

APPENDIX D

AQUILA, INC. d/b/a AQUILA NETWORKS-MPS (Electric) AND AQUILA NETWORKS – L&P (Electric and Steam) CASE NOS. ER-2004-0034 and HR-2004-0024 (Consolidated)					
ACCOUNT NUMBER	ACCOUNT	Depreciation Rates (%)	Average Service Life (Yrs.)	Iowa Curve	
	ER-2004-0034 & HR-2004-0024				
	STEAM PRODUCTION PLANT				
311.000	Structures and Improvements	2.22	45	R0.5	
312.000	Boiler Plant Eq.	2.22	45	R2	
314.000	Turbogenerator Units	2.22	45	R4	
315.000	Accessory Electric Eq.	2.63	38	R1.5	
316.000	Miscellaneous Power Plant Eq.	2.86	35	R5	
	STEAM DISTRIBUTION PLANT				
375.009	Structures and Improvements	2.22	45	R0.5	
376.009	Mains	2.27	44	R2	
379.009	Measuring and Regulating Station Eq.-City Gate	2.27	44	R3	
380.009	Services	2.27	44	S5	
381.009	Meters	4.00	25	L4	

	<u>OTHER PRODUCTION PLANT</u>							
341.000	Structures and Improvements			1.67	60			R2
342.000	Fuel Holders and Accessories			2.86	35			R5
343.000	Prime Movers			3.33	30			R2
343.001	Wind Turbine			3.33	30			R2
344.000	Generators			3.33	30			R5
345.000	Accessory Electric Eq.			2.63	38			R1.5
346.000	Miscellaneous Power Plant Eq.			2.86	35			R5
	<u>TRANSMISSION PLANT</u>							
352.000	Structures and Improvements			1.67	60			S6
353.000	Station Eq.			1.92	52			R1.5
354.000	Towers and Fixtures			1.85	54			L5
355.000	Poles and Fixtures			1.85	54			S0.5
356.000	Overhead Conductors and Devices			1.67	60			R2
357.000	Underground Conduit			1.43	70			R2
358.000	Underground Conductors and Devices			1.92	52			L2
	<u>DISTRIBUTION PLANT</u>							
361.000	Structures and Improvements			1.67	60			R3
362.000	Station Eq.			1.92	52			R1
364.000	Poles, Towers and Fixtures			2.27	44			L4
365.000	Overhead Conductors and Devices			1.82	55			R2
366.000	Underground Conduit			1.43	70			R2
367.000	Underground Conductors and Devices			1.92	52			L2
368.000	Line Transformers			3.23	31			R2.5
	<u>DISTRIBUTION PLANT (cont.)</u>							

369.001	Overhead Services		2.27	44	R5
369.002	Underground Services		2.27	44	S3
370.001	Meters		2.00	50	R3
370.002	Load Research Meters		8.33	12	S6
371.000	Installations on Customers Premises		4.17	24	R2
373.000	Street Lighting and Signal Systems		3.33	30	L1
	GENERAL PLANT (I)				
390.001	Structures and Improvements		2.22	45	R1.5
391.001	Office Furniture and Eq.		4.55	22	L4
391.003	Computer Hardware		14.29	7	S2
391.004	Computer Software		14.29	7	S2
391.005	Computer Systems Development		14.29	7	S2
392.000	Transportation Eq.		8.33	12	S5
393.000	Stores Eq.		3.70	27	L1
394.000	Tools, Shop and Garage Eq.		3.70	27	L0
395.000	Laboratory Eq.		3.45	29	R2.5
396.000	Power Operated Eq.		6.25	16	S6
397.000	Communications Eq.		3.45	29	S2
398.000	Miscellaneous Eq.		4.35	23	L4
	(I) To be used for General Electric, Common and Corporate Assets				