

DEPRECIATION DETERMINATION SPREADSHEET															
		Plant	Ordered	Staff's Proposal				Company's Proposal					Ordered	Staff's	Increase /
Account		Original Cost	Deprec.	Life		Net	Deprec.	Probable	Life		Net	Deprec.	Annual	Annual	Decrease
No.	Title	Jun-06	Rate (%)	(Yr.)	Curve	Salvage (%)	Rate (%)	Retirement Year	(Yr.)	Curve	Salvage (%)	Rate (%)	Accrual	Accrual	Accrual
	Production Plant														
305	Structures and Improvements	223,756	1.74%	60	L0.5	0	1.67%	2020	60	L0.5	0	3.16%	3,893	3,737	(157)
311	Liquid Petroleum Gas Equip	1,242,953	2.31%	55	L1	0	1.82%	2020	55	L1	0	3.25%	28,712	22,622	(6,090)
	Transmission Plant														
367	Transmission Mains	5,615,042	2.11%	50	R3	0	2.00%		50	R3	0	2.00%	118,477	112,301	(6,177)
369	Measuring & Regulating Stations	43,733	2.65%	45	O1	0	2.22%		45	O1	0	2.22%	1,159	971	(188)
	Distribution Plant														
375	Structures & Improvements	23,311	1.98%	50	R2	0	2.00%		50	R2	0	2.00%	462	466	5
376	Gas Mains	159,786,525	2.40%	45	L4	0	2.22%		50	R3	0	2.00%	3,834,877	3,547,261	(287,616)
378	Measuring & Reg. St. General	3,441,527	2.30%	47	O1	0	2.13%		45	O1	0	2.22%	79,155	73,305	(5,851)
379	Measuring & Reg. St. City Gate	421,323	2.27%	45	S0	0	2.22%		45	O1	0	2.22%	9,564	9,353	(211)
380	Gas Services	93,569,644	2.79%	40	L2.5	(3)	2.58%		35	R3	(3)	2.94%	2,610,593	2,414,097	(196,496)
381	Gas Meters	19,831,267	1.91%	40	R3	0	2.50%		40	R3	0	2.50%	378,777	495,782	117,004
383	House Regulators	9,876,829	2.21%	45	R3	(1)	2.24%		45	R3	0	2.22%	218,278	221,241	2,963
385	Industrial Measuring & Reg. Equip.	1,124,738	2.45%	20	R1	0	4.99%		26	R0.5	0	4.00%	27,556	56,124	28,568
	General Plant														
390	Structures & Improvements	1,052,323	1.27%	60	L4	0	1.67%		55	R2.5	0	1.82%	13,365	17,574	4,209
391	Office Furniture & Equipment	115,587	7.75%	12	L0	0	8.33%		15	SQ	0	6.13%	8,958	9,628	670
391.2	Personal Computers	5,656	11.11%	7	L4	0	14.29%		5	SQ	0	14.24%	628	808	180
392	Transportation Equipment	4,131,247	7.28%	14	S1.5	3	6.91%		15	S2	5	6.33%	300,755	285,469	(15,286)
393	Stores Equipment	27,268	6.67%	24	L2.5	0	4.17%		20	SQ	0	4.35%	1,819	1,137	(682)
394	Tools, Shop, & Garage Equipment	2,178,110	5.18%	22	R2	0	4.53%		20	SQ	0	4.66%	112,826	98,668	(14,158)
395	Laboratory Equipment	89,012	4.90%	20	L0.5	0	5.00%		20	SQ	0	2.33%	4,362	4,451	89
396	Power Operated Equipment	2,160,035	4.78%	18	S2	6	5.23%		18	S2	6	5.23%	103,250	112,970	9,720
397	Communications Equipment	657,923	6.06%	23	L0	0	4.35%		15	SQ	0	6.67%	39,870	28,620	(11,250)

Analyzed Totals															
Column Totals		305,617,809											7,897,335	7,516,584	(380,751)