pircon-Peck Process - Western Illinois University



- Combustion Engineering - Integrated Gasification Combined Cycle (IGCC) - City Water, Light and Power Springfield
- Southern Illinois University Refurbishment Repowering Project
- Tecogen's Development and Testing of a Commercial Scale Coal-Fired Combustion System - Illinois Coal Development Park
- TCS Incorporated's Micronized Coal System at Rochelle Municipal Utilities
- IGT - Kerr-McGee MildGas
- Radian's Characterization of Disposed Wastes from Advanced Coal Combustion Residues

### **Investigations**

- NovaCon Sorbent: U.S. DOE and EERC
- Sargent & Lundy Combustion 2000:
- Tecogen: moving bed copper oxide flue gas cleaning process
- Air Purification's RotorFilter Technology:
- Tampa Electric Company: Use of Illinois high sulfur coal

### **Management Audits**

Central Illinois Light Company, Peoria, Illinois  
 Commonwealth Edison, Chicago, Illinois  
 GTE Telephone Company, Dallas, Texas  
 GTE Data Systems, Tampa Florida

# ACTUARIAL DATA PROVIDED BY ATMOS

Transaction Code Numeric codes which identify the type of transaction or plant balance.  
The valid transaction codes are as follows:

- 0 - Regular Retirement
- 1 - Reimbursed Retirement
- 2 - Sale
- 3 - Transfer
- 4 - Beginning-of-Interval Transfer
- 5 - Acquisition
- 6 - Adjustment
- 7 - Outlier Retirement
- 8 - Ending Balance
- 9 - Beginning Balance or Gross Addition

Transaction Year Year the accounting transaction was recorded to the plant account.

Installation Year Year the property item was first placed in public service, not necessarily the year it was placed in its present location (not required for "Simulated" data, except for the optional beginning aged balance).

Transaction Amount or Plant Balance Transaction amount recorded to the plant account, or the surviving plant balance at a specific date. If the amount is a credit entry to the plant account, a minus sign over the units position (column 28) is required (refer to "Recommended Sign Convention" for further explanation).

Account 311				
Liquefied petroleum gas equipment.	0 = Retirement 8 = Ending Balance 9 = Addition	Transaction Year	Placement Year	Dollar Amount } = negative { = positive
311000000	0	1979	1959	000447040}
311000000	0	1989	1972	000014000}
311000000	0	1993	1972	000249320}
311000000	0	1993	1973	000012340}
311000000	0	1993	1974	000003280}
311000000	0	1993	1975	000001850}
311000000	0	1993	1979	000150000}
311000000	0	1994	1979	003422620}
311000000	8	2005	1979	000856770{
311000000	8	2005	1989	000303090{
311000000	8	2005	1991	000106870{
311000000	8	2005	1993	000406000{
311000000	8	2005	1994	006541070{
311000000	8	2005	1995	000539490{
311000000	8	2005	1996	000019310{

8 retirements, 7 account balances

ACTUARIAL DATA PROVIDED BY ATMOS

Account 365				
Land & land rights. (Not depreciable)	0 = Retirement 8 = Ending Balance 9 = Addition	Transaction Year	Placement Year	Dollar Amount } = negative { = positive
365020000	0	1984	1954	000005530}
365020000	8	2005	1954	000372450{
365020000	8	2005	1956	000000960{
365020000	8	2005	1959	000011440{
365020000	8	2005	1963	000043280{
365020000	8	2005	1964	000130010{
365020000	8	2005	1966	000010000{
365020000	8	2005	1967	000022080{
365020000	8	2005	1968	000011330{
365020000	8	2005	1969	000062560{
365020000	8	2005	1970	000295920{
365020000	8	2005	1971	000021940{
365020000	8	2005	1972	000014020{
365020000	8	2005	1973	000000820{
365020000	8	2005	1974	000004540{
365020000	8	2005	1976	000001400{
365020000	8	2005	1987	000007610{
365020000	8	2005	1990	000232830{
365020000	8	2005	1991	000010000{
365020000	8	2005	1993	000012700{
365020000	8	2005	1995	000070260{
365020000	8	2005	1999	000006540{

Not a depreciable account.

Account 366.3				
Other structures.	0 = Retirement 8 = Ending Balance 9 = Addition	Transaction Year	Placement Year	Dollar Amount } = negative { = positive
366300000	8	2005	1964	000009060{
366300000	8	2005	1990	000019480{
366300000	8	2005	1993	000005260{

no retirements, 3 account balances

Account 370				
Communications equipment.	0 = Retirement 8 = Ending Balance 9 = Addition	Transaction Year	Placement Year	Dollar Amount } = negative { = positive
370000000	8	2005	1990	000024920{
370000000	8	2005	1999	000025470{

no retirements, 2 account balances

ACTUARIAL DATA PROVIDED BY ATMOS

Account 374				
Land & land rights. (Not deprec- iable)	0 = Retirement 8 = Ending Balance 9 = Addition	Trans- action Year	Place- ment Year	Dollar Amount } = negative { = positive
374020000	0	1984	1949	000008960}
374020000	0	2005	1962	000039170}
374020000	8	2005	1949	000005200{
374020000	8	2005	1951	000095630{
374020000	8	2005	1954	000013580{
374020000	8	2005	1955	000000950{
374020000	8	2005	1963	000001500{
374020000	8	2005	1964	000007820{
374020000	8	2005	1969	000001970{
374020000	8	2005	1970	000023210{
374020000	8	2005	1971	000013920{
374020000	8	2005	1979	000005680{
374020000	8	2005	1982	000024890{
374020000	8	2005	1983	000004000{
374020000	8	2005	1986	000007560{
374020000	8	2005	1988	000006190{
374020000	8	2005	1989	000007530{
374020000	8	2005	1990	000000800{
374020000	8	2005	1996	000000470{
374020000	8	2005	1997	000840870{
374020000	8	2005	1998	000007330{
374020000	8	2005	1999	000001710{
374020000	8	2005	2000	000002070{
374020000	8	2005	2001	000156570{
374020000	8	2005	2002	000000030{
374020000	8	2005	2003	000003000{

Not a depreciable account.

