### **BEFORE**

### THE PUBLIC UTILITIES COMMISSION OF OHIO

In the	Matte	r of the Appl	icatio	on of The	East	)	
Ohio (	Gas Co	ompany d/b	/a D	ominion	East	)	Case No. 13-1988-GA-AAM
Ohio	for	Authority	to	Revise	Its	)	
Depre	ciation	Accrual Rat	es.			)	

### FINDING AND ORDER

### The Commission finds:

- (1) The East Ohio Gas Company d/b/a Dominion East Ohio (DEO or Company) is a natural gas company as defined by Section 4905.03(E), Revised Code, and a public utility as defined by Section 4905.02, Revised Code, and, as such, is subject to the jurisdiction of this Commission.
- (2) Section 4905.18, Revised Code, provides, in pertinent part:

Every public utility shall carry a proper and adequate depreciation or deferred maintenance account, whenever the public utilities commission, after investigation, determines that a depreciation account can be reasonably required. The commission shall ascertain, determine, and prescribe what are proper and adequate charges for depreciation of the several classes of property for each public utility.... The commission may prescribe such changes in such charges for depreciation as it finds necessary.

(3) By opinion and order issued on October 15, 2008, in *In the Matter of The East Ohio Gas Company d/b/a Dominion East Ohio for Authority to Increase Rates for its Gas Distribution Service*, Case No. 07-829-GA-AIR, et al. (07-829), the Commission approved a stipulation that prescribes DEO's current depreciation accrual rates. The Commission also granted DEO a 10-year amortization of a depreciation reserve imbalance over accrual and required the Company to submit a depreciation study for all gas plant accounts within five years.

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(4) On September 24, 2013, DEO filed an application to revise its depreciation accrual rates, along with a request for expedited treatment. In the application, DEO states that, with the assistance of the consulting firm, Brown, Williams, Moorhead & Quinn, Inc., the Company reviewed its current depreciation accrual rates for all gas plant accounts. DEO further states that, on July 5, 2013, the Company provided to Staff a depreciation study recommending revised depreciation accrual rates. DEO adds that Staff's comments and recommendations regarding the proposed depreciation accrual rates have been incorporated in the attachments to the Company's application.

- (5) Specifically, DEO requests that the Commission approve the revised depreciation accrual rates, with the rates effective as of January 1, 2013. DEO further requests authorization to apply the revised depreciation accrual rates and associated asset lives in its accounting of depreciation expense and related deferral amortization in 2013 and thereafter for investments made under its automated meter reading (AMR), pipeline infrastructure replacement (PIR), and capital expenditure (CEP) programs. DEO notes that approval of the application will not result in an increase in any current rate or charge.
- (6) Upon review of DEO's application, the Commission finds that the Company's proposed depreciation accrual rates and the underlying parameters listed on attached Table I are reasonable and should be approved, effective January 1, 2013, and that the Company should be authorized to apply the revised depreciation accrual rates and associated asset lives to investments made in 2013 and thereafter under its AMR, PIR, and CEP programs. We further find that DEO's application will not result in an increase in any rate or charge and, accordingly, should be considered as an application not for an increase in rates under Section 4909.18, Revised Code. Finally, the Commission directs DEO to submit a new depreciation study for all gas plant accounts no later than September 1, 2019, with a study date of December 31, 2018, to coincide with the end of the existing amortization from 07-829.

It is, therefore,

ORDERED, That this application is approved and the depreciation accrual rates and underlying parameters shown on attached Table I be approved. It is,

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further,

ORDERED, That the depreciation accrual rates be effective as of January 1, 2013. It is, further,

ORDERED, That DEO be required to submit a new depreciation study for all gas plant accounts no later than September 1, 2019, with a study date of December 31, 2018. It is, further,

ORDERED, That nothing in this finding and order shall be binding upon this Commission in any further proceeding or investigation involving the justness or reasonableness of any rate, charge, rule, or regulation. It is, further,

ORDERED, That a copy of this finding and order be served upon all parties of record.

