

## Missouri Gas Energy - Depreciation Rates

<u>Account Number</u>	<u>Account Description</u>	<u>Depreciation Rate</u>
<b><u>Distribution</u></b>		
374.20	Land Rights	2.09%
375.00	Structures and Improvements	1.49%
376.00	Mains	2.16%
378.00	Measuring and Regulating Eq.	2.86%
379.00	Measuring and Regulating Eq.-City Gate	2.13%
380.00	Services	3.13%
381.00	Meters	2.89%
382.00	Meter Installation	2.86%
383.00	House Regulators	2.44%
385.00	Measuring and Regulating Eq.-Industrial	3.33%
<b><u>General (Including Corporate)</u></b>		
390.00	Structures and Improvements	2.00%
391.00	Office Furniture and Eq.	8.06%
392.10	Transportation Eq. [Cars & Small Trucks]	13.33%
392.20	Transportation Eq. [Large Trucks]	7.83%
393.00	Stores Eq.	2.70%
394.00	Tool, Shop, and Garage Eq.	5.30%
396.00	Power Operated Eq.	6.25%
397.10	Electronic Reading - ERT	5.00%
397.20	Communication Eq.	6.25%
398.00	Miscellaneous Eq.	3.85%

MGE is required to keep separate accounting of its amounts accrued for its initial investment in plant from the amounts accrued for net cost of removal/net salvage.