ACTUARIAL DATA PROVIDED BY ATMOS

Account 385				
Industrial measuring & regulating station equipment.	0 = Retirement 8 = Ending Balance 9 = Addition	Transaction Year	Placement Year	Dollar Amount } = negative { = positive
385000000	0	1984	1954	000028660}
385000000	0	1984	1955	000007900}
385000000	0	1984	1957	000000380}
385000000	0	1984	1958	000010500}
385000000	0	1984	1959	000000300}
385000000	0	1984	1960	000024190}
385000000	0	1984	1963	000045390}
385000000	0	1998	1964	000056100}
385000000	0	1998	1965	000028680}
385000000	0	1999	1965	000019400}
385000000	0	1999	1966	000001380}
385000000	0	2001	1966	000000380}
385000000	8	2005	1966	000011450{
385000000	8	2005	1967	000005900{
385000000	8	2005	1968	000031150{
385000000	8	2005	1969	000020370{
385000000	8	2005	1970	000101890{
385000000	8	2005	1972	000050920{
385000000	8	2005	1973	000041360{
385000000	8	2005	1974	000080070{
385000000	8	2005	1976	000012710{
385000000	8	2005	1982	000041460{
385000000	8	2005	1983	000010280{
385000000	8	2005	1984	000261220{
385000000	8	2005	1985	000024590{
385000000	8	2005	1987	000049790{
385000000	8	2005	1988	000017170{
385000000	8	2005	1993	000218560{
385000000	8	2005	1994	000334680{
385000000	8	2005	1995	000010650{
385000000	8	2005	1996	000141230{
385000000	8	2005	1997	000149830{
385000000	8	2005	1998	000511110{
385000000	8	2005	1999	000324900{
385000000	8	2005	2001	000479180{
385000000	8	2005	2003	000266190{
385000000	8	2005	2004	000002060{

12 retirements, 25 account balances

ACTUARIAL DATA PROVIDED BY ATMOS

Account 387				
Other equipment.	0 = Retirement 8 = Ending Balance 9 = Addition	Trans- action Year	Place- ment Year	Dollar Amount } = negative { = positive
387000000	0	1984	1984	000011300}
387000000	0	1991	1984	000006070}
387000000	0	1993	1984	000003440}
387000000	0	2000	1989	000206550}
387000000	8	2005	1984	000018470{
387000000	8	2005	1985	000039140{
387000000	8	2005	1986	000042900{
387000000	8	2005	1987	000051070{
387000000	8	2005	1988	000013140{
387000000	8	2005	1989	000141690{
387000000	8	2005	2000	000025000{

4 retirements, 7 account balances

Account 393				
Stores equipment.	0 = Retirement 8 = Ending Balance 9 = Addition	Trans- action Year	Place- ment Year	Dollar Amount } = negative { = positive
393000000	8	2005	1985	000045450{
393000000	8	2005	1989	000018630{
393000000	8	2005	1990	000036340{
393000000	8	2005	1991	000007330{
393000000	8	2005	1993	000006640{
393000000	8	2005	1997	000042020{
393000000	8	2005	1998	000018530{

0 retirements, 7 account balances

ACTUARIAL DATA PROVIDED BY ATMOS

Account 395				
Laboratory equipment.	0 = Retirement 8 = Ending Balance 9 = Addition	Trans- action Year	Place- ment Year	Dollar Amount } = negative { = positive
395000000	0	1975	1954	000002110}
395000000	0	1975	1955	000001580}
395000000	0	1976	1955	000001480}
395000000	0	1976	1956	000004570}
395000000	0	1984	1956	000001560}
395000000	0	1984	1957	000004390}
395000000	0	1985	1958	000002690}
395000000	0	1985	1959	000001370}
395000000	0	1993	1959	000000910}
395000000	0	1993	1960	000000780}
395000000	0	1993	1962	000003990}
395000000	0	1993	1963	000000940}
395000000	0	1993	1964	000003370}
395000000	0	1997	1964	000001810}
395000000	0	1999	1964	000027880}
395000000	0	1999	1966	000012870}
395000000	0	1999	1968	000003090}
395000000	0	1999	1970	000009470}
395000000	0	1999	1971	000015200}
395000000	0	1999	1972	000018050}
395000000	0	1999	1975	000007370}
395000000	0	1999	1977	000007020}
395000000	0	1999	1978	000001090}
395000000	0	1999	1980	000003270}
395000000	0	1999	1984	000027590}
395000000	0	1999	1987	000004760}
395000000	0	1999	1990	000008560}
395000000	0	1999	1999	000903320}
395000000	0	2000	1999	000023350}
395000000	8	2005	1999	000128130{

29 retirements, 1 account balance

ACTUARIAL DATA PROVIDED BY ATMOS

Account 398				
Miscellaneous equipment.	0 = Retirement 8 = Ending Balance 9 = Addition	Transaction Year	Place-ment Year	Dollar Amount } = negative { = positive
398000000	8	2005	1981	000014560{
398000000	8	2005	1982	000034780{
398000000	8	2005	1984	000015310{
398000000	8	2005	1985	000031710{
398000000	8	2005	1986	000007740{
398000000	8	2005	1990	000094230{
398000000	8	2005	1991	000105800{
398000000	8	2005	1995	000060130{
398000000	8	2005	1999	000036000{
398000000	8	2005	2001	000346540{
398000000	8	2005	2002	000011510{
398000000	8	2005	2003	001008460{
398000000	8	2005	2004	000544950{
398000000	8	2005	2005	000381060{

no retirements, 14 account balances

Account 399				
Other tangible property.	0 = Retirement 8 = Ending Balance 9 = Addition	Transaction Year	Place-ment Year	Dollar Amount } = negative { = positive
399000000	0	2003	1999	000003320}
399000000	8	2005	2000	000423750{
399000000	8	2005	2004	000024180{
399000000	8	2005	2005	000058920{