THE PUBLIC UTILITIES COMMISSION OF OHIO

Todd A Snitchler, Chairman

Steven D. Lesser

M. Beth Trombold

Lynn Slaby

Asim Z. Haque

CS:jd

Entered in the Journal

OCT 23 2013

Barcy F. McNeal

Secretary

335.02	334.12	334.11	333.01	332.01	331.01	330.01	329.01	328.01	327.01	325.41		303.03	303.02	303.01	No.	Account
Drilling & Cleaning Equipment	Field M&R Station Equip-Other	Field M&R Station Equip-Purchase Gas-Meters & Gauges	Field Compressor Station Equipment	Field Lines	Producing Gas Wells Well Equipment	Producing Gas Wells Well Construction	Other Structures	Field M&R Station Structures	Field Compressor Station Structures	Rights Of Way	NATURAL GAS PRODUCTION AND GATHERING PLANT	Misc Intangible Plant-Computer Software	Misc Intangible Plant Computer Software In House	<u>INTANGIBLE PLANT</u> Misc Intangible Plant CIAC	Description	
18	24	27	23	60			life span	29	25	60		9	9		Service Life	Average
Q	-15	<b>.</b> ъ	ጐ	-20			0	<b>-</b> 5	'n	0		0	0		Salvage %	Current
5.56	4.79	3.89	4.57	2.00			4.08	3.62	4.20	1.67		11.11	11.11		Rate %	Accrual
20	34	25	33	75	50	50	60	30	25	80		10	10	20	Service Life	Average
0	ά	Ċī	Ļ	-20	-10	0	0	-5	-2	0		0	0	0	Salvage %	Net
5.00	3,91	4.20	3.06	1.60	2.20	2.00	1.67	3.50	4.08	1.25		10.00	10.00	5.00	Rates %	Accrual

