	Southern Missouri Gas Cor DEPRECIATION RATE				
GR-2010-0347					
ACCOUNT	GIX-2010-0347				
NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	Net Salvge	Avg Service Life	
				(years)	
	TRANSMISSION PLANT				
366	Structures and improvements.	2.00%	0.0%	50	
367	Mains.	2.00%	0.0%	50	
368	Compressor station equipment.	2.00%	0.0%	50	
369	Measuring and regulating station equipment.	2.00%	0.0%	50	
370	Communication equipment.	2.00%	0.0%	50	
371	Other equipment.	2.00%	0.0%	50	
	DISTRIBUTION PLANT				
375	Structures and improvements.	2.00%	0.0%	50	
376	Mains.	2.00%	0.0%	50	
377	Compressor station equipment.	2.00%	0.0%	50	
378	Measuring and regulating station equipment-General.	2.00%	0.0%	50	
379	Measuring and regulating station equipment-City gate check stations.	2.00%	0.0%	50	
380	Services.	2.00%	0.0%	50	
381	Meters.	2.00%	0.0%	50	
382	Meter installations.	2.00%	0.0%	50	
383	House regulators.	2.00%	0.0%	50	
384	Home regulatory installations.	2.00%	0.0%	50	
385	Industrial measuring and regulating staion equipment.	2.00%	0.0%	50	
386	Other property on customers premises.	2.00%	0.0%	50	
387	Other equipment.	2.00%	0.0%	50	
	GENERAL PLANT				
390	Structures and improvements.	2.00%	0.0%	50	
391	Office furniture and equipment.	5.00%	0.0%	20	
391.1	Computer equipment.	12.90%	10.0%	7	
392	Transportation equipment.	12.90%	10.0%	7	
393	Stores equipment.	4.00%	0.0%	25	
394	Tools, shop and garage equipment.	5.00%	0.0%	20	
395	Laboratory equipment.	5.00%	0.0%	20	
396	Power operated equpment.	6.70%	20.0%	12	
397	Communications equipment	6.70%	0.0%	15	
398	Miscellaneous equipment.	5.00%	0.0%	20	

Attachment B

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

ACCOUNT NUMACCOUNT 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%			
385 Industrial measuring and regulating staion equipment.		50 0.00%			
386 Other property on customers premises.		50 0.00%			
387 Other equipment.		50 0.00%	2.00%		
GENERAL PLANT					
390 Structures and improvements.		50 0.00%			
391 Office furniture and equipment.		20 0.00%			
391.1 Computer equipment.		7 10.00%			
392 Transportation equipment.		7 10.00%			
393 Stores equipment.		25 0.00%			
394 Tools, shop and garage equipment.		20 0.00%			
395 Laboratory equipment.		20 0.00%			
396 Power operated equpment.		12 20.00%			
397 Communications equipment		15 0.00%			
398 Miscellaneous equipment.		20 0.00%	5.00%		