

**Missouri Gas Energy
Net Salvage Calculation**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
Acct. No.	Account	Depreciable Plant 12/31/2008	Historical Gross Salvage plus Reimbursements less Cost of Removal							Recommended Net Salvage Allowance	Recommended Net Salvage Rate
			2004	2005	2006	2007	2008	Total	5 Year Average		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	[K] / [C]
Distribution Plant											
375	Structures	8,605,252	0	0	0	0	0	0	0		
376	Mains	375,529,186	(475,177)	(500,327)	(442,062)	(387,385)	(430,384)	(2,235,334)	(447,067)	(450,000)	0.12%
378	Measuring & Regulating Stations	12,239,619	(11,121)	(3,064)	(22,896)	(10,166)	(10,668)	(57,915)	(11,583)	0	0.00%
379	City Gate Stations	3,296,287	0	0	0	0	(412)	(412)	(82)	0	0.00%
380	Services	323,088,664	(898,642)	(832,500)	(881,062)	(813,573)	(606,032)	(4,031,809)	(806,362)	(800,000)	0.25%
381	Meters	32,554,921	(13,753)	0	0	0	0	(13,753)	(2,751)	0	0.00%
382	Meter Installations	76,552,808	(5,722)	(6,601)	(10,941)	(2,073)	(1,934)	(27,271)	(5,454)	0	0.00%
383	Regulators	12,597,793	0	(134)	0	0	0	(134)	(27)	0	0.00%
385	Electronic Gas Measuring	379,944	0	0	0	0	0	0	0	0	0.00%
387	Other Equipment	0	0	0	0	0	0	0	0	0	0.00%
Total		844,844,475	(1,404,415)	(1,342,626)	(1,356,961)	(1,213,196)	(1,049,430)	(6,366,628)	(1,273,326)	(1,250,000)	