

Southern Missouri Gas Company
DEPRECIATION RATES
GR-2010-0347

[illegible]

GAS PLANT SCHEDULE OF ACCOUNTS
SOUTHERN MISSOURI GAS COMPANY
Case No. GR-2010-0347

ACCOUNT NUM	ACCOUNT DESCRIPTION	AVERAGE SERVICE LIFE YEARS	NET SALVAGE	DEPRECIATION RATE
TRANSMISSION PLANT				
366	Structures and improvements.	50	0.00%	2.00%
367	Mains.	50	0.00%	2.00%
368	Compressor station equipment.	50	0.00%	2.00%
369	Measuring and regulating station equipment.	50	0.00%	2.00%
370	Communication equipment.	50	0.00%	2.00%
371	Other equipment.	50	0.00%	2.00%
DISTRIBUTION PLANT				
375	Structures and improvements.	50	0.00%	2.00%
376	Mains.	50	0.00%	2.00%
377	Compressor station equipment.	50	0.00%	2.00%
378	Measuring and regulating station equipment-General.	50	0.00%	2.00%
379	Measuring and regulating station equipment-City gate check stations.	50	0.00%	2.00%
380	Services.	50	0.00%	2.00%
381	Meters.	50	0.00%	2.00%
382	Meter installations.	50	0.00%	2.00%
383	House regulators.	50	0.00%	2.00%
384	Home regulatory installations.	50	0.00%	2.00%
385	Industrial measuring and regulating staion equipment.	50	0.00%	2.00%
386	Other property on customers premises.	50	0.00%	2.00%
387	Other equipment.	50	0.00%	2.00%
GENERAL PLANT				
390	Structures and improvements.	50	0.00%	2.00%
391	Office furniture and equipment.	20	0.00%	5.00%
391.1	Computer equipment.	7	10.00%	12.90%
392	Transportation equipment.	7	10.00%	12.90%
393	Stores equipment.	25	0.00%	4.00%
394	Tools, shop and garage equipment.	20	0.00%	5.00%
395	Laboratory equipment.	20	0.00%	5.00%
396	Power operated equipment.	12	20.00%	6.70%
397	Communications equipment	15	0.00%	6.70%
398	Miscellaneous equipment.	20	0.00%	5.00%