1 retirement, 3 account balances



## CPR Entries for Actuarial Accounts

In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avg Cost	Company	GL Account	Business Segment
Apr-98	Apr-98	31100-Liquefied Petro Gas Equip.	350382 - 79-01 PROPANE AIR PLANT	1	161,745.59	161,745.59	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Apr-98	Apr-98	31100-Liquefied Petro Gas Equip.	350383 - PROPANE AIR PLANT	1	715,514.62	715,514.62	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avg Cost	Company	GL Account	Business Segment
Jun-00	Jun-00	36600-Structures & Improvements	374417 - REGULATOR STATION BUILDIN	1	636.03	636.03	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	36600-Structures & Improvements	374418 - STRUCTURE	1	270.35	270.35	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	36600-Structures & Improvements	375579 - GUARD RAIL	1	525.62	525.62	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	36600-Structures & Improvements	375580 - FENCE	1	1,947.86	1,947.86	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avg Cost	Company	GL Account	Business Segment
Jun-00	Jun-00	37000-Communication Equipment	376015 - MODEM	1	1,322.19	1,322.19	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	37000-Communication Equipment	376016 - MODEM	1	1,169.28	1,169.28	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	37000-Communication Equipment	376017 - TOWER	1	2,546.47	2,546.47	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avg Cost	Company	GL Account	Business Segment
Mar-99	Mar-99	38500-Ind. Meas. & Reg. Sta. Equip	244537 - INDUSTRIAL MEAS & REGULATING	1	-3,132.66	-3,132.66	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374105 - MODEM	3	2,946.18	982.06	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374106 - BVI 300 INDEX	1	257.61	257.61	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374107 - BYPASS 6"	55	392.22	7.13	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374108 - E CORRECTOR	1	2,908.41	2,908.41	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374109 - MERCOR III INDEX	1	2,029.49	2,029.49	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374110 - CLASS 4 METER	1	1,596.89	1,596.89	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374111 - METER	1	2,934.88	2,934.88	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374112 - CLASS 4 METER	1	666.35	666.35	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374113 - CLASS 4 METER	1	1,032.56	1,032.56	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374114 - CLASS 4 METER	1	788.56	788.56	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374115 - 2" RELIEF FISHER 1808	1	621.8	621.8	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374116 - VLV RELIEF 2"	1	286.74	286.74	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374117 - PIPE - 3 CW	30	114.86	3.83	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374118 - PIPING - 6 CW	26	143.01	5.5	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374119 - GATE VLV	1	337.19	337.19	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374120 - GATE VLV 3"	1	298.45	298.45	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374121 - LUBE VLV 2"	1	63.83	63.83	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374122 - VLV LUBE 2" HP	1	168.13	168.13	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374123 - VLV LUBE 3" HP	1	264.19	264.19	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374124 - VLV LUBE 3" HP	2	430.02	215.01	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374125 - VLV LUBE 4"	1	363.7	363.7	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374126 - VLV LUBE 6"	1	438.75	438.75	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	374127 - REGULATOR - FISHER FS 1098	1	552.11	552.11	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375203 - AMERICAN BP-120	2	437.22	218.61	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375204 - CORRECTOR	1	2,734.04	2,734.04	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375205 - LINE PURIFIER	1	671.35	671.35	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375206 - AMERICAN BP60	1	268.77	268.77	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375207 - RECORDING GAUGE	1	268.77	268.77	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375208 - AMERICAN BP60	2	437.24	218.62	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375209 - CLASS 4 METER	2	1,225.18	612.59	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375210 - CLASS 4 METER	1	612.59	612.59	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375211 - CLASS 4 METER	1	612.59	612.59	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375212 - RELIEF VLV 2"	2	66.58	33.29	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375213 - PIPE - 2 CW	52	488.19	9.39	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375214 - VLV LUBE 1" HP	1	112.12	112.12	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375215 - VLV LUBE 2" HP	2	411.59	205.8	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375216 - VLV LUBE 2" HP	2	576.69	288.35	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375217 - CLASS 3 REGULATOR	1	49.76	49.76	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	375218 - CLASS 3 REGULATOR	1	179.42	179.42	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380518 - MODEM	1	891.03	891.03	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380519 - MODEM	1	247.45	247.45	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380520 - MODEM	1	1,155.92	1,155.92	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380521 - MODEM	1	942.73	942.73	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380522 - MODEM	1	942.73	942.73	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380523 - MODEM	1	842.4	842.4	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380524 - MODULE	1	3,604.74	3,604.74	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380525 - FLOW COMPUTER	1	2,898.85	2,898.85	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380526 - PRINTER	1	1,442.24	1,442.24	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380527 - TRANSMITTER	1	1,110.00	1,110.00	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380528 - TRANSMITTER	1	935.53	935.53	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division