Account  No. Description	UNDERGROUND STORAGE PLANT	350.21 Rights Of Way	351.02 Structures & Improvem	351.03 Structures & Improvem	351.04 Structures & Improvem	352.01 Wells-Well Construction	352.02 Wells-Well Equipment	352.11 Land & Land Rights-Leaseholds	352.12 Land & Land Rights-Storage Rights	352.31 Non-Recoverable Natural Gas	353.01 Lines	354.01 Compressor Station Equ	355.01 M & R Equipment-Meters & Gauges	355.02 M & R Equipment-Other	357.03 Other Equipment-Other		TRANSMISSION PLANT	TRANSMISSION PLANT 365.21 Rights Of Way										
	ORAGE PLANT		Structures & Improvements-Compressor Station Structures	Structures & Improvements-M & R Station Structures	Structures & Improvements-Other Structures	tion		int	ent Leaseholds	ent Leaseholds Storage Rights	ent Leaseholds Storage Rights atural Gas	ent Leaseholds Storage Rights atural Gas	Wells-Well Equipment Land & Land Rights-Leaseholds Land & Land Rights-Storage Rights Non-Recoverable Natural Gas Lines Compressor Station Equipment - Compressor Station Equipment	ent Leaseholds Storage Rights stural Gas Equipment - Compressor Station Equipment Meters & Gauges	ent Leaseholds Storage Rights Storage Rights atural Gas Equipment - Compressor Station Equipment Meters & Gauges Ither	ent Leaseholds Storage Rights Storage Rompressor Station Equipment Equipment - Compressor Station Equipment Meters & Gauges Ither	ent Leaseholds Storage Rights Stural Gas Equipment - Compressor Station Equipment Equipment & Gauges ther ther	ent Leaseholds Leaseholds Storage Rights Stural Gas Equipment - Compressor Station Equipment Reters & Gauges Ither ther	Wells-Well Equipment Land & Land Rights-Leaseholds Land & Land Rights-Storage Rights Non-Recoverable Natural Gas Lines Compressor Station Equipment - Compressor Station Equipment M & R Equipment-Other Other Equipment-Other Other Equipment-Other Rights Of Way Structures & Improvements-Compressor Station Structures	Wells-Well Equipment Land & Land Rights-Leaseholds Land & Land Rights-Storage Rights Non-Recoverable Natural Gas Lines Compressor Station Equipment - Compressor Station Equipment M & R Equipment-Other Other Equipment-Other Other Equipment-Other Rights Of Way Structures & Improvements-Compressor Station Structures Structures & Improvements-M&R Station Structures	Wells-Well Equipment Land & Land Rights-Leaseholds Land & Land Rights-Storage Rights Non-Recoverable Natural Gas Lines Compressor Station Equipment - Compressor Station Equipment M & R Equipment-Other Other Equipment-Other Other Equipment-Other Rights Of Way Structures & Improvements-Compressor Station Structures Structures & Improvements-M&R Station Structures Structures & Improvements-Other Structures	Leaseholds Storage Rights Storage Rights Stural Gas Equipment - Compressor Station Equipment Meters & Gauges Ither ther ther ther  rements-Compressor Station Structures rements-M&R Station Structures rements-M&R Station Structures	Wells-Well Equipment Land & Land Rights-Leaseholds Land & Land Rights-Storage Rights Non-Recoverable Natural Gas Lines Compressor Station Equipment - Compressor Station Equipment M & R Equipment-Other Other Equipment-Other Other Equipment-Other Rights Of Way Structures & Improvements-Compressor Station Structures Structures & Improvements-Other Structures Structures & Improvements-Other Structures Compressor Station Equipment-Compressor Station Equipment	Leaseholds Storage Rights Storage Rights Storage Rights Stural Gas Equipment - Compressor Station Equipment Reters & Gauges Ither It	Leaseholds Storage Rights Storage Rights Storage Rights Stural Gas Equipment - Compressor Station Equipment fleters & Gauges Ither ther ther ther Equipments-Compressor Structures rements-M&R Station Structures rements-Other Structures Fequipment-Compressor Station Equipment ment-Meters & Gauges ment-Other	Wells-Well Equipment Land & Land Rights-Leaseholds Land & Land Rights-Storage Rights Non-Recoverable Natural Gas Lines Compressor Station Equipment - Compressor Station Equipment M & R Equipment-Other Other Equipment-Other Rights Of Way Structures & Improvements-Compressor Structures Structures & Improvements-Other Structures Compressor Station Equipment M&R Station Equipment-Meters & Gauges M&R Station Equipment-Other Communication Equipment-Other	Leaseholds Leaseholds Storage Rights Storage Rights Stural Gas Equipment - Compressor Station Equipment leters & Gauges Ither	Leaseholds Storage Rights Storage Rights Storage Rights Equipment - Compressor Station Equipment leters & Gauges Ither ther ther  Equipments-Compressor Structures rements-M&R Station Structures rements-Other Structures Fquipment-Compressor Station Equipment ment-Meters & Gauges ment-Other ipment Communication ipment Radio
Average Service Life		55	55	42	50	60	65	60		60	60 39	60 39 65	60 39 65 48	60 39 65 48 27	60 39 65 48 27 45	60 39 65 48 27 45	60 39 65 48 27 45	60 39 65 48 27 45 15	60 39 65 48 27 45 15	60 39 65 48 27 45 15 75 45	60 39 48 27 45 15 75 45 50	60 39 48 27 45 15 45 50 50	60 39 48 45 15 75 45 50 50 50	60 39 48 45 15 75 50 50 50 50 27	60 39 48 45 45 45 50 50 50 50	60 39 48 45 15 75 45 50 50 50 50 50 50	60 39 48 45 15 75 45 50 50 50 50 50 50 50	60 39 48 45 45 45 50 50 50 50 35 37
Net Salvage %		0	-10	0	-10	0	-70	0	0	,	c	-40	-40 -15	-40 -15	-40 -15 0	-40 -15 0 -25	-40 -15 0 -25	-40 -15 0 0	-40 -15 0 0 0	-40 -15 0 0 0 0	-15 -15 -25 0 -10	-15 -15 -25 0 -10 -10	-15 -25 -25 -25 -25 -25	-10 -25 -25 -10 -10	-10 -25 -25 -10 -10 -26	-10 -15 -25 -10 -10 -25 -26	-10 -15 -25 -25 -10 -10 -25	-10 -15 -10 -25 -26
Accrual Rate %		1.82	2.00	2.38	2.20	1.67	2.62	1.67	1.67	2.56	!	2.15	2.15	2.15 2.40 3.70	2.15 2.40 3.70 2.78	2.15 2.40 2.70 3.70 2.78 6.67	2.15 2.40 3.70 2.78 6.67	2.15 2.40 3.70 2.78 6.67	2.15 2.40 3.70 2.78 6.67 1.33	2.15 2.40 3.70 2.78 6.67 1.33 2.22 2.20	2.15 2.40 3.70 2.78 6.67 1.33 2.22 2.20 2.20	2.15 2.40 3.70 2.78 6.67 1.33 2.22 2.20 2.20 2.08	2.15 2.40 3.70 2.78 6.67 1.33 2.22 2.20 2.20 2.86	2.15 2.40 3.70 2.78 6.67 1.33 2.22 2.20 2.20 2.86 4.07	2.15 2.40 3.70 2.78 6.67 1.33 2.22 2.20 2.20 2.86 4.07 2.40	2.15 2.40 3.70 2.78 6.67 1.33 2.22 2.20 2.20 2.20 2.86 4.07 2.40	2.15 2.40 3.70 2.78 6.67 1.33 2.22 2.20 2.20 2.20 2.86 4.07 2.40	2.15 2.40 3.70 3.70 2.78 6.67 1.33 2.22 2.20 2.20 2.20 2.86 4.07 2.86
Average Service Life		70	52	61	45	70	70	40	60	65		60	60 46	60 46 30	60 46 30 55	60 46 30 55	60 46 30 55	60 46 30 55 15	60 46 30 55 15 75 45	60 46 30 55 15 75 45	60 46 30 55 15 75 45 47	60 46 30 55 15 75 45 47	60 46 30 55 15 75 47 65 31	60 46 30 55 15 75 45 47 65 31	60 46 30 55 15 75 45 47 65 65	60 46 30 15 75 45 45 47 65 65 15	60 46 30 55 75 45 47 65 60 15	60 46 30 55 75 45 47 45 60 15
Net Salvage %		0	0	'n	-20	0	<b>6</b> ∞	0	0		0	-50	-50 -53	-50 -53 0	-50 -53 0	-50 -53 0 -43	-50 -53 0 0	-50 -53 -43	-50 -53 -43 0	-50 -53 0 0 0	-50 -53 0 0 0	-50 -50 -53 -43 0	-50 -50 -53 -43 0 0	-50 -50 -53 -43 -20	-50 -50 -53 0 0 0 0 -20 -26	-50 -50 -53 0 0 0 -20 0 -26	-50 -50 -53 0 0 0 -20 0 0	-50 -53 -53 0 0 0 -26 0
Accrual Rates %		1.43	1.92	1.72	2.67	1.43	1.54	2.50	1.67	1.54	ンロン	2.50	3.33	3.33	2.50 3.33 3.33 2.60	3.33 3.33 2.60 6.67	2.50 3.33 3.60 2.60 6.67	2.50 3.33 3.33 2.60 6.67	2.50 3.33 3.33 2.60 6.67 1.33	3.33 3.33 2.60 6.67 1.33 2.22	3.33 3.33 2.60 6.67 1.33 2.22 1.33 2.13	3.33 3.33 2.60 6.67 1.33 2.22 1.33 2.13	2.50 3.33 2.60 6.67 1.33 2.22 1.33 2.13 3.23	2.50 3.33 3.33 2.60 6.67 1.33 2.22 1.33 2.13 3.23 4.04	2.30 3.33 2.60 6.67 1.33 2.22 1.85 3.23 4.04	2.50 3.33 2.60 6.67 1.33 2.22 1.33 2.13 1.85 3.23 4.04 6.67	2.50 3.33 2.60 6.67 1.33 2.22 1.33 2.13 1.85 3.23 4.04 2.10 6.67	2.50 3.33 2.60 6.67 1.33 2.13 2.13 1.85 3.23 4.04 4.04 6.67 6.67

