

Summit Natural Gas of Missouri, Inc.				
DEPRECIATION RATES				
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	Net Salvge	Avg Service Life (years)
	<b>TRANSMISSION PLANT</b>			
366	Structures and improvements.	2.00%	0.00%	50
367	Mains.	2.00%	0.00%	50
368	Compressor station equipment.	2.00%	0.00%	50
369	Measuring and regulating station equipment.	2.00%	0.00%	50
370	Communication equipment.	2.00%	0.00%	50
371	Other equipment.	2.00%	0.00%	50
	<b>DISTRIBUTION PLANT</b>			
375	Structures and improvements.	2.00%	0.00%	50
376	Mains.	2.00%	0.00%	50
377	Compressor station equipment.	2.00%	0.00%	50
378	Measuring and regulating station equipment-General.	2.00%	0.00%	50
379	Measuring and regulating station equipment-City gate check stations.	2.00%	0.00%	50
380	Services.	2.00%	0.00%	50
381	Meters.	2.00%	0.00%	50
382	Meter installations.	2.00%	0.00%	50
383	House regulators.	2.00%	0.00%	50
384	Home regulatory installations.	2.00%	0.00%	50
385	Industrial measuring and regulating station equipment.	2.00%	0.00%	50
386	Other property on customer's premises.	2.00%	0.00%	50
387	Other equipment.	2.00%	0.00%	50
	<b>GENERAL PLANT</b>			
390	Structures and improvements.	2.00%	0.00%	50
391	Office furniture and equipment.	5.00%	0.00%	20
391.1	Computer equipment.	12.90%	10.00%	7
392	Transportation equipment.	12.90%	10.00%	7
393	Stores equipment.	4.00%	0.00%	25
394	Tools, shop and garage equipment.	5.00%	0.00%	20
395	Laboratory equipment.	5.00%	0.00%	20
396	Power operated equipment.	6.70%	20.00%	12
397	Communications equipment	6.70%	0.00%	15
398	Miscellaneous equipment.	5.00%	0.00%	20