

A NiSource Company

P.O. Box 14241 2001 Mercer Road Lexington, KY 40512-4241

Ms. Beth O'Donnell Executive Director Kentucky Public Service Commission 211 Sower Boulevard P. O. Box 615 Frankfort, KY 40602

RECEWED

MAY 22 2007

PUBLIC SERVICE COMMISSION

May 22, 2007

RE: CASE NO. 2007-00008 An Adjustment of Gas Rates of Columbia Gas of Kentucky, Inc.

Dear Ms. O'Donnell,

Pursuant to the Commission's Order of May 8, 2007, please find enclosed and original and seven (7) copies of the responses of Columbia Gas of Kentucky, Inc., ("Columbia"). An original and seven (7) copies of the responses of Columbia to the Requests for Information by the Attorney General and Interstate Gas Supply, Inc. are also enclosed.

Sincerely,

Judy M. Cooper

Director, Regulatory Policy

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing responses of Columbia Gas of Kentucky, Inc. were served via either personal hand delivery, First Class U.S. Mail postage prepaid or overnight mail on the following parties, all on this 22 may of _______, 2007.

Hon. Dennis G. Howard, II Hon. Lawrence W. Cook Assistant Attorney General Office of the Attorney General Utility and Rate Intervention Division 1024 Capital Center Drive, Suite 200 Frankfort, Kentucky 40601-8204

Matthew Malone
Hurt, Crosbie & May PLLC
The Equus Building
127 West Main Street
Lexington, Kentucky 40507
Attorney for Interstate Gas Supply, Inc.

Hon. David J. Barberie Hon. Leslye M. Bowman Lexington-Fayette Urban County Government Department of Law 200 East Main Street Lexington, Kentucky 40507

Hon. David F. Boehm Boehm, Kurtz & Lowry 36 E. Seventh Street, Suite 1510 Cincinnati, Ohio 45202 Attorney for Kentucky Industrial Utility Customers

Mark R. Kempic, Esq.

Attorney for Columbia Gas of Kentucky, Inc.

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Columbia Gas of Kentucky Respondent: Kelly Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED May 8, 2007

Question No. 1

Refer to the response to the Commission Staff's Second Data Request dated April 10, 2007 ("Staff's Second Request"), Item 1.

- a. In Item 1(a) Columbia was requested to explain in detail why the rate base and capital presented in the Application, Tab 27, did not agree with Schedules B-1 and J-1. While Columbia submitted a corrected schedule for Tab 27 that agrees with the referenced schedules, it did not provide the requested explanation of why the schedules did not agree. Provide the originally requested explanation.
- b. In Item 1(b) Columbia was requested to provide the originally requested reconciliation of rate base and capital, starting with the proposed rate base, then listing and identifying all reconciling items, and concluding with the proposed capital. The response indicates that the corrected schedule for Tab 27 is the reconciliation. Neither the original version of the schedule provided with Tab 27 nor the corrected version of that schedule provides the requested reconciliation of rate base and capital. Provide the reconciliation as requested in Item 1(b).

Response of Columbia Gas of Kentucky:

a. Application, Tab 27 and the revised Tab 27 as provided in response to PSC's data request issued April 10, 2007, Item 1 both provide a rate base level and a capitalization level. The difference between capitalization as provided on Tab 27 of \$127,980,551 and the capitalization used by Witness P. R. Moul of \$152,032,872 on Schedule J-1 is short-term of \$8,052,333 and a \$16,000,000 long-term note issued in November 2006 and as addressed in Witness P. R. Moul's testimony on page 21. The difference between rate base of \$171,447,599 and capitalization of \$152,032,872 is provided in part b of this response.

b.	Rate Base	\$171,447,599
	13 month average over-collection of gas expense	(\$ 16,705,792)
	13 month average over-collected CHOICE transition	(\$ 3,711,842)
	Other various items both long and short-term in nature	<u>\$ 1,002,907</u>
	Proposed Capital	\$152.032.872

Public Service Commission Data Request Set 3 Question No. 2 Columbia Gas of Kentucky Respondent: **Kelly Humrichouse**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED May 8, 2007

Question No. 2

Refer to the response to the Staff's Second Request, Item 2(b). The request identified specific account numbers and sought information about the accounts. As part of the request, Columbia was to describe the account and the activity recorded in each account. This information was omitted from the response. Provide the originally requested information.

Response of Columbia Gas of Kentucky:

2007-00008 PSC Set 3-002 Attachment is a duplicate of the attachment provided in response to Staff Second Request, Item 2 (b), but includes a more descriptive explanation of the accounts noted. The attachment, as the original, indicates whether the accounts are applicable to CKY (Column 6), the activity in the test year (Column 7), and/or the balance if any at the end of the test year (Column 8). Please note that the Chart of Accounts provided with the application under Filing Requirement #6-j is a common chart of accounts for all the Columbia Distribution Companies and shows which accounts are applicable to each company. Columbia of Kentucky does not use every account included in the chart of accounts, and thus, a zero balance is indicated for those accounts.

Columbia Gas of Kentucky, Inc. Case No. 2007-00008

Balance as of Sept. 30, 2007 (8)	V/A	0	N/A	N/A	0	N/A	N/A	0
Activity (7)	N/A	None	Ą Ž	N/A	None	N/A	Y X	None
Used by Columbia's <u>CKY Operations</u> (6)	o Z	Xes X	ON.	N	Yes	ON	O Z	Yes
<u>Description</u> (5)	Receivable - Lake Choctaw: This receivable was applicable to Columbia Gas of Ohio only, and represented a receivable related to a project in which Columbia Gas of Ohio was involved.	Pension Restoration Plan: The account included prepayments of a non-qualified pension plan of certain executives. As noted in Columns 7 & 8 no activity occurred during the test year.	Deferred Assets - Longwall Mining Project: This regulatory asset included longwall mining costs incurred by Columbia of	Pennsylvania and recoverable from its customers. Other Current Regulatory Assets - Super 8 Motel: This regulatory asset represents injury and damages costs incurred by Columbia Gas of Maryland and recoverable from its customers.	Special Employee Severance Program - Delayering - Out Place: This account recognized a liability related to a Corporate initiative implemented in early 2000 to improve efficiencies.	A&G Expenses - Supplies/Expenses - Volunteer Activity. This account is applicable to Columbia of Maryland and Pennsylvania and included incremental costs incurred by those companies	related to volunteer activity. A&G Expenses - Supplies/Expenses - Name Change: This account included incremental costs incurred by Columbia Gas of Virginia when changing its corporate name from Commonwealth Gas Services to Columbia Gas of Virginia. As noted in Column 6, the costs were applicable to Columbia of Virginia.	A&G Expenses - Supplies/Expenses - STRIVE: The account included incremental costs incurred by Columbia by a special task force established in the late eighties/early nineties to identify strategic opportunities. The task force ceased meeting in the early nineties.
Facility (4)					101233			
Activity (3)	10842	11190	12495	12540		00046	07685	08141
Account Auxiliary (1) (2)	0066	0067	3417	3499	0047			
Account (1)	143	165	182	182	242	921	921	921

Columbia Gas of Kentucky, Inc. Case No. 2007-00008

0	0	
None	None	
Yes	Yes	
A&G Expenses - Supplies/Expenses - Project Phoenix: The account included incremental costs of the Phoenix Project	incurred in the mid nineties. A&G Expenses - Outside Services - Education 2000: The account included incremental costs incurred as a result of the Education 2000 initiative. This Corporate initiative provided assistance to	public schools in the Company's operating territory.
08142	07652	
921	923	
	08142 A&G Expenses - Supplies/Expenses - Project Phoenix: The Yes account included incremental costs of the Phoenix Project	A&G Expenses - Supplies/Expenses - Project Phoenix: The account included incremental costs of the Phoenix Project incurred in the mid nineties. A&G Expenses - Outside Services - Education 2000: The account included incremental costs incurred as a result of the Education 2000 initiative. This Corporate initiative provided assistance to

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BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED May 8, 2007

Question No. 3

Refer to the response to the Staff's Second Request, Item 5(b). Several of the responses to Item 5(b) refer to "estimates of other gas utilities" and "expectations within the gas industry."

- a. Provide copies of the estimates of other gas utilities that were utilized by Mr. Spanos to develop his depreciation rate recommendations. Indicate the sources of these estimates.
- b. Provide the source(s) for the "expectations within the gas industry" relied upon to develop the proposed depreciation rates and include copies of any documentation of these expectations.

Response of Columbia Gas of Kentucky:

- a. The attached document sets forth service life and net salvage estimates of other gas utilities in the United States and Canada. These estimates are the most up-to-date parameters available. Most of the estimates are studies performed by Gannett Fleming.
- b. Most references to "expectations within the gas industry" relied upon by Mr. Spanos to develop the proposed life and salvage parameters were obtained in discussions with operating personnel of many gas utilities during the conduct of depreciation studies. These expectations have been discussed with each utility during a study. An example of expectations within the gas industry related to gas mains that Mr. Spanos has learned is that most main is retired in place. Therefore, such main would have no expected gross salvage value, but there would still be cost to retire associated with such main.

	CENTERPOINT	ALLIANT ENERGY WISCONSIN		CENTERPOINT	CENTRA GAS	CITIZENS GAS AND	COLUMBIA GAS OF
CLIENT	IT: ENERGY ARKANSAS	POWER & LIGHT 2005		ENERGY URLAHUMA 2003	ااة	2005	2005
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303.0 MISC. INTANGIBLE PLANT 303.1 MISC. INTANGIBLE PLANT - SOFTWARE							
303.2 MISC. INTANGIBLE PLANT - CUSTOMER INFO S 303.3 MISC. INTANGIBLE PLANT - IND. AND COMMER							
303.4 MISC. INTANGIBLE PLANT - CRMS 303.5 MISC. INTANGIBLE PLANT - POWERPLANT SW							
304.1 RIGHTS OF WAY		50 - R3 0	60 -LO.5° 0			60 - R3 0	
307.0 OTHER POWER EQUIPMENT							
309.0 PROCESSING FLANNS 311.0 LIQUEFIED PETROLEUM GAS EQUIPMENT			55 - L1* 0				
311.1 LIQUEFIED PETROLEUM GAS EQUIPMENT - STORAGE CAVERNS							
311.3 LIQUEFIED PETROLEUM GAS EQUIPMENT - PUMPS MOTORS AND COMPR	PR						
341.4 LIQUEFIED PETROLEUM GAS EQUIPMENT - INSTRUMENTS 244 F. LIOLIFFIED PETROL FLIM GAS EQUIPMENT - STATION PIPING							
311.6 LIQUEFIED PETROLEUM GAS EQUIPMENT - TANKS						36 - L1.5 0	
319.0 PRESSURE REGULATING EQUIPMENT		25 - L2 0					
325.1 PRODUCING LANDS							
325.2 PRODUCING LEASEHOLDS							
325.5 GAS MIGHTS 325.4 RIGHTS OF WAY							
327.0 FIELD COMPRESSOR STATIONS STRUCTURES							
329.0 OTHER STRUCTURES							
330.0 PRODUCING GAS WELL CONSTRUCTIONS							
331.0 PRODUCING GAS WELL EQUIPMENT							
333.0 FIELD COMPRESSOR STATION EQUIPMENT							
334.1 FIELD M&R STATION EQUIPMENT - OTHER							
334.1 FIELD M&R STATION EQUIPMENT - FUNCTRASE CAST 334.1 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS							
335.0 DRILLING AND CLEANING EQUIPMENT							
336.0 PURIFICATION EQUIPMENT							
337.1 OTHER EQUIPMENT - LABORATORY							
337.2 OTHER EQUIPMENT - ODORIZATION 3-37 3. OTHER FOLIPMENT - FURNITURE AND FIXTURES PRODUCTION							
337.4 OTHER EQUIPMENT - FURNITURE AND FIXTURES GATHERING							
337.5 OTHER EQUIPMENT - TOOLS							
337.8 OTHER EQUIPMENT - COMMONICATION EACH MENT 340.1 LAND AND LAND RIGHTS - SURFACE LEASE							
340.2 LAND AND LAND RIGHTS - RIGHTS OF WAY							
341.0 STRUCTURES AND IMPROVEMENTS 342.0 EXTRACTION AND REFINING EQUIPMENT							
343.0 PIPE LINES							
345.0 EXTRACTED PRODUCT STORAGE EQUIPMENT 345.0 COMPRESSOR STATION EQUIPMENT							
346.0 GAS MESAURING AND REGULATING EQUIPMENT							
350.2 LAND RIGHTS						35 - R1 0	
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351.0 STRUCTURES AND IMPROVEMENTS						;	

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352.0 WELLS 352.0 WELLS 352.0 WELL ONSTRUCTION										
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354.0 CMPRESSOR STATION EQUIPMENT	dayı									
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355,0 M & R EQUIPMENT - WETEN,0 AND GAOGLO 355,0 M & R EQUIPMENT - OTHER							•	55	c	
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357.1 OTHER EQUIPMENT - TOOLS, SHOP AND GARAGE										
357.4 OTHER EQUIPMENT - ODORIZATION										
357.5 OTHER EQUIPMENT - FURNITURE AND FIXTURES						75 - R4	0			
361.0 STRUCTURES AND IMPROVEMENTS						- R2		50 - S4 45 - R3	0 0	
362.0 GAS HOLDERS										
363.1 LIQUIFACTION EQUIPMENT								55 - R3 50 - S3	00	
363.2 VAPORIZING EQUIPMENT						30 - R2		50 - 84	. 0	
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364.0 TRANSPORTATION EQUIPMENT								ž.	c	
365.2 LAND RIGHTS									•	
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366.2 STRUCTURES AND IMPROVEMENTS - M&R STA CITY GATE								45 - S1	0	
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367.3 PIPE LINES - FITTINGS								38 - 83	0	
368.0 COMPRESSOR STATION EQUIPMENT										
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369,4 TAKE OFF STATION EQUIPMEN!/FARM LAP										
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370.0 COMMUNICATION EQUIPMENT								3		
371.2 OTHER EQUIPMENT - ODORIZATION										
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T SALVAGE STATISTICS - GAS	
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Column C												Page 3 01	40
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2007-00008 PSC Set 3-003 Attachment 1 Page 4 of 40

CLENT	CENTERPOINT ENERGY ARKANSAS		GY HT AMERENUE	CENTERPOINT ENERGY OKLAHOMA		CENTRA GAS BRITISH COLUMBIA	CITIZENS GAS AND	SAS AND TILITY	COLUMBIA GAS KENTUCKY	AS OF KY
PROCEDURE	ELG	ASL / Re	ASL	ELG / Rem Life	+-	ASL / Whole Life	ELG / Rem Life	m Life	ELG / Rem Life	Life
FERC ACCT DESCRIPTION	28	IS %/	SURVIVOR NET	18 %	\rac{100}{500}	SURVIVOR NET CURVE SALV %	ns %	NET SALV %	SURVIVOR	NET SALV %
METERS - DIAPHRAGM METERS - ROTARY DISPLACEI METER AND REGULATOR INS				34 - R3	(60) 35	- R3 0	30 - R0.5	0	39 - 51.5	(10)
382.1 METER INSTALLATIONS - ELECTRIC - 382.1 METER INSTALLATIONS - ELECTRIC - AUTO METER READ DEVICES 382.9 METER INSTALLATIONS - ELECTRIC - RECORDING AND MEASURING										
393.0 HOUSE REGULATORS - INSTALL 394.0 HOUSE DESIGNATORS - INSTALL 394.0 HOUSE DESIGNATORS - INSTALL 394.0 HOUSE DESIGNATORS - INSTALL	26 - R4 0	29 - R0.5	5 45 - R3 0	30 - 83	0		34 - R4 34 - R4	00	34 - S1.5 35 - S2.5	(2)
584,0 NOUSTRIAL MES TATE GOUPMENT - THE FMETERING 384,1 INDISTRIAL MES STA FOLIDIMENT - THE FMETERING	52 - R2 0		25 - R0.5 4	42 - R1.5 ((40)			,	30 - 01	(5)
385.3 INDUSTRIAL MRR STA EQUIPMENT - METER INSTALLATIONS 386.0 RES WATER HEATER										
386.0 OTHER PROPERTY AND CUSTOMERS' PREMISES 386.1 COMMERCIAL WATER HEATERS							15 - L4	0		
366.2 RESIDENTIAL WATER HEATERS 366.2 OTHER PROPERTY AND CUSTOMERS' PREMISES - GAS LIGHTS										
386.3 RESIDENTIAL CONV BURNERS										
386.3 OTHER PROPERTY AND COSTOMERS PREMISES - CNG REFUEL STA 386.4 CIRCULATING HEATER										
386.4 OTHER PROPERTY AND CUSTOMERS' PREMISES - INSTRUMENTS										
385.3 COMMENTATION BOLINER 387.0 OTHER EQUIPMENT	20 - 83 0			10 - 50	0		15 - L0.5	0	i	,
387.2 ODORIZATION									25 - R2.5	0
387.3 OTHER EQUIPMENT - RADIO										
387.4 CUSTOMER INFORMATION SERVICES 387.4 OTHER EQUIPMENT - TELEMETERING									27 - R2	0
387.5 OTHER EQUIPMENT - CUSTOMER INFO SERVICES										
387.6 OTHER EQUIPMENT - NATURAL GAS FUELING STATIONS 387 7 OTHER EQUIPMENT - STREET LIGHTING										
387.8 OTHER EQUIPMENT - GRAPHIC DATA BASE										
388.0 CONVERSION BURNERS - LEASED 380.1 I AND AND I AND RIGHTS										
399.0 STRUCTURES AND IMPROVEMENTS			55 - R2.5 0		40	- R2	10 40 -L1	0		
390.0 STRUCTURES AND IMPROVEMENTS - MAJOR 390.0 STRUCTURES AND IMPROVEMENTS - MINOR										
390.1 LEASEHOLD IMPROVEMENTS										
390.1 STRUCTURES AND IMPROVEMENTS - METAL 390.1 STRUCTURES AND IMPROVEMENTS - ELEC EQUIPMENT										
390.1 STRUCTURES AND IMPROVEMENTS - YARD PAVING										
390.1 STRUCTURES AND IMPROVEMENTS - STATION PAVING 390.2 STRUCTURES AND IMPROVEMENTS - DEPLETABLE										
390.3 STRUCTURES AND IMPROVEMENTS - CNG EQUIP,										
390.3 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 390.4 STRUCTURES AND IMPROVEMENTS - MAJOR										
390.5 STRUCTURES AND IMPROVEMENTS - SMALL										
390.6 STRUCTURES AND IMPROVEMENTS - OTHER 390.7 STRUCTURES AND IMPROVEMENTS - BUILDINGS										
390.8 STRUCTURES AND IMPROVEMENTS - PARTITIONS										
390.9 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE 391.0 COMPUTER EQUIPMENT	80		. SQ			SQ.	5 -	O		0
391.0 OFFICE FURNITURE & EQUIPMENT - FURNITURE	SQ	0	15 - SQ 0		20	- 80	0 25 - SQ	0	20 - 50	0
391.1 OFFICE FURNITURE & EQUIPMENT - EQUIPMENT 391.4 OFFICE FURNITURE AND EQUIPMENT - INFO SYSTEM										
391.4 OFFICE FURNITURE & EQUIPMENT - MAINFRAME HARDWARE 391.5 OFFICE MACHINES							15 - SQ	0	15 - SQ	0
391.6 REMOTE METER READING EQUIPMENT 392.0 TRANSPORTATION EQUIPMENT	7.5 - L1.5	10 8 -1.1	5 15 - S2 5	8 - L1	25 8	8 - 1.2	20 9 - L3	15		
392.0 TRANSPORTATION EQUIPMENT - CNG TANKS 302.0 TRANSPORTATION EQUIPMENT - GENERAL	}	i	;							

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	CLIENI:	PUEKGY AKKANSAS	POWER & L	1 1 1 1	2005	2003		\downarrow	2005	Γ
OCAG	PROCEDURE	ELG / Rem Life	ASL / Rem Life	Life	ASL / Rem Life	ELG / Rem Life	ASL / Whole Life	151	εŀ	Π
NOILEIGUSEG		SURVIVOR NET	SURVIVOR	SALV %	SURVIVOR NET	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	
392 0 TRANSPORTATION FOLIPMENT - TRUCKS		1	13 - R0.5	5	7		15 - L2 20			
392.1 TRANSPORTATION EQUIPMENT - NGV KITS										
392.2 TRANSPORTATION EQUIPMENT - TRAILERS			21 - \$2.5	c)					ZZ - S3 O	
392.5 TRANSPORTATION EQUIPMENT - CNG CONVERSION KITS										
393.0 STORES EQUIPMENT					20 - 80 0			08.08	0	
394.0 TOOLS SHOP AND GARAGE EQUIPMENT		20 - SQ 0	25 - SQ	0			20 - SU		700	
394.0 TOOLS SHOP AND GARAGE EQUIPMENT-NGV COMPR										
394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT										
394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT QUICK FILL	CK FILL									
394.1 COMPRESSOR										
394,1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT OTHER	岳									
394.2 TOOLS SHOP AND GARAGE EQUIPMENT - SHOP EQU										
394.2 TOOLS, SHOP & GARAGE EQUIPMENT - CNG EQU										5 (
395 0 LABORATORY EQUIPMENT			15 - SQ						20 - SC	(
396 0 POWER OPERATED FOLIPMENT		11 - L0.5 10	18 - L1	9	18 - S2 6	11 - L0.5 30		14 - L1.5 20		ın.
397 COMMINICATION FOLIPMENT			15 - 50	0	15 - SQ 0		15 - SQ 0	15 - SQ 0		
397 0 COMMINICATION FOLID - METER RD/FRT/TFI FCOM		15 - SQ 0								
207 1 COMMINICATION FOLIDMENT MORI F		10 - 50 0	10 - SQ	0						
207.1 COMMINICATION EQUIPMENT - STRUCTURES										
1977. COMMONICATION CONTROL MICH CONTROL STEEL										
SOLA COMMINICATION FOLIDMENT - BASE STATIONS										
207.3 COMMINION CATION EQUIPMENT. TELEMETER OTHER										
397.4 COMMINICATION FOLIPMENT - TELEMETRY										
397.4 COMMINICATION FOURTHER TELEMETER MICE										
397.5 COMMINICATION FOLIPMENT - TELEPHONE										
397 5 COMMINICATION FOUIPMENT - SCADA AND TELEMETERING										
397 6 COMMINICATION EQUIPMENT - MISCELLANEOUS										
307 7 COMMINICATION FOLIDMENT - TEST FOLIDMENT										
397 8 COMMINICATION FOLIPMENT - COMPUTERS										
398 0 MISCELL ANEOUS EQUIPMENT		15 - SQ 0						20 - 50 0	15 - SQ (0
398.1 MISCELLANEOUS EQUIPMENT - PRINT SHOP/KITCHEN										
398.5 MISCELLANEOUS EQUIPMENT - OTHER										
399.0 OTHER INTANGIBLE PROPERTY - COMP. SOFTWARE										