Distribution  Di	Account		Average	Current Net	Accrual	Average	-	Net
DISTRIBUTION PLANT     75       Land & Land Rights - Rights - Of-Way     75       Structures & Improvements-M & R Station Structures - Industrial     62       Structures & Improvements-M & R Station Structures - Industrial     45       Structures & Improvements-Other Structures     Iife span       Cleveland #2 Works - Office and Shop     Iife span       Small Structures     45       Total Account 375.03     Iife span       Structures & Improvements-Leasehold Improvements     Iife span       Mains     70       M & R Station Equipment Meters and Gauges     50       M & R Station Equipment Other Equipment     50       Services - All Pressure     50       Services - All Pressure     50       Services - Regulated Pressure     50       Services - Regulated Pressure     50       Services - Regulated Pressure     50       Meters - Recording Gauges     50       Meters - Recording Gauges     50       Meters - Recording Gauges     27       Meters - Recording Gauges     33       Meters - Recording Gauges     33       Meters - Recording Gauges     45       Meters - Regulators Equipment     30       House Regulators I arge     30       House Regulators I arge     43       Industrial M & R Station Equipment Other	No.	Description	Service Life	Salvage %	Rate %		\   	Service Life Sal
Land & Land Rights - Rights- of-Way  Structures & Improvements-M & R Station Structures - Industrial  Structures & Improvements-M & R Station Structures - Industrial  Structures & Improvements-Other Structures  Cleveland #2 Works - Office and Shop  Small Structures  Total Account 375.03  Structures & Improvements - Leasehold Improvements  Mains  Mains  Ma R Station Equipment  M & R Station Equipment Other Equipment  Services - All Pressures  Services - All Pressures  Services - All Pressures  Services - All Pressures  Services - Meters  Meters - Regulated Pressure  Services - Meters  Meters - Regulators Gauges  Meter Installations  Meter Installations  Meter Installations  Meter Regulators Small  House Regulators Small  House Regulator Station Equipment  Industrial M & R Station Equipment  Industrial M & R Station Equipment  Services - May Regulator Guipment Other  Other Equipment - Other Equipment  For Meters - Regulator - Station Equipment  Services - Guipment - Other Equipment  Services - Guipment - Other Equipment  May R Station Equipment Other  Services - Guipment - Other Equipment  Meters - Regulator - Other Equipment  Meters - Regulator - Other Equipment  Meters - Guipment - Other - Guipment  Meters - Guipment  Meters - Guipment  Meters - Meters  Meters - M		DISTRIBUTION PLANT						
Structures & Improvements-M & R Station Structures - General  Structures & Improvements-M & R Station Structures - Industrial  Structures & Improvements-Other Structures  Cleveland #2 Works - Office and Shop  Small Structures  Total Account 375.03  Structures & Improvements-Leasehold Improvements  Mains  Mains  M& R Station Equipment  M& R Station Equipment Meters and Gauges  M & R Station Equipment Other Equipment  Services - All Pressure  Services - Regulated Pressure  Services - Regulated Pressure  Services - Regulated Pressure  Meters - Recording Gauges  Meters - Recording Gauges  Meters - Recording Gauges  Meters - Hexagram  Meters - Regulations ERT Modules  House Regulators Small  House Regulators Small  House Regulators Small  House Regulators Equipment  Industrial M & R Station Equipment Meters and Gauges  Industrial M & R Station Equipment Other  Other Equipment - Other Equipment Other  Other Equipment - Other Equipment	374.04	Land & Land Rights - Rights-of-Way	75	0	<u></u>	1.33		75
Structures & Improvements-Other Structures Cleveland #2 Works - Office and Shop Small Structures Total Account 375.03  Structures & Improvements-Leasehold Improvements Malins Malins Malins M& R Station Equipment M& R Station Equipment Other Equipment Services - All Pressures Services - All Pressure Services - Regulated Pressure Services - Regulated Pressure Meters - Recording Gauges Meters - Recording Gauges Meters - Recording Gauges Meters - Recording Gauges Meters - Hexagram Meters - Hexagram Meters - Hexagram Meters ERT Modules Meter Installations House Regulators Small House Regulators Small House Regulator Installation Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment Other Equipment - Other Equipment Other Equipment - Other Equipment	375.01 375.02	Structures & Improvements-M & R Station Structures - General Structures & Improvements-M & R Station Structures - Industrial	62 45	0 4	2 ~	2.10	.22 60	
Cleveland #2 Works - Office and Shop  Small Structures  Total Account 375.03  Structures & Improvements-Leasehold Improvements  Mains  Mains  M& R Station Equipment  M& R Station Equipment Meters and Gauges  M& R Station Equipment Other Equipment  Services - All Pressure  Services - All Pressure  Services - Regulated Pressure  Special Services  Meters - Recording Gauges  Meters - Recording Gauges  Meters - Hexagram  Meters - Hexagram  Meter Installations  Meter Installations ERT Modules  House Regulator's Large  House Regulator's Large  House Regulator Installation  Industrial M & R Station Equipment  Meter Equipment Meters and Gauges  Industrial M & R Station Equipment  Meter Equipment - Other Equipment  Other Equipment - Other Equipment	375.03	Structures & Improvements-Other Structures						