### CPR Entries for Actuarial Accounts

Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380529 - MODEM	2	1,629.56	814.78	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380530 - MODEM	2	2,421.68	1,210.84	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380531 - MODEM	1	891.16	891.16	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380532 - MODEM	1	978.37	978.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380533 - MODEM	1	942.74	942.74	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380534 - MODEM	1	942.73	942.73	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380535 - CORRECTOR	1	3,621.44	3,621.44	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380536 - CORRECTOR	1	2,809.15	2,809.15	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380537 - E CORRECTOR	1	3,016.70	3,016.70	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380538 - E CORRECTOR	1	3,088.80	3,088.80	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380539 - LIGHTNING PROTECTOR	1	222.9	222.9	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380540 - CORRECTOR	1	2,713.33	2,713.33	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380541 - ELECTRO CORRECTOR	1	1,197.36	1,197.36	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380542 - MERCOR III INDEX	1	872.42	872.42	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380543 - AMERICAN B P INDEX	3	642.93	214.31	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380544 - AMERICAN BP-120	1	218.61	218.61	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380545 - BASE PRESSURE INDEX	1	257.61	257.61	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380546 - CORRECTOR	1	2,713.33	2,713.33	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380547 - CORRECTOR	1	2,713.33	2,713.33	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380548 - E-CORRECTOR	1	2,944.15	2,944.15	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380549 - READING PRESSURE TEMP COR	1	1,396.01	1,396.01	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380550 - RECORDER	1	434.85	434.85	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380551 - BACKUP POWER SUPPLY BATTE	1	789.88	789.88	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380552 - CORRECTOR	1	2,713.33	2,713.33	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380553 - CORRECTOR	1	2,713.32	2,713.32	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380554 - ELEC SAFETY BARRIER	1	363.86	363.86	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380555 - ELECTRONIC READOUT AUTO A	1	951.56	951.56	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380556 - FIELD PROVER AUTO ADJ	1	2,559.30	2,559.30	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380557 - E CORRECTOR	1	2,900.95	2,900.95	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380558 - E-CORRECTOR	2	5,391.77	2,695.89	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380559 - ACTUATOR	1	3,174.60	3,174.60	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380560 - E-CORRECTOR	1	2,185.64	2,185.64	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380561 - E CORRECTOR	1	1,919.32	1,919.32	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380562 - E CORRECTOR	1	2,778.38	2,778.38	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380563 - E-CORRECTOR	1	2,953.79	2,953.79	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380564 - CORRECTOR	1	3,406.77	3,406.77	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380565 - E-CORRECTOR	1	3,033.43	3,033.43	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380566 - AMERICAN PRESSURE INDEX	1	257.61	257.61	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380567 - T-18 ROCKWELL	1	947.07	947.07	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380568 - E-CORRECTOR	1	3,167.31	3,167.31	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380569 - ELECTRO CORRECTOR	2	4,205.08	2,102.54	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380570 - CLASS 4 METER	1	1,887.35	1,887.35	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380571 - CLASS 4 METER	1	2,240.09	2,240.09	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380572 - CLASS 4 METER	1	1,271.04	1,271.04	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380573 - CLASS 4 METER	1	1,489.10	1,489.10	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380574 - CLASS 4 METER	1	612.59	612.59	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380575 - CLASS 4 METER	1	1,358.55	1,358.55	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380576 - CLASS 4 METER	1	1,051.87	1,051.87	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380577 - CLASS 4 METER	2	4,249.70	2,124.85	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380578 - CLASS 4 METER	1	1,200.58	1,200.58	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380579 - CLASS 4 METER	1	1,322.71	1,322.71	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380580 - CLASS 4 METER	1	6,370.01	6,370.01	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380581 - METER - ROOTS 7M	1	2,108.35	2,108.35	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380582 - ROOTS 5M	1	1,988.54	1,988.54	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380583 - ROOTS 38M	1	282.17	282.17	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380584 - ROOTS 16M	1	4,672.45	4,672.45	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380585 - 11M ROOTS METER	1	2,467.52	2,467.52	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380586 - METER - ROOTS 23M	1	6,062.35	6,062.35	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380587 - 11M ROOTS	1	3,702.80	3,702.80	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380588 - 16M ROOTS	1	5,804.02	5,804.02	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380589 - ROOTS 16M	1	5,483.52	5,483.52	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380590 - ROOTS 23M	1	5,903.94	5,903.94	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380591 - ROOTS 7M	1	2,792.12	2,792.12	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380592 - ROOTS 7M	1	2,884.45	2,884.45	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380593 - RELIEF VLV 2"	1	773.75	773.75	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380594 - VLV RELIEF 2"	2	452.52	226.26	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380595 - VLV RELIEF 2"	1	29.88	29.88	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380596 - VLV RELIEF 2"	1	320.65	320.65	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380597 - VLV RELIEF 2 FISHER 1808A	2	1,619.84	809.92	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380598 - 2 RELIEF	2	1,374.13	687.07	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division

## CPR Entries for Actuarial Accounts

Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380599 - 2" RELIEF	1	781.37	781.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380600 - VLV RELIEF 3"	1	361.77	361.77	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380601 - PIPE	25	120.13	4.81	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380602 - PIPING	5	92.68	18.54	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380603 - PIPE 4 CW	6	706.5	117.75	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380604 - STRAINER TEE 6"	1	320.84	320.84	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380605 - VLV LUBE 2" HP	2	292.67	146.34	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380606 - VLV LUBE 3" HP	1	228.48	228.48	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380607 - VLV	2	1,338.70	669.35	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380608 - VLV	1	312.5	312.5	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380609 - VLV	2	917.26	458.63	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380610 - VLV LUBE 4"	1	1,027.70	1,027.70	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380611 - KEROTEST VALVE 4"	1	288.68	288.68	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380612 - KEROTEST VALVE 6"	1	503.15	503.15	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380613 - VLV LUBE 2" HP	1	639.52	639.52	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380614 - VLV LUBE 4"	1	472.82	472.82	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380615 - GATE VLV 6"	4	1,650.34	412.59	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380616 - GATE VLVS 4"	2	765.33	382.67	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380617 - VLV LUBE 4"	7	2,217.44	316.78	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380618 - VLV LUBE 6"	1	516.84	516.84	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380619 - GATE VLVS 6"	1	335.45	335.45	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380620 - VLV PLUG 2 NORD FIG 825	2	1,169.58	584.79	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380621 - VLV PLUG 4 FIG 143	1	479.2	479.2	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380622 - VLV PLUG 4 FIG 143	3	1,251.53	417.18	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380623 - VLV LUBE 2" HP	1	280.77	280.77	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380624 - VLV SCREW	2	341.73	170.87	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380625 - 3 PLUG	1	217.95	217.95	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380626 - 2 PLUG	2	810.05	405.03	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380627 - 4 PLUG	1	364.81	364.81	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380628 - PLUG 2"	2	1,765.53	882.77	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380629 - VLV LUBE 4"	1	215.85	215.85	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380630 - REGULATOR	6	2,153.40	358.9	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380631 - REGULATOR FISHER 2" 630	2	67.97	33.99	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380632 - REGULATOR	1	1,275.54	1,275.54	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380633 - CLASS 3 REGULATOR	1	180.55	180.55	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380634 - CLASS 3 REGULATOR	2	286.65	143.32	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380635 - REGULATOR	2	2,203.40	2,203.40	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380636 - REGULATOR - MOONEY 300#	2	3,801.34	1,900.67	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380637 - CLASS 3 REGULATOR	1	68.48	68.48	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380638 - REGULATOR - 133H 2"	1	781.44	781.44	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380639 - REGULATOR 133H	1	926.47	926.47	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380640 - REGULATOR FISHER 1098 EGR	1	2,366.56	2,366.56	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380641 - REGULATOR MOONEY FG-4-100	2	3,613.28	1,806.64	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380643 - CLASS 3 REGULATOR	1	281.54	281.54	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380644 - REGULATOR SPRAGUE CL31N	25	2,712.30	108.49	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380645 - ENCLOSURE	1	207.92	207.92	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380646 - FENCE	1	551.04	551.04	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380647 - METER HOUSE	1	2,743.63	2,743.63	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	38500-Ind. Meas. & Reg. Sta. Equip	380648 - ENCLOSURE	2	1,065.41	532.71	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Sep-01	Sep-01	38500-Ind. Meas. & Reg. Sta. Equip	401460 - INDUSTRIAL MEAS AND REGULATORS	1	47,983.43	47,983.43	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Sep-02	Sep-02	38500-Ind. Meas. & Reg. Sta. Equip	455095 - INDUSTRIAL MEAS AND REGULATORS	1	-65.79	-65.79	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Aug-02	Aug-02	38500-Ind. Meas. & Reg. Sta. Equip	455880 - INDUSTRIAL MEAS AND REGULATORS	1	4,734.63	4,734.63	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Aug-02	Aug-02	38500-Ind. Meas. & Reg. Sta. Equip	455881 - INDUSTRIAL MEAS AND REGULATORS	1	-3,514.14	-3,514.14	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Apr-03	Apr-03	38500-Ind. Meas. & Reg. Sta. Equip	489819 - INDUSTRIAL MEASUREMENT & REG INSTALLATION	1	26,619.48	26,619.48	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Aug-04	Aug-04	38500-Ind. Meas. & Reg. Sta. Equip	615268 - INDUSTRIAL MEAS AND REGULATORS	1	2,513.15	2,513.15	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Jan-06	Feb-06	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Meter, Class 4 Meter	1	12,846.31	12,846.31	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jan-06	Feb-06	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Meter, Class 4 Meter	1	10,172.49	10,172.49	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jan-06	Mar-06	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Meter, Class 4 Meter	1	43,494.54	43,494.54	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jan-06	Feb-06	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Regulator Station	1	13,665.80	13,665.80	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jan-06	Feb-06	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Regulator Station	1	-3,620.07	-3,620.07	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jan-06	Mar-06	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Regulator Station	1	3,914.74	3,914.74	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jan-06	Feb-06	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Telemetry Equip	1	876.74	876.74	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division