SERVICE LIFE # T SALVAGE STATISTICS - GAS	TAMADAYA DOWNED	TSAR NOINIMON	-	NSTAR ELECTRIC &	PUBLIC SERVICE COMPANY OF N.	PUGET SOUND	QUESTAR GAS
CLIENT	DELMARVA POWER &	OHIO	NATURAL GAS	GAS COMPANY 2004	CAROLINA 2005	ENERGY 2005	COMPANY 2004
SIUUY DATE: PROCEDURE:	ASL / Ren	ASL / Whole Life	ASL / Rem Life	ASL / Ren	ASL / Rem Life SURVIVOR NET	WI CO	황교
FERC DESCRIPTION	CURVE SALV %	CURVE	CURVE SALV	% CURVE SALV %	0)	CURVE SALV %	CURVE SALV %
301.0 FRANCHISES AND CONSENTS 302.0 OTHER INTANGIBLE PLANT 303.0 MISC. INTANGIBLE PLANT - 15 YEAR 303.0 MISC. INTANGIBLE PLANT - 5 YEAR				15 - SQ 0 5 - SQ 0			
303.1 MISC. INTANCIDELE FLOWT - SOFTWARE 303.1 MISC. INTANGIBLE PLANT - CUSTOMER INFO S 303.3 MISC. INTANGIBLE PLANT - IND. AND COMMER 303.3 MISC. INTANGIBLE PLANT - CRMS 303.5 MISC. INTANGIBLE PLANT - POWERPLANT SW		9 - R2.5 0	10 - SQ 0 15 - SQ 0 10 - SQ 0 0 10 - SQ 0 0				
304.1 RIGHTS OF WAY 305.0 STRUCTURES AND IMPROVEMENTS 307.0 OTHER POWER EQUIPMENT							
309.0 PROCESSING PLANTS 311.0 LIQUEFIED PETROLEUM GAS EQUIPMENT 311.1 LIQUEFIED PETROLEUM GAS EQUIPMENT - STORAGE CAVERNS 311.2 LIQUEFIED PETROLEUM GAS EQUIPMENT - ELEC EQUIPMENT						50 - R4 (10)	
311.3 LIQUEFIED PETROLEUM GAS EQUIPMENT - PUMPS MOTORS AND COMPY 311.4 LIQUEFIED PETROLEUM GAS EQUIPMENT - INSTRUMENTS 311.5 LIQUEFIED PETROLEUM GAS EQUIPMENT - STATION PIPING 40.4 PLOIDERED PETROLEUM GAS EQUIPMENT - TANKS	r.						
311.0 LIQUETED FETROLLOW SPS LESS. MICH. 319.0 PRESSURE REGULATING EQUIPMENT 320.0 OTHER EQUIPMENT 325.1 PRODUCING LANDS						25 - R4 0	
325.2 PRODUCING LEASEHOLDS 325.3 GAS RIGHTS		- R3					
325.4 KIGHI S OF WAT 327.0 FIELD COMPRESSOR STATIONS STRUCTURES 300.0 FIELD MED STATION STRUCTURES		ro ro	(5) (5)				
329.0 OTHER WAY COTTONS 329.0 OTHER STRUCTURES 330.0 DEPOPULATION CAS WELL CONSTRUCTIONS		- 83	0				
330.0 PRODUCING GAS WELL EQUIPMENT		13	(0				
334.1 FIELD M&R STATION EQUIPMENT 334.1 FIELD M&R STATION EQUIPMENT - OTHER		23 - R2.5 () 24 - R0.5 (1	(5) (15)				
334.1 FIELD M&R STATION EQUIPMENT - PURCHASE GAS 334.1 FIELD MEASING AND REQUEATION EQUIPMENT - METERS		٠ ب ب	ί, Ο				
335.0 DRILING AND CLEANING EQUIPMENT 336.0 PURIFICATION EQUIPMENT							
337.1 OTHER EQUIPMENT - LABORATORY 337.2 OTHER EQUIPMENT - ODORIZATION 337.3 OTHER EQUIPMENT - FURNITURE AND FIXTURES PRODUCTION							
337.4 OTHER EQUIPMENT - FURNITURE AND FIXTURES GATHERING 337.5 OTHER EQUIPMENT - FOOLS							
340.2 LAND AND LAND RIGHTS - SURFACE LEASE 340.2 LAND AND LAND RIGHTS - RIGHTS OF WAY							
341.0 STRUCTURES AND IMPROVEMENTS 342.0 EXTRACTION AND REFINING EQUIPMENT 343.0 PIPE LINES							
345.0 EXTRACTED PRODUCT STORAGE EQUIPMENT 345.0 COMPRESSOR STATION EQUIPMENT 346.0 GAS MESAURING AND REGULATING EQUIPMENT							
347.0 OTHER EQUIPMENT 350.2 LAND RIGHTS			65 - R4	0			
330.2 LEAGETULES 350.2 RIGHTS OF WAY 351.0 STRUCTURES AND IMPROVEMENTS		55 - L2.5	0 55 - R3	0			

T SALVAGE STATISTICS - GAS	
ICE LIFE /	

Comparison Com		DEI MARVA POWER	-00	DOMINION EAST	NORTHW	EST	NSTAR ELECTRIC		Y OF N.	PUGET S	OND	QUESTAR GAS
STATIONES AND METROPHENITY - CONTRIGNEY STATIONES	CLENI	IT: LIGHT		OHIO		GAS	GAS COMPANY		LINA	ENER	اور	COMPANY
STREATONES AND INTERPOLEMENT CONTRICTORS AND INTERPOLEMENT CONTR	STUDY DATE PROCEDURE	E: 2005 E: ASL / Rem Lif	e ASL/	2005 Whole Life	2005 ASL / Ren	Life	+1E	\perp		ASL / Re	Life	ŧΙĘΙ
STREATURES AND IMPROCREENTS: AMERICAN STREAM STATES AND AMERICAN STREAM STATES AND AMERICAN STATES AND AME		SURVIVOR N	ET SURVIV	OR NET	SURVIVOR	NET SALV %				SURVIVOR CURVE	NET SALV %	SURVIVOR NET CURVE SALV %
Secretary (1) 14 Secretary (1) 15 Secret	1.1 STRUCTURES AND IMPROVEMENTS - WELLS 1.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR	manage of the second se	55 - F	(10)						50 - R3 50 - R3	(10) (10)	
Secretary Secr	1.3 STRUCTURES AND IMPROVEMENTS - M & R STAT 1.4 STRUCTURES AND IMPROVEMENTS - OTHER		50 - F			c				45 - R3		
HIST & STATE HOLE IN THE ACT IN T	2.0 WELLS - WELL CONSTRUCTION		9- 09			,				: }		
10 10 10 10 10 10 10 10	2.0 WELLS - WELL EQUIPMENT 2.1 LAND AND LAND RIGHTS - LEASEHOLD		65 - F		50 - 82					i	í	
NES 6 STA PIPE 45 - R0 5 (45) 35 - R3 (10) 46 - R0 5 (45) 35 - R3 (10) 46 - R0 5 (45) 35 - R3 (10) 46 - R0 5 (45) 35 - R3 (10) 46 - R0 5 (45) 35 - R3 (10) 46 - R0 5 (45) 35 - R3 (10) 46 - R0 5 (45) 35 - R3 (10) 46 - R0 5 (45) 36 - R3 (10) 47 - R0 5 (45) 36 - R3 (10) 48 - R0 5 (45) 36 - R3 (10) 49 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 40 - R0 5 (45) 36 - R3 (10) 50 - R0 5 (45) 36 - R3 (10)	2.2 RESERVOIRS 2 3 NONBECOVERARI F GAS		36.		50 - S2.5 50 - S2.5					60 - K4 50 - SQ	(15) 0	
10 10 10 10 10 10 10 10	2.5 STORAGE RIGHTS		3									
15 - 22 10 10 10 10 10 10 10	3.0 LINES 4.0 COMPRESSOR STATION EQUIPMENT		65 - F 48 - F		55 - S2.5 35 - R3	15 15				50 - R3 40 - R3	(2 (2 (2 (2 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3	
27 - O1	1.1 COMPRESSOR STATION EQUIPMENT - PUMPS, MOTORS AND COMPR.											
# 5 - FRA 5 10 15 - S2 5 10 15 -	1.2 COMPRESSOR STATION EXCITATION - GATHER LINES & STATIFIED SO M & R EQUIPMENT - METERS AND GAUGES		27 - 0									
15 - S2, 5	5.0 M & R EQUIPMENT - OTHER 5.0 MEASI IBING AND REGILI ATING FOLLIEMENT		45 -		45 - R2.5	(10)				40 - R2	(10)	
45 - Fed 0	5.0 PURIFICATION EQUIPMENT				35 - 53	0 (40 - R2	(2)	
A5 - R4 0 0	7.0 OTHER EQUIPMENT 7.1 OTHER EQUIPMENT - TOOLS, SHOP AND GARAGE				25 - R4	>				SN - 67	>	
10 10 10 10 10 10 10 10	7.4 OTHER EQUIPMENT - ODORIZATION 7.5 OTHER FOLLIPMENT - FLIRNITHER AND FIXTHES											
STRUCTURES AND IMPROVAMENTS 35 F3 0 50 F42 5 10 50 F42	2.2 LAND RIGHTS	-R4	0			į		C L		r.	c	
Part	.0 STRUCTURES AND IMPROVEMENTS	- K3	o c		50 - K3	(2)		55 - R3		40 - S3	(50 0	
Compression Equipment Si	S.O PURIFICATION EQUIPMENT	-R2.5	(2)					35 - R2		40 - R2	(5)	
MACASIEMEN 25 - 75 75 75 75 75 75 75 7	3.1 LIQUIFACTION EQUIPMENT	- \$2.5	. j		50 - R1.5	(2)		30 - S2				
10 10 10 10 10 10 10 10	3.3 COMPRESSOR EQUIPMENT	2 22			20 - R2	_		45 - 52				
CMA REPUELING FACILITIES 15 - 53 0 16 - R4 0	3.4 MEASURING AND REGULATING EQUIPMENT	- R2.5	(2)		45 - R2.5	_		1	ເກ			
10 10 10 10 10 10 10 10	SOUNG KETUELING FACILITIES SOUTHER FOLIPMENT	•	0			>			ນ			
TRUCTURE AND IMPROVEMENTS - COMPRESSOR STA TRUCTURES AND IMPROVEMENTS - COMPRESSOR STA STRUCTURES AND IMPROVEMENTS - MAKE STA STRUCTURE AND IMPROVEMENTS - MAKE STRUCTURE AND IMPROVEMENTS - MAKE STA STRUCTURE AND IMPROVEMENTS - MAKE STRUCTURE AND IMPROVEMENTS - MAKE STA STRUCTURE AND IMPROVEMENT	8.6 LNG REFUELING FACILITIES					0					ç	
STRUCTURE AND IMPROVEMENTS - COMPR STA STRUCTURE AND IMPROVEMENTS - COMPR STA STRUCTURE AND IMPROVEMENTS - COMPRESSOR STA STRUCTURE AND IMPROVEMENTS - COMPRESSOR STA STRUCTURE AND IMPROVEMENTS - COMPRESSOR STA STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA STRUCTURES AND IMPROVEMENTS - MAR STA CITY GATE STRUCTURES AND IMPROVEMENTS - MAR STA CITY GATE STRUCTURE AND IMPROVEMENTS - MAR STA CITY GATE STRUCTURE AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENTS - REGULATING STA STRUCTURE AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENT - METERS AND GAUGES STRUCTURE AND IMPRO	I.O TRANSPORTATION EQUIPMENT	*	75		,	O		65 - R4			2	
STRUCTURE AND IMPROVEMENTS - MAR STA STRUCTURE AND IMPROVEMENTS - OTHER 50 - R3 (10) 55 - R2.5 (10) 40 - R0.5 STRUCTURE AND IMPROVEMENTS - OCMPRESSOR STA STRUCTURES AND IMPROVEMENTS - MAR STA STRUCTURES AND IMPROVEMENTS - MAR STA STRUCTURES AND IMPROVEMENTS - RARE OFF STA STRUCTURES AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENTS - REGULATING STA MAINS - FITTINGS OFF STATION EQUIPMENT - METERS AND GAUGES MAR STATION EQUIPMENT - OTHER MAR STATION EQUIPMENT - OTHER MAIN LINE INDUSTRIAL EQUIPMENT - ODORIZATION 40 - R2.5 (10) 40 - R1.5 23 - R1 STRUCTURE AND IMPROVEMENTS - REGULATING STATION EQUIPMENT - OTHER - COMMUNICATION EQUIPMENT - OTHER REGULATING STATION EQUIPMENT - OTHER REGULATING STATION EQUIPMENT - OTHER -	LE CANDINGENES LO STRUCTURE AND IMPROVEMENTS - COMPR STA	'	45)		55 - 82				
STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA STRUCTURES AND IMPROVEMENTS - M&R STA STRUCTURES AND IMPROVEMENTS - M&R STA CITY GATE STRUCTURES AND IMPROVEMENTS - M&R STA CITY GATE STRUCTURES AND IMPROVEMENTS - M&R STA CITY GATE STRUCTURE AND IMPROVEMENTS - M&R STA CITY GATE STRUCTURE AND IMPROVEMENTS - TAKE OFF STA AMAINS STRUCTURE AND IMPROVEMENTS - TAKE OFF STA AMAINS STRUCTURE AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENT - TAKE STA STRUCTURE A	0.0 STRUCTURE AND IMPROVEMENTS - M&R STA 0 STRIPTIBE AND IMPROVEMENTS - OTHER		50 - 05					55 - R2				
STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA STRUCTURES AND IMPROVEMENTS - M&R STA STRUCTURES AND IMPROVEMENTS STRUCTURES AND IMPROVEMENTS STRUCTURE AND IMPROVEMENTS - TAKE OFF STA MAINS STRUCTURE AND IMPROVEMENTS - TAKE OFF STA MAINS MAINS STATION EQUIPMENT - METERS AND GAUGES MARS STATION EQUIPMENT	0.0 STRUCTURES AND IMPROVEMENTS		}				- R2.5	40				
STRUCTURES AND IMPROVEMENTS - M&R STA CITY GATE STRUCTURE AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENTS - TAKE OFF STA MAINS STRUCTURE AND IMPROVEMENTS - REGULATING STA MAINS STATION EQUIPMENT - OTHER MER STATION EQUIPMENT - OTHER MER STATION EQUIPMENT AP MAINS STATION EQUIPMENT AP	1.1 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA 1.2 STRUCTURES AND IMPROVEMENTS - M&R STA											
COVEMENTS - TAKE OFF STA 45 - R2.5 COVEMENTS - TAKE OFF STA 60 - R2.5 (30) 60 - R1.5 (20) 55 - R3 (40) 70 - S1.5 (40) 65 - R3 N EQUIPMENT 35 - R2 0 37 - S1.5 37 - S1.5 37 - S1.5 ENT - OTHER 27 - O1 (10) 40 - R2.5 (10) 35 - R1.5 (15) 40 - R1.5 AUINDRANTARAM TAP 1 EQUIPMENT 45 - R2.5 (10) 40 - R2.5 (10) 35 - R1.5 23 - R1.5 IPMENT 37 - R2.5 (5) 37 - R2.5 (5) 40 - R2.5 (6) 55 - R3 (40) 70 - S1.5 (15) 40 - R1.5 MINIMAL TAP 37 - R2.5 (5) 40 - R2.5 (6) 55 - R3 (70) 35 - R1.5 32 - R1.5 MAN TAP 37 - R2.5 (5) 40 - R2.5 (5) 40 - R2.5 (6) 55 - R3 40 - R2.5 40 - R2.	.2 STRUCTURES AND IMPROVEMENTS - M&R STA CITY GATE 3.3 STRUCTURES AND IMPROVEMENTS		0		,	0						
NEQUIPMENT NEQUIP	5.4 STRUCTURE AND IMPROVEMENTS - TAKE OFF STA							45 - R2 50 - S2				
ST - ST	5.0 STRUCTURE AND IMPROVEMENTS - REGULATING STA 7.0 MAINS	- R2.5	90			(40)	- S1.5	65				
27 - 01 (10) 50 - R1.5 (20) 40 - R2.5 (10) 35 - R1.5 (15) 40 - R1.5 23 - R1.5 33 - R1.5 32 - R1.5 37 - R2.5 (5)	7.3 PIPE LINES - FITTINGS B.O. COMPRESSION STATION FOLIDMENT		35									
T 45 - R2.5 (10) 40 - R2.5 (10) 35 - R1.5 (15) 40 - R1.5 23 - R1 23 - R1 33 - R1 33 - R1.5 32 - R1.5 37 - R2.5 (5)	330 COUNTAL SOCIATION EQUIPMENT - METERS AND GAUGES 500 MARS STATION EQUIPMENT - OTHERS AND GAUGES		1 1	LC.								
32 - R1.5 15 - S2 37 - R2.5 (5)	90 MEASURING & REGULATING STATION EQUIPMENT 9.4 TAKE OFF STATION EQUIPMENT/FARM TAP 9.6 REGULATING STATION EQUIPMENT	- R2.5	:		40 - R2.5		- R1.5	40 23 33				
0.37.1. 10	9.7 MAIN LINE INDUSTRIAL EQUIPMENT 0.0 COMMUNICATION EQUIPMENT							32 - R1 15 - S2				
321.3 OTHER FOLIDMENT - FIRMITIBE AND FIXTI IRES	1.3 OTHER EQUIPMENT. 1.2 OTHER EQUIPMENT - ODORIZATION 3 OTHER FOILIPMENT - FIRNITI ISE AND FIXTHES											

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														9		
GAS NY		NET SALV %	00	0			(45)			(5) (35)			(06)		0	0 0
QUESTAR GA COMPANY	2004	SURVIVOR NE	75 - R3 120 - R1	40 - R1			62 - R2.5			33 - R4 34 - S0			47 - R2		28 - 52.5	10 - S2 12 - S2
QND X		NET SALV %	(5)				(09)	(30)	(20)	(15)			(65)		0	
PUGET SOUND ENERGY	2005	SURVIVOR NET	45 - R3				200 - SQ	50 - R4 200 - SQ	50 - R4	30 - R1.5			40 - R2.5		35 - R3	
VICE SF N.		F %	0	(5)	(5)		(09)	(60)		(15)			(80)		(80)	0
PUBLIC SERVICE COMPANY OF N. CAROLINA	2005	SURVIVOR NE	65 - R4	30 - S1.5	90 · R1		55 - 52	60 - S2 60 - R3		19 - 51			50 - R1		45 - R3 43 - R2.5	15 - 53
TRIC &		NET SALV %											(20)		0	
NSTAR ELECTRIC GAS COMPANY	2004	SURVIVOR NE											52 - R1.5		37 - R4	
SAS		NET SALV %	00				(70)		(09)	0 (20)		(20)	(09)		0	0
NORTHWEST NATURAL GAS	2005	SURVIVOR NE	65 - R3 30 - R1				55 - R2.5		40 - R0.5	35 - S2 45 - R1.5		35. - R2	45 - R1.5		40 - R2.5	15 - R3
EAST		ole Life NET SALV %	0	(30) (5)			(30)			(20)			(100)	(100)	00	, 0
DOMINION EAST OHIO	2005	ASL / Wh SURVIVOR CURVE	75 - R3	200 - SQ 45 - S1.5 45 - R3			70 - R2			50 - R0.5			50 - R1.5	50 - R2.5 37 - O1	37 - R1.5 15 - R4	27 - 01
OWER &		NET SALV %	00				(70)	(70)		(10)					(125)	
DELMARVA P	2005	SURVIVOR NET S	70 - R4 50 - S3				75 - S1	55 - R3 62 - R2.5		45 - R2.5				40 - R0.5	45 - R2.5 28 - R2.5	
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2007-00008 PSC Set 3-003 Attachment 1

SERVICE LIFE / TT SA

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397.3 COMMUNICATION EQUIPMENT - BASE STATIONS					14	c							10 - 80	0
397.3 COMMUNICATION EQUIPMENT - TELEMETER OTHER					96 - 6	>							10 - SQ	0
397.4 COMMUNICATION EQUIPMENT - TELEMETRY					14 Co	C								
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397.5 COMMUNICATION EQUIPMENT - TELEPHONE			=	, J		>								
397.5 COMMUNICATION EQUIPMENT - SCADA AND TELEMETERING														
397.6 COMMUNICATION EQUIPMENT - MISCELLANEOUS														
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FPIEE 310.0 FPIEE 310.0 FPIEE 320.0 OTHER EC 325.1 PRODUCI 325.3 GAS RIGHTS OF 325.0 FIELD M& 320.0 FPIELD M& 330.0 PRODUCI 331.0 PRODUCI 331.0 PRODUCI 333.0 FIELD LIN 332.0 FIELD LIN 332.0 FIELD LIN 333.1 FIELD M& 334.1 FIELD M& 334.1 FIELD M& 335.0 OTHER EC 337.1 OTHER EC 337.1 OTHER EC 337.1 OTHER EC 337.2	311.2 LIQUEFIEE 311.4 LIQUEFIEE 311.6 LIQUEFIEE 319.0 PRESSUR 320.0 OTHER EG 325.1 PRODUCII 325.2 PRODUCII 325.3 GAS RIGHTS O 327.0 FIELD M& 329.0 OTHER SI 330.0 PRODUCII 331.0 PRODUCII 331.0 FIELD LIN 333.0 FIELD LIN 334.1 FIELD M& 334.1 FIELD M& 334.1 FIELD ME 335.0 OTHER EG 337.1 OTHER EG 337.1 OTHER EG 337.1 OTHER EG 337.1 OTHER EG 337.1 OTHER EG 337.1 OTHER EG 337.2 OTHER EG	311.2 LIQUEFIEE 311.4 LIQUEFIEE 311.5 LIQUEFIEE 311.6 LIQUEFIEE 310.0 PRESSUR 320.0 OTHER EC 325.1 PRODUCII 325.2 PRODUCII 325.4 RIGHTS OC 325.0 OTHER ST 330.0 PRODUCII 331.0 PRODUCII 332.0 FIELD M& 333.1 FIELD M& 333.1 FIELD M& 335.0 PRILLING 335.0 PRIFICA 335.0 OTHER EC 337.1 OTHER EC 337.1 OTHER EC 337.2 OTHER EC 337.3 OTHER EC 337.3 OTHER EC 337.3 OTHER EC 337.3 OTHER EC 337.4 OTHER EC 337.3 OTHER EC 337.4 OTHER EC 337.5 OTHER EC	311.3 LIQUEFIEE 311.4 LIQUEFIEE 311.6 LIQUEFIEE 313.9 OFHER EC 325.1 PRODUCI 325.2 PRODUCI 325.3 GAS RIGHTS 325.0 THELD MB 325.0 OFHER S 330.0 PRODUCI 331.0 PRODUCI 332.0 FIELD MB 332.0 FIELD LIN 333.0 FIELD MB 334.1 FIELD MB 334.1 FIELD MB 335.0 DRILLING 337.1 OTHER EI 337.2 OTHER EI 337.3 OTHER EI	311.3 LIQUEFIEE 311.4 LIQUEFIEE 311.6 LIQUEFIEE 319.0 PRESSUR 320.0 OTHER EG 325.1 PRODUCI 325.2 PRODUCI 325.3 RIGHTS O 327.0 FIELD MB 320.0 PRODUCI 331.0 PRODUCI 331.0 PRODUCI 332.0 FIELD MB 332.0 FIELD MB 334.1 FIELD ME 334.1 FIELD MB 334.1 FIELD MB 335.0 OTHER EG 337.1 OTHER EG 337.2 OTHER EG 337.3 OTHER EG 337.3 OTHER EG 337.3 OTHER EG 337.5 OTHER EG 337.6 OTHER EG 337.5 OTHER EG 337.6 OTHER EG 337.7 OTH	311.3 LOUGEFIEE 311.4 LIQUEFIEE 311.6 LIQUEFIEE 310.0 PRESSUR 320.0 OTHER E 325.1 PRODUCI 325.3 GAS RIGHTS O 325.4 RIGHTS O 325.4 PRED M8 320.0 PREDUCI 330.0 PRODUCI 331.0 PRODUCI 331.0 PRODUCI 334.1 FIELD M8 334.1 FIELD M8 334.1 FIELD ME 335.0 OTHER E 337.0 OTHER E 337.0 OTHER E 337.1 OTHER E 337.2 OTHER E 337.3 OTHER E 337.3 OTHER E 337.3 OTHER E 337.3 OTHER E 337.3 OTHER E 337.3 OTHER E 337.4 OTHER E 337.5 OTHER E 337.6 OTHER E	311.3 LIQUEFIED 311.3 LIQUEFIED 311.5 LIQUEFIED 311.5 LIQUEFIED 311.5 LIQUEFIED 319.0 PRESSURE 320.0 OTHER EQ. 325.1 PRODUCING 325.2 PRODUCING 325.3 GAS RIGHTS OF 320.0 OTHER STR 330.0 PRODUCING 331.0 PRODUCING 331.0 PRODUCING 332.0 FIELD M&R 334.1 FIELD M&R 334.1 FIELD M&R 334.1 FIELD M&R 334.1 FIELD M&R 334.0 OTHER EQ. 337.3 OTHER EQ. 337.3 OTHER EQ. 337.4 OTHER EQ. 337.5 OTHER	311.3 LIQUEFIEE 311.4 LIQUEFIEE 311.5 LIQUEFIEE 31.5 LIQUEFIEE 31.5 LIQUEFIEE 31.5 LIQUEFIEE 325.0 OTHER EG 325.2 PRODUCII 325.3 RGAS RIGHTS OF 325.0 FIELD MB 325.0 FIELD MB 325.0 FIELD MB 333.0 FIELD MB 334.1 FIELD MB 334.1 FIELD MB 335.0 PURFIFICA 337.0 OTHER EG 337.1 OTHER EG 337.1 OTHER EG 337.2 OTHER EG 337.3 OTHER EG 337.3 OTHER EG 337.4 OTHER EG 337.5 OTHER EG 337.5 OTHER EG 337.6 OTHER EG 337.7 OTHER EG 337.6 OTHER EG 337.6 OTHER EG 337.7 OTHER EG 337.6 OTHER EG 337.7 OTHER EG 337.6 OTHER EG 337.7 OTHER	311.3 LIOUEFIED PETROLE 311.3 LIOUEFIED PETROLE 311.4 LIOUEFIED PETROLE 311.5 LIOUEFIED PETROLE 311.5 LIOUEFIED PETROLE 325.1 PRODUCING LEASE 325.2 PRODUCING LEASE 325.3 PRODUCING LEASE 325.4 RIGHTS OF WAY 325.0 FIELD COMPRESSOF 326.0 FIELD COMPRESSOF 337.0 FIELD COMPRESSOF 337.0 FIELD COMPRESSOF 337.1 FIELD MEASURING AS 335.0 FIELD MEASURING AS 335.0 DRULING AND CLEA 336.0 PURPICATION COUIT 337.1 OTHER EQUIPMENT 337.2 OTHER EQUIPMENT 337.3 OTHER EQUIPMENT 337.3 OTHER EQUIPMENT 337.3 OTHER EQUIPMENT 337.4 OTHER EQUIPMENT 337.5 OTHER EQUIPMENT 337.6 OTHER EQUIPMENT	311.3 LIQUEFIED PE 311.5 LIQUEFIED PE 311.5 LIQUEFIED PE 319.0 PRESSURE RE 320.0 OTHER EQUIP 325.1 PRODUCING L 325.2 PRODUCING L 325.3 GAS RIGHTS 325.4 RIGHTS OF W 327.0 FIELD COMPR 320.0 PRODUCING G 331.0 OTHER EQUIP 335.0 OTHER EQUIP 336.1 OTHER EQUIP 337.2 OTHER EQUIP 337.5 OTHER EQUIP 337.5 OTHER EQUIP 337.5 OTHER EQUIP 337.6 OTHER EQUIP 337.6 OTHER EQUIP 337.6 OTHER EQUIP 337.6 OTHER EQUIP 337.6 OTHER EQUIP 337.6 OTHER EQUIP 340.1 LAND AND LAI 341.0 STRUCTURES 340.1 LAND ROD LAI 340.1 OTHER EQUIP 340.1 OTHER EQUIP 340.1 OTHER EQUIP 340.1 OTHER EQUIP 340.1 OTHER EQUIP	311.3 LIOUEFIED PETRE 311.3 LIOUEFIED PETRE 311.4 LIOUEFIED PETRE 311.5 LIOUEFIED PETRE 311.5 LIOUEFIED PETRE 311.6 LIOUEFIED PETRE 311.6 LIOUEFIED PETRE 320.0 OTHER EQUIPME 325.3 GAS RIGHT'S 225.3 GAS RIGHT'S 225.0 OTHER STAUT 320.0 OTHER STAUT 320.0 OTHER STAUT 320.0 OTHER STAUT 320.0 PRODUCING GAS 331.0 OTHER STAUT 320.0 OTHER STAUT 320.0 OTHER STAUT 320.0 OTHER EQUIPME 337.2 OTHER EQUIPME 337.3 OTHER EQUIPME 337.4 OTHER EQUIPME 337.5 OTHER EQUIPME 337.5 OTHER EQUIPME 337.5 OTHER EQUIPME 337.6 OTHER EQUIPME 337.6 OTHER EQUIPME 337.0 OTHER EQUIPME 337.5 OTHER EQUIPME 337.5 OTHER EQUIPME 337.5 OTHER EQUIPME 337.5 OTHER EQUIPME 337.0 OTHER EQUIPME 330.2 LAND RIGHT'S 350.2 LEASEHOLD'S 350.2 RIGHT'S OF WAY 351.0 STRUCTURES AN 351.0 STRUCTURES AN 351.0 STRUCTURES SA

