

Attachment 4
Laclede Gas Company - GR-2013-0171
Depreciation Rates

<u>Account Number</u>	<u>Account Description</u>	<u>Depreciation Rate</u>	<u>Service Life</u>	<u>Net Salvage</u>
Manufactured Gas Plant - LPG				
305	Structures and improvements	1.67%	60	0%
307	Other power equipment	3.50%	30	-5%
311	Equipment	3.71%	35	-30%
311.1	Storage caverns	1.11%	90	0%
Underground Storage Plant				
351.2	Compressor station structures	3.33%	45	-50%
351.4	Other structures	2.18%	55	-20%
352	Wells - underground storage	1.22%	90	-10%
352.2	Reservoirs	1.22%	90	-10%
352.3	Non-recoverable gas	1.11%	90	0%
352.4	Wells - oil and vent gas	1.22%	90	-10%
353	Lines	1.17%	90	-5%
354	Compressor station equipment	1.22%	90	-10%
355	Measuring and regulating equipment	1.79%	56	0%
356	Purification equipment	2.38%	42	0%
357	Other equipment	4.55%	20	0%
Transmission Plant				
367.7	Mains - Monat	1.44%	80	15%
371.7	Other equipment - Monat	2.33%	45	-5%
Distribution Plant				
375.1	Structures and improvements	3.00%	45	-35%
375.2	Service centers	3.00%	45	-35%
375.3	Garage	3.00%	45	-35%
375.4	Other small structures	3.00%	45	-35%
376.1	Mains - steel	1.44%	80	-15%
376.2	Mains - cast iron	3.31%	80	-165%
376.3	Mains - plastic and copper	1.57%	70	-10%
378.1	Measuring and regulating station equip. (general)	3.71%	35	-30%
379.1	Measuring and regulating station equip. (CGCS)	3.71%	35	-30%
380.1	Services - steel	5.23%	44	-130%
380.2	Services - plastic and copper	3.75%	44	-65%
381.1	Meters	2.37%	38	10%
383.1	House regulators	2.00%	50	0%
385.1	Industrial meas. and regulating equipment	3.25%	40	-30%
386.1	Other property on customers' premises	7.14%	14	0%
387.1	Other equipment	2.78%	36	0%
General Plant				
390.1	Structures and improvements	3.00%	35	-5%
391.0	Office furniture and equipment	3.33%	30	0%
391.1	Data processing systems	20.00%	5	0%
391.2	Mechanical office equipment	10.00%	10	0%
391.3*	Data processing software	20.00%	5	0%
391.4	Data processing equipment	10.00%	10	0%
391.5	Enterprise Information Management System	7.00%	15	-5%
392.1	Transportation Equipment - automobiles	14.17%	6	15%
392.2	Transportation Equipment - trucks	8.18%	11	10%
392.7	Transportation Equipment - automobiles - Monat	14.17%	6	15%
392.71	Transportation Equipment - trucks - Monat	8.18%	11	10%
393.1	Stores equipment	2.22%	45	0%
394.1	Tools, shop and garage equipment	2.63%	38	0%
395.1	Laboratory equipment	3.57%	28	0%
396.1	Power operated equipment	6.92%	13	10%
397.1	Communication equipment	5.00%	20	0%
398.1	Miscellaneous equipment	3.45%	29	0%

* Account 391.3 will be amortized rather than depreciated.

Missouri Gas Energy Depreciation Rates

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)	Life Only Rate	Net Salvage Rate
<u>Distribution</u>						
374.2	Land Rights	2.08%	48.0	0.00%	2.08%	0.00%
375.0	Structures and Improvements	2.13%	47.0	0.00%	2.13%	0.00%
376.0	Mains	1.78%	50.0	11.00%	2.00%	0.22%
378.0	Measuring and Regulating Eq.	2.86%	35.0	0.00%	2.86%	0.00%
379.0	Measuring and Regulating Eq.-City Gate	2.63%	38.0	0.00%	2.63%	0.00%
380.0	Services	2.68%	40.0	-7.20%	2.50%	-0.18%
381.0	Meters	2.86%	35.0	0.00%	2.86%	0.00%
382.0	Meter Installation	2.86%	35.0	0.00%	2.86%	0.00%
383.0	House Regulators	2.44%	41.0	0.00%	2.44%	0.00%
385.0	Measuring and Regulating Eq.-Industrial	3.33%	30.0	0.00%	3.33%	0.00%
<u>General (Including Corporate)</u>						
390.1	Structures and Improvements	2.13%	47.0	0.00%	2.13%	0.00%
391.0	Office Furniture and Eq.	9.09%	11.0	0.00%	9.09%	0.00%
391.5	Enterprise Information Management System	7.00%	15.0	-5.00%	6.67%	-0.33%
392.1	Transportation Eq. [Cars & Small Trucks]	13.28%	6.0	20.30%	16.67%	3.38%
392.2	Transportation Eq. [Large Trucks]	8.06%	10.0	19.40%	10.00%	1.94%
393.0	Stores Eq.	3.57%	28.0	0.00%	3.57%	0.00%
394.0	Tool, Shop, and Garage Eq.	5.26%	19.0	0.00%	5.26%	0.00%
396.0	Power Operated Eq.	10.00%	10.0	0.00%	10.00%	0.00%
397.1	Electronic Reading - ERT	5.26%	19.0	0.00%	5.26%	0.00%
397.2	Communication Eq.	6.25%	16.0	0.00%	6.25%	0.00%
398.0	Miscellaneous Eq.	4.35%	23.0	0.00%	4.35%	0.00%