In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avg Cost	Company	GL Account	Business Segment
Apr-98	Apr-98	38700-Other Equipment	351521 - HANNIBAL MAPPING EQUIP PHASE 1&2	1	30,641.73	30,641.73	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Nov-00	Nov-99	38700-Other Equipment	363488 - OTHER EQUIPMENT	1	2,499.01	2,499.01	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division

In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avg Cost	Company	GL Account	Business Segment
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## CPR Entries for Actuarial Accounts

Apr-98	Apr-98	39300-Stores Equipment	339681 - SHELVING MATERIAL	1	2,140.68	2,140.68	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Apr-98	Apr-98	39300-Stores Equipment	339682 - SHELVING FOR STOCK	1	2,020.38	2,020.38	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Apr-98	Apr-98	39300-Stores Equipment	339683 - PALLET RACKS MDC	1	2,564.40	2,564.40	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Apr-98	Apr-98	39300-Stores Equipment	339684 - PALLET RACKS MDC	1	2,240.78	2,240.78	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Apr-98	Apr-98	39300-Stores Equipment	339685 - DIGITAL FLOOR SCALES	1	1,732.00	1,732.00	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Apr-98	Apr-98	39300-Stores Equipment	351624 - 85-04 SHELVING UNITS W/ BACK PANELS & DIVIDERS	8	4,512.13	564.02	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Apr-98	Apr-98	39300-Stores Equipment	351625 - 89-07 SHELVING UNITS	9	1,862.64	206.96	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Apr-98	Apr-98	39300-Stores Equipment	351626 - CONCRETE BINS	34	6,087.20	179.04	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Jun-00	Jun-00	39300-Stores Equipment	374207 - SHELVING	84	1,097.78	13.07	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	39300-Stores Equipment	375321 - SHELVING	112	1,434.03	12.8	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	39300-Stores Equipment	381249 - RACK FABRICATE	1	732.96	732.96	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39300-Stores Equipment	381250 - RACK FABRICATE	1	605.67	605.67	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39300-Stores Equipment	381251 - RACK FABRICATE	1	605.67	605.67	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39300-Stores Equipment	381252 - RACK FABRICATE	1	605.67	605.67	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39300-Stores Equipment	381253 - RACK FABRICATE	1	605.67	605.67	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39300-Stores Equipment	381254 - RACK FABRICATE	1	605.62	605.62	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39300-Stores Equipment	381255 - RACK FABRICATE	1	605.67	605.67	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39300-Stores Equipment	381256 - SHELVING	32	331.78	10.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39300-Stores Equipment	381257 - SHELVING	32	331.78	10.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avg Cost	Company	GL Account	Business Segment
Apr-98	Apr-98	39500-Laboratory Equipment	351727 - 80-12 PIN POINTER	1	326.95	326.95	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Jun-00	Jun-00	39500-Laboratory Equipment	374285 - ALARM PRESSURE	1	44.07	44.07	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	39500-Laboratory Equipment	374286 - GASCOPE	1	182.89	182.89	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	39500-Laboratory Equipment	374287 - LEAK DETECTOR	1	156.06	156.06	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	39500-Laboratory Equipment	374288 - LEAK DETECTOR	1	277.33	277.33	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	39500-Laboratory Equipment	374289 - METER CPV-2 P/S	1	108.98	108.98	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	39500-Laboratory Equipment	374290 - ODORMETER	1	359.95	359.95	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	39500-Laboratory Equipment	375479 - GASCOPE	1	182.89	182.89	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	39500-Laboratory Equipment	375480 - LEAK DETECTOR	1	93.63	93.63	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	39500-Laboratory Equipment	375481 - LEAK DETECTOR	1	187.3	187.3	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	39500-Laboratory Equipment	375482 - ODORMETER	1	359.96	359.96	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	39500-Laboratory Equipment	381908 - ALARM PRESSURE	1	42.93	42.93	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381909 - ODORMETER	1	362.46	362.46	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381910 - ALARM PRESSURE	1	42.94	42.94	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381911 - GASCOPE	1	180.47	180.47	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381912 - ALARM PRESSURE	1	42.94	42.94	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381913 - GASCOPE	1	180.47	180.47	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381914 - ALARM PRESSURE	1	42.93	42.93	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381915 - CALIBRATOR PRESSURE	1	702.03	702.03	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381916 - ENERPACTENSILE TESTING MA	1	612	612	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381917 - GASCOPE	1	279.32	279.32	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381918 - ODORMETER	1	362.46	362.46	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381919 - PRESSURE ALARM CONTROL	1	43.11	43.11	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381920 - ALARM PRESSURE	1	44.08	44.08	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381921 - BAROMETER	1	36.64	36.64	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381922 - GASCOPE	1	182.9	182.9	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381923 - LEAK DETECTOR	1	76.36	76.36	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381924 - LEAK DETECTOR	1	76.37	76.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381925 - LEAK DETECTOR	1	78.19	78.19	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381926 - LEAK DETECTOR	1	188.25	188.25	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381927 - ALARM PRESSURE	1	44.08	44.08	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381928 - COMBUSTIBLE GAS DETECTOR	1	414.28	414.28	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381929 - COMBUSTIBLE GAS DETECTOR	1	494.75	494.75	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381930 - GASCOPE	1	182.89	182.89	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381931 - GASCOPE	1	182.89	182.89	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381932 - ALARM PRESSURE	1	44.08	44.08	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381933 - GASCOPE	1	182.9	182.9	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381934 - LEAK DETECTOR	1	201.63	201.63	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381935 - METER	1	269.16	269.16	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381936 - METER EXPLOSIMETER	1	82.56	82.56	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381937 - THERMOMETER	1	52.21	52.21	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381938 - ALARM PRESSURE	1	44.07	44.07	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381939 - ALARM PRESSURE	1	44.08	44.08	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381940 - DETECTOR	1	189.73	189.73	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381941 - GASCOPE	1	182.9	182.9	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381942 - MONOMETER GLAND MODEL B11	1	34.8	34.8	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381943 - ALARM PRESSURE	1	44.07	44.07	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381944 - BAROMETER	1	58.94	58.94	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381945 - GAUGE RECORDING	2	312.7	156.35	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division

