

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

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)	Life Only Rate	Net Salvage Rate
<b><u>Distribution</u></b>						
375.00	Structures and Improvements	1.49%	60.5	10.00%	1.65%	-0.16%
376.00	Mains	2.16%	44.0	5.00%	2.27%	-0.11%
378.00	Measuring and Regulating Eq.	2.86%	35.0	0.00%	2.86%	0.00%
379.00	Measuring and Regulating Eq.-City Gate	2.13%	47.0	0.00%	2.13%	0.00%
380.00	Services	3.13%	40.0	-25.00%	2.50%	0.63%
381.00	Meters	2.89%	35.0	-1.00%	2.86%	0.03%
382.00	Meter Installation	2.86%	35.0	0.00%	2.86%	0.00%
383.00	House Regulators	2.44%	41.0	0.00%	2.44%	0.00%
385.00	Measuring and Regulating Eq.-Industrial	3.33%	30.0	0.00%	3.33%	0.00%
<b><u>General (Including Corporate)</u></b>						
390.00	Structures and Improvements	2.00%	50.0	0.00%	2.00%	0.00%
391.00	Office Furniture and Eq.	8.06%	12.4	0.00%	8.06%	0.00%
392.10	Transportation Eq. [Cars & Small Trucks]	13.33%	6.0	20.00%	16.67%	-3.34%
392.20	Transportation Eq. [Large Trucks]	7.83%	11.5	10.00%	8.70%	-0.87%
393.00	Stores Eq.	2.70%	37.0	0.00%	2.70%	0.00%
394.00	Tool, Shop, and Garage Eq.	5.30%	18.9	0.00%	5.30%	0.00%
396.00	Power Operated Eq.	6.25%	12.0	25.00%	8.33%	-2.08%
397.10	Electronic Reading - ERT	5.00%	20.0	0.00%	5.00%	0.00%
397.20	Communication Eq.	6.25%	16.0	0.00%	6.25%	0.00%
398.00	Miscellaneous Eq.	3.85%	26.0	0.00%	3.85%	0.00%

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.