Missouri Gas Energy Case No. GR-2009-0355 Depreciation Rate Schedule

	Depreciation	ASL	Net Salvage	Life Only	Net Salvage
Description	Rate	(Years)	(%)	Rate	Rate
<u>Distribution</u>					
Structures and Improvements	1.49%	60.5	10.00%	1.65%	-0.16%
Mains	2.16%	44.0	5.00%	2.27%	-0.11%
Measuring and Regulating Eq.	2.86%	35.0	0.00%	2.86%	0.00%
Measuring and Regulating EqCity Gate	2.13%	47.0	0.00%	2.13%	0.00%
Services	3.13%	40.0	-25.00%	2.50%	0.63%
Meters	2.89%	35.0	-1.00%	2.86%	0.03%
Meter Installation	2.86%	35.0	0.00%	2.86%	0.00%
House Regulators	2.44%	41.0	0.00%	2.44%	0.00%
Measuring and Regulating EqIndustrial	3.33%	30.0	0.00%	3.33%	0.00%
General (Including Corporate)					
Structures and Improvements	2.00%	50.0	0.00%	2.00%	0.00%
Office Furniture and Eq.	8.06%	12.4	0.00%	8.06%	0.00%
Transportation Eq. [Cars & Small Trucks]	13.33%	6.0	20.00%	16.67%	-3.34%
Transportation Eq. [Large Trucks]	7.83%	11.5	10.00%	8.70%	-0.87%
Stores Eq.	2.70%	37.0	0.00%	2.70%	0.00%
Tool, Shop, and Garage Eq.	5.30%	18.9	0.00%	5.30%	0.00%
Power Operated Eq.	6.25%	12.0	25.00%	8.33%	-2.08%
Electronic Reading - ERT	5.00%	20.0	0.00%	5.00%	0.00%
Communication Eq.	6.25%	16.0	0.00%	6.25%	0.00%
Miscellaneous Eq.	3.85%	26.0	0.00%	3.85%	0.00%
	Distribution Structures and Improvements Mains Measuring and Regulating Eq. Measuring and Regulating EqCity Gate Services Meters Meter Installation House Regulators Measuring and Regulating EqIndustrial General (Including Corporate) Structures and Improvements Office Furniture and Eq. Transportation Eq. [Cars & Small Trucks] Transportation Eq. [Large Trucks] Stores Eq. Tool, Shop, and Garage Eq. Power Operated Eq. Electronic Reading - ERT Communication Eq.	DescriptionRateDistribution1.49%Structures and Improvements1.49%Mains2.16%Measuring and Regulating Eq.2.86%Measuring and Regulating EqCity Gate2.13%Services3.13%Meters2.89%Meter Installation2.86%House Regulators2.44%Measuring and Regulating EqIndustrial3.33%General (Including Corporate)Structures and Improvements2.00%Office Furniture and Eq.8.06%Transportation Eq. [Cars & Small Trucks]13.33%Stores Eq.2.70%Tool, Shop, and Garage Eq.5.30%Power Operated Eq.6.25%Electronic Reading - ERT5.00%Communication Eq.6.25%	Distribution Rate (Years) Structures and Improvements 1.49% 60.5 Mains 2.16% 44.0 Measuring and Regulating Eq. 2.86% 35.0 Measuring and Regulating EqCity Gate 2.13% 47.0 Services 3.13% 40.0 Meters 2.89% 35.0 Meter Installation 2.86% 35.0 House Regulators 2.44% 41.0 Measuring and Regulating EqIndustrial 3.33% 30.0 General (Including Corporate) Structures and Improvements 2.00% 50.0 Office Furniture and Eq. 8.06% 12.4 Transportation Eq. [Cars & Small Trucks] 13.33% 6.0 Transportation Eq. [Large Trucks] 7.83% 11.5 Stores Eq. 2.70% 37.0 Tool, Shop, and Garage Eq. 5.30% 18.9 Power Operated Eq. 6.25% 