## CPR Entries for Actuarial Accounts

Jun-00	Jun-00	39500-Laboratory Equipment	381946 - LEAK DETECTOR	1	223.64	223.64	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381947 - LEAK DETECTOR	2	376.65	188.33	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381948 - LEAK DETECTOR	1	87.81	87.81	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381949 - METER EXPLOSIMETER	1	82.57	82.57	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381950 - ALARM PRESSURE	1	44.07	44.07	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381951 - ALARM PRESSURE	1	44.08	44.08	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381952 - COMBUSTIBLE GAS DETECTOR	1	414.29	414.29	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381953 - COMBUSTIBLE GAS DETECTOR	1	414.28	414.28	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381954 - ALARM PRESSURE	1	44.07	44.07	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381955 - ALARM PRESSURE	1	44.07	44.07	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381956 - COMBUSTIBLE GAS DETECTOR	1	165	165	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381957 - METER EXPLOSIMETER	1	82.57	82.57	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381958 - ROOTS PLANIMETER	1	438.98	438.98	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381959 - ALARM PRESSURE	5	132.23	26.45	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381960 - GASCOPE	1	182.9	182.9	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381961 - LEAK DETECTOR	1	207.56	207.56	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381962 - LEAK DETECTOR	2	376.42	188.21	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381963 - METER EXPLOSIMETER	1	126.92	126.92	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381964 - ODORMETER	1	359.95	359.95	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39500-Laboratory Equipment	381965 - ALARM PRESSURE	1	44.07	44.07	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division

In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avg Cost	Company	GL Account	Business Segment
Mar-99	Mar-99	39800-Miscellaneous Equipment	339702 - LCD VIDEO VIEWERS	2	11,086.93	5,543.47	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Feb-99	Feb-99	39800-Miscellaneous Equipment	339703 - ITRON REPLACEMENT	1	346,980.56	346,980.56	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Apr-98	Apr-98	39800-Miscellaneous Equipment	339704 - FLOOR FAN/CTL MDC	1	650.31	650.31	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Apr-98	Apr-98	39800-Miscellaneous Equipment	339705 - ICE MAKER	1	1,967.66	1,967.66	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Apr-98	Apr-98	39800-Miscellaneous Equipment	339706 - REFRIGERATOR	1	619.02	619.02	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Apr-98	Apr-98	39800-Miscellaneous Equipment	339707 - VCR	1	231.66	231.66	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Apr-98	Apr-98	39800-Miscellaneous Equipment	351806 - BATTLES COMM EQUIP.	1	4,347.39	4,347.39	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Apr-98	Apr-98	39800-Miscellaneous Equipment	351807 - MICROWAVE OVEN	1	353.62	353.62	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Apr-98	Apr-98	39800-Miscellaneous Equipment	351808 - HOTPOINT MODEL CTX18CAS REFRIGERATOR	1	1,069.53	1,069.53	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Aug-00	Aug-00	39800-Miscellaneous Equipment	365471 - MISCELLANEOUS EQUIPMENT	1	55,616.60	55,616.60	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	374336 - WEATHER STATION	1	2,062.88	2,062.88	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	374337 - SIGN	1	868.52	868.52	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	375504 - WEATHER STATION	1	1,447.44	1,447.44	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	375505 - SIGN	1	610.45	610.45	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382252 - TENT	3	830.54	276.85	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382253 - TOILET PORTABLE	2	1,005.63	502.82	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382254 - TENT	2	553.67	276.83	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382255 - TOILET PORTABLE	1	502.81	502.81	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382256 - FUEL TANK 500GA	3	2,562.54	854.18	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382257 - TENT	2	578.74	289.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382258 - TOILET PORTABLE	2	1,005.63	502.82	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382259 - WEATHER STATION	1	2,062.88	2,062.88	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382260 - FUEL TANK 500GA	3	2,562.54	854.18	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382261 - TENT	3	868.11	289.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382262 - TOILET PORTABLE	2	1,005.64	502.82	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382263 - TENT	2	578.74	289.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382264 - TOILET PORTABLE	1	502.81	502.81	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382265 - TENT	1	289.37	289.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382266 - TOILET PORTABLE	1	502.81	502.81	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382267 - FUEL TANK 500GA	3	2,562.54	854.18	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382268 - TENT	1	289.37	289.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382269 - TOILET PORTABLE	1	502.81	502.81	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382270 - TENT	3	868.11	289.37	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382271 - TOILET PORTABLE	2	1,005.63	502.82	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382272 - SIGN	1	611.29	611.29	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382273 - SIGN	1	645.76	645.76	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382274 - SIGN	1	845.14	845.14	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382275 - SIGN	1	759.9	759.9	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382276 - SIGN	1	697.83	697.83	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382277 - SIGN	1	773.46	773.46	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382278 - SIGN	1	655.34	655.34	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382279 - DOLLY	1	355.18	355.18	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382280 - DOLLY	1	355.11	355.11	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382281 - DOLLY	1	359.63	359.63	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-00	Jun-00	39800-Miscellaneous Equipment	382282 - DOLLY	1	355.18	355.18	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Aug-01	Aug-01	39800-Miscellaneous Equipment	397830 - MISCELLANEOUS EQUIPMENT	1	10,254.40	10,254.40	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Sep-01	Sep-01	39800-Miscellaneous Equipment	400087 - MISCELLANEOUS EQUIPMENT	2	3,690.56	1,845.28	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division