Small Structures  Total Account 375.03  Structures & Improvements-Leasehold Improvements  Mains  Mains  M& R Station Equipment  M& R Station Equipment Meters and Gauges  M& R Station Equipment Other Equipment  Services - All Pressure  Services - All Pressure  Services - All Pressure  Services - Regulated Pressure  Special Services  Meters - Hexagram  Meters - Recording Gauges  Meters - Hexagram  Meters - Hexagram  Meters - Hexagram  Meters Etal Modules  Meter Installations  Meter Installations  Meter Installations ERT Modules  House Regulators Large  House Regulator Sanall  House Regulator Installation  Industrial M & R Station Equipment  Meter Equipment Other  Other Equipment - Other Equipment  Other Equipment - Other Equipment		Cleveland #2 Works - Office and Shop	life span	ψ		2,54		70
Total Account 375.03  Structures & Improvements-Leasehold Improvements  Mains  Mains  M & R Station Equipment  M & R Station Equipment Meters and Gauges  M & R Station Equipment Other Equipment  Services - All Pressures  Services - Low Pressure  Services - Regulated Pressure  Special Services  Meters - Recording Gauges  Meters - Hexagram  Meters - Hexagram  Meters - Hexagram  Meter Installations  Meter Installations ERT Modules  House Regulators Small  House Regulators Small  House Regulators Station Equipment  House Regulators Station Equipment  Industrial M & R Station Equipment  Industrial M & R Station Equipment Other  Other Equipment - Other Equipment  Other Equipment - Other Equipment		Small Structures	45	'n		2.33	2.33 12	
Structures & Improvements-Leasehold Improvements  Mains  Ma R Station Equipment  Ma R Station Equipment Meters and Gauges  Ma R Station Equipment Other Equipment  Services - All Pressures  Services - All Pressures  Services - Regulated Pressure  Special Services  Meters - Meters  Meters - Meters  Meters - Hexagram  Meters - Hexagram  Meters - Hexagram  Meter Installations  Meter Installations ERT Modules  Meter Installations ERT Modules  House Regulators Small  House Regulators Small  House Regulator Installation  Industrial Ma R Station Equipment  Ma R Station Equipment  Ma R Station Equipment Meters and Gauges  Industrial Ma R Station Equipment Meters and Gauges  Ma R Station Equipment Other  Other Equipment - Other Equipment  Other Equipment - Other Equipment		Total Account 375.03				3,80	3,80	3,80
Mains  M & R Station Equipment Meters and Gauges  M & R Station Equipment Meters and Gauges  M & R Station Equipment Other Equipment  Services - All Pressures  Services - All Pressure  Services - Regulated Pressure  Services - Regulated Pressure  Special Services  Meters - Hexagram  Meter - Hexagram  Meter Installations ERT Modules  Meter Installations ERT Modules  House Regulators Small  House Regulators Small  House Regulator Installation  Industrial M & R Station Equipment  M & R Station Equipment Other  Other Equipment - Other Equipment  Other Equipment - Other Equipment	375.04	Structures & Improvements-Leasehold Improvements	life span	0		0.00	0.00	0.00
M & R Station Equipment Meters and Gauges  M & R Station Equipment Meters and Gauges  M & R Station Equipment Other Equipment  Services - All Pressures  Services - Low Pressure  Services - Regulated Pressure  Services - Regulated Pressure  Special Services  Meters - Meters  Meters - Hexagram  Meter Installations  Meter Installations ERT Modules  Meter Installations ERT Modules  House Regulators Small  House Regulators Installation  Industrial M & R Station Equipment  Industrial M & R Station Equipment Other  Other Equipment - Other Equipment  Other Equipment - Other Equipment	376.01	Mains	70	-25		1.79	1.79 70	
M & R Station Equipment Meters and Gauges M & R Station Equipment Other Equipment Services - All Pressures Services - Low Pressure Services - Regulated Pressure Special Services Meters - Meters Meters - Recording Gauges Meters - Hexagram Meter Installations Meter Installations House Regulators House Regulators Small House Regulator Installation Industrial M & R Station Equipment Meter Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment Other Equipment - Other Equipment  22	378.01	M & R Station Equipment	50	-20		2.40	2.40	2.40
M & R Station Equipment Other Equipment  Services - All Pressures  Services - Low Pressure  Services - Regulated Pressure  Special Services  Meters - Meters  Meters - Hexagram  Meters - Hexagram  Meter Installations  Meter Installations  House Regulators  House Regulators Large  House Regulator Installation  Industrial M & R Station Equipment  Meter Equipment - Other Equipment  Other Equipment - Other Equipment	378.01	M & R Station Equipment Meters and Gauges					25	
Services - All Pressures50Services - Low Pressure35Services - Regulated Pressure50Special Services37Meters - Meters37Meters - Hexagram27Meters - Hexagram15Meters ERT Modules45Meter Installations45Meter Installations ERT Modules45House Regulators30House Regulators Small40House Regulator Installation30Industrial M & R Station Equipment Meters and Gauges43Industrial M & R Station Equipment Meters and Gauges44Other Equipment - Other Equipment Other22	378.02	M & R Station Equipment Other Equipment					65	