12.0 Electronic Reading - ERT 5.00% 20.0 Communication Eq. 6.25% 16.0 </td <td>Distribution Rate (Years) (%) Distribution Structures and Improvements 1.49% 60.5 10.00% Mains 2.16% 44.0 5.00% Measuring and Regulating Eq. 2.86% 35.0 0.00% Measuring and Regulating EqCity Gate 2.13% 47.0 0.00% Services 3.13% 40.0 -25.00% Meters 2.89% 35.0 -1.00% Meter Installation 2.86% 35.0 0.00% House Regulators 2.44% 41.0 0.00% Measuring and Regulating EqIndustrial 3.33% 30.0 0.00% Measuring and Regulating EqIndustrial 3.33% 30.0 0.00% Structures and Improvements 2.00% 50.0 0.00% Office Furniture and Eq. 8.06% 12.4 0.00% Transportation Eq. [Cars & Small Trucks] 13.33% 6.0 20.00% Transportation Eq. [Large Trucks] 7.83% 11.5 10.00% Stores Eq.</td> <td>Description Rate (Years) (%) Rate Distribution Structures and Improvements 1.49% 60.5 10.00% 1.65% Mains 2.16% 44.0 5.00% 2.27% Measuring and Regulating Eq. 2.86% 35.0 0.00% 2.86% Measuring and Regulating EqCity Gate 2.13% 47.0 0.00% 2.50% Services 3.13% 40.0 -25.00% 2.50% Meters 2.89% 35.0 -1.00% 2.86% Meter Installation 2.86% 35.0 0.00% 2.86% House Regulators 2.44% 41.0 0.00% 2.44% Measuring and Regulating EqIndustrial 3.33% 30.0 0.00% 2.44% Measuring and Regulating EqIndustrial 3.33% 30.0 0.00% 2.00% Structures and Improvements 2.00% 50.0 0.00% 2.00% General (Including Corporate) 13.33% 6.0 20.00% 16.67% </td>	Distribution Rate (Years) (%) Distribution Structures and Improvements 1.49% 60.5 10.00% Mains 2.16% 44.0 5.00% Measuring and Regulating Eq. 2.86% 35.0 0.00% Measuring and Regulating EqCity Gate 2.13% 47.0 0.00% Services 3.13% 40.0 -25.00% Meters 2.89% 35.0 -1.00% Meter Installation 2.86% 35.0 0.00% House Regulators 2.44% 41.0 0.00% Measuring and Regulating EqIndustrial 3.33% 30.0 0.00% Measuring and Regulating EqIndustrial 3.33% 30.0 0.00% Structures and Improvements 2.00% 50.0 0.00% Office Furniture and Eq. 8.06% 12.4 0.00% Transportation Eq. [Cars & Small Trucks] 13.33% 6.0 20.00% Transportation Eq. [Large Trucks] 7.83% 11.5 10.00% Stores Eq.	Description Rate (Years) (%) Rate Distribution Structures and Improvements 1.49% 60.5 10.00% 1.65% Mains 2.16% 44.0 5.00% 2.27% Measuring and Regulating Eq. 2.86% 35.0 0.00% 2.86% Measuring and Regulating EqCity Gate 2.13% 47.0 0.00% 2.50% Services 3.13% 40.0 -25.00% 2.50% Meters 2.89% 35.0 -1.00% 2.86% Meter Installation 2.86% 35.0 0.00% 2.86% House Regulators 2.44% 41.0 0.00% 2.44% Measuring and Regulating EqIndustrial 3.33% 30.0 0.00% 2.44% Measuring and Regulating EqIndustrial 3.33% 30.0 0.00% 2.00% Structures and Improvements 2.00% 50.0 0.00% 2.00% General (Including Corporate) 13.33% 6.0 20.00% 16.67%

MGE is required to keep separate accounting of its amounts accrued for its initial investment in plant from the amounts accrued for net cost of removal/net salvage.