

The Empire District Gas Company
Annual Depreciation Rates - Stipulation Appendix C

Acct. No.	Account			
		Average Service Life Years	Net Salvage %	Whole Life Depreciation Rate
Transmission Plant				
366	Structures	45	0.00%	2.22%
367	Mains	65	0.00%	1.54%
369	Measuring & Reg. Stations	45	0.00%	2.22%
Distribution Plant				
375	Structures	45	0.00%	2.22%
376	Mains	45	-104.42%	4.54%
378	Measuring & Reg. Stations	50	0.00%	2.00%
379	City Gate Stations	50	0.00%	2.00%
380	Services	43	-42.47%	3.31%
381	Meters	40	-2.61%	2.57%
383	Regulators	40	-81.09%	4.53%
385	Industrial Meas./Reg. Equip.	45	-21.21%	2.69%
387	Other Equipment		0.00%	0.00%
General Plant				
390	Structures & Improvements	45	-4.24%	2.32%
391.1	Furniture & Equipment	15	0.00%	6.67%
391.2	Computer Equipment	7	0.00%	14.29%
392	Transportation Equipment	12	30.69%	5.78%
393	Stores Equipment	25	0.00%	4.00%
394	Tools Shop & Garage Equip.	30	0.00%	3.33%
395	Laboratory Equipment	30	0.00%	3.33%
396	Power Operated Equipment	16	14.35%	5.35%
397	Communication Equipment	25	0.00%	0.00%
398	Miscellaneous Equipment	23	0.00%	4.35%
Common Plant (same as Electric Company rates where assets reside)				
390	Structures & Improvements	40	-10.00%	2.75%
391.1	Furniture & Equipment	20	0.00%	5.00%
391.2	Computer Equipment	10	0.00%	10.00%
397	Communication Equipment	25	0.00%	4.00%
398	Miscellaneous Equipment	22	0.00%	4.55%