

**BEFORE THE PUBLIC SERVICE COMMISSION  
STATE OF MISSOURI**

In the Matter of P.C.B., Inc.'s Request for	)	
Increase in Annual Sewer System	)	<b><u>Case No. SR-2014-0068</u></b>
Operating Revenues.	)	

**NOTICE OF ATTACHMENT "D" TO UPDATED COMPANY/STAFF AGREEMENT  
REGARDING DISPOSITION OF  
SMALL COMPANY RATE INCREASE REQUEST**

**COMES NOW** the Staff of the Missouri Public Service Commission ("Staff"), by and through counsel, and on behalf of P.C.B., Inc. ("P.C.B." or "the Company"), files this *Notice of Attachment "D" to Updated Staff/Company Agreement Regarding Disposition of Small Company Rate Increase Request*, being a Schedule of Depreciation Rates, attached hereto as Attachment D.

Respectfully submitted,

**/s/ Kevin A. Thompson**

Kevin A. Thompson  
Chief Staff Counsel  
Missouri Bar Number 36288

Missouri Public Service Commission  
Post Office Box 360  
Jefferson City, MO 65102  
(573) 751-6514 (Voice)  
(573) 526-6969 (FAX)  
[Kevin.thompson@psc.mo.gov](mailto:Kevin.thompson@psc.mo.gov)

Attorney for the Staff of the  
Missouri Public Service Commission

### **CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing has been served, by hand delivery, electronic mail, or First Class United States Mail, postage prepaid, to all parties of record on the Service List maintained for this case by the Data Center of the Missouri Public Service Commission, **on this 29<sup>th</sup> day of September, 2014.**

**/s/ Kevin A. Thompson**

**P.C.B., Inc.**  
**SCHEDULE of DEPRECIATION RATES**  
**(SEWER Class A & B)**  
**SR-2014-0068 Attachment D**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>DEPRECIATION RATE</b>	<b>AVERAGE SERVICE LIFE (YEARS)</b>
<b>COLLECTION PLANT</b>			
351	Structures & Improvements	4.0%	27.5
352.1	Collection Sewers (Force)	2.0%	50
352.2	Collection Sewers (Gravity)	2.0%	50
353	Services	2.0%	50
355	Flow Measurement Devices	3.3%	30
<b>PUMPING PLANT</b>			
361	Structures & Improvements	4.0%	27.5
362	Receiving Wells	4.0%	26
363	Electric Pumping Equipment	10.0%	10
<b>TREATMENT &amp; DISPOSAL PLANT</b>			
371	Structures & Improvements	4.0%	27.5
373	Treatment & Disposal Facilities	4.5%	24.5
372	Oxidation Lagoons	4.0%	40
374	Plant Sewers	2.5%	40
375	Outfall Sewer Lines	2.0%	50
<b>GENERAL PLANT</b>			
390	Structures & Improvements	2.5%	44
391	Office Furniture & Equipment	5.0%	20
391.1	Office Electronic & Computer Equip.	14.3%	7
392	Transportation Equipment	13.0%	7
393	Stores Equipment	4.0%	25
394	Tools, Shop, and Garage Equipment	5.0%	18
395	Laboratory Equipment	5.0%	20
396	Power Operated Equipment	6.7%	13
397	Communication Equipment	6.7%	15

Depreciation Rate % = (100 % - Net Salvage %) / Average Service Life

The retirement rate equals the inverse of the average service life.