

Missouri Gas Utility, Incorporated (Gas)
CASE NO. GO-2005-0120
DEPRECIATION SCHEDULE

ACCOUNT NUMBER	ACCOUNT	Depreciation Rates (%)
<u>TRANSMISSION PLANT</u>		
366.0	Structures and Improvements	2.22
367.0	Mains-Metallic	1.67
369.0	Measuring and Regulating Station Eq.	2.27
<u>DISTRIBUTION PLANT</u>		
375.0	Structures and Improvements	2.22
376.1	Mains-Metallic	2.22
376.2	Mains-Nonmetallic	2.22
378.0	Measuring and Regulating Station Eq.-General	2.27
379.0	Measuring and Regulating Station Eq.-City Gate	2.27
380.0	Services-Metallic	2.22
380.1	Services-Nonmetallic	2.22
381.0	Meters	2.50
383.0	House Regulators	2.50
385.0	Measuring and Regulating Station Eq.-Industrial	2.27
387.0	Other Eq.	0.00
<u>GENERAL PLANT</u>		
390.0	Structures and Improvements	2.22
391.1	Office Furniture and Eq.	4.55
391.3	Computer Hardware	14.29
391.4	Computer Software	14.29
391.5	Computer Systems Development	14.29
392.0	Transportation Eq.	8.33
393.0	Stores Eq.	3.70
394.0	Tools, Shop and Garage Eq.	3.70
395.0	Laboratory Eq.	3.45
396.0	Power Operated Eq.	6.25
397.0	Communication Eq.	3.45
398.0	Miscellaneous Eq.	4.35

APPENDIX B

Legal Description for the Missouri Gas Utilities, Inc. Service Territory

<u>Township</u>	<u>Range</u>	<u>Sections</u>
65 North 28 West		34, 35, 36
64 North 28 West		1, 2, 3, 11, 12
64 North 27 West		7, 8, 9, 10, 15, 16, 21, 22, 27, 28, 33, 34
63 North 27 West		3, 4, 9, 10, 15, 16, 21, 22, 27, 28, 33, 34
62 North 28 West		1, 2, 11, 12, 13, 14, 23, 24, 25, 26, 35, 36
62 North 27 West		3, 4, 5, 6, 7, 8, 9, 10
61 North 28 West		1, 2, 3, 4, 9, 10, 11, 12, 13, 14, 24, 25, 36
61 North 27 West		18, 19, 30, 31
60 North 28 West		12, 13, 24
60 North 27 West		18, 19, 20, 28, 29, 30, 32, 33
59 North 28 West		13, 24
59 North 27 West		4, 8, 9, 10, 15, 16, 17, 18, 19, 20, 21, 28, 29, 32, 33
58 North 28 West		36
58 North 27 West		4, 5, 8, 9, 16, 17, 20, 21, 29, 30, 31
57 North 28 West		1, 12, 13, 14, 15, 22, 23, 24
57 North 27 West		6, 7, 18, 19

All in Caldwell, Daviess and Harrison Counties. This territory includes the incorporated towns of Gallatin, Hamilton and Coffey, and the village of Jameson.