Services - Low Pressure 35   Services - Regulated Pressure 50   Special Services 37   Meters - Meters 37   Meters - Recording Gauges 27   Meters - Hexagram 15   Meters ERT Modules 45   Meter Installations 45   Meter Installations ERT Modules 45   House Regulators 30   House Regulators Small 30   House Regulators Installation 30   Industrial M & R Station Equipment 43   Industrial M & R Station Equipment Meters and Gauges 44   Industrial M & R Station Equipment Other 42   Other Equipment - Other Equipment Other 22	380.01	Services - All Pressures	50	-100		4		50
Services - Regulated Pressure 50 Special Services 37 Meters - Meters Meters - Meters Meters - Recording Gauges 27 Meters - Hexagram Meters - Hexagram Meters ERT Modules Meter Installations Meter Installations ERT Modules House Regulators House Regulators Small House Regulators Small House Regulator Installation Industrial M & R Station Equipment Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment	380.02	Services - Low Pressure	35	-100		5.71	5.71 35	35
Special Services  Meters - Meters  Meters - Recording Gauges  Meters - Recording Gauges  Meters - Hexagram  Meters ERT Modules  Meter Installations  Meter Installations ERT Modules  House Regulators  House Regulators Small  House Regulator Installation  Industrial M & R Station Equipment  Industrial M & R Station Equipment Meters and Gauges  Industrial M & R Station Equipment Other  Other Equipment - Other Equipment  22	380.03	Services - Regulated Pressure	50	-100		4		35
Meters - Meters 37 Meters - Recording Gauges 27 Meters - Recording Gauges 27 Meters - Hexagram 27 Meters ERT Modules Meter Installations Meter Installations ERT Modules House Regulators House Regulators Large House Regulators Large House Regulator Installation Industrial M & R Station Equipment Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment - Other Equipment	380.04	Special Services	37	-100		5.41		35
Meters - Recording Gauges 27  Meters - Hexagram Meters - Hexagram Meters ERT Modules Meter Installations Meter Installations ERT Modules House Regulators House Regulators Large House Regulator Installation Industrial M & R Station Equipment Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment	381.01	Meters - Meters	37	0		2.70		30
Meters - Hexagram Meters ERT Modules Meter Installations Meter Installations ERT Modules Meter Installations ERT Modules House Regulators House Regulators House Regulators Small House Regulator Installation Industrial M & R Station Equipment Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment  22	381.02	Meters - Recording Gauges	27	0		3,70		10
Meters ERT Modules  Meter Installations  Meter Installations ERT Modules  House Regulators  House Regulators Small  House Regulator Installation  Industrial M & R Station Equipment Meters and Gauges  Industrial M & R Station Equipment Other  Other Equipment - Other Equipment  Other Equipment - Other Equipment	381.03	Meters - Hexagram	15	0		6.67		13
Meter Installations 45 Meter Installations ERT Modules House Regulators House Regulators Large House Regulators Small House Regulator Installation Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment - Other Equipment	381.04	Meters ERT Modules					15	15 0
Meter Installations ERT Modules House Regulators House Regulators Large House Regulators Small House Regulator Installation Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment	382.00	Meter Installations	45	0		2.22	2.22 38	
House Regulators House Regulators Large House Regulators Small House Regulator Installation House Regulator Installation Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment 22	382.04	Meter Installations ERT Modules					15	15 0
House Regulators Large House Regulators Small House Regulator Installation House Regulator Installation Industrial M & R Station Equipment Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment	383.01	House Regulators	30	-15		3.83	3.83	3.83
House Regulators Small House Regulator Installation Industrial IM & R Station Equipment Industrial IM & R Station Equipment Meters and Gauges Industrial IM & R Station Equipment Other Other Equipment - Other Equipment  22	383.02	House Regulators Large					25	25 0
House Regulator Installation  43 Industrial M & R Station Equipment Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment  22	383.01	House Regulators Small					25	25 0
Industrial M & R Station Equipment 44 Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment 22	384.01	House Regulator Installation	43	'n		2.44	2.44 35	
Industrial M & R Station Equipment Meters and Gauges Industrial M & R Station Equipment Other Other Equipment - Other Equipment 22	385.00	Industrial M & R Station Equipment	44	γ		2.39		
Industrial M & R Station Equipment Other Other Equipment - Other Equipment 22	385.01	Industrial M & R Station Equipment Meters and Gauges					45	45 -2
Other Equipment - Other Equipment 22	85.03	Industrial M & R Station Equipment Other					45	
	87.01	Other Equipment - Other Equipment	22	ψ		4.77	4.77 22	