## CPR Entries for Actuarial Accounts

Sep-01	Sep-01	39800-Miscellaneous Equipment	400281 - MISCELLANEOUS EQUIPMENT	3	4,580.89	1,526.96	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Sep-01	Sep-01	39800-Miscellaneous Equipment	400282 - MISCELLANEOUS EQUIPMENT	2	2,761.05	1,380.53	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Sep-01	Sep-01	39800-Miscellaneous Equipment	400327 - MISCELLANEOUS EQUIPMENT	1	1,557.01	1,557.01	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Sep-01	Sep-01	39800-Miscellaneous Equipment	400331 - MISCELLANEOUS EQUIPMENT	1	3,010.36	3,010.36	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Sep-01	Sep-01	39800-Miscellaneous Equipment	401678 - MISCELLANEOUS EQUIPMENT	1	9,950.67	9,950.67	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Aug-02	Aug-02	39800-Miscellaneous Equipment	449680 - CURRENT INTERRUPTER	1	1,025.12	1,025.12	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Aug-02	Aug-02	39800-Miscellaneous Equipment	449692 - MISCELLANEOUS EQUIPMENT	1	865.95	865.95	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496630 - CANTON SIGNS	1	7,835.67	7,835.67	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496631 - HANNIBAL SIGNS-A	5	5,858.14	1,171.63	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496632 - HANNIBAL SIGNS-B	2	10,522.28	5,261.14	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496635 - KIRKSVILLE SIGNS	2	13,037.33	6,518.67	050 Mid-States Division	1010 - Gas Plant in Service	070 - Kirksville Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496636 - BUTLER SIGNS	2	17,562.40	8,781.20	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496637 - JACKSON SIGNS	1	4,173.90	4,173.90	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496638 - MALDEN SIGNS	1	10,324.91	10,324.91	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496639 - CARUTHERSVILLE SIGNS-A	1	1,065.92	1,065.92	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496640 - CARUTHERSVILLE SIGNS-B	1	14,370.36	14,370.36	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496641 - SIKESTON SIGNS-A	3	1,598.82	532.94	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jun-03	Jun-03	39800-Miscellaneous Equipment	496642 - SIKESTON SIGNS-B	1	4,173.90	4,173.90	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Sep-03	Sep-03	39800-Miscellaneous Equipment	573931 - MISCELLANEOUS EQUIPMENT	1	363.88	363.88	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Sep-03	Sep-03	39800-Miscellaneous Equipment	574905 - MISCELLANEOUS EQUIPMENT	1	1,259.68	1,259.68	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Sep-03	Sep-03	39800-Miscellaneous Equipment	574970 - MISCELLANEOUS EQUIPMENT	1	9,062.78	9,062.78	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Mar-04	Mar-04	39800-Miscellaneous Equipment	593226 - MISCELLANEOUS EQUIPMENT	4	3,946.89	986.72	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Mar-04	Mar-04	39800-Miscellaneous Equipment	593227 - MISCELLANEOUS EQUIPMENT	1	1,881.27	1,881.27	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
Jul-04	Jul-04	39800-Miscellaneous Equipment	603718 - MISCELLANEOUS EQUIPMENT	1	1,477.30	1,477.30	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jul-04	Jul-04	39800-Miscellaneous Equipment	603739 - MISCELLANEOUS EQUIPMENT	1	2,001.23	2,001.23	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Jul-04	Jul-04	39800-Miscellaneous Equipment	603741 - MISCELLANEOUS EQUIPMENT	2	5,030.89	2,515.45	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Sep-04	Sep-04	39800-Miscellaneous Equipment	614382 - MISCELLANEOUS EQUIPMENT	2	2,648.64	1,324.32	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Sep-04	Sep-04	39800-Miscellaneous Equipment	614383 - MISCELLANEOUS EQUIPMENT	1	4,896.31	4,896.31	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Sep-04	Sep-04	39800-Miscellaneous Equipment	614384 - MISCELLANEOUS EQUIPMENT	1	2,575.76	2,575.76	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division
Sep-04	Sep-04	39800-Miscellaneous Equipment	615293 - MISCELLANEOUS EQUIPMENT	1	9,732.12	9,732.12	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Sep-04	Sep-04	39800-Miscellaneous Equipment	615312 - MISCELLANEOUS EQUIPMENT	2	5,313.45	2,656.73	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Sep-04	Sep-04	39800-Miscellaneous Equipment	615322 - MISCELLANEOUS EQUIPMENT	1	18,487.83	18,487.83	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Sep-04	Sep-04	39800-Miscellaneous Equipment	615328 - MISCELLANEOUS EQUIPMENT	2	9,030.27	4,515.14	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Sep-04	Sep-04	39800-Miscellaneous Equipment	615330 - MISCELLANEOUS EQUIPMENT	1	2,197.67	2,197.67	050 Mid-States Division	1010 - Gas Plant in Service	071 - Butler Division
Oct-04	Oct-04	39800-Miscellaneous Equipment	616282 - MISCELLANEOUS EQUIPMENT	1	7,385.13	7,385.13	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Oct-04	Oct-04	39800-Miscellaneous Equipment	616283 - MISCELLANEOUS EQUIPMENT	1	2,571.02	2,571.02	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Oct-04	Oct-04	39800-Miscellaneous Equipment	616363 - MISCELLANEOUS EQUIPMENT	1	6,346.40	6,346.40	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Jul-04	Jul-04	39800-Miscellaneous Equipment	616364 - MISCELLANEOUS EQUIPMENT	1	3,462.20	3,462.20	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Nov-04	Nov-04	39800-Miscellaneous Equipment	622161 - MISCELLANEOUS EQUIPMENT	1	7,594.10	7,594.10	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Feb-06	Feb-06	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip	2	7,513.83	3,756.92	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Feb-06	Feb-06	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip	1	6,237.93	6,237.93	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Feb-06	Feb-06	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip	1	5,406.15	5,406.15	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Feb-06	Feb-06	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip	1	4,212.56	4,212.56	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Feb-06	Feb-06	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip	2	4,018.98	2,009.49	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Feb-06	Feb-06	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip	1	3,296.43	3,296.43	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Feb-06	Feb-06	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip	1	2,878.15	2,878.15	050 Mid-States Division	1010 - Gas Plant in Service	072 - Southeast Missouri Division
Sep-05	Sep-05	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip	1	1,675.12	1,675.12	050 Mid-States Division	1010 - Gas Plant in Service	091 - Brentwood Division
May-05	Jun-04	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip	1	5,449.80	5,449.80	050 Mid-States Division	1010 - Gas Plant in Service	097 - Missouri Rate Division