FERC	CLIENT: POWER COMPANY	COMPANY	PIPELINE LLC	SERVICES	TRANSMISSION	ENERGY - GENERAL	OKLAHOMA
	ASL / Rei	1992 ASLELG Rem Life	Z00Z ASL / Rem Life	ASL / Rem Life	ASL / Rem I	m Life	ELG / Rem Life
DESCRIPTION	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVINOR NET	SURVIVOR NET CURVE SALV %	SURVIVOR NET	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %
351.1 STRUCTURES AND IMPROVEMENTS - WELLS 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR					- R4		
351.3 STRUCTURES AND IMPROVEMENTS - M & R STAT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER					35 - R4 0 35 - R4 0		
352.0 WELLS 352.0 WELLS - WELL CONSTRUCTION					22		
352.0 WELLS - WELL EQUIPMENT							
352.1 LAND AND LAND RIGHTS - LEASENOLD 352.2 RESERVOIRS							
352.3 NONRECOVERABLE GAS					50 - R4 0		
353.0 LINES					50 - R2 (10)		
354.0 COMPRESSOR STATION EQUIPMENT 354.1 COMPRESSOR STATION EQUIPMENT - PUMPS, MOTORS AN	4D COMPR				2		
354.2 COMPRESSOR STATION EQUIPMENT - GATHER LINES & STA PIPE	'A PIPE						
355.0 M & R EQUIPMENT - OTHER							
355.0 MEASURING AND REGULATING EQUIPMENT					45 - R2.5 0		
356.0 PURIFICATION EQUIPMENT 357.0 OTHER FOLIPMENT					- R3		
357.1 OTHER EQUIPMENT - TOOLS, SHOP AND GARAGE					25 - R4 0		
357.4 OTHER EQUIPMENT - ODORIZATION 357.5 OTHER EQUIPMENT - FURNITURE AND FIXTURES					30 - 52.5 U		
360.2 LAND RIGHTS							
361.0 STRUCTURES AND IMPROVEMENTS							
363.0 PURIFICATION EQUIPMENT							
363.1 LIQUIFACTION EQUIPMENT 363.2 VAPORIZING FOLIIPMENT							
363.3 COMPRESSOR EQUIPMENT							
363.4 MEASURING AND REGULATING EQUIPMENT 363.5 CNG REFUELING FACILITIES							
363.5 OTHER EQUIPMENT							
363.6 LNG REFUELING FACILITIES							
365.2 LAND RIGHTS		65 - R3	70 R4 0		75 - 50 0		
366.0 STRUCTURE AND IMPROVEMENTS - COMPRISTA							
366.0 STRUCTURE AND IMPROVEMENTS - OTHER							
366.0 STRUCTURES AND IMPROVEMENTS		•	40 - R2* 0		2		
366.1 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA		50- 40 - SQ			- R1.5		
366.2 STRUCTURES AND IMPROVEMENTS - M&R STA CITY GATE					55 - R1 0		
366.3 STRUCTURES AND IMPROVEMENTS 366.4 STRIPCTURE AND IMPROVEMENTS - TAKE DEFISTA					20 0		
366.6 STRUCTURE AND IMPROVEMENTS - RACE OFF STA 366.6 STRUCTURE AND IMPROVEMENTS - REGULATING STA							
367.0 MAINS		45 - L2	65 - R2.5 0		70 - R2 (15), 0	(15), 0 (CIAC)	
367.3 PIPE LINES - FITTINGS 368 0 COMPRESSOR STATION EQUIPMENT		60 - R2	- R1.5		-R1.5	(10), 0 (CIAC)	
369.0 M&R STATION EQUIPMENT - METERS AND GAUGES					-01		
369.0 M&K STATION EQUIPMENT - OTHER 369.0 MEASURING & REGULATING STATION EQUIPMENT		18 - L0	30 - R2* 0		42 - R1 (10)		
369.4 TAKE OFF STATION EQUIPMENT/FARM TAP 369.6 REGULATING STATION EQUIPMENT							
369.7 MAIN LINE INDUSTRIAL EQUIPMENT 370 0 COMMI INICATION FOI IIPMENT					. 51		
371.0 OTHER EQUIPMENT					17 - L1.5 (15)		
371.2 OTHER EQUIPMENT - ODORIZATION 371.3 OTHER EQUIPMENT - FURNITURE AND FIXTURES					. S.		
371.4 OTHER EQUIPMENT - TOOLS			22 - \$0.5 10		- R1.5		

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OINT 7- MA	life	NET SALV %	0 (4	0		(100)			(40)		(40) (200)		0
CENTERPOINT ENERGY - OKLAHOMA	2003 El G / Rom l ife	SURVIVOR CURVE	1	45 - R2		55 - S0.5			42 - R1.5		42 - R1.5 52 - R2		30 - R4
ERPOINT - GENERAL	3 m life	NET SALV %	į (<u> </u>									0
CENTERPOINT ENERGY - GENER	2003 El C / Dem	SURVIVOR CURVE	Š										30 - R4
POINT - GAS SSION	2	NET SALV %	(5) 0										
CENTERPOINT ENERGY - GAS TRANSMISSION	2002	SURVIVOR CURVE	20 - R2.5 20 - R2.5										
POINT FIELD CES	2	NET SALV %											
CENTERPOINT ENERGY - FIELD SERVICES	2002	DS O	1										
INIAL E LLC	2 1 150	NET SALV %	0										
CENTENNIAL PIPELINE LLC	2002	SURVIVOR CURVE	45 - R3*										
O GAS ANY	2	NET SALV %											
APPOLLO GAS COMPANY	1992	SURVIVOR	60 - R3	8. 8.		50 - 31			30 - S3			40 - R3	43 - R5
ACIFIC	4	NET SALV %	0	>		(30)			0		0 (02)		(25)
SIERRA PACIFIC POWER COMPANY	2004	SURVIVOR CLIRVE	1			48 - \$1.5			40 - R5		40 - R5 42 - R2		40 - R2.5
CLIENT	STUDY DATE			EHOLD STA FR S MEAS S REG	K, STONE AND CONCRETE AL TRICAL EQUIPMENT MOTOR AND COMPRESSOR AUMENTS PAVING ION PIPING	MONICATIONS GATE AGE		ā Ē	PIMENT PMENT - GENERAL PMENT - ODORIZATION PIMENT - STATION PIPING PIMENT - EXCL ELEC EQUIP PIMENT - ELEC EQUIP	IPMENT - BLDGS METAL	IPMENT - INSTRUMENTS IPMENT - YARD PAVING		
		NOTABLE	371.5 OTHER EQUIPMENT - DEHYDRATION 371.5 OTHER EQUIPMENT - CIAC 371.7 OTHER EQUIPMENT - OIL TANK STORAGE 374.0 LAND AND LAND RIGHTS - LAND RIGHTS	375.0 STRUCTURES AND IMPROVEMENTS - LEASEHOLD 375.0 STRUCTURES AND IMPROVEMENTS - LEASEHOLD 375.0 STRUCTURES AND IMPROVEMENTS - MAR STA 375.0 STRUCTURES AND IMPROVEMENTS - OTHER 375.0 STRUCTURES AND IMPROVEMENTS - INDUS MEAS 375.0 STRUCTURES AND IMPROVEMENTS - IMDUS MEAS 375.0 STRUCTURES AND IMPROVEMENTS - MEAS & REG 375.0 MAINE STRUCTURES	375.1 STRUCTURES AND IMPROVEMENTS - MAJOR 375.1 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE 375.1 STRUCTURES AND IMPROVEMENTS - BELCTRICAL EQUIPMENT 375.1 STRUCTURES AND IMPROVEMENTS - ELECTRICAL EQUIPMENT 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - YARD PAVING 375.2 STRUCTURES AND IMPROVEMENTS - YARD PAVING 375.2 STRUCTURES AND IMPROVEMENTS - STRUCTURES AN	375.3 STRUCTURES AND INFROVEMENTS - COMMUNICATIONS 375.6 STRUCTURES AND IMPROVEMENTS - DEPLETABLE 375.9 STRUCTURES AND IMPROVEMENTS - GARAGE 376.0 MAINS	376.1 MAINS - CAST IRON 376.1 MAINS - HP 4" AND LESS 376.1 VALVES 376.2 MAINS - PLASTIC	376.2 MAINS - STEEL 376.2 MAINS - LP 4' AND LESS 376.4 MAINS - STEEL WRAP 376.6 MAINS - VAULTS AND REGULATORS 376.8 MAINS - TUNNELS	376.9 MAINS - PUMPS, MUI URS, AND COMPRESSORS 377.0 COMPRESSORS STATION EQUIPMENT 378.0 MEASURING & REGULATING STATION EQUIPMENT 378.1 MEASURING & REGULATING STATION EQUIPMENT - GENERAL 378.1 MEASURING & REGULATING STATION EQUIPMENT - ODORIZATION 378.1 MEASURING & REGULATING STATION EQUIPMENT - STATION PIPING 378.3 MEASURING & REGULATING STATION EQUIPMENT - ELEC EQUIP 378.3 MEASURING & REGULATING STATION EQUIPMENT - ELEC EQUIP 378.4 MEASURING & REGULATING STATION EQUIPMENT - SCADA	378.5. CONC 378.6. MEASURING & REGULATING STATION EQUIPMENT - BLDGS METAL 378.7. COMP	378.8 MEASURING & REGULATING STATION EQUIPMENT - INSTRUMENTS 378.9 MEASURING & REGULATING STATION EQUIPMENT - YARD PAVING 379.0 MEAS. & REG EQUIPMENT CITY GATE 380.0 SERVICES	380.0 SERVICES - ALL PRESSURES 380.0 SERVICES - REGULATED PRESSURE 380.0 SPECIAL SERVICES 380.1 SERVICES - STEEL AND COPPER	380.2 SERVICES - PLASTIC 381.0 METERS 381.0 METERS - HEXAGRAM 381.0 METERS - RECORDING GAUGES 381.1 METERS - ELECTRIC 381.1 METERS - TELEMETRY EQUIPMENT 381.2 METERS - TRANSPONDERS
		FERC	371.5 371.6 371.7 374.0	375.0 375.0 375.0 375.0 375.0	375.1 375.1 375.1 375.1 375.1 375.2 375.2 375.2	375.6 375.7 375.9 375.9	376.1 376.1 376.1 376.2	376.2 376.2 376.4 376.6 376.6	376.9 377.0 378.0 378.0 378.1 378.1 378.2 378.2	378.5 CONC 378.6 MEASI 378.7 COMP	378.8 378.9 379.0 380.0	380.0 380.0 380.0	380.2 381.0 381.0 381.0 381.1 381.1

SIERRA PACIFIC APPOLLO GAS CENTENNIAL COMPANY PIPELINE LLC	1992 ASLELG Rem Life	SURVIVOR NET SURVIVOR NET SURVIVOR CURVE SALV % CURVE SALV % CURVE	381.5 METERS - DIAPHRAGM 381.6 METERS - ROTARY DISPLACEMENT 382.0 METER AND REGULATOR INSTALLATION 382.1 METER INSTALLATIONS - ELECTRIC 383.1 METER INSTALLATIONS - ELECTRIC A 1170 METED DEAD DEVICES	382.1 MELER INSTALLATIONS - ELECTRIC - ROUDING AND MEASURING 382.0 HOUSE REGULATORS - ELECTRIC - RECORDING AND MEASURING 385.0 HOUSE REGULATORS - INSTALL 385.0 HOUSE REGULATORS - INSTALL 385.1 INDUSTRIAL MAR STA EQUIPMENT 285.1 INDUSTRIAL MAR STA EQUIPMENT - TELEMETERING 385.3 INDUSTRIAL MAR STA EQUIPMENT - METER INSTALLATIONS	386.0 RES WATER HEATER 386.1 OTHER PROPERTY AND CUSTOMERS' PREMISES 386.1 COMMERCIAL WATER HEATERS 386.2 RESIDENTIAL WATER HEATERS 386.3 RESIDENTIAL CONV BURNERS 386.3 OTHER PROPERTY AND CUSTOMERS' PREMISES - CNG REFUEL STA 386.4 OTHER PROPERTY AND CUSTOMERS' PREMISES - INSTRUMENTS	28 - SQ 0 35 - SQ	40 - R2.5 (5)	100 - R1	ÖŞ-	FC 10 75 _10
CENTERPOINT ENERGY - FIELD SERVICES		DS							15 - R4 5 - S5	5 - 51.5
T CENTERPOINT D ENERGY - GAS TRANSMISSION	\vdash	ET SURVIVOR NET							0 0 6 - L2.5 0	0 4 - \$2.5 0
CENTERPOINT ENERGY - GENERAL	2003 ELG / Rem Life	SC	34 - R3 (60)	25 - S4 0		10 - SQ 0	45 - R3 0			6 - L0 25
CENTERPOINT ENERGY - OKLAHOMA		S o	34 - R3	30 - S3 42 - R1.5		10 - SQ				8 - L1

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		SIERRA PACIFIC	APPOLLO GAS	CENTENNIAL	CENTERPOINT ENERGY - FIELD	CENTERPOINT ENERGY - GAS	CENTERPOINT	CENTERPOINT ENERGY -
TID CITY	CLIENT: PO	POWER COMPANY		PIPELINE LLC	SERVICES	TRANSMISSION	ENERGY - GENERAL	OKLAHOMA
STUDY DATE		2004	1992	2002	2002	2002	2003	2003
PROCEDURE	Ì	ASL / Rem Life	ASLELG Rem Life	εl	εL	EL	E١	EΙ
FERC ACCT DESCRIPTION	- S	SURVIVOR NET	SURVIVOR NET % CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %
392.0 TRANSPORTATION EQUIPMENT - TRUCKS					12 - L2 0			
392.1 IKANSPOKTATION ECUIPMENT - NGV KITS								
392.2 TRANSPORTATION EQUIPMENT - TRAILERS								
392.5 TRANSPORTATION EQUIPMENT - CNG CONVERSION KITS			;					
393.0 STORES EQUIPMENT			35 - R3					
394.0 TOOLS SHOP AND GARAGE EQUIPMENT	25	SQ 0	18 - R2					
394.0 TOOLS SHOP AND GARAGE EQUIPMENT-NGV COMPR								
394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT								
394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT QUICK FILL	11							
394.1 COMPRESSOR								
394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT OTHER								
394.2 TOOLS SHOP AND GARAGE EQUIPMENT - SHOP EQU								
394.2 TOOLS, SHOP & GARAGE EQUIPMENT - CNG EQU								
395.0 LABORATORY EQUIPMENT	#							
396.0 POWER OPERATED EQUIPMENT		FC 10	15 - L3		14 - S2 0		2 - L0 30	11 - L0.5 30
397.0 COMMUNICATION EQUIPMENT	=		15 - L3					
397.0 COMMUNICATION EQUIP - METER RD/ERT/TELECOM								
397.1 COMMUNICATION EQUIPMENT - MOBILE								
397.1 COMMUNICATION EQUIPMENT - STRUCTURES								
397.2 COMMUNICATION EQUIPMENT - NON MOBILE&TEL								
397.3 COMMUNICATION EQUIPMENT - BASE STATIONS								
397.3 COMMUNICATION EQUIPMENT - TELEMETER OTHER								
397.4 COMMUNICATION EQUIPMENT - TELEMETRY								
397.4 COMMUNICATION EQUIPMENT - TELEMETER MICR								
397.5 COMMUNICATION EQUIPMENT - TELEPHONE								
397.5 COMMUNICATION EQUIPMENT - SCADA AND TELEMETERING								
397.6 COMMUNICATION EQUIPMENT - MISCELLANEOUS								
397.7 COMMUNICATION EQUIPMENT - TEST EQUIPMENT								
397.8 COMMUNICATION EQUIPMENT - COMPUTERS	•	6						
398.0 MISCELLANEOUS EQUIPMENT 398.1 MISCEL ANFOLIS FOLIPMENT - PRINT SHOP/KITCHEN	-	0 75 - c	13 - 13					
398.5 MISCELLANEOUS EQUIPMENT - OTHER								
399.0 OTHER INTANGIBLE PROPERTY - COMP. SOFTWARE								

SERVICE LIFE A T SALVAGE STATISTICS - GAS							
	CENTERPOINT ENERGY ARKLA - GLIENT: GENERAL	CENTERPOINT ENERGY ARKLA - LOUISIANNA	CENTERPOINT ENERGY ARKLA - SERVICES	CENTERPOINT ENERGY ENTEX - TEXAS DIVISION	CINNCINNATI GAS & ELECTRIC COMPANY	COLUMBIA GAS OF C	COLUMBIA GAS OF OHIO
STUDY DATE	DATE: 2002 DURE: ELG / Rem Life	2002 ELG / Rem Life	2002 ELG / Rem Life	2003 ELG / Rem Life	2000 ASL / Rem Life	5 m Life	의으
FERC DESCRIPTION	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR NET SI CURVE SALV %	SURVINOR NET CURVE SALV %
301.0 FRANCHISES AND CONSENTS 302.0 OTHER INTANGIBLE PLANT 303.0 MISC. INTANGIBLE PLANT - 15 YEAR							
303.0 MISC. INTANGIBLE PLANT - 5 YEAR 303.0 MISC. INTANGIBLE PLANT				10 - 50 0			
303.1 MISC. INTANGIBLE PLANT - SOFTWARE 303.2 MISC. INTANGIBLE PLANT - CUSTOMER INFO S							
303.3 MISC. INTANGIBLE PLANT - IND. AND COMMER 303.4 MISC. INTANGIBLE PLANT - CRMS							
303.5 MISC. INTANGIBLE PLANT - POWERPLANT SW 304.1 RIGHTS OF WAY					50 - SQ	00 00	
305.0 STRUCTURES AND IMPROVEMENTS 307.0 OTHER POWER EQUIPMENT					5		
309.0 PROCESSING PLANTS 311.0 LIQUEFIED PETROLEUM GAS EQUIPMENT					45 - R1 (5)	25 - R2 0	
311.1 LIQUEFIED PETROLEUM GAS EQUIPMENT - STORAGE CAVERNS 341.9 I IOHIEFIED PETROLEHM GAS FOLIPMENT - ELEC EQUIPMENT							
3113. LIQUEFIED PETROLEUM GAS EQUIPMENT - PUMPS MOTORS AND COMPR 3110. LIQUEFIED PETROLEUM GAS EQUIPMENT - PUMPS MOTORS AND COMPR	OMPR						
311.4 LIQUEFIED PELICLEUM GAS EQUIPMENT - INSTRUMENTS 311.5 LIQUEFIED PETROLEUM GAS EQUIPMENT - STATION PIPING							
311.6 LIQUEFIED PETROLEUM GAS EQUIPMENT - TANKS 310 0 PRESSLIRF REGILI ATING EQUIPMENT							
320.0 OTHER EQUIPMENT					14 - L0.5		
325.1 PRODUCING LANDS 325.2 PRODUCING LEASEHOLDS							
325.3 GAS RIGHTS 325.4 RIGHTS OF WAY							
327.0 FIELD COMPRESSOR STATIONS STRUCTURES							
328.0 FIELD MAR STATION STRUCTURES 329.0 OTHER STRUCTURES							
330.0 PRODUCING GAS WELL CONSTRUCTIONS							
332.0 FIELD LINES							
333.0 FIELD COMPRESSOR STATION EQUIPMENT 334 1 FIFI D MAR STATION EQUIPMENT - OTHER							
334.1 FIELD MAR STATION EQUIPMENT - PURCHASE GAS	v E						
335.0 DRILLING AND CLEANING EQUIPMENT	2						
336.0 PURIFICATION EQUIPMENT 337.0 OTHER EQUIPMENT							
337.1 OTHER EQUIPMENT - LABORATORY							
337.3 OTHER EQUIPMENT - FURNITURE AND FIXTURES PRODUCTION							
337.4 OTHER EQUIPMENT - FURNITURE AND FIXTURES GATHERING 337.5 OTHER EQUIPMENT - TOOLS							
337.6 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT							
340.1 LAND AND LAND RIGHTS - SURFACE LEASE 340.2 LAND AND LAND RIGHTS - RIGHTS OF WAY							
341.0 STRUCTURES AND IMPROVEMENTS 342.0 EXTRACTION AND REFINING EQUIPMENT							
343.0 PIPE LINES							
345.0 COMPRESSOR STATION EQUIPMENT							
346.0 GAS MESAURING AND REGOLATING EQUIPMENT 347.0 OTHER EQUIPMENT							
350.2 LAND RIGHTS 350.2 LEASEHOLDS							
350.2 RIGHTS OF WAY 351.0 STRUCTURES AND IMPROVEMENTS							