			Current				
Account		Average	Net	Accrual	Average	Net	Accrual
No.	Description	Service Life	Salvage %	Rate %	Service Life	Salvage %	Rates %
	GENERAL PLANT						
390.02	Structures & Improvements - Main Office	lifespan	D	10.15	20	0	5.00
390.05	Structures & Improvements - Other	45	۵	2.22	20	0	5.00
391.01	Office Furniture & Equipment - Furniture	20	0	5.00	20	0	5.00
391.02	Office Furniture & Equipment - Computer Hardware	វភ	0	20.00	5	0	20.0
391.03	Office Furniture & Equipment - Equipment	10	D	10.00	10	0	10.0
392.01	Transportation Equipment - Automobiles				<b>∞</b>	0	12.5
392.02	Transportation Equipment - Trucks	83	25	9.38	\$0	44	7.00
392.03	Transportation Equipment -Trailers	11	35	5.91	12	38	5.17
392.05	Transportation Equipment - NGV Kits	6	0	16.67	6	0	16.6
393.01	Stores Equipment	20	0	5.00	20	0	5.0
394.01	Tools, Shop & Garage Equip - Tools & Equipment	20	0	5.00	20	0	5.00
394.03	Tools, Shop & Garage Equip - NGV Compression/Station	15	٥	6.67	15	0	6.67
395.01	Laboratory Equipment	20	o	5.00	20	0	5.00
396.01	Power Operated Equipment	11	40	5,45	10	30	7.00
397.01	Communications Equipment	10	Đ	10.00	10	0	10.0
397.02	Communications Equipment - Telephone System	10	0	10.00	10	0	10.0
398.01	Miscellaneous Equipment	15	0	6.67	15	0	6.67
399.01	Other Intangible Property - Computer Software	15	0	6.67	15	0	6.67