**Associated Natural Gas Company  
Depreciation Rates  
Case No. GR-97-272**

<u>Account Number</u>	<u>District</u>	<u>Description of Account</u>	<u>Rate</u>
366.3	SE Missouri Kirksville Butler	Structures & Imp.	3.24% 3.24% 3.24%
<b>367</b>	<b>SE Missouri Kirksville Butler</b>	<b>Transmission Mains</b>	<b>1.53% 1.53% 1.53%</b>
369	SE Missouri Kirksville Butler	Meas. & Reg.	3.60% 3.60% 3.60%
370	SE Missouri	Communication Equip.	4.36%
375	SE Missouri Butler Kirksville	Structures & Imp.	2.50% 2.33% 2.33%
<b>376</b>	<b>SE Missouri Kirksville Butler</b>	<b>Distribution Mains</b>	<b>1.53% 1.53% 1.53%</b>
378	SE Missouri Kirksville Butler	Meas. & Reg. Equip. General	3.01% 3.00% 3.00%
379	SE Missouri Kirksville Butler	Meas. & Reg. Equip. City Gate	3.15% 3.21% 3.21%
<b>380</b>	<b>SE Missouri Kirksville Butler</b>	<b>Services</b>	<b>5.00% 5.00% 5.00%</b>
<b>381</b>	<b>SE Missouri Kirksville Butler</b>	<b>Meters</b>	<b>2.16% 2.16% 2.16%</b>

The rates in accounts in bold were changed pursuant to Stipulation & Agreement

Exhibit 1

Schedule GCG 4-1

<u>Account Number</u>	<u>District</u>	<u>Description of Account</u>	<u>Rate</u>
382	SE Missouri	Meter Installations	2.96%
	Kirksville		3.00%
	Butler		3.00%
383	SE Missouri	House Regulators	4.19%
	Kirksville		4.55%
	Butler		4.55%
384	SE Missouri	House Regulator	3.33%
	Kirksville	Installations	3.33%
	Butler		3.33%
385	SE Missouri	Ind M&R Sta Equipment	3.60%
	Kirksville		3.60%
	Butler		3.60%
390	SE Missouri	Structures & Improv	5.00%
	Kirksville		5.00%
	Butler		5.00%
391	SE Missouri	Officed Furniture & Equip	4.75%
	Kirksville		4.75%
	Butler		4.75%
392		<b>Transportation Equipment</b>	
	SE Missouri		<b>10.39%</b>
	Kirksville		<b>10.39%</b>
	Butler		<b>10.39%</b>
393	SE Missouri	Stores Equipment	4.01%
	Kirksville		4.50%
	Butler		4.50%
394	SE Missouri	Tools, Shop & Gar Equip	4.33%
	Kirksville		4.50%
	Butler		4.50%
395	SE Missouri	Laboratory Equipment	3.69%
	Kirksville		4.00%
	Butler		4.00%
396	SE Missouri	Power Operated Equip	7.71%
	Kirksville		7.92%
	Butler		7.92%

The rates in accounts in bold were changed pursuant to Stipulation & Agreement

Exhibit 1

Schedule GC 4-2



<u>Account Number</u>	<u>District</u>	<u>Description of Account</u>	<u>Rate</u>
397	SE Missouri	Communication Equip	4.36%
	Kirkville		4.55%
	Butler		4.54%
398	SE Missouri	Miscellaneous Equip	3.60%
	Kirkville		3.60%
	Butler		3.60%

The rates in accounts in bold were changed pursuant to Stipulation & Agreement

**Atmos Energy Corporation  
Depreciation Rates  
Case No. GM-97-70**

Account Number	Description of Account	Recommended Rate
302	Franchises & Consents	4.71%
303	Misc. Intangible Plant	20.00%
311	Liquified Petro. Gas Equipment	4.98%
367	Transmission Mains	1.33%
369	Measuring and Regulating Station Equipment	1.89%
375	Structures and Improvements	4.37%
376	Distribution Mains	3.43%
378	Measuring and Regulating Station Equipment	1.89%
379	CITY GATE Measuring and Regulating Station Equipment	1.89%
380	Services	5.13%
381	Meters	2.52%
382	Meter Installations	3.91%
383	Regulators	3.24%
385	Industrial Measuring and Regulation Station Equipment	1.89%
386	Property on Customer Premises	1.26%
387	Other Equipment	5.52%
390	Structures	1.00%
391	Office Furniture and Fixtures	5.00%
391.2	Owned Computer Equipment	10.00%
392	Transportation	10.00%
393	Stores Equipment	5.00%
394	Tools, Shop and Garage Equipment	3.29%
395	Laboratory Equipment	3.85%
396	Power Operated Equipment	13.81%
397	Communications Equipment	12.00%
398	Miscellaneous Equipment	10.00%

Schedule 1

TABLE NO. 1

## DEPRECIATION ACCRUAL RATES

Acc't. No.	Description of Account	Est'd Average Service Life (Years)	Est'd Net Salvage (%)	Proposed Depreciation Accrual Rate (%)
367	Transmission Mains	38.2	(4)*	2.72
376	Distribution Mains	37.4	0	2.67
378	Measuring & Regulating Station Equip.	40.0	5	2.38
380	Services	35.0	(10)	3.14
381	Meters	35.0	5	2.71
382	Meter Installations	35.0	5	2.71
383	House Regulators	40.0	5	2.38

Composite Depreciation Rate  
as of December 31, 1965

2.72

\* Indicates Negative Net Salvage