	S INT	CENTERPOINT ENERGY ARKLA - GENERAL	CENTERPOINT ENERGY ARKLA - LOUISIANNA	CENTERPOINT ENERGY ARKLA - SERVICES	CENTERPOINT ENERGY ENTEX - TEXAS DIVISION	CINNCINNATI GAS & ELECTRIC COMPANY	COLUMBIA GAS OF MARYLAND	COLUMBIA GAS OF OHIO
	STUDY DATE	2002	2002	2002	2003 ELC / Bern Life	2000 ASI / Pam life		1998 ASI / Whole I ife
	PROCEDURE:	<u>س اۋ</u>	e R	5 ~ G	2 2	SURVIVOR	SURVIVOR	SURVIVOR NET
ACCT DESCRIPTION 351.1 STRUCTURES AND IMPROVEMENTS - WELLS		CURVE SALV %	CURVE SALV %	CURVE SALV %	CURVE SALV %	CURVE SALV %	CURVE SALV %	CURVE SALV %
351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR 351.3 STRUCTURES AND IMPROVEMENTS - M & R STAT 3-4 & STRUCTURES AND IMPROVEMENTS - OTHER								
352.0 WELLS								
352.0 WELLS - WELL CONSTRUCTION 352.0 WELLS - WELL EQUIPMENT								
352.1 LAND AND LAND RIGHTS - LEASEHOLD 352.2 RESERVOIRS								
352.2 NONRECOMES								
352.5 STORAGE RIGHTS 353.0 LINES								
3540 COMPRESSOR STATION EQUIPMENT	COMPR							
354.2 COMPRESSOR STATION EQUIPMENT - GATHER LINES & STA PIPE	PIPE							
355.0 M & R EQUIPMENT - METERS AND GAUGES 355.0 M & R EQUIPMENT - OTHER								
355.0 MEASURING AND REGULATING EQUIPMENT								
357.0 OTHER EQUIPMENT								
357.1 OTHER EQUIPMENT - TOOLS, SHOP AND GARAGE								
357.4 OTHER EQUIPMENT - ODORIZATION 357.5 OTHER EQUIPMENT - FURNITURE AND FIXTURES								
360.2 LAND RIGHTS								
362.0 GAS HOLDERS								
363.0 PURIFICATION EQUIPMENT								
363.1 LIQUIFACTION EQUIPMENT								
363.3 COMPRESSOR EQUIPMENT								
363.4 MEASURING AND REGULATING EQUIPMENT								
363.5 CNG REFUELING FACILITIES								
363.6 LNG REFUELING FACILITIES								
364.0 TRANSPORTATION EQUIPMENT								
365.2 LAND RIGHTS 366.0 STRUCTURE AND IMPROVEMENTS - COMPR STA								
366.0 STRUCTURE AND IMPROVEMENTS - M&R STA								
366.0 STRUCTURE AND IMPROVEMENTS - OTHER 366.0 STRUCTURES AND IMPROVEMENTS								
366.1 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA								
366.2 STRUCTURES AND IMPROVEMENTS - M&R STA								
366.3 STRUCTURES AND IMPROVEMENTS								
366.4 STRUCTURE AND IMPROVEMENTS - TAKE OFF STA								
367 0 MAINS								
367.3 PIPE LINES - FITTINGS								
368.0 COMPRESSOR STATION EQUIPMENT								
369.0 M&R STATION EQUIPMENT - METERS AND GAUGES 369.0 M&R STATION EQUIPMENT - OTHER								
369.0 MEASURING & REGULATING STATION EQUIPMENT								
369,4 TAKE OFF STATION EQUIPMENT/FARM TAP								
369.7 MAIN LINE INDUSTRIAL EQUIPMENT								
370.0 COMMUNICATION EQUIPMENT 371.0 OTHER EQUIPMENT								
371.2 OTHER EQUIPMENT - ODORIZATION								
371.3 OTHER EQUIPMENT - FURNITURE AND FIXTURES 371.4 OTHER EQUIPMENT - TOOLS								

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100	CENTERPOINT ENERGY ARKLA - GENERAL	<u></u>	CENTERPOINT ENERGY ARKLA - LOUISIANNA	CENTERPOINT ENERGY ARKLA - SERVICES	CENTERPOINT ENERGY ENTEX - TEXAS DIVISION		CINNCINNATI GAS & ELECTRIC COMPANY		COLUMBIA GAS OF MARYLAND	COLUMBIA GAS OHIO	SAS OF
STUDY DATE		П	2002 FI G / Rem l ife	1 - 7 -	2003 ELG / Rem Life	اق	2000 ASL / Rem Life		1995 ASL / Rem Life	1998 ASL / Whole Life	e Life
FERC DESCRIPTION	SURVIVOR	. %	SURVIVOR NET	SURVE SALV %	SURVIVOR S	_ %	SURVIVOR N	DS _	OR NET E SALV %	SURVIVOR	NET SALV %
371.5 OTHER EQUIPMENT - DEHYDRATION 371.6 OTHER EQUIPMENT - CIAC 371.7 OTHER EQUIPMENT - OIL TANK STORAGE 374.0 LAND AND LAND RIGHTS - LAND RIGHTS 375.0 STRUCTURES AND IMPROVEMENTS	F3		75 - R3 0 35 - R1 0	1	75 - R3 55 - R3	0 (5)	75 - R3 47 - S0.5	60 - F 34 - F	- R3 0 - R1.5 0		
375.0 STRUCTURES AND IMPROVEMENTS - LEASEHOLD 375.0 STRUCTURES AND IMPROVEMENTS - MAR STA 375.0 STRUCTURES AND IMPROVEMENTS - OTHER 375.0 STRUCTURES AND IMPROVEMENTS - INDUS MEAS 375.0 STRUCTURES AND IMPROVEMENTS - MEAS & REG										37 - R1 37 - R1 60 - R1.5	(50) (50) (50)
375.0 MAJOR STRUCTURES 375.1 STRUCTURES AND IMPROVEMENTS - MAJOR 375.1 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE 375.1 STRUCTURES AND IMPROVEMENTS - METAL 375.1 STRUCTURES AND IMPROVEMENTS - ELECTRICAL EQUIPMENT 375.1 STRUCTURES AND IMPROVEMENTS - PUMP. MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - INSTRUMENTS 375.2 STRUCTURES AND IMPROVEMENTS - VARD PAVING	SO.									80 - R0.5	
375.2 STRUCTURES AND IMPROVEMENTS - STATION PIPING 375.5 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 375.6 STRUCTURES AND IMPROVEMENTS - DEPLETABLE 375.7 STRUCTURES AND IMPROVEMENTS - CITY GATE										50 - R2.5	
375.9 STRUCTURES AND IMPROVEMENTS - GARAGE 376.0 MAINS 376.1 MAINS - CAST IRON 376.1 MAINS - HP 4" AND LESS			54 - R2 (75) 60 - R2 (75)		25 - R2.5 45 - S2.5	(30)	45 - R2.5 ((50)	- R2.5 (30)	68 - S1	(27)
376.2 MAINS - PLASTIC 376.2 MAINS - PLASTIC 376.2 MAINS - LP 4" AND LESS 376.4 MAINS - STEEL WIRDS 376.4 MAINS - VAII TS AND REGILATORS					60 - S1.5 57 - R1.5	(30)	50 - R3 (60 - R3 ((50)			
376.9 MAINS - TUNNELS 376.9 MAINS - PUMPS, MOTORS, AND COMPRESSORS 377.0 COMPRESSOR STATION EQUIPMENT 378.0 MEASURING & REGULATING STATION EQUIPMENT 378.1 MEASURING & REGULATING STATION EQUIPMENT - GENERAL 378.1 MEASURING & REGULATING STATION EQUIPMENT - ODORIZATION		·	46 - R1 (20)		28 - R1	(20)	48 - S0.5	(85) 32 -	- R1 (10)	37 - L0.5	(10)
378.1 MEASURING & REGULATING STATION EQUIPMENT - STATION PIPING 378.2 MEASURING & REGULATING STATION EQUIPMENT - EXCL ELEC EQUIP 378.3 MEASURING & REGULATING STATION EQUIPMENT - ELEC EQUIP 378.4 MEASURING & REGULATING STATION EQUIPMENT - SCADA 378.5 CONC	0						33 - R0.5 12 - S2	(5) (5)			
378.6 MEASURING & REGULATING STATION EQUIPMENT - BLUGS METAL 378.1 COMP 378.8 MEASURING & REGULATING STATION EQUIPMENT - INSTRUMENTS 378.9 MEASURING & REGULATING STATION EQUIPMENT - YARD PAVING 379.0 MEAS. & REG EQUIPMENT CITY GATE 380.0 SERVICES - ALL PRESSURES 380.0 SERVICES - REGULATED PRESSURE			53 - R3 (20) 45 - R1.5 (200)		28 - R2	6	10 - L0.5 35 - R2	44	S0 (110)	37 - L0.5 50 - R2	(10)
380.0 SPECIAL SERVICES 380.1 SERVICES - STEEL AND COPPER 380.2 SERVICES - PLASTIC 381.0 METERS	29 - R3	0	29 - R3 0		44 - R2 40 - R2.5 48 - R2	06) (06)	40 - R1 42 - R2 43 - R2	(25) (25) 5 42 -	S3 (50)	39 - R3	ω
381.0 METERS - HEXAGYAM 381.0 METERS - RECORDING GAUGES 381.1 METERS - ELECTRIC 381.1 METERS - TELEMETRY EQUIPMENT 381.2 METERS - TRANSPONDERS										15 - R2	

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	ENT.	ENERGY ARKLA	KLA-	ENERGY ARKLA		ENERGY ARKLA -	ENERGY ENTEX -		ELECTRIC		COLUMBIA (GAS OF	COLUMBIA GAS OHIO	GAS OF
	STUDY DATE:	2002	-	2002		2002	2003	11	2000		199		1998	
	PROCEDURE		H	- r		ELG / Rem Life	ELG / Rem Life	Life	ASL / Rem Life	٦,	ASL / Rem	Life	ASL / Whole i	ole Life
FERC ACCT DESCRIPTION		SURVIVOR	NET SALV %	SURVIVOR SURVIVE SV	NET SI SALV %	SURVIVOR NET	SURVIVOR	NET SALV %	SURVIVOR S	SALV %	CURVE	SALV %	CURVE	SALV %
381.5 METERS - DIAPHRAGM 381.6 METERS - ROTARY DISPLACEMENT 382.0 METER AND REGULATOR INSTALLATION		31 - R3	0	42 - R2	0		43 - 82	Small,	43 - R3		45 - R2	(40)	52 - R3	(15)
382.1 METER INSTALLATIONS - ELECTRIC 382.1 METER READ DEVICES 382.1 METER INSTALLATIONS - ELECTRIC - AUTO METER READ DEVICES 382.2 METER INSTALLATIONS - ELECTRIC - RECORDING AND MEASURING	EVICES SURING													
383.0 HOUSE REGULATORS		24 - R4	0	24 - R4	0		31 - R2 3	30 Large	48 - R2 48 - R2	10	26 - S3 22 - R5	(15)	32 - R4 32 - R3	(20)
384,0 HOUSER REGULES ONS THE STAND SHALL SHOULD SHO	6			45 - R1.5	0		25 - 50	20	30 -R1	(10)		(2)		(10)
386.0 RES WATER HEATER 386.0 OTHER PROPERTY AND CUSTOMERS' PREMISES 386.1 COMMERCIAL WATER HEATERS							50 - S1.5	0						
386.2 RESIDENTIAL WA LEK HEAL EKS 386.2 OTHER PROPERTY AND CUSTOMERS' PREMISES - GAS LIGHTS 386.3 RESIDENTIAL CONV BURNERS	HTS													
386.3 OTHER PROPERTY AND CUSTOMERS' PREMISES - CNG REFUEL STA	-UEL STA													
386.4 OTHER PROPERTY OF STRUMENTS 386.5 COMMERCIAL CONVINCENCE OF STRUMENTS 386.5 COMMERCIAL CONVINCENCE	AENTS													
387.0 OTHER TOTAL		20 - 53	0	20 - S3	0		30 - \$2.5	0	25 - R3		25 - R1	(2)	17 - R1	
387.2 OUCHIZATION 387.2 OTHER EQUIPMENT - TELEPHONE 387.3 OTHER FOLIIPMENT - RADIO											10 - R5 15 - L1	(10)		
337.4 CUSTOMER INFORMATION SERVICES 337.4 CUSTOMER INFORMATION SERVICES											20 - 83	(10)		
387.5 OTHER EQUIPMENT - CUSTOMER INFO											10 - 84	(10)	10 - 51.5	
387.6 OTHER EQUIPMENT - NATURAL GAS FUELING STATIONS 387.7 OTHER EQUIPMENT - STREET LIGHTING									38 - R1	(20)				
387.8 OTHER EQUIPMENT - GRAPHIC DATA BASE 388.0 CONVERSION BURNERS - LEASED														
389.2 LAND AND LAND RIGHTS									25 - S1					
390.0 STRUCTURES AND IMPROVEMENTS - MAJOR														
390.0 STRUCTURES AND IMPROVEMENTS - MINOR 390.1 LEASEHOLD IMPROVEMENTS							20 - SQ	0						
390.1 STRUCTURES AND IMPROVEMENTS - YARD PAVING 390.1 STRUCTURES AND IMPROVEMENTS - STATION PAVING														
390.2 STRUCTURES AND IMPROVEMENTS - DEPLETABLE 390.3 STRUCTURES AND IMPROVEMENTS - CNG EQUIP.														
390.3 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 390.4 STRICTIRES AND IMPROVEMENTS - MA.IOR		50 - R3	(2)			75 - \$1.5 (5)	55 - S1.5	(10)						
390.5 STRUCTURES AND IMPROVEMENTS - MALL			Ē											
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390.8 STRUCTURES AND IMPROVEMENTS - PARTITIONS 390.9 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE	ONCRETE													
391.0 COMPUTER EQUIPMENT 391.0 OFFICE FURNITURE		5 - SQ 15 - SQ	00	5 - SQ 15 - SQ	00	15 - SQ	5 - SQ 20 - SQ	00	20 - SQ		20 - 80	ß	20 - SQ	
391.1 OFFICE FURNITURE & EQUIPMENT - EQUIPMENT 391.4 DEFICE FURNITURE AND FOLIPMENT - INFO SYSTEM									5 - SQ		15 - SQ 10 - SQ	00	5 - 80	
391.4 OFFICE FURNITURE & EQUIPMENT - MAINFRAME HARDWARE 391.5 OFFICE MACHINES	35													
391.6 REMOTE METER READING EQUIPMENT 392.0 TRANSPORTATION EQUIPMENT		7 - R1	15	7 - R1	15	7 - R1 15	5 - 84	35	10 - R3	10				
392.0 TRANSPORTATION EQUIPMENT - CING TANNS 392.0 TRANSPORTATION EQUIPMENT - GENERAL														

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CENTERPOINT ENERGY ARKIA - LOUISIANNA 2002 ELG / Rem Life SURVIVOR NET CURVE SALV % 11 - R0.5 20 11 - R0.5 20 15 - SQ 0	CENTERPOINT ENERGY ARKIA - SEROYCES 2002 ELG / Rem Life SURVIVOR NET CURVE SALV %	CENTERP ENERGY EI 2003 ELG / Rer SURVIVOR CURVE CURVE 25 - SQ 20 - SQ	,	CINNCINNATI GAS & CINNCINNATI GAS & ECTRIC COMPANY 2000 ASI. / Rem Life SURVIVOR NET CURVE SALV % 12 - R2.5 25 - SQ 25 - SQ		COLUMBIA GAS OF MARYLAND 1995 ASL / Rem Life	COLUMBIA GAS OF OHIO 1998 ASL / Whole Life	AS OF
4 4 o (E	SERVICE 2002 2002 ELG / Ren SURVIVOR	TEXAS DIV 2003 2003 2003 2003 200 - SQ 2003	***			E OF	1998 ASL / Whole	9:1
lot E beauty	2002 ELG / Ren SURVIVOR CURVE	26 - SQ - S	1 2%		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	o E	ASL / Whole	1,00
[ELG / Ren SURVIVOR CURVE	ELG / Ner	8		SU			
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ις; _~		20 - 80	0	25 - SQ	30 - SQ	0	30 - SQ	
- R0.5					30 - SQ		25 - SQ	
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JEL GAS JN - NY JN	life	NET SALV %	0				c	(2) (2)		(5) (20)				
NATIONAL FUEL GAS DISTRIBUTION - NY DIVISION	2006 ASL / Rem Life	URVIVOR	So				H3 7	- SQ - H3.2		- H2.75 - H2.25 - H1.5				
			10				r,	40 45		30 22				
LAWRENCEBURG GAS COMPANY	0 eji l m								0		0			
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30	\vdash	. %			_				so.		u)			
LACLEDE GAS COMPANY	03 hole Life	R NET SALV %		5 (15)	(5)									
LACLE	2003 ASt / Whole I ife	SURVIVOR		60 - R0.5 30 - R3	33 - R1 55 - S3									
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EQUITABLE GAS COMPANY	2002 ASI El G / Rem l ife	SURVIVOR	5 - SQ				Depletable		Depletable Depletable					
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THTOW	01 om life	SALV												
ELIZABETHTOWN GAS COMPANY	2001	SURVIVOR NET CURVE SALV %												
		_ %		(5)	2)									
JMBIA GAS VIRGINIA	1997 ACI / Bom life	R NET SALV %			.5 (15)									
COLUMBIA GAS OF VIRGINIA	100	SURVIVOR		SO	32 - R1.5									
-	1	.0												
COLUMBIA GAS OF PENNSYLVANIA	2001 ASI El G / Bam I ifa													
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			301.0 FRANCHISES AND CONSENTS 302.0 OTHER INTANGIBLE PLANT 303.0 MISC. INTANGIBLE PLANT 303.0 MISC. INTANGIBLE PLANT 303.0 MISC. INTANGIBLE PLANT 303.1 MISC. INTANGIBLE PLANT 303.1 MISC. INTANGIBLE PLANT 303.3 MISC. INTANGIBLE PLANT 303.3 MISC. INTANGIBLE PLANT 303.3 MISC. INTANGIBLE PLANT 303.3 MISC. INTANGIBLE PLANT 303.5 MISC. INT	304.1 MIGHI S OF WAY 305.0 STRUCTURES AND IMPROVEMENTS 305.0 OTHER POWER EQUIPMENT 306.0 PROCESSING PI ANTS	311.0 LIQUEFIED PETROLEUM GAS EQUIPMENT 311.1 LIQUEFIED PETROLEUM GAS EQUIPMENT - STORAGE CAVERNS 311.2 LIQUEFIED PETROLEUM GAS EQUIPMENT - ELEC EQUIPMENT 311.3 LIQUEFIED PETROLEUM GAS EQUIPMENT - PUMPS MOTORS AND COMPR 311.4 LIQUEFIED PETROLEUM GAS EQUIPMENT - INSTRUMENTS 311.5 LIQUEFIED PETROLEUM GAS EQUIPMENT - STATION PIPING 311.6 LIQUEFIED PETROLEUM GAS EQUIPMENT - STATION PIPING 319.0 PRESSURE REGULATING EQUIPMENT	320.0 OTHER EQUIPMENT 325.1 PRODUCING LANDS	325.2 PRODUCING LEASEHOLDS 325.3 GAS RIGHTS	325.4 RIGHTS OF WAY 327.0 FIELD COMPRESSOR STATIONS STRUCTURES 328.0 FIELD M&R STATION STRUCTURES	329.0 OTHER STRUCTURES 330.0 PRODUCING GAS WELL CONSTRUCTIONS 331.0 PRODUCING GAS WELL EQUIPMENT	332.0 FIELD LINES 333.0 FIELD COMPRESSOR STATION EQUIPMENT 334.1 FIELD M&R STATION EQUIPMENT - PURCHASE GAS 334.1 FIELD M&R STATION EQUIPMENT - PURCHASE GAS	334., I FIELD MEASURING AND REGULATING STATION EQUIFMENT - METERS 335.0 DRILLING AND CLEANING EQUIPMENT 336.0 PURIFICATION EQUIPMENT	337.1 OTHER EQUIPMENT - LABORATORY 337.2 OTHER EQUIPMENT - ODORIZATION 337.3 OTHER EQUIPMENT - FURNITURE AND FIXTURES PRODUCTION 337.4 OTHER EQUIPMENT - FURNITURE AND FIXTURES GATHERING 337.5 OTHER EQUIPMENT - TOOLOGY	340.1 LAND AND LAND RIGHTS - SURFACE LEASE 340.1 LAND AND LAND RIGHTS - SURFACE LEASE 340.2 LAND AND LAND RIGHTS - RIGHTS OF WAY 341.0 STRUCTURES AND IMPROVEMENTS 342.0 EXTRACTION AND REFINING EQUIPMENT	343.0 EXTECHED PRODUCT STORAGE EQUIPMENT 344.0 EXTRACTED PRODUCT STORAGE EQUIPMENT 345.0 COMPRESSOR STATION EQUIPMENT 347.0 OTHER EQUIPMENT 350.2 LAND RIGHTS 350.2 RIGHTS OF WAY 350.2 RIGHTS OF WAY
		FERC	301.0 F 302.0 C 303.0 N 303.0 N 303.1 N 303.1 N 303.2 N 303.3 N 303.3 N 303.3 N	305.0 S 307.0 C	311.0 L 311.1 L 311.2 L 311.3 L 311.4 L 311.5 L	320.0 C	325.2 F 325.3 G	325.4 F 327.0 F 328.0 F	329.0 C 330.0 F 331.0 P	332.0 F 333.0 F 334.1 F 334.1 F	335.0 E 336.0 F	337.1 C 337.2 C 337.2 C 337.4 C	340.1 L 340.2 L 341.0 S 342.0 E	346.0 G 346.0 G 347.0 G 350.2 L 350.2 L 350.2 R

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ON - NY ON - NY ON - NY SALV %	0	(5)	(25)	(15)	
DIVISION NY DIVISION NY DIVISION 2006 ASI, / Rem Life SURVIVOR NET CURVE SALV %	75 - H3.5	55 - H2	60 - H2.2	35 - H1.5	
LAWRENCEBURG GAS COMPANY 1990 ASL/Rem Life SURVIVOR NET CURVE SALV %					
(10) (10) (10) (10) (10) (10) (10) (10)			(20)		(9)
LACLEDE GAS COMPANY 2003 ASL/Whole Life SURVIVOR NET CURVE SALV9 45 - S1.5 (10) 90 - S2.5 (10) 55 - S2.5 (5) 55 - S2.5 (5) 20 - L2.5 (5) 20 - L2.5 (5)			80 - R2		45 - S3
			ıΩ		
EQUITABLE GAS COMPANY 2002 ASI ELG / Rem Life SURVIVOR NET CURVE SALV %	75 R3	40 - R3 35 - R3	60 - \$2.5	38 - S2	15 - L3
	0		(20)	0	0
65 - R4 0 35 - S4 (25) 25 - S2 -	60 - R4		50 - R1.5	30 - S1.5	20 - SQ
F					
COLUMBIA GAS OF VIRGINIA 1997 ASL/ Rem Life SURVIVOR NET CURVE SALV %					
SAS OF EM LIfe NET SALV %					
COLUMBIA GAS OF PENNSYLVANIA 2001 ASLEIG/Rem Life SURVINOR NET CURVE SALV % 45 - S2* 46 - R3*					
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PERCECTION OF THE PART OF THE	APR STA R STA	366.0 STRUCTURE AND IMPROVEMENTS - OTHER 366.0 STRUCTURES AND IMPROVEMENTS 366.1 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA 366.2 STRUCTURES AND IMPROVEMENTS - M&R STA 366.2 STRUCTURES AND IMPROVEMENTS - M&R STA CITY GATE 366.3 STRUCTURES AND IMPROVEMENTS 366.4 STRUCTURE AND IMPROVEMENTS - TAKE OFF STA	366.6 STRUCTURE AND IMPROVEMENTS - REGULATING STA 367.0 MAINS 367.3 PIPET INES - FITTINGS	368.0 COMPRESSOR STATION EQUIPMENT 369.0 M&R STATION EQUIPMENT - METERS AND GAUGES 369.0 M&R STATION EQUIPMENT - OTHER 369.0 M&R STATION EQUIPMENT STATION EQUIPMENT 369.1 ARE OFF STATION EQUIPMENT ARP 369.4 TAKE OFF STATION EQUIPMENT	IXTURES
DESCRIPTION MENTS - WELLS MENTS - COMPINATE - COMPINAT	ITS - CON	NTS - OTH NTS - CO NTS - M8 NTS - M8 NTS - M8	ITS - REG	WENT TERS AN HER ATION EC	ENT TION RE AND F
DE PONEME ROVEME ROUPS N EQUIPS N ENT ENT RENT N ITES	JIPMENT OVEMEN	COVEMEN ROVEME ROVEME ROVEME ROVEME	OVEMEN	N EQUIPY ENT - ME ENT - OTI ATING ST, CIPMENT	EQUIPM IPMENT DOORIZA' URNITUF
AND IMP AND IM	TION EQUAND IMPRIND IMPR	AND IMPR AND IMP AND IMP AND IMP AND IMP	RAMI ON	STATIO STATIO EQUIPM EQUIPM REGULA TION EQ	USTRIAL ION EQU MENT MENT - C MENT - F
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FERC DESCRIPTION 351.3 STRUCTURES AND IMPROVEMENTS - WELLS 352.0 WELS 352.0 WERS 352.0 WELS 352.0 WERS 352.0 WELS 352.0 WEL	364.0 TRANSPORTATION EQUIPMENT 365.2 LAND RIGHTS 366.0 STRUCTURE AND IMPROVEMENTS - COMPR STA 366.0 STRUCTURE AND IMPROVEMENTS - M&R STA	366.0 STRUCTURE AND IMPROVEMENTS - OTHER 366.0 STRUCTURES AND IMPROVEMENTS S96.1 STRUCTURES AND IMPROVEMENTS - COMP 366.2 STRUCTURES AND IMPROVEMENTS - M&R 266.2 STRUCTURES AND IMPROVEMENTS - M&R 366.4 STRUCTURES AND IMPROVEMENTS - M&R 366.4 STRUCTURE AND IMPROVEMENTS - ARE O	366.6 STRUCTURE AND IMPR 367.0 MAINS 367.3 PIPE I INES - FITTINGS	369.0 CMPRESSOR STATION EQUIPMENT 369.0 M&R STATION EQUIPMENT - METERS AND G 369.0 M&R STATION EQUIPMENT - OTHER 369.0 MEASURING & REGULATING STATION EQUI 369.4 TAKE OFF STATION EQUIPMENT/FARM TAP 369.6 REGULATING STATION EQUIPMENT	369.7 MAIN LINE INDUSTRIAL EQUIPMENT 370.0 COMMUNICATION EQUIPMENT 371.0 OTHER EQUIPMENT 371.3 OTHER EQUIPMENT - ODORIZATION 371.3 OTHER EQUIPMENT - FURNITURE AND FIXTURES 371.4 OTHER EQUIPMENT - TOOLS
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LAITO	COLUMBIA GAS OF PENNSYLVANIA	COLUMBIA GAS OF VIRGINIA		ELIZABETHTOWN GAS COMPANY	EQUITABLE GAS COMPANY	LACLEDE GAS COMPANY	LAWRENCEBURG GAS COMPANY		DISTRIBUTIO DIVISIO
STUDY DATE.	1 (1997 ASI / Rem life	├-	2001 ASL / Rem Life	2002 ASLELG / Rem Life	2003 ASL / Whole Life	ASL / Rer		ASL / Rem
	100	SURVIVOR NET	20	OR NET	SURVIVOR NET	SURVIVOR NET	SURVIVOR		SURVIVOR
ACCT DESCRIPTION	CURVE SALV %	CURVE SALV		E SALV %	CURVE SALV %	CURVE SALV	6 CURVE		
371.5 OTHER EQUIPMENT - DEHYDRATION 371.6 OTHER EQUIPMENT - CIAC									
371.7 OTHER EQUIPMENT - OIL TANK STORAGE	65 - R2.5	75 - R3 0	65 - R		75 - R3	٠	60 - R4	0	75 - H3.5
375.0 STRUCTURES AND IMPROVEMENTS			75 - 82	0	43 - S0	a.	43 - S0	(10)	65 - H2.5
375.0 STRUCTURES AND IMPROVEMENTS - LEASEHOLD	. B2	ă	_			- R0.5			
375.0 STRUCTURES AND IMPROVEMENTS - MORES ATA 375.0 STRUCTURES AND IMPROVEMENTS - OTHER	33 - S1	50 - R1 0	~			40 - R0.5 0			
375.0 STRUCTURES AND IMPROVEMENTS - INDUS MEAS	55 - R0.5								
375.0 STRUCTURES AND IMPROVEMENTS - MEAS & REG 375.0 MAIOR STRUCTURES									
375.1 STRUCTURES AND IMPROVEMENTS - MAJOR	90 - R0.5	SQ 0				50 - R0.5 (15)			
375.1 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE									
375.1 STRUCTURES AND IMPROVEMENTS - METAL 275.1 STRICTLIBES AND IMPROVEMENTS - PLECTRICAL EQUIPMENT									
375.1 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR									
375.2 STRUCTURES AND IMPROVEMENTS - INSTRUMENTS									
375.2 STRUCTURES AND IMPROVEMENTS - YARD PAVING									
375.2 STRUCTURES AND IMPROVEMENTS - STATION PIPING		2							
375.5 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	1X - 00	2							
3/5/5 STRUCTURES AND IMPROVEMENTS - DEFLETABLE							40 - SQ	(10)	
375.9 STRUCTURES AND IMPROVEMENTS - GARAGE						50 - S0 (10)			
376.0 MAINS	72 - R2	58 - S1 (20)	90	- S2.5 (75)	70 - R2.5	į	9	í	24 - H2.2
376.1 MAINS - CAST IRON					55 - R2	80 - 51 (80)	40 - 53	(67)	7.2 - 67
376.1 MAINS - HP 4" AND LESS									
376.1 VALVES						R3	20	(22)	55 - H3
376.2 MAINS - PLASTIC						80 - R2 (20)		(22)	73 - H2.2
S/D.Z MAINO - S/EEL									
3/6/2 MAINS - LP 4 AND LESS 376 4 MAINS - STEEL WRAP									
376.6 MAINS - VAULTS AND REGULATORS									
376.8 MAINS - TUNNELS									
376.9 MAINS - PUMPS, MOTORS, AND COMPRESSORS									30 - H2 5
377.0 COMPRESSOR STATION EQUIPMENT		:	C			35 . 01 (30)	35 - R2	(75)	35 - H1
378.0 MEASURING & REGULATING STATION EQUIPMENT	42 - R0.5	35 - L1 (25)	5) 35 - [2	(10)	10 - 04	5	3		3
378.0 MEASURING & REGULATING STATION EQUIPMENT - GENERAL					30 - R2.5				
378,1 MEASURING & REGULATING STATION EQUIPMENT - CUUCKIZATION									
378.2 MEASURING & REGULATING STATION EQUIPMENT - EXCL ELEC EQUIP							30 - R4	(10)	
378.3 MEASURING & REGULATING STATION EQUIPMENT - ELEC EQUIP							30 - K3	(0)	
378.4 MEASURING & REGULATING STATION EQUIPMENT - SCADA									
378.5 CONC 378.6 MEASURING & REGULATING STATION EQUIPMENT - BLDGS METAL									
378.7 COMP									
378.8 MEASURING & REGULATING STATION EQUIPMENT - INSTRUMENTS									
378.9 MEASURING & REGULATING STATION EQUIPMENT - YARD PAVING	36	-	5.5			31 - R0.5 (30)	30	(10)	
379.0 MEAS, & REG EQUIPMENT CITY GATE	33 - R3 43 - R1	30 - R1	(25) 45 -	- R4 (100)	47 - 50		28 - L0.5	(30)	52 - H1.2
380.0 SERVICES - ALL PRESSURES	: !								
380.0 SERVICES - REGULATED PRESSURE									
380.0 SPECIAL SERVICES						i C	ć	(00)	
380.1 SERVICES - STEEL AND COPPER						44 - RU.5 (90) 40 - R2.5 (65)	29 - R1	(30)	
380.2 SERVICES - PLASTIC	41 - S3.5	35 - R1.5 ((2) 34 -	- S4 (10)	29 - S0	-51	33	10	36 - H3
381.0 METERS - HEXAGRAM									10
381.0 METERS - RECORDING GAUGES		15 - R2 (0						
381.1 METERS - ELECTRIC									
381.2 METERS - TRANSPONDERS									

												NATIONAL F	UEL GAS
יטר		COLUMBIA GAS OF PENNSYLVANIA		u.	ELIZABETHTOWN GAS COMPANY		EQUITABLE GAS COMPANY	LACLEDE GAS COMPANY	GAS √Y	LAWRENCEBURG GAS COMPANY		DISTRIBUTION - N DIVISION	λν - NC
STUDY DATE:		2001 ASI El G / Rem I ife	1997 ASI / Rem life		2001 ASI / Rem I ife	+	2 Rem Life	2003 ASL / Who	e Life	1990 ASL / Rem	Life	2006 ASL / Rei	n Life
FERC DESCRIPTION		SURVIVOR NET	SURVIVOR	. %	SURVIVOR NET	T SURVIVOR	NET SALV %	SURVIVOR NET	1	۳	⊢ %	SURVIVOR NET	NET SALV %
METERS - DIAPHRAGM METERS - ROTARY DISPLACE METER AND REGULATOR INS			7.	(2)	1				1		1	52 - H1.2	
382.1 METER INSTALLATIONS - ELECTRIC 382.1 METER INSTALLATIONS - ELECTRIC - AUTO METER READ DEVICES 382.2 METER INSTALLATIONS - ELECTRIC - RECORDING AND MEASURING	(n												
383.0 HOUSE REGULATORS		34 - S3	30 - R3	8 8	35 - S4 0	47 -	08 08	50 - R3	0	55 - R2.5 44 - R3	25	30 - H2.7	00
384.0 HOUST REGOLATORS - INSTALL 385.0 HOUSTRIAL MASK STA EQUIPMENT			25 - 01	3.5	25 - \$2.5 (10)	38	5 6	39 - 50	(10)		(10)		(22)
385.1 INDUSTRIAL M&R STA EQUIPMENI - I ELEME LERING 385.3 INDUSTRIAL M&R STA EQUIPMENT - METER INSTALLATIONS 386.0 REG WATER HEATER													
386.0 THE PROPERTY AND CUSTOMERS' PREMISES 386.1 COMMERCIAL WATER HEATERS			40 - SQ	0	30 - 83 0	10 - 82	2	13 - L3	0				
366.1 COMMILIANTE MATER HEATERS 386.2 OTHER PROPERTY AND CUSTOMERS' PREMISES - GAS LIGHTS													
386.3 RESIDENTIAL CONV BURNERS 386.3 OTHER PROPERTY AND CUSTOMERS' PREMISES - CNG REFUEL STA	٨												
386.4 CIRCULATING HEATER 386.4 CIRCULATING HEA													
386.5 COMMERCIAL CONV BURNER									,			:	,
387.0 OTHER EQUIPMENT 387.2 ODORIZATION		30 - R0.5	30 - R1.5	(22)	30 - 84 0	33 -	7 3	30 - R0.5	0			35 - H3.5	0
387.2 OTSER FOURTHEAT - TELEPHONE													
387.3 UTHER EQUIPMENT - RADIO 387.4 CUSTOMER INFORMATION SERVICES													
387.4 OTHER EQUIPMENT - TELEMETERING		20 - B2 5	15 . 93	c									
387.6 OTHER EQUIPMENT - COSTOMER INTO SERVICES 387.6 OTHER EQUIPMENT - NATURAL GAS FUELING STATIONS		<u> </u>	•	>		13 - 8	S2						
387.7 OTHER EQUIPMENT - STREET LIGHTING 387.8 OTHER EQUIPMENT - GRAPHIC DATA BASE													
388.0 CONVERSION BURNERS - LEASED						į	,						c
389.2 LAND AND LAND RIGHTS 390.0 STRUCTURES AND IMPROVEMENTS		25 - SQ			75 - \$2* 0	55 - R1 45 - R2	E 23	30 - S1	. (2)) - s	5
390.0 STRUCTURES AND IMPROVEMENTS - MAJOR													
390.0 STRUCTURES AND IMPROVEMENTS - MINOR 390.1 LEASEHOLD IMPROVEMENTS						75 - R0	0.5						
390.1 STRUCTURES AND IMPROVEMENTS - METAL													
390.1 STRUCTURES AND IMPROVEMENTS - STATION PAVING													
390.3 STRUCTURES AND IMPROVEMENTS - CNG EQUIP.													
390.3 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 390.4 STRUCTURES AND IMPROVEMENTS - MAJOR		32 - R3							•			55 - H1.5	
390.5 STRUCTURES AND IMPROVEMENTS - SMALL												20 - H1.75	(2)
390.6 STRUCTURES AND IMPROVEMENTS - OTHER 390.7 STRUCTURES AND IMPROVEMENTS - BUILDINGS													
390.8 STRUCTURES AND IMPROVEMENTS - PARTITIONS	Ļ												
390.9 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE 391.0 COMPUTER EQUIPMENT	ū				- 80	5.	So	5 - SQ	0			,	
391.0 OFFICE FURNITURE & EQUIPMENT - FURNITURE		20 - SQ	20 - SQ	0 0	20 - 50 0	- 20	g	15.00	c	37 - R0.5	0	25 - SQ 15 - SO	00
391.1 OFFICE FURNITURE A EQUIPMENT - EQUIPMENT 391.4 OFFICE FURNITURE AND EQUIPMENT - INFO SYSTEM		, ,		0	7			,	•	5 - 13	0		•
391.4 OFFICE FURNITURE & EQUIPMENT - MAINFRAME HARDWARE					7 - 50 0								
391.6 REMOTE METERS READING EQUIPMENT				ď		r	i.		u			5	c
392.0 TRANSPORTATION EQUIPMENT - CNG TANKS			05 - 61 Do -	>		*	95.3	6 - L3	<u>.</u>				>
392.0 TRANSPORTATION EQUIPMENT - GENERAL													

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SALVAGE STATISTICS	-GAS	
SALVAGE S	ATISTIC	
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SERVICE LITE Y 1 SALVAGE CLASS CO.								-					OAC ITTIT TALEDITAL	12.0
		COLUMBIA GAS OF	COLUMBIA GAS OF	AS OF	ELIZABETHTOWN		EQUITABLE GAS	AS	LACLEDE GAS	SAS	LAWRENCEBURG	EBURG	DISTRIBUTION - NY	ON - NY
	CLIENT:	PENNSYLVANIA	VIRGINIA	8	GAS COMPANY	<u></u>	COMPANY		COMPANY	≥	GAS COMPANY	PANY	DIVISION	20,
STUD	STUDY DATE:	2001	1997		2001	+	2002	-	2003		1990	1	2006	1,00
PROC	PROCEDURE	2	틾	7	EL	+	틹	+	ASL / Whole Life	+	ASE / Rei	=L	HOL / RE	יונם
FERC		SURVIVOR NET	SURVIVOR	NET S	SURVIVOR SAI	NET SUI	SURVIVOR	NET SI	SURVIVOR	SAIV %	SURVIVOR	SALV %	SURVINOR	SALV %
AGC DESCRIPTION AGO DESCRIPTION AGO O TRANSPORTATION FOLIPMENT - TRUCKS		1	15 - SQ	0	1		1	4	LO.	9				
392 1 TRANSPORTATION FOLIPMENT - NGV KITS														
392.2 TRANSPORTATION EQUIPMENT - TRAILERS		15 - SQ	18 - \$2.5	0		••	22 - L1							
392.5 TRANSPORTATION EQUIPMENT - CNG CONVERSION KITS														
393.0 STORES EQUIPMENT		20 - 50	20 - SQ	0	25 - SQ		25 - SQ		25 - SQ	0	40 - SQ	0	30 - SQ	0
394.0 TOOLS SHOP AND GARAGE EQUIPMENT		25 - 50	25 - SQ	0			25 - SQ		20 - SQ	0	19 - L2.5	0	25 - SQ	0
394,0 TOOLS SHOP AND GARAGE EQUIPMENT-NGV COMPR														
394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT		10 - S1.5	10 - 12	0										
394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT QUICK FILL	KFIL													
394.1 COMPRESSOR														
394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT OTHER	ER													
394.2 TOOLS SHOP AND GARAGE EQUIPMENT - SHOP EQU											22 - S1	0		
394.2 TOOLS, SHOP & GARAGE EQUIPMENT - CNG EQU														
395.0 LABORATORY EQUIPMENT		20 - 80	20 - SQ	0			20 - SQ		20 - SQ	0			30 - SQ	0
396.0 POWER OPERATED EQUIPMENT		10 - L3	14 - L3	0	-12		12 - S3		13 - L2	15			20 - H1.7	0
397.0 COMMUNICATION EQUIPMENT					15 - SQ	0	15 - SQ		15 - 80	0	40 - SQ	0	10 - SQ	0
397.0 COMMINICATION EQUIP - METER RD/ERT/TELECOM														
397.1 COMMUNICATION EQUIPMENT - MOBILE														
397.1 COMMUNICATION EQUIPMENT - STRUCTURES														
397.2 COMMUNICATION EQUIPMENT - NON MOBILE&TEL														
397.3 COMMUNICATION EQUIPMENT - BASE STATIONS														
397.3 COMMUNICATION EQUIPMENT - TELEMETER OTHER														
397.4 COMMUNICATION EQUIPMENT - TELEMETRY														
397,4 COMMUNICATION EQUIPMENT - TELEMETER MICR														
397.5 COMMUNICATION EQUIPMENT - TELEPHONE		10 - SQ					10 - SQ							
397.5 COMMUNICATION EQUIPMENT - SCADA AND TELEMETERING		16 - L2					10 - SQ							
397.6 COMMUNICATION EQUIPMENT - MISCELLANEOUS							15 - SQ							
397.7 COMMUNICATION EQUIPMENT - TEST EQUIPMENT							15 - SQ							
397.8 COMMUNICATION EQUIPMENT - COMPUTERS													(,
398.0 MISCELLANEOUS EQUIPMENT		15 - SQ	15 - SQ	0	10 - SQ	0	15 - SQ		15 - SQ	0			70 - 20	>
398 5 MISCELLANFOLDS EQUIPMENT - PRINT SHOT/NITCHEN														
399 O OTHER INTANGIR F PROPERTY - COMP. SOFTWARE														

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	SAS	e life	NET SALV %							0 (2)	(35)	3	(10)		(9)					, ,	90		•	
	RIVER GAS	1989 ASI / Whole I ife	1250							42 - R2 SQ	18 - 02	5	45 - R1.5	ğ	46 - S1.5									eyden
	S of	2 4	NET SALV							0 (5)	(2)	o	(20)	0			0			0	00	000	•	0 0, (37) Leyden
	PUBLIC SERVICE COMPANY OF	1999	SURVIVOR	Not Studied						40 - R4	25 - R1	04	30 - R2.5	30 - S4 22 - R1			20 - SQ			SQ* 0 35 - R1.5	SQ 100	30 - R2.5	3	55 - R3 40 - R2
	PEOPLES GAS LIGHT	AND COKE COMPANT 2003	SURVIVOR NET CURVE SALV %		28 - L0.5	20 L. 80	20 - L15 22 - L2 27 - L0.5 50 - R1.5																	75 - R4
			SURVIVOR NET CURVE SALV %		40 - R3																			
	NORTH SHORE GAS	COMPANY 2003	SURVIVOR NET CURVE SALV %		34 - S1.5	50 - K2																		
	NORTH PENN GAS	COMPANY 2000	ASLELG / Rem Life SURVIVOR NET CURVE SALV %						50 - 12	60 - R1	Fully Accrued	Fully Accrued Fully Accrued	Fully Accrued 53 - L1	21 - 03		27 - R2	Fully Accrued							55 - R4
	NATIONAL FUEL GAS DISTRIBUTION - PA		SURVIVOR NET CURVE SALV %	10 - SQ					ú	60 - R4	- L2.5	40 - SQ Fu	Fu 45 - R1.5	.01			2							
SERVICE LIFE A T SALVAGE STATISTICS - GAS		CLIENT: STUDY DATE:		301.0 FRANCHISES AND CONSENTS 302.0 OTHER INTANGIBLE PLANT - 15 YEAR 303.0 MISC. INTANGIBLE PLANT - 15 YEAR 303.0 MISC. INTANGIBLE PLANT - 5 YEAR 303.1 MISC. INTANGIBLE PLANT - 5 SOFTWARE 303.2 MISC. INTANGIBLE PLANT - SOFTWARE 303.2 MISC. INTANGIBLE PLANT - CUSTOMER INFO S 303.2 MISC. INTANGIBLE PLANT - CHORNARE 303.4 MISC. INTANGIBLE PLANT - CRARSPLANT SW 303.5 MISC. INTANGIBLE PLANT - POWERPLANT SW	304.1 RIGHTS OF WAY 305.0 STRUCTURES AND IMPROVEMENTS 307.0 OTHER POWER EQUIPMENT	311.0 LIQUEFIED PETROLEUM GAS EQUIPMENT 311.1 LIQUEFIED PETROLEUM GAS EQUIPMENT - STORAGE CAVERNS	311.2 LIQUEFIED PETROLEUM GAS EQUIPMENT - ELEC EQUIPMENT 311.3 LIQUEFIED PETROLEUM GAS EQUIPMENT - PUMPS MOTORS AND COMPR 311.4 LIQUEFIED PETROLEUM GAS EQUIPMENT - INSTRUMENTS 311.5 LIQUEFIED PETROLEUM GAS EQUIPMENT - STATION PIPING	311.6 LIQUEFIED PETROLEUM GAS EQUIPMENI - IANKS 319.0 PRESSURE REGULATING EQUIPMENT 320.0 OTHER EQUIPMENT	325.1 PRODUCING LANDS 325.2 PRODUCING LEASEHOLDS	325.3 GAS RIGHTS 325.4 RIGHTS OF WAY	327.0 FIELD COMPRESSOR STATIONS STRUCTURES	329.0 OTHER STRUCTURES	333.0 PRODUCING GAS WELL CONTINUED TO THE STATE OF THE ST	333.0 FILED COMPRESSOR STATION EQUIPMENT 333.0 FILED COMPRESSOR STATION FOLIPMENT - OTHER	334.1 FIELD M&R STATION EQUIPMENT - PURCHASE GAS	334.1 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS 335.0 DRILLING AND CLEANING EQUIPMENT	336.0 PURIFICATION EQUIPMENT 337.0 OTHER EQU	337.1 OTHEK EQUIPMENT - CABORATION 1 337.2 OTHER EQUIPMENT - ODORIZATION 337.3 OTHER EQUIPMENT - FURNITURE AND FIXTURES PRODUCTION 337.4 OTHER FOLIPMENT - FURNITURE AND FIXTURES GATHERING	337.5 OTHER CQUIPMENT - TOOLS 337.6 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT	340.1 LAND AND LAND WIGHTS - RIGHTS OF WAY 340.2 LAND AND LAND RIGHTS - RIGHTS OF WAY 341.0 STRUCTURES AND IMPROVEMENTS	EXTRACTION AND REFINING EQUIPMENT PIPF I INES	COMPRESSOR STATION EQUIPMENT	346.0 GAS MESAURING AND REGULATING EQUIPMENT 347.0 OTHER EQUIPMENT	350.2 LAND KIGHTS 350.2 LEASEHOLDS 350.2 RIGHTS OF WAY 351.0 STRUCTURES AND IMPROVEMENTS
SERVI			FERC	301.0 F 302.0 C 303.0 P 303.0 P 303.1 P 303.1 P 303.2 P 303.3 P	304.1 F 305.0 \$ 307.0 C	311.0	311.2 311.3 311.4 311.5	311.6 319.0 320.0	325.1 325.2	325.3	327.0	329.0	331.0	333.0	334.1	334.1	336.0	337.1 337.2 337.3	337.5	340.1 340.2 341.0	342.0	344.0	346.0 347.0	350.2 350.2 350.2 351.0

T SALVAGE STATISTICS - GAS	
SERVICE LIFE A	

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RIVER GAS COMPANY	1989	SURVIVOR NET																	ă	2		(10)	g S		- R2.5	SQ - S1.5	Ř.		
		S,	3) Leyden	•		(20), (7) Leyden (10), (30) Leyden	•	eyden	5									2	3		SO.	32		43	46	30		
RVICE Y OF		NET SALV	8	(30), (98) Leyden			(20), (7)		(5), (0) Leyden	0 (2)									c	>	0 (5)	2			(20)	(10)	(2)	0	
PUBLIC SERVICE COMPANY OF COLORADO	1999	SURVIVOR NET	1000	55 - R1.5	Not Studied		50 - R2 35 - R3	!	28 - R1	16 - L0										#Y - 00	35 - 54	3			65 - R2	35 - R2.5	32 - R0.5	24 - R1	
LIGHT		NET	SALV 761		ž																								
PEOPLES GAS LIGHT AND COKE COMPANY	2003	SURVIVOR	50 - R3 50 - R3 50 - R3		75 - R4	75 - R2.5 50 - SQ	50 - \$1.5	30 - R3 50 - S1.5	30 - 80.5	32 - 32.3 75 - R2.5	18 - L0.5 32 - S2.5		50 - S2*	3	50 - S2* 50 - S2*	:				/3 - 6/	75	•			75 - R2		75 - R2	75 - R2	
EL GAS	00	NET NET	% APK																				ro.		5				
PENN FL	2000	ASLELG / Rem Life SURVIVOR NET	CORVE										so.							24 - 73 00			30 - R1.5		57 - R2.5		38 - R1		
RE GAS	П	1. :	SALV %																										
NORTH SHORE GAS	2003	\$ K	CORVE			50 - SQ														55 24		40 - R3			65 - R3		35 - \$2.5		
	П	1. :	SALV % C			C)													•		·	•			•		.,		
NORTH PENN GAS	2000	~	- L L L L	34	- R-		. ⊀	_	- R2	- R2 - R1.5									í	. K3	- R1.5		- R1.5		- R2.5		<u>r</u>	-01 -R2	
	Ш		29 - RZ 29 - RZ 29 - RZ	55	55 - 1		34 - R1		40 - 1	27 - 1										- 09	30 -		90		- 22		38	16 -	
UEL GAS ION - PA	4	Rem Life	SALV %				ů	2																					
NATIONAL FUEL GAS DISTRIBUTION - PA DIVISION		ഗ	CURVE																i	70 - R4	i i	35 - RZ			55 - R2	ć	28 - R0.5		
I I	STUDY DATE:	CEDURE						MPR E																					
	STU	PRO	-					S AND CO														₹	λΤΕ						
			ESSOR					, MOTOR! R LINES 8			AGE	SES								ΤA		ESSOR ST	A A CITY G/	F STA		UGES	AENT	ZES	
			DESCRIPTION AENTS - WELLS AENTS - COMPRI AENTS - M & R S AENTS - OTHER		9		,	PUMPS GATHE AUGES	PMENT		AND GAR	E FIXTUR					PMENT			COMPR	M&R STA OTHER	- COMPR	- M&R ST - M&R ST	TAKE OF		r S AND GA	N EQUIPA RM TAP	ער דוא סי	
			DESCR EMENTS EMENTS FEMENTS	2	EASEHOI			CUIPMENT CUIPMENT CUIPMENT SS AND GA	ING EQU		S, SHOP	IITURE AN	/EMENTS			L	TING EQU	ď	VENT	EMENTS -	MENTS -	/EMENIS /EMENTS	/EMENTS /EMENTS /EMENTS	EMENTS -		AUIPMEN - METER	- OTHER G STATIO MENT/FAR UIPMENT	UIPMENT ENT RIZATION VITURE AI	S
			MPROV MPROV MPROV MPROV	.UIGEDIIC	UIPMENT	E GAS		ATION EC ATION EC ATION EC	REGULAT	CIPMENT	47 - TOOL 47 - ODOR	YT - FURN	D IMPROV	UIPMENT	UIPMENT	UIPMENT	REGULAT FACILITIE	ACI TIE	NEQUIPA	IMPROVE	IMPROVE	D IMPROY D IMPRO\	D IMPROV D IMPROV D IMPROV	IMPROVE		INGS ATION EC UIPMENT	GULATIN GULATIN ON EQUIPI	TRIAL EQ I EQUIPMI NT NT - ODOI NT - FURN	NT - TOO!
1			DESCRIPTION STRUCTURES AND IMPROVEMENTS - WELLS STRUCTURES AND IMPROVEMENTS - COMPR STRUCTURES AND IMPROVEMENTS - M. & R. STRUCTURES AND IMPROVEMENTS - OTHER	00 112/70	WELL EG D LAND F	OIRS OVERABI	יוחטוא זי	COMPRESSOR STATION EQUIPMENT - PUMPS, MOTORS AND COMPR COMPRESSOR STATION EQUIPMENT - PUMPS, MOTORS AND COMPRESSOR STATION EQUIPMENT - GATHER LINES & STA PIPE MA & R. EQUIPMENT - METERS AND GAUGES	NG AND	ATION EC	QUIPME	EQUIPME!	URES AN	LDERS ATION EQ	CTION EC	SSOR EC	RING AND UELING	EQUIPME!	ORTATIO	GHTS URE AND	URE AND	URES AN	STRUCTURES AND IMPROVEMENTS - M&R STA STRUCTURES AND IMPROVEMENTS - M&R STA CITY GATE STRUCTURES AND IMPROVEMENTS	URE AND		ES - FITT ESSOR ST ATION EQ	ATION EURING & REFERENCE	AE INDUS NICATION SQUIPMEI SQUIPMEI SQUIPMEI	EQUIPME
				352.0 WELLS	352.0 WELLS - WELL CONSTRUCTION 352.0 WELLS - WELL EQUIPMENT 352.1 LAND AND LAND RIGHTS - LEASEHOLD	352.2 RESERVOIRS 352.3 NONRECOVERABLE GAS	353.0 LINES	394.0 COMPRESSOR STATION EQUIPMENT - PUM 364.1 COMPRESSOR STATION EQUIPMENT - PUM 364.2 COMPRESSOR STATION EQUIPMENT - GAT 355.0 M & R. EQUIPMENT - METERS AND GAUGES	355.0 M & K EQUIPMEN I - OTHER 355.0 MEASURING AND REGULATING EQUIPMENT	356.0 PURIFICATION EQUIPMENT 357 0 OTHER FOLIPMENT	357.1 OTHER EQUIPMENT - TOOLS, SHOP AND GARAGE 357.4 OTHER EQUIPMENT - ODORIZATION	357.5 OTHER EQUIPMENT - FURNITURE AND FIXTURES 360 2 I AND RIGHTS	361.0 STRUCTURES AND IMPROVEMENTS	363.0 PURIFICATION EQUIPMENT	363.1 LIQUIFACTION EQUIPMENT	363.3 COMPRESSOR EQUIPMENT	363.4 MEASURING AND REGULATING EQUIPMENT 363.5 CNG REFUELING FACILITIES	363.5 OTHER EQUIPMENT	364.0 TRANSPORTATION EQUIPMENT	365.2 LAND RIGHTS 366.0 STRUCTURE AND IMPROVEMENTS - COMPR STA	366.0 STRUCTURE AND IMPROVEMENTS - M&R STA 366.0 STRUCTURE AND IMPROVEMENTS - OTHER	366.0 STRUCTURES AND IMPROVEMEN IS 366.1 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA	366.2 STRUCTURES AND IMPROVEMENTS - M&R STA 366.2 STRUCTURES AND IMPROVEMENTS - M&R STA 366.3 STRUCTURES AND IMPROVEMENTS	366.4 STRUCTURE AND IMPROVEMENTS - TAKE OFF STA 366.6 STRUCTURE AND IMPROVEMENTS - REGULATING STA	367.0 MAINS	387.3 PIPE LINES - FITTINGS 388.0 COMPRESSOR STATION EQUIPMENT 389.0 M&R STATION EQUIPMENT - METERS AND GAUGES	389.U MAS JATION ELOURMENT - CITER 389.0 MEASURING & REGULATING STATION EQUIPMENT 389.4 TAKE OFF STATION EQUIPMENT/FARM TAP 389.6 REGULATING STATION EQUIPMENT	389.7 MAIN LINE INDUSTRAL EQUIPMENT 370.0 COMMUNICATION EQUIPMENT 371.2 OTHER EQUIPMENT - ODORIZATION 371.3 OTHER EQUIPMENT - FURNITURE AND FIXTURES	371.4 OTHER EQUIPMENT - TOOLS
		FERC	351.1 351.2 351.2 351.3 351.4	352.0	352.0 352.0 352.1	352.2	353.0	354.0 354.1 354.2 355.0	355.0 355.0	356.0	357.1 357.4	357.5	361.0	363.0	363.1	363.3	363.4 363.5	363.5	364.0	365.2	366.0 366.0	366.0 366.1	366.2	366.4	367.0	367.3 368.0 369.0	369.0 369.0 369.4 369.6	369.7 370.0 371.0 371.2 371.3	371.4

T SALVAGE STATISTICS - GAS
SERVICE LIFE A!

	П	T	%						2007-		SC Set 3-003	Page 28	of 4	10
RIVER GAS COMPANY	686		SALV %	ıΩ	(45) 0 (20)	0	(10)			.5 (15)	R1.5 (45)	(5)	0	0
RIVE	-	ASL / Wh	CURVE	80 - R2.	35 - S1 50 - SQ 35 - SQ	Ö	48 - S1			30 - S0.5	30 - R1	46 - 51.5	35 - L3	25 - 52
NO P		Life	MEI SALV	0 (10)			(40)		o	(5)	(5)	ເດ	0	
PUBLIC SERVICE COMPANY OF COLORADO	1999	EL	CURVE	65 - R4 60 - R1.5			65 - R3		40 - 82.5	45 - R1	35 - R0.5 57 - R2.5	50 - R4	8 - \$2	
PEOPLES GAS LIGHT AND COKE COMPANY	2003	ASL / Ren	SURVIVOR NET	75 - R2		40 - R1 34 - R2 28 - L0.5 22 - L1.5 40 - S0 27 - L0.5	75 - S0	45 - S1 75 - R2	54 - R2 100 - R2 20 - L1.5	27 - L0.5 28 - 10.5		30 - L0.5 33 - R0.5	20 - R2.5	
PENN FUEL GAS	2000	ASLELG / Rem Life	SURVIVOR NET	70 - R4 40 - S3	33 - R1		52 - L2			34 - R1.5	34 - R1.5 33 - R1	41 - L3		
NORTH SHORE GAS	2003	ASL / Rer	SURVIVOR NET	65 - R4 34 - S1.5			55 - R3		55 - R3	20 - R1.5	20 - R2 37 - R2	30 - 83	20 - R2	
NORTH PENN GAS	2000	ı≂⊦	SURVIVOR NET CURVE SALV %	70 - R4	33 - R1	80 - R1*	52 - L2			34 - R1.5	33 - R1.5	•		
NATIONAL FUEL GAS DISTRIBUTION - PA	2004	ASLELG / F	SURVIVOR NET CURVE SALV %	70 - R4	40 - R0.5	70 - R1.5	24 - S2 57 - L1.5			30 - S0	39 - 10.5	36 - R4	14 - S2	
TNEI C	STUDY DATE:	PROCEDURE	DESCRIPTION	TON STORAGE STGHTS STORES	VTS - LEASEHOLD VTS - M&R STA VTS - OTHER VTS - INDUS MEAS VTS - MEAS & REG	375.0 MAJOR SI RUCTURES 375.1 STRUCTURES AND IMPROVEMENTS - MAJOR 375.1 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE 375.1 STRUCTURES AND IMPROVEMENTS - BELECTRICAL EQUIPMENT 375.1 STRUCTURES AND IMPROVEMENTS - ELECTRICAL EQUIPMENT 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - YARD PAVING 375.2 STRUCTURES AND IMPROVEMENTS - STATION PIPING 375.5 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 375.6 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 375.5 STRUCTURES AND IMPROVEMENTS - DEPLETABLE 375.7 STRUCTURES AND IMPROVEMENTS - DEPLETABLE	NIS - GARAGE		DRS DOMPRESSORS	377.0 COMPRESSOR STATION EQUIPMENT 378.0 MEASURING & REGULATING STATION EQUIPMENT 378.0 MEASURING & REGULATING STATION EQUIPMENT - GENERAL 378.1 MEASURING & REGULATING STATION EQUIPMENT - ODORIZATION 378.1 MEASURING & REGULATING STATION EQUIPMENT - STATION PIPING 378.2 MEASURING & REGULATING STATION EQUIPMENT - STATION PIPING 378.2 MEASURING & REGULATING STATION EQUIPMENT - EXCL. ELEC EQUIP	ATION EQUIPMENT - SCADA ATION EQUIPMENT - SCADA ATION EQUIPMENT - BLDGS METAL ATION EQUIPMENT - INSTRUMENTS ATION EQUIPMENT - YARD PAVING GATE	URE		INI
			FERC ACCT DE	371.5 OTHER EQUIPMENT - DEHYDRATION 371.6 OTHER EQUIPMENT - CIAC 374.0 OTHER EQUIPMENT - OIL TANK STORAGE 374.0 LAND AND LAND RIGHTS - LAND RIGHTS 375.0 STRUCTURES AND IMPROVEMENTS	375.0 STRUCTURES AND IMPROVEMENTS - LEASEHOLD 375.0 STRUCTURES AND IMPROVEMENTS - M&R STA 375.0 STRUCTURES AND IMPROVEMENTS - OTHER 375.0 STRUCTURES AND IMPROVEMENTS - INDUS MEAS 375.0 STRUCTURES AND IMPROVEMENTS - MEAS & REG	375.0 MAJOR SI RUCI URES 375.1 STRUCTURES AND IMPROVEMENTS - MAJOR 375.1 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE 375.1 STRUCTURES AND IMPROVEMENTS - METAL 375.1 STRUCTURES AND IMPROVEMENTS - ELECTRICAL EQUIPMENT 375.1 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESS 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESS 375.2 STRUCTURES AND IMPROVEMENTS - STATION PIPING 375.5 STRUCTURES AND IMPROVEMENTS - STATION PIPING 375.5 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 375.6 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 375.5 STRUCTURES AND IMPROVEMENTS - CITY GATE	375.9 STRUCTURES AND IMPROVEMEN IS - GARAGE 376.0 MAINS 376.1 MAINS - CAST IRON 376.1 MAINS - HP 4" AND LESS	376.1 VALVES 376.2 MAINS - PLASTIC 376.2 MAINS - STEEL 376.2 MAINS - LP 4" AND LESS	376.4 MAINS - SI EEL WAAP 376.6 MAINS - VAULTS AND REGULATORS 376.8 MAINS - TUNNELS 376.9 MAINS - PUMPS, MOTORS, AND COMPRESSORS	377.0 COMPRESSOR STATION EQUIPMENT 378.0 MEASURING & REGULATING STATION EQUIPMENT 378.1 MEASURING & REGULATING STATION EQUIPMENT - GENERAL 378.1 MEASURING & REGULATING STATION EQUIPMENT - ODORIZATION 378.1 MEASURING & REGULATING STATION EQUIPMENT - STATION PIPING 378.2 MEASURING & REGULATING STATION EQUIPMENT - STATION PIPING 378.2 MEASURING & REGULATING STATION EQUIPMENT - STATION PIPING	378.3 MEASURING & REGULATING STATION EQUIPMENT - ELECTED PROBLEM MEASURING & REGULATING STATION EQUIPMENT - SCADA 378.5 CONC 378.6 MEASURING & REGULATING STATION EQUIPMENT - BLDGS METAL 378.7 COMP 378.8 MEASURING & REGULATING STATION EQUIPMENT - INSTRUMENTS 378.9 MEASURING & REGULATING STATION EQUIPMENT - YARD PAVING 378.9 MEASURING & REGULATING STATION EQUIPMENT - YARD PAVING 378.0 MEASURING & REGULATING STATION EQUIPMENT - YARD PAVING 378.0 GEDAVICES	380.0 SERVICES - ALL PRESSURES 380.0 SERVICES - REGULATED PRESSURE 380.0 SPECIAL SERVICES 380.1 SERVICES - STEEL AND COPPER 380.2 SERVICES - PLASTIC 381.0 METERS	381.0 METERS - HEXAGRAM 381.0 METERS - RECORDING GAUGES	381.1 METERS - ELECTRIC 381.1 METERS - TELEMETRY EQUIPMENT 381.2 METERS - TRANSPONDERS

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SAS NY NY	NET	SALV %			(20)	(2)																				c	,				ה ה		20	
RIVER GAS COMPANY 1989	SURVIVOR	CURVE			18 - R0.5 19 - R0.5	28 - R0.5																				100 - R1*				-	70 - 10		4 - SQ	
VICE OF 16	VET SALV	%	0		0								0						c	>								0 (2)	0	•	>			
PUBLIC SERVICE COMPANY OF COLORADO 1999	SI IRVIVOR IT	CURVE	45 - R4		45 - R3								21 - R0.5						20	- co		Not Studied						25 - L2 60 - R1.5	25 - 12		Z0 - SQ			
PEOPLES GAS LIGHT AND COKE COMPANY 2003	SI IBVIVOR NET		32 - S4	20 - R2.5 20 - R2.5	32 - S4	22 - L2	32 - 54					22 - L2										Various	34 - R2 28 - L0.5	40 - S0 27 - L0.5	i				Š	5 - SQ	12 - L1	6 - SQ 7 - SQ	7 - L3	
PENN FUEL GAS		CURVE	52 - R2		37 - S2 40 - R15	37 - R1		15 - SQ					28 - L1													i	80 - R1 40 - R3	33 - R1		5 - L3	20 - R1	5 - SQ	9 - L0.5	
NORTH SHORE GAS COMPANY 2003	ASL / Rem Life	SURVIVOR NET CURVE SALV %	33 - S4	20 - R2 20 - R2	24 - R5	20 - S1														45 - R2										5 - 80	15 - L0		7 -12.5	
1 1 1	ASLELG / Ren	SURVIVOR NEI	55 - R2		37 - \$2	43 - K1.5 37 - R1							28 -L1							80 - R1*	22.00									5 - 80	20 - SQ	5 - 80		15 - SQ
NATIONAL FUEL GASI DISTRIBUTION - PA DIVISION 2004	ASLELG / Rem Life	SURVIVOR NET CURVE SALV %	39 - L0.5		33 - R5	39 - L0.5 42 - R1.5							33 - R2														40 - R0.5			5 - 80	25 - SQ 15 - SQ		ر - د))
CLIENT:	PROCEDURE	DESCRIPTION	METERS - DIAPHRAGM METERS - ROTARY DISPLACEMENT METER AND REGULATOR INSTALLATION	382.1 METER INSTALLATIONS - ELECTRIC - AUTO METER READ DEVICES 382.1 METER INSTALLATIONS - ELECTRIC - AUTO METER READ DEVICES	382.2 METER INSTALLATIONS - ELECTRIC - RECURDING AND INEXAURING 383.0 HOUSE REGULATORS	384.0 HOUSE REGULATORS - INSTALL 385.0 INDUSTRIAL M&R STA EQUIPMENT	385.3 INDUSTRIAL MAR STA EQUIPMENT - TELEMETERING 385.3 INDUSTRIAL MAR STA EQUIPMENT - METER INSTALLATIONS	386.0 RES WATER HEATER 386.0 OTHER PROPERTY AND CUSTOMERS' PREMISES	386.1 COMMERCIAL WATER HEATERS 386.2 RESIDENTIAL WATER HEATERS	386.2 OTHER PROPERTY AND CUSTOMERS' PREMISES - GAS LIGHTS 386.3 RESIDENTIAL CONV BURNERS	386.3 OTHER PROPERTY AND CUSTOMERS' PREMISES - CNG REFUEL STA	386.4 OTHER PROPERTY CAN CUSTOMERS' PREMISES - INSTRUMENTS	386.5 COMMERCIAL CONV BURNER 387.0 OTHER EQUIPMENT	387.2 ODORIZATION 387.2 OTHER FOLIPMENT - TELEPHONE	387.3 OTHER EQUIPMENT PADIO	387.4 CUSTUMER INFORMATION SERVICES 387.4 OTHER EQUIPMENT - TELEMETERING	387,5 OTHER EQUIPMENT - CUSTOMER INFO SERVICES	387.7 OTHER EQUIPMENT - STREET LIGHTING	387.8 OTHER EQUIPMENT - GRAPHIC DATA BASE 388.0 CONVERSION BURNERS - LEASED	389.2 LAND AND LAND RIGHTS	390.0 STRUCTURES AND IMPROVEMENTS 390.0 STRUCTURES AND IMPROVEMENTS - MAJOR	390.0 STRUCTURES AND IMPROVEMENTS - MINOR	390.1 LEASEHOLD IMPROVEMENTS 390.1 STRUCTURES AND IMPROVEMENTS - METAL		390.1 STRUCTURES AND IMPROVEMENTS - STATION PAVING 390.2 STRUCTURES AND IMPROVEMENTS - DEPLETABLE	390.3 STRUCTURES AND IMPROVEMENTS - CNG EQUIP. 390.3 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	390.4 STRUCTURES AND IMPROVEMENTS - MAJOR	390.5 STRUCTURES AND IMPROVEMENTS - SWALL 390.6 STRUCTURES AND IMPROVEMENTS - OTHER	390.7 STRUCTURES AND IMPROVEMENTS - BUILDINGS 390.8 STRUCTURES AND IMPROVEMENTS - PARTITIONS	390.9 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE 301.0 COMPITER EQUIPMENT	391.0 OFFICE FURNITURE & EQUIPMENT - FURNITURE	391.1 OFFICE FURNITURE AND EQUIPMENT - INFO SYSTEM 391.4 OFFICE FURNITURE AND EQUIPMENT - MAINFRAME HARDWARE	391.5 OFFICE MACHINES 391.6 REMOTE METER READING EQUIPMENT	392.0 I KANSPORTATION EQUIPMENT - CNG TANKS 392.0 TRANSPORTATION EQUIPMENT - GENERAL 392.0 TRANSPORTATION EQUIPMENT - GENERAL

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	RIVER GAS COMPANY	1989		SURVIVOR	6 - 13		13 - L4			25 - R1.5								20 - 83	9 - L3	18 - 51.5								10				2	1 0	2 -		
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	PUBLIC SERVICE COMPANY OF COLORADO	1999	ELG / Rem Life	SURVIVOR	2000				30 - SQ	25 - SQ								20 - SQ		15 - SQ													6	705 - 07		
	PEOPLES GAS LIGHT AND COKE COMPANY	2003	اج ا	SURVIVOR NET	7			12 - 53	16 -L1	18 - L0.5			20 - S3	13 - S0.5	20 - 53			16 - L1	9 - S2	10 - L1.5								c	. K							
	PENN FUEL GAS	2000	ASLELG / Rem Life	SURVIVOR NET	CONVE				pe	25 - 50.5								20 - R2	22 - R2	10 - SQ														15 - 17		
	NORTH SHORE GAS COMPANY	2003	ASL / Rem Life	SURVIVOR NET	1			8 - SQ	15 - R0.5	20 - R0.5		20 - 83							8 - F3	9 - R3																
	NORTH PENN GAS COMPANY	2000	ASLELG / Rem Life	SURVIVOR NET	1		15 - SQ		20 - 80	25 - 80									25 - R2	10 - SQ																
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	NATIONAL FUEL GAS DISTRIBUTION - PA DIVISION	2004	ASLELG/R	2	בואאם				30 - SQ	25 - SQ									23 - S1	10 - SQ													;	20 - SQ		
	CLIENT	STUDY DATE:	1	8			-	ro.				IN	NT QUICK FILL		NT OTHER															SING						
* SALVAGE STATISTICS - GAS					ACCI DESCRIPTION FOLIPMENT - TRITCKS	392.0 TRANSPORTATION FOLIPMENT - NGV KITS	392.2 TRANSPORTATION EQUIPMENT - TRAILERS	392.5 TRANSPORTATION EQUIPMENT - CNG CONVERSION KITS	ENT) GARAGE EQUIPMENT	394.0 TOOLS SHOP AND GARAGE EQUIPMENT-NGV COMPR	394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT	394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT QUICK FILL		394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT OTHER	394.2 TOOLS SHOP AND GARAGE EQUIPMENT - SHOP EQU	394.2 TOOLS, SHOP & GARAGE EQUIPMENT - CNG EQU	UIPMENT	ED EQUIPMENT	I EQUIPMENT	397.0 COMMUNICATION EQUIP - METER RD/ERT/TELECOM	I EQUIPMENT - MOBILE	397.1 COMMUNICATION EQUIPMENT - STRUCTURES	397.2 COMMUNICATION EQUIPMENT - NON MOBILE&TEL	397.3 COMMUNICATION EQUIPMENT - BASE STATIONS	397.3 COMMUNICATION EQUIPMENT - TELEMETER OTHER	397.4 COMMUNICATION EQUIPMENT - TELEMETRY	397.4 COMMUNICATION EQUIPMENT - TELEMETER MICK	397.5 COMMUNICATION EQUIPMENT - TELEPHONE	397.5 COMMUNICATION EQUIPMENT - SCADA AND TELEMETERING	397.6 COMMUNICATION EQUIPMENT - MISCELLANEOUS	397.7 COMMUNICATION EQUIPMENT - TEST EQUIPMENT	397.8 COMMUNICATION EQUIPMENT - COMPUTERS	398.0 MISCELLANEOUS EQUIPMENT 398 1 MISCELLANEOLIS EQUIPMENT - PRINT SHOP/KITCHEN	EQUIPMENT - OTHER	399.0 OTHER INTANGIBLE PROPERTY - COMP. SOFTWARE
SERVICE LIFE AP				FERC	302 0 TRANSPORTATIO	392 1 TRANSPORTATIO	392.2 TRANSPORTATIO	392.5 TRANSPORTATIO	393.0 STORES EQUIPMENT	394.0 TOOLS SHOP AND GARAGE EQUIPMENT	394.0 TOOLS SHOP AND	394.1 TOOLS SHOP AND	394.1 TOOLS SHOP AND	394.1 COMPRESSOR	394.1 TOOLS SHOP AND	394.2 TOOLS SHOP AN	394.2 TOOLS, SHOP & C	395.0 LABORATORY EQUIPMENT	396.0 POWER OPERATED EQUIPMENT	397.0 COMMUNICATION EQUIPMENT	397.0 COMMUNICATION	397.1 COMMUNICATION EQUIPMENT - MOBILE	397.1 COMMUNICATION	397.2 COMMUNICATION	397.3 COMMUNICATION	397.3 COMMUNICATION	397.4 COMMONICATION	397.4 COMMUNICATION	397.5 COMMUNICATION	397.5 COMMUNICATION	397.6 COMMUNICATION	397.7 COMMUNICATION	397.8 COMMUNICATION	398.0 MISCELLANEOUS EQUIPMENT	398.5 MISCELLANEOUS EQUIPMENT - OTHER	399.0 OTHER INTANGIE

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		SOUTH JERSEY	EY GAS	T.W. PHILLIPS GA	뿔	IIO GAS	THE PEOPLES NATURAL GAS	UGI UTILITIES, INC		VIRGINIA GAS DISTRIBUTION
10.0	CLIENT	COMPANY	<u>}</u>	AND OIL COMPANY		<u>}</u>	COMPANY	GAS DIVISION	AND POWER CO	COMPANY 2001
J.G.	PROCEDURE:		Life	ASLELG / Rem Life	ASLELG/W	œ,	ASL / Rem Life	ASLELG / F	ELG / Rem Life	ASL / Rem Life
FERC DESCRIPTION		SURVIVOR	NET SALV %	SURVIVOR NET CURVE SALV %	SURVIVOR	SALV %	CURVE SALV %	SURVIVOR NET	SALV %	CURVE SALV %
301.0 FRANCHISES AND CONSENTS 302.0 OTHER INTANGIBLE PLANT 303.0 MISC. INTANGIBLE PLANT - 15 YEAR 303.0 MISC. INTANGIBLE PLANT - 5 YEAR										
303.0 MISC. INTANGIBLE PLANT			•				5 - SQ			
303.1 MISC. INTANGIBLE PLAN1 - SOFTWARIE 303.2 MISC. INTANGIBLE PLANT - CUSTOMER INFO S 303.2 MISC. INTANGIBLE PLANT - CUSTOMER INFO S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. INTANGIBLE TO A A T.T. INTO A MISC. S 303.2 MISC. S										
303.3 MISC. IN IANGIBLE FLANT - IND. AND COMMEN 303.4 MISC. INTANGIBLE PLANT - CRMS 303.4 MISC. INTANGIBLE PLANT - POWERPLANT SW									;	
304.1 RIGHTS OF WAY 304.0 CTRICTHES AND IMPROVEMENTS		30 - R4	(2)						50 - SQ 0 50 - R4 (5)	
300.0 OTHER PORT REPORT 300.0 OTHER PORT SHOWER EQUIPMENT			•							
303.0 PROCESSING FEMALS 311.0 LIQUEFIED PETROLEUM GAS EQUIPMENT		28 - R2.5	(2)						35 - S1.5 (5)	
311.1 LIQUEFIED PETROLEUM GAS EQUIPMENT - STORAGE CAVERNS 31.2 I IQUEFIED PETROLEUM GAS EQUIPMENT - ELEC EQUIPMENT	SN.									
311.3 LIQUEFIED PETROLEUM GAS EQUIPMENT - PUMPS MOTORS AND COMPR	AND COMPR									
3115 LIQUEFIED PETROLEUM GAS EQUIPMENT - STATION PIPING 3115 LIQUEFIED PETROLEUM GAS EQUIPMENT - STATION PIPING										
311.6 LIQUEFIED PETROLEUM GAS EQUIPMENT - LANAS 310 0 DRESSURE REGUI ATING FOLIPMENT										
320.0 OTHER EQUIPMENT		25 - R3	0							
325.1 PRODUCING LANDS				57 - R2			60 - R2			
325.3 PRODUCING LEASERICEDS 325.3 GAS RIGHTS				57 - R2			50 - R2.5			
325.4 RIGHTS OF WAY				60 - R2.5	55 - R3	00	70 - R2.5			
327.0 FIELD COMPRESSOR STATIONS STRUCTURES				26 - L1	33 - 04	(25)	33 - RU.3 28 - R1			
329.0 OTHER STRUCTURES				26 - L1	SQ* 0	0	40 - L0.5			
330.0 PRODUCING GAS WELL CONSTRUCTIONS				57 - R2	Depletable		40 - L0.5 25 - 1.1 5			
331.0 PRODUCING GAS WELL EQUIPMENT				45 - R1	52 - R1.5	0	55 - R1			
333.0 FIELD COMPRESSOR STATION EQUIPMENT					20 - R4					
334.1 FIELD M&R STATION EQUIPMENT - OTHER				34 - R1	28 - 01	0	19 - R1			
334.1 FIELD M&R STATION EQUIPMENT - PURCHASE GAS	METERS				40 - 80	0				
335.0 DRILLING AND CLEANING EQUIPMENT) 			28 - S4	17 - 02	0	7 - L0.5			
336.0 PURIFICATION EQUIPMENT							05-02			
337.0 OTHER EQUIPMENT										
337.2 OTHER EQUIPMENT - ODORIZATION										
337.3 OTHER EQUIPMENT - FURNITURE AND FIXTURES PRODUCTION	S.									
337.4 OTHER EQUIPMENT - FURNITURE AND FIXTURES GATHERING	n									
337.6 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT										
340.1 LAND AND LAND RIGHTS - SURFACE LEASE										
340.2 LAND AND LAND RIGHTS - RIGHTS OF WAY										
342.0 EXTRACTION AND REFINING EQUIPMENT										
343.0 PIPE LINES 344.0 EXTRACTED PROPILCT STORAGE FOUIPMENT										
345.0 COMPRESSOR STATION EQUIPMENT										
346.0 GAS MESAURING AND REGULATING EQUIPMENT										
350.2 LAND RIGHTS							60 - L4			
350.2 LEASEHOLDS				65 - R3	50 - L2.5	0	60 - R2			
351.0 STRUCTURES AND IMPROVEMENTS		45 - R3	0	35 - SQ			50 - R2.5			

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Charge C	SERVICE LIFE AI SALVAGE STATISTICS - GAS	VENERAL HELICON	280	N PHILL DO GAS	THE FAST OHIO	C GAS	THE PEOPLES	UGI UTILITIES, INC	UNION LIGHT HEAD	VIRGINIA GAS DISTRIBUTION
STATE COMPANIES NOT PROPOSEDING STAT	ULE CLE	Εļ	2 4 5	AND OIL COMPANY	COMPAN 1997	8	- 1	GAS DIVISION 2001	AND POWER CO	COMPANY 2001
STANDARD	PROCEDU	انناز	$\dagger \dagger$	ASLELG / Rem Life			1 1	ASLELG / Rem Life	ELG / Rem Life	EL
STRUCTURES AND IMPROVEMENTS - WELLS STRUCTURES AND IMPROVEMENTS - WIELS STRUCTURE AND IMPROVEMENTS - WIELS STRUCTUR		SURVIVOR CURVE S				SALV %	81	SURVIVOR NEI CURVE SALV %	CURVE SALV	
FRA (20) 55 - R2 (120) 55 - R2 (120) 55 - R2 (120) 55 - R3 (120) 47 - R2 (120) 48 - R3 (120) 48 - R3 (120) 50 - R2 (120) 44 - R3 (120) 50 - R2 (120) 44 - R3 (120) 50 - R2 (120) 43 - R2	351.1 STRUCTURES AND IMPROVEMENTS - WELLS 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR 351.3 STRUCTURES AND IMPROVEMENTS - M & R STAT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER			•	40 - R5 33 - O1 40 - R5	(5) 0 (35)				
HPR 40 - SQ 40 - SQ 37 - R2 55 - R3 45 - R1.5 (10) 47 - R2.5 30 - R2.5 (10) 30 - R2.5 (10) 33 - R2 45 - R3 (20 - SQ 0 - R4 45 - R3 (10) 46 - R3 (10) 47 - R3 (10) 48 - R3 (10) 50 - SQ 40 - SQ 0 75 65 - R3 75 - R5 (10) 46 - R3 75 - R5 (10) 47 - R3 48 - R2.5 (17) 70 30 - R2 (10) 48 - R2.5 (10) 49 - R3 30 - R2 40 - SQ 0 33 - R2 40 - SQ 0 22 - R3 0 33 - R2 40 - SQ 0 22 - R3 0 23 - R3 0 24 - R1 (15) 30 - R3 0 25 - R3 0 26 - R3 27 - R3 0 28 - R1 0 29 - R1 0 20 - R3 0 0 0 0 0 0 0 0 0 0 0 0 0	352.0 WELLS 382.0 WELLS - WELL CONSTRUCTION 322.0 WELLS - WELL FOLIIPMENT				25.85	0 (120)	45 - R2 53 - R2			
HPR 35 - R4 (20) 45 - R2.5	552.3 WELLS - WELL LEGON MENT 582.1 LAND AND LAND RIGHTS - LEASEHOLD									
HPR 35 - R4 (20) 45 - R25 45 - R15 (10) 47 - R25 (25) 45 - R3 (25) 45 - R25 (10) 33 - R2 35 - R0.5 (10) 45 25 - R3 (5) 30 - R4 - R3 (5) 30 - R4 - R3 (10) 33 - R2 35 - R0.5 (10) 45 25 - R3 (30) 30 - R4 - R3 (10) 50 - S0 45 - R3 5 - R0 5 (10) 43 5 - R0 5 (10) 83 - R	332.2 RESERVOING 352.3 NONRECOVERBLE GAS 352.5 ETORAGE BICHTS			40 - SQ 57 - R2	•	0				
HPR 30 - R2.5 (10) 33 - R2 35 - R0.5 (10) 45 25 - R3 (5) 20 - SQ 0 25 45 - R3* (5) 25 - R3 75 - R6 0 75 45 - R3* (5) 25 - R3 75 - R6 0 75 45 - R3* (10) 25 - R3 75 - R6 0 75 45 - R3* (10) 26 - R3 75 - R6 0 75 50 - S2.5 (40) 65 - R2 46 - R2.5 (17) 70 30 - R2 (15) 33 - R2 45 - R1 (15) 30 20 - S3 0 0 33 - R2.5 (15) 33 - R2 45 - R1 (15) 30 20 - S3 0 0 33 - R2 45 - R1 0 22	333.0 JONAGE NIGHT.5 333.0 LINES 384.0 COMPRESSOR STATION EQUIPMENT	1	(20)	1 25 25	45 - R1.5 40 - R3	(10)	47 - R1.5 45 - R2.5			
## As Required And Precounting Equipment 1 and 1	354.1 COMPRESSOR STATION EQUIPMENT - PUMPS, MOTORS AND COMPR 354.2 COMPRESSOR STATION EQUIPMENT - GATHER LINES & STA PIPE 355.0 M & R EQUIPMENT - METERS AND GAUGES									
19 19 19 19 19 19 19 19	355.0 M & R EQUIPMENT - OTHER 355.0 MEASURING AND REGULATING EQUIPMENT	- R2	(10)	33 - R2		0 (10)				
OTHER EQUIPMENT TOOLS, SHO AND DARRAGE OTHER EQUIPMENT TOTHES AND IMPROVEMENTS OTHER EQUIPMENT OWNERGE COURIEMENT OWNERGE CO	356.0 PURIFICATION EQUIPMENT 357.0 OTHER EQUIPMENT		(2)		•	0				
## 5. # 5. # 5. # 5. # 5. # 5. # 5. # 5	157.1 OTHER EQUIPMENT - TOOLS, SHOP AND GARAGE 157.4 OTHER EQUIPMENT - ODORIZATION 157.5 OTHER EQUIPMENT - FURNITURE AND FIXTURES									
State Color	560.2 LAND KIGH I S 561.0 SERUCTURES AND IMPROVEMENTS		(5)							
COMPRESSOR EQUIPMENT COMPRESSOR STA COMPRESSOR STA	902.0 GAS HOLDERAS 363.0 PURIFICATION EQUIPMENT		(2)							
COURTESSOR SOLUTIONS 65 - R3 75 - R5 0 75 CHOR REPUBLING FACILITIES COURTES COUPMENT 65 - R3 75 - R5 0 75 CHA REPUBLING FACILITIES TRANSPORTATION EQUIPMENT 65 - R3 75 - R5 0 75 TRANSPORTATION EQUIPMENT TRANSPORTATION EQUIPMENTS 45 - R3 (10) 35 - SQ 45 - R3 5 35 STRUCTURE AND IMPROVEMENTS - MAR STA STRUCTURES AND IMPROVEMENTS 46 - R3 (10) 43 45 - R3 (10) 43 STRUCTURES AND IMPROVEMENTS - MAR STA CITY GATE STRUCTURES AND IMPROVEMENTS - MAR STA CITY GATE 50 - SG 40 - S1.5 50 - R2.5 (10) 43 STRUCTURES AND IMPROVEMENTS - REGULATING STA STRUCTURES AND IMPROVEMENTS - REGULATING STA 46 - R3 46 - R3 5 35 40 - R0 70 STRUCTURE AND IMPROVEMENTS - REGULATING STATION EQUIPMENT A1 - R2.5 (40) 66 - R2 46 - R2.5 (10) 43 AMAINS TRACE OFF STATION EQUIPMENT A1 - R2.5 (41) 46 - R2.5 40 - S0 0 AMAINS	983.1 LIQUIFACTION EQUIPMENT 983.2 VAPORIZING EQUIPMENT									
OTHER EQUIPMENT TRANSPORTATION TRANSPORTATION EQUIPMENT TRANSPORTATION TRANS	303.3. COME RESCONTESCONTEST OF THE SEQUENCE OF THE SECONTEST OF THE SECON									
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STRUCTURE AND IMPROVEMENTS - MAR STA STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA STRUCTURES AND IMPROVEMENTS - MAR STA STRUCTURES AND IMPROVEMENTS - MAR STA STRUCTURES AND IMPROVEMENTS - MAR STA CITY GATE STRUCTURES AND IMPROVEMENTS - MAR STA CITY GATE STRUCTURES AND IMPROVEMENTS - TAKE OFF STA STRUCTURE AND IMPROVEMENTS - TAKE OFF STA MAINS STRUCTURE AND IMPROVEMENTS - REGULATING STA MAINS STRUCTURE AND IMPROVEMENTS - REGULATING STA MAINS STRUCTURE AND IMPROVEMENT - METERS AND GAUGES MAR STATION EQUIPMENT - MAIN LINE INDUSTRIAL EQUIPMENT - GAUGHANING STATION EQUIPMENT - MAIN LINE INDUSTRIAL EQUIPMENT - GAUGHANING STATION EQUIPMENT - TAKE OFF STATION EQUIPMENT - TAKE	365.2 LAND RIGHTS 366.0 STRUCTURE AND IMPROVEMENTS - COMPR STA					ɔ				
STRUCTURES AND IMPROVEMENTS STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA STRUCTURES AND IMPROVEMENTS - M&R STA STRUCTURES AND IMPROVEMENTS - M&R STA STRUCTURES AND IMPROVEMENTS - R&R STA CITY GATE STRUCTURES AND IMPROVEMENTS - RAE OFF STA STRUCTURES AND IMPROVEMENTS - REGULATING STA STRUCTURE S. FITTINGS COMPRESSOR STATION EQUIPMENT MAR STATION EQUIPMENT - OTHER MEASURING & REGULATING STATION EQUIPMENT TAKE OFF STATION EQUIPMENT COMMUNICATION EQ	866.0 STRUCTURE AND IMPROVEMENTS - MAK STA 866.0 STRUCTURE AND IMPROVEMENTS - OTHER	:	:	•	,	S.	- S2			
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50 - S2.5 (40) 65 - R2 48 - R2.5 (17) 70 30 - R2 (5) 45 - R2.5 40 - S0 0 33 - R2.5 (15) 33 - R2 45 - R1 (15) 30 20 - S3 0 35 - S1 0 22	66.2 STRUCTURES AND IMPROVEMENTS - M&R STA 66.2 STRUCTURES AND IMPROVEMENTS - M&R STA CITY GATE 66.3 STRUCTURES AND IMPROVEMENTS - TAKE OFF STA 66.4 STRUCTURE AND IMPROVEMENTS - TAKE OFF STA			•	Ž	<u> </u>				
N EQUIPMENT N EQUIPMENT SO -R2 (5) 45 -R2.5 ENT - OTHERS AND GAUGES ENT - OTHERS AND GAUGES SO -S0 0 ATING STATION EQUIPMENT SOUTHWENT EQUIPMENT SO -S3 0 SO -S4 0 SO -S2 SO -S2 SO -S3 SO -S4 SO -S2 SO -S3 SO -S4 SO -S2 SO -S3 SO -S4 SO -S4 SO -S3 SO -S4 SO -S3 SO -S4 SO -S5 SO -S4 SO -S4 SO -S5 SO -S4 SO -S5 SO -S4 SO -S5	986.6 STRUCTURE AND IMPROVEMENTS - REGULATING STA	55	(40)		23	(17)	5			
S 33 - R2.5 (15) 33 - R2 45 - R1 (15) 30 20 - S3 0 35 - R1 0 22	507.3 PIPELINES - FITTINGS	6	<u> </u>							
33 - R2.5 (15) 33 - R2 45 - R1 (15) 30 20 - S3 0 30 - S4 0 35 - R1 0 22	398.U COMPRESSOR STATION EQUIPMENT 3980.0 MRR STATION EQUIPMENT - METERS AND GAUGES		2	į		0				
20 - S3 0 30 - S4 0 35 - R1 0 22	909-0 MAIN STATION CROWN MENT STATEN SOUR MEASURING STATION STATION EQUIPMENT SPEED TAKE OFFE STATION EQUIPMENT APP	- R2	(15)	•	•	(15)				
20 - S3 0 30 - S4 0 35 - R1 0 22	889.6 REGULATING STATION EQUIPMENT 869.7 MAIN LINE INDUSTRIAL EQUIPMENT									
77.2 OTHER EQUIPMEN - OUDKIZATION 77.3 OTHER EQUIPMENT FURNITURE AND FIXTURES	370.0 COMMUNICATION EQUIPMENT 371.0 OTHER EQUIPMENT	20 - S3 30 - S4	00		35 - R1	0				
	77.2 OTHER EQUIPMEN - ODORIZATION 3.3 OTHER EQUIPMENT - FURNITURE AND FIXTURES 3.4 OTHER EQUIPMENT - TOPI IS									

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	SOUTH JERSEY	EY GAS	T.W. PHILLIPS GAS			GAS	THE PEOPLES NATURAL GAS	ci	- UNION LIGHT HEAD	EAD	DISTRIBUTION	S N
CLIENT	+-	≥	AND OIL COMP.	ANY	COMPANY 1992	+	COMPANY 2002	GAS DIVISION 2001	AND POWER C	<u>-</u>	2001	
PROCEDURE	ASL / Re	Life	101	╁		l o	ASL / Rem Life	ASLELG / Rem Life	ELG/Re		EL	Life
FERC ACCT DESCRIPTION	SURVIVOR	NET SALV %	SURVIVOR N CURVE SAI	NET SUR SALV % CL	SURVIVOR N	NET SI SALV %	SURVIVOR NEI	SURVIVUR NET	SURVIVOR NET		CURVES	SALV %
OTHER EQUIPMENT - DEHYDF OTHER EQUIPMENT - CIAC OTHER EQUIPMENT - OIL TAN I LAND AND LAND RIGHTS - LAY			60 - R3	70	- R3	0	70 - R3		65 - R4 0	0 (0)	75 - R3 40 - R2	0 (5)
375.0 STRUCTURES AND IMPROVEMENTS 375.0 STRUCTURES AND IMPROVEMENTS - LEASEHOLD 375.0 STRUCTURES AND IMPROVEMENTS - M&R STA 375.0 STRUCTURES AND IMPROVEMENTS - OTHER 375.0 STRUCTURES AND IMPROVEMENTS - INDUS MEAS 375.0 STRUCTURES AND IMPROVEMENTS - INDUS MEAS	60 - \$1.5	(10)	50 - S0	35 35 30	- R2.5 - L2 - S0	(25) (60 - R2 40 - L0.5 43 - S1	00 - 00			<u> </u>	<u> </u>
375.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES AND IMPROVEMENTS - BAICK, STONE AND CONCRETE 375.1 STRUCTURES AND IMPROVEMENTS - BAICK, STONE AND CONCRETE 375.1 STRUCTURES AND IMPROVEMENTS - BEICK, STONE AND CONCRETE 375.1 STRUCTURES AND IMPROVEMENTS - ELECTRICAL EQUIPMENT 375.1 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR 375.2 STRUCTURES AND IMPROVEMENTS - PUMP, MOTOR AND COMPRESSOR AND COM	Ř.		90 - R1*	125	•	0	-11 - R1					
375.2 SI RUCTURES AND IMPROVEMENTS - TARD TAYING 375.2 STRUCTURES AND IMPROVEMENTS - STATION PIPING 375.5 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 375.5 STRUCTURES AND IMPROVEMENTS - DEPLETABLE 375.7 STRUCTURES AND IMPROVEMENTS - CITY GATE				Depl	Depletable							
375.9 STRUCTURES AND IMPROVEMENTS - GARAGE 376.0 MAINS 275.4 MAINS CAST IDON	52 - S0.5	(30)	53 - \$1.5	9	65 - R2 ((10)	65 - R2.5	78 - R0.5	41 - R2.5 (2	(20)	60 - S1	(22)
376.1 MAINS - CAG II.COX 376.1 VALVES 376.2 VALVES - PASTIC								60 - R3 70 - R2.5	50 - R2.5 (2 53 - R2 (2	(20) (20)		
376.2 MAINS - LY LLL 376.2 MAINS - LP 4 WRAP 376.6 MAINS - VAULTS AND REGULATORS												
376.8 MAINS - TUNNELS 376.9 MAINS - PUMPS, MOTORS, AND COMPRESSORS 377.0 COMPRESSOR STATION EQUIPMENT 378.0 MEASURING & REGULATING STATION EQUIPMENT	43 - R0.5 31 - R4	0 (20)	43 - S1	6	35 - R1 ((10)	38 - R1.5	50 - R1	50 - R2.5 (7	(75)	35 - R1	(10)
378.0 MEASURING & REGULATING STATION EQUIPMENT - GENERAL. 378.1 MEASURING & REGULATING STATION EQUIPMENT - ODORIZATION 378.2 MEASURING & REGULATING STATION EQUIPMENT - STATION PIPING 378.3 MEASURING & REGULATING STATION EQUIPMENT - EXCL ELEC EQUIP 378.3 MEASURING & REGULATING STATION EQUIPMENT - ELEC EQUIP 378.4 MEASURING & REGULATING STATION EQUIPMENT - SCADA								10 - 52	40 - R1 ((5)		
378.5 CONC 378.6 MAESURING & REGULATING STATION EQUIPMENT - BLDGS METAL 378.7 COMPA												
378.3 MEASURING & REGULATING STATION EQUIPMENT - INSTRUMENTS 378.9 MEASURING & REGULATING STATION EQUIPMENT - YARD PAVING 378.9 MEAS. & REG EQUIPMENT CITY GATE 380.0 SERVICES.	31 - R4 45 - S1	(20)	44 - S0.5		37 - R1	(80)	48 - R1	28 - S1 43 - R2	40 - R1.5 ((35)	35 - R1 40 - R1.5	(10)
380.0 SERVICES - ALL PRESSURES 380.0 SERVICES - REGULATED PRESSURE 380.0 SPECIAL SERVICES				4.69	45 - R2 38 - R1.5	(55)			ž	(32)		
380.1 SERVICES - STEEL AND COPPER 380.2 SERVICES - PLASTIC 381.0 METERS	38 - S4	0	31 - R1	•	46 - L2	ιΩ	30 - \$1.5	38 - R2	42 - R1.5 (37 - R3	(35)	30 - \$1.5	0
381.0 METERS - HEXAGRAM 381.0 METERS - RECORDING GAUGES				·	40 - S0	0		12 - 83				
381.1 METERS - ELECTRIC 381.1 METERS - TELEMETRY EQUIPMENT 381.2 METERS - TRANSPONDERS					15 - S3	(13)						

SERVICE LIFE AI 'SALVAGE STATISTICS - GAS									-		
		GAS T.W. PHIL	T.W. PHILLIPS GAS T	THE EAST OHIO (GAS N	THE PEOPLES NATURAL GAS COMPANY	UGI UTILITIES, INC	UNION LIGHT F	HEAD R CO	VIRGINIA GAS DISTRIBUTION COMPANY	S N N N
STUDY OATE	2002 ASI / Bam Life			1992 ASI FLG / Whole	_	\vdash		2004 ELG / Rem l	ife	2001 ASL / Rem	ej
NOILGIBUSH	SURVIVOR NET	%	SURVIVOR NET CURVE SALV %	SURVIVOR NET CURVE SALV %	1	SURVIVOR NET CURVE SALV %		SURVIVOR CURVE SA	LV %	SURVIVOR NET	NET ALV %
JACC IJ 381.5 METERS - DIAPHRAGM 381.6 METERS - ROTARY DISPLACEMENT 382.0 METER AND REGULATOR INSTALLATION	1 10				48	- R1	43 - R2	37 - R3	0	35 - R3	0
392.1 METER INSTALLATIONS - ELECTRIC 382.1 METER INSTALLATIONS - ELECTRIC - AUTO METER READ DEVICES								;		ç ç	c
38.2. MELEK INSTALLATIONS - ELECTRIC - INCOMENT ONE INSTANCE 383.0 HOUSE REGULATORS 394.0 HOUSE PREGULATORS - INSTALL	40 - S3 (2 40 - R2.5 ((20) 0		F.	6		43 - R2 43 - R2	ດເນ	203	35 - R3	၁ဝ 🤅
385.0 INDUSTRIAL M&R STA EQUIPMENT 385.1 INDUSTRIAL M&R STA EQUIPMENT - TELEMETERING	<u> </u>	(10)		36 - R0.5 (20 - S3 (0 38	-0-		 25.			2
385.3 INDUSTRIAL M&R STA EQUIPMENT - METER INSTALLATIONS 386.0 RES WATER HEATER					π ,	6	43 - B2			25 - R2	0
386.0 OTHER PROPERTY AND CUSTOMERS' PREMISES 386.1 COMMERCIAL WATER HEATERS					0						ı
386.2 RESIDENTIAL WATER HEATERS 386.2 OTHER PROPERTY AND CUSTOMERS' PREMISES - GAS LIGHTS							25 - SQ				
386.3 RESIDENTIAL CONV BURNERS 386.3 OTHER PROPERTY AND CUSTOMERS' PREMISES - CNG REFUEL STA							10 - S2				
386.4 CIRCULATING HEATER 386.4 OTHER PROPERTY AND CUSTOMERS' PREMISES - INSTRUMENTS											
386.5 COMMERCIAL CONV BURNER 387.0 OTHER EQUIPMENT	25 - R3	0			22	-R1.5	30 - L1.5	12 - L2.5	0	20 - 53	0
387.2 ODORIZATION 387.2 OTHER FOLIPMENT - TELEPHONE											
387.3 OTHER EQUIPMENT RADIO											
387.4 OTHER EQUIPMENT - TELEMETERING 387.4 OTHER EQUIPMENT - TELEMETERING											
387.5 OTHER EQUIPMENT - CUSTOMER INFO SERVICES 387.6 OTHER EQUIPMENT - NATURAL GAS FUELING STATIONS								30 - \$2.5	0		
387.7 OTHER EQUIPMENT - STREET LIGHTING 387.8 OTHER EQUIPMENT - GRAPHIC DATA BASE							25 - SQ	,	ı		
388.0 CONVERSION BURNERS - LEASED					9	R3					
389.2 LAND AND LAND RIGHTS 390.0 STRUCTURES AND IMPROVEMENTS	70 - 52*	(5)			4	5 - R2	*w				
390.0 STRUCTURES AND IMPROVEMENTS - MAJOR 390.0 STRUCTURES AND IMPROVEMENTS - MINOR					Ċ		•05				
390.1 LEASEHOLD IMPROVEMENTS 390.1 STRUCTURES AND IMPROVEMENTS - METAL					3		f				
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390.1 STRUCTURES AND IMPROVEMENTS STATION PAVING				Depletable							
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390.3 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 390.4 STRUCTURES AND IMPROVEMENTS - MAJOR		90 -R1	•_					100 - R1.5 40 - R3	0 (2)		
390.5 STRUCTURES AND IMPROVEMENTS - SMALL 390.6 STRUCTURES AND IMPROVEMENTS - OTHER		0S - 0S	_								
390.7 STRUCTURES AND IMPROVEMENTS - BUILDINGS 300.8 STRICTURES AND IMPROVEMENTS - PARTITIONS											
390.9 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE 391.0 COMPRISE PCI IIPMENT		Ŋ	a			5 - 50	5 - 80	5 - 50	0 (200	c
391.0 OFFICE FURNITURE & EQUIPMENT - FURNITURE	20 - 50	0 20 - SQ 10 - SQ	a a	21 - 1.0	2 + 2	20 - SQ 15 - SQ	20 - SQ 5 - SQ		>	5	>
391.1 OFFICE FURNITURE & EQUIPMENT - INFO SYSTEM 391.4 OFFICE FURNITURE & EQUIPMENT - INFO SYSTEM 391.5 OFFICE FURNITURE & EQUIPMENT - MAINFRAME HARDWARE 391.5 OFFICE FURNITURES											
391.6 REMOTE METER READING EQUIPMENT 392.0 TRANSPORTATION EQUIPMENT	8 - 1.2	15 5 - S4		5 - R3	19	5 - S1.5	6 - L2	9 - R3	ហ		
392.0 TRANSPORTATION EQUIPMENT - CNG TANKS 392.0 TRANSPORTATION EQUIPMENT - GENERAL				5 - \$2.5	0	12 - S0					

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	UGI UTILITIES, INC UNION LIGHT HEAD GAS DIVISION AND POWER CO	2001	ASLELG / Rem Life	1	SALV %	11 - L3				10 - SQ	20 - SQ								14	5.7	Do - 01													10 - 30	3				
	THE PEOPLES NATURAL GAS COMPANY	2002	ASI / Rem life	TOWN COLUMN	2	9 - S2	:	15 - L3		20 - SQ	25 - SQ		15 - SQ						-	12 - 12	10 - SC								75					15.50	2				
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		The second secon			NOTEGIBLOWED	392.0 TRANSPORTATION EQUIPMENT - TRUCKS	392 1 TRANSPORTATION EQUIPMENT - NGV KITS	392 2 TRANSPORTATION EQUIPMENT - TRAILERS	252.2 HOMES CHARLES CONTRACTOR CONVERSION KITS	ON EGOIPMENT - ONG CONVENCION:	393.0 STONES LEGON MEAN.	394.0 TOOLS SHOP AND GARAGE EQUIPMENT-NGV COMPR	394 1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT	394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT QUICK FILL		394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT OTHER	394.2 TOOLS SHOP AND GARAGE EQUIPMENT - SHOP EQU	394.2 TOOLS, SHOP & GARAGE EQUIPMENT - CNG EQU	QUIPMENT	TED EQUIPMENT	ON EQUIPMENT	397.0 COMMUNICATION EQUIP - METER RD/ERT/TELECOM	397.1 COMMUNICATION EQUIPMENT - MOBILE	397.1 COMMUNICATION EQUIPMENT - STRUCTURES	397.2 COMMUNICATION EQUIPMENT - NON MOBILE&TEL	397.3 COMMUNICATION EQUIPMENT - BASE STATIONS	397.3 COMMUNICATION EQUIPMENT - TELEMETER OTHER	397.4 COMMUNICATION EQUIPMENT - TELEMETRY	397.4 COMMUNICATION EQUIPMENT - TELEMETER MICK	397.5 COMMUNICATION EQUIPMENT - TELEPHONE	397.5 COMMUNICATION EQUIPMENT - SCADA AND TELEMETERING	397.6 COMMUNICATION EQUIPMENT - MISCELLANEOUS	397.7 COMMUNICATION EQUIPMENT - TEST EQUIPMENT	397.8 COMMUNICATION EQUIPMENT - COMPUTERS	JS EQUIPMENT	398.1 MISCELLANEOUS EQUIPMENT - PRINT SHOP/KITCHEN	398.5 MISCELLANEOUS EQUIPMENT - OTHER	399.0 OTHER INTANGIBLE PROPERTY - COMP. SOFTWARE	
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SALVAGE STATISTICS - GAS

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THEIT	VIRGINIA GAS	GAS OMPANY	VIRGINIA NATURAL GAS, INC.	ATURAL IC.	MANITOBA HYDRO	HYDRO
STUDY DATE:	2002	2	2002		2005	
PROCEDURE:	ASL / Rem Life	m Life	ASL / Rem Life	n Life	ASL / Whole Life	e Life
	SURVIVOR	NET	SURVIVOR	NET	SURVIVOR	NET
RIPTION	CURVE SALV %	SALV %	CURVE SALV %	SALV %	CURVE	SALV %

T SALVAGE STATISTICS - GAS

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40 - S1.5 (10) 25 - R2 0	60 - R4 0 75 R4 0 65 - R0.5 (5) (25 - R1.5 (10) 35 - R2.5 (5) (27 - R3 (25) (27 - R3 (25) (25 - R1.5 (10) 35 - R2.5 (5) (25 - R1.5 (10) 35 - R2.5 (5) (25 - R1.5 (5) (25 -	352.5 STORAGE RIGHTS	- R3	50)				(15)
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40 - S3 25 - R2 0 75 R4 0 60 - R4 0 75 R4 0 65 - R0.5 0 65 - R0.5 (5) 30 - R1.5 (10) 35 - R2.5 (5) 25 - R1 (5) 15 - R3 0	40 - S3 25 - R2 0 75 R4 0 60 - R4 0 75 R4 0 65 - R0.5 0 55 - R2.5 (20) 70 - R3 (25) 30 - R1.5 (10) 35 - R2.5 (5) 25 - R1 (5) 15 - R3 0	354.1 COMPRESSOR STATION EQUIPMENT - PUMPS, MOTORS AND COMPR						
40 - S3 25 - R2 0 75 R4 0 40 - SQ OR STA FOR THE STA SS - R2.5 (20) 70 - R3 (25) T 30 - R1.5 (10) 35 - R2.5 (5) T 25 - R1 (5) 15 - R3 0	A0 - S3 25 - R2 0 75 R4 0 40 - SQ OR STA OR STA 66 - R4 0 75 R4 0 TY GATE A S5 - R2.5 (20) 70 - R3 (25) T T 25 - R1 (5) 15 - R3 0	354.2 COMPRESSOR STATION EQUIPMENT - GATHER LINES & STA PIPE						
40 - S3 OR STA 60 - R4 0 75 R4 0 75 R4 0 75 R4 1 30 - R1.5 1 15 - R3 1 15 - R3 0 40 - S3 1 15 - R3 1 15 - R3 0 10 115 - R3	40 - S3 OR STA 60 - R4 0 75 R4 0 75 R4 0 75 R4 1 70 - R3 1 7	355.0 M & R EQUIPMENT - METERS AND GAUGES						
OR STA OR STA OR STA 56 - R2 5 (20) 70 - R3 (25) TY GATE A S5 - R2 5 (20) 70 - R3 (25) T 30 - R1 5 (10) 35 - R2 5 (5) T 25 - R1 (5) 15 - R3 0	OR STA OR STA OR STA 66 - R4 0 75 R4 0 A S5 - R2.5 (20) 70 - R3 (25) T 25 - R1 (5) 35 - R2.5 (5)	355,0 M & R EQUIPMENT - OTHER 255 0 MEASTIDING AND REGIT ATING FOLIPMENT					,	(2)
OR STA OR STA OR STA TY GATE A SS - R2.5 (20) 70 - R3 (25) T 25 - R1.5 (10) 35 - R2.5 (5) T 25 - R1 (5) 15 - R3 0	OR STA 60 - R4 0 75 R4 0 75 R4 0 75 R4 1 70 - SU 1 70 - R3 1 15 - R3	355 DELIBIRICATION EQUIPMENT						(
OR STA OR STA OR STA FOR STA OR STA FOR STA	OR STA OR STA OR STA 60 - R4 0 75 R4 TY GATE A 55 - R2.5 (20) 70 - R3 SS T 30 - R1.5 (10) 35 - R2.5	357.0 OTHER EQUIPMENT		0			•	>
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60 - R4 0 75 R4 FA SSTA SSTA S5 - R2.5 (20) 70 - R3 ES IT 30 - R1.5 (10) 35 - R2.5 15 - R3	60 - R4	357.4 OTHER EQUIPMENT - ODORIZATION						
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60 - R4 0 75 R4 COMPR STA M&R STA	PMENT 1	361.2 LAND RIGHTIS 361.0 STRICTLIBES AND IMPROVEMENTS						
ING EQUIPMENT S	ING EQUIPMENT S	362 0 GAS HOLDERS						
NOTE EQUIPMENT	ING EQUIPMENT S	363.0 PURIFICATION EQUIPMENT						
ING EQUIPMENT S SHENTS SHEN	ING EQUIPMENT S MENTS - COMPR STA EMENTS - COMPRESSOR STA FEMENTS - TAKE OFF STA SEMENTS - TAKE OFF STA SEME	363.1 LIQUIFACTION EQUIPMENT						
60 - R4 0 75 R4 65 - R0.5 65 - R0.5 30 - R1.5 (10) 35 - R2.5 25 - R1 (5)	60 - R4 0 75 R4 65 - R0.5 65 - R0.5 30 - R1.5 (10) 35 - R2.5 25 - R1 (5)	363.2 VAPORIZING EQUIPMENT						
60 - R4 0 75 R4 65 - R0.5 55 - R2.5 (20) 70 - R3 30 - R1.5 (10) 35 - R2.5 25 - R1 (5)	60 - R4 0 75 R4 65 - R0.5 65 - R0.5 30 - R1.5 (10) 35 - R2.5 30 - R1.5 (10) 35 - R2.5	363,3 COMPRESSOR EQUIPMENT						
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60 - R4 0 75 R4 65 - R0.5 65 - R2.5 (20) 70 - R3 30 - R1.5 (10) 35 - R2.5 25 - R1 (5)	66 - R4 0 75 R4 65 - R0.5 65 - R2.5 (20) 70 - R3 30 - R1.5 (10) 35 - R2.5 25 - R1 (5)	363.5 CNG REFUELING FACILITIES						
60 - R4 0 75 R4 65 - R0.5 55 - R2.5 (20) 70 - R3 30 - R1.5 (10) 35 - R2.5 25 - R1 (5)	60 - R4 0 75 R4 65 - R0.5 55 - R2.5 (20) 70 - R3 30 - R1.5 (10) 35 - R2.5 25 - R1 (5)	363.5 OLHEK EQUIPMEN						
60 - R4 0 75 R4 65 - R0.5 65 - R2.5 (20) 70 - R3 30 - R1.5 (10) 35 - R2.5 25 - R1 (5)	60 - R4 0 75 R4 65 - R0.5 65 - R0.5 30 - R1.5 (10) 35 - R2.5 25 - R1 (5)	363,6 LNG KEPUELING PACIFITIES						
65 - R0.5 55 - R2.5 (20) 70 - R3 30 - R1.5 (10) 35 - R2.5 25 - R1 (5)	65 - R0.5 55 - R2.5 (20) 70 - R3 30 - R1.5 (10) 35 - R2.5 15 - R3 25 - R1 (5)	364.0 LANNOPORTATION EXCITINGING		0		0		
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15 - R3 25 - R1 (5)	15 - R3 25 - R1 (5)	369.7 MAIN LINE INDUSTRIAL EQUIPMENT						
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55 - R2 (70) 50 - R2.5 21 - S1.5 0 28 - R3	378.7 COMP					
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55 - R2 (70) 50 - R2.5 21 - S1.5 0 28 - R3 15 - R3	378.9 MEASURING & REGULATING STATION EQUIPMENT - YARD PAVING					
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GAS	Life	NET SALV %																													,	0			15	
VIRGINIA GAS PIPELINE COMPANY	ASI / Rem Life	SURVIVOR																														15 - SQ			7 - 14	
CLIENT	BROCEDING	FERC DESCRIPTION	381.5 METERS - DIAPHRAGM 381.6 METERS - ROTARY DISPLACEMENT 382.0 METER AND REGULATOR INSTALLATION	382.1 METER INSTALLATIONS - ELECTRIC - AUTO METER READ DEVICES 382.1 METER INSTALLATIONS - ELECTRIC - AUTO METER READ DEVICES	882.2 MEI EK INSTALTIONS - ELECTRIC - RECORDING AND MESSORING 383.0 HOUSE REGULATORS - INSTALL 384.0 HOUSE REGULATORS - INSTALL	385.0 INDUSTRIAL M&R STA EQUIPMENT 385.1 INDUSTRIAL M&R STA EQUIPMENT - TELEMETERING	395.3 INDUSTRIAL MAS STA EQUIPMENT - METER INSTALLATIONS 395.3 INDUSTRIAL MAS TAR EQUIPMENT - METER INSTALLATIONS 395.4 INDUSTRIAL MAS TAREMAN - METER INSTALLATIONS	380.0 THE PROPERTY AND CUSTOMERS' PREMISES	380.1 COMMERCIAL WATER HEATERS 380.2 RESIDENTIAL WATER HEATERS 380.1 COMMERCIAL WATER HEATERS 380.1 COMMERCIAL WATER WATER WATERS 380.1 COMMERCIAL WATER WATER WATERS 380.1 COMMERCIAL WATER WAT	386.2 OTHER PROPERTY AND COSTOMERS PREMISES - 643 LIGHTS 386.3 RESIDENTIAL CONV BURNERS	386.3 OTHER PROPERTY AND CUSTOMERS' PREMISES - CNG REFUEL STA 386.4 CIRCUI ATING HEATER	386.4 OTHER PROPERTY AND CUSTOMERS' PREMISES - INSTRUMENTS	386.5 COMMERCIAL CONV BURNER 387.0 OTHER EQUIPMENT	387.2 ODORIZATION	387.2 OTHER EQUIPMENT - TELEPHONE 387.3 OTHER EQUIPMENT - RADIO	387.4 CUSTOMER INFORMATION SERVICES	387.4 OTHER EQUIPMENT - LELEMETERING 387.5 OTHER EQUIPMENT - CUSTOMER INFO SERVICES	387.6 OTHER EQUIPMENT - NATURAL GAS FUELING STATIONS	387.7 OTHEK EQUIPMENT - STREET LIGHTING 387.8 OTHER EQUIPMENT - GRAPHIC DATA BASE	388.0 CONVERSION BURNERS - LEASED	390.0 STRUCTURES AND IMPROVEMENTS	390.0 STRUCTURES AND IMPROVEMENTS - MAJOR	339.1 LEASEHOLD IMPROVEMENTS	390.1 STRUCTURES AND IMPROVEMENTS - METAL	390.1 STRUCTURES AND IMPROVEMENTS - STATION PAVING 390.2 STRUCTURES AND IMPROVEMENTS - DEPLETABLE	390.3 STRUCTURES AND IMPROVEMENTS - CNG EQUIP.	390.3 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS 390.4 STRUCTURES AND IMPROVEMENTS - MAJOR	390.5 STRUCTURES AND IMPROVEMENTS - SMALL	390.5 STRUCTURES AND IMPROVEMENTS - OTHER 390.7 STRUCTURES AND IMPROVEMENTS - BUILDINGS	390.8 STRUCTURES AND IMPROVEMENTS - PARTITIONS 390.8 STRUCTURES AND IMPROVEMENTS - BRICK, STONE AND CONCRETE	391.0 COMPUTER EQUIPMENT	391.0 OFFICE FURNITURE & EQUIPMENT - FURNITURE	391.4 OFFICE FURNITURE SEQUIPMENT - INFO SYSTEM 391.4 OFFICE FURNITURE & FOUNDMENT - MAINFAME HARDWARE	391.5 OFFICE MACHINES	391.6 REMOTE METER READING EQUIPMENT 392.0 TRANSPORTATION EQUIPMENT	392.0 TRANSPORTATION EQUIPMENT - CNG TANKS

SERVICE LIFE AN

	a in in	VIRGINIA GAS	VIRGINIA NATURAL GAS. INC.	ATURAL VC.	MANITOBA HYDRO	HYDRO
	STUDY DATE:	2002	L		2005	
	PROCEDURE	ASL / Rem Life	ASL / Rem Life	n Life	ASL / Whole Life	le Life
FERC	DESCRIPTION	SURVIVOR NET CURVE SALV %	SURVIVOR	NET SALV %	SURVIVOR	NET SALV %
392.0	392.0 TRANSPORTATION EQUIPMENT - TRUCKS					
392.1	392.1 TRANSPORTATION EQUIPMENT - NGV KITS					
392.2	392.2 TRANSPORTATION EQUIPMENT - TRAILERS					
392.5	392.5 TRANSPORTATION EQUIPMENT - CNG CONVERSION KITS					
393.0	393.0 STORES EQUIPMENT		20 - SQ	0		
394.0	394.0 TOOLS SHOP AND GARAGE EQUIPMENT		25 - SQ	0	15 - SQ	0
394.0	394.0 TOOLS SHOP AND GARAGE EQUIPMENT-NGV COMPR					
394.1	394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT					
394.1	394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT QUICK FILL					
394.1	394.1 COMPRESSOR					
394.1	394.1 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT OTHER					
394.2	394,2 TOOLS SHOP AND GARAGE EQUIPMENT - SHOP EQU					
394.2	394.2 TOOLS, SHOP & GARAGE EQUIPMENT - CNG EQU					
395.0	395.0 LABORATORY EQUIPMENT		25 - SQ	0		
396.0	396.0 POWER OPERATED EQUIPMENT		14 - L1.5	20	15 - L1.5	20
397.0	397.0 COMMUNICATION EQUIPMENT		15 - SQ	0		
397.0	397.0 COMMUNICATION EQUIP - METER RD/ERT/TELECOM					
397.1	397.1 COMMUNICATION EQUIPMENT - MOBILE					
397.1	397.1 COMMUNICATION EQUIPMENT - STRUCTURES				10 - SQ	(2)
397.2	397.2 COMMUNICATION EQUIPMENT - NON MOBILE&TEL					
397.3	397.3 COMMUNICATION EQUIPMENT - BASE STATIONS					
397.3	397.3 COMMUNICATION EQUIPMENT - TELEMETER OTHER					
397.4	397.4 COMMUNICATION EQUIPMENT - TELEMETRY					
397.4	397.4 COMMUNICATION EQUIPMENT - TELEMETER MICR					
397.5	397.5 COMMUNICATION EQUIPMENT - TELEPHONE					
397.5	397.5 COMMUNICATION EQUIPMENT - SCADA AND TELEMETERING					
397.6	397.6 COMMUNICATION EQUIPMENT - MISCELLANEOUS					
397.7	397.7 COMMUNICATION EQUIPMENT - TEST EQUIPMENT					
397.8	397.8 COMMUNICATION EQUIPMENT - COMPUTERS					
398.0		15 - SQ 0	15 - SQ	0	10 - SQ	0
398.1	398.1 MISCELLANEOUS EQUIPMENT - PRINT SHOP/KITCHEN					
398.5	398.5 MISCELLANEOUS EQUIPMENT - OTHER					
388.0	399.0 OTHER INTANGIBLE PROPERTY - COMP. SOFTWARE					

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED May 8, 2007

Question No. 4

Refer to the response to the Staff's Second Request, Item 10. The response indicates that all the past replacement of bare steel ("BS") pipes was based on historical leakage. Will the proposed Accelerated Main Replacement Program ("AMRP") follow the same pattern in replacing the BS pipes or will selected areas be chosen for each contract? If selected areas would be chosen, when will Columbia be able to provide the information to the Commission with adequate maps and construction data?

Response of Columbia Gas of Kentucky:

Columbia will not follow the same pattern for replacing bare steel main as has been done in the past. Columbia intends to prioritize AMRP projects based on assessed risk whenever possible. However, there will be instances when this is not possible. Working with federal, state, and municipal transportation departments on road widening and maintenance projects is one example of this.

Columbia will continually evaluate and assess its natural gas systems. Projects will be prioritized based on the risk evaluations and assessments. The order in which projects are prioritized may change over time. The majority of large AMRP projects planned for any given year should be known at the beginning of that year. Columbia should be able to provide large project information to the commission for any given year by the end of the first quarter of that year.

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED May 8, 2007

Question No. 5

Refer to the response to the Staff's Second Request, Item 11. Since Columbia has been assuming ownership after replacing the customer's service line since November 10, 1988, what makes the replacement of customer's BS service lines appropriate to include in the AMRP program? Is Columbia requesting to revoke its request of ownership of service lines after replacing them?

Response of Columbia Gas of Kentucky:

Columbia **is not** requesting to revoke its request of ownership of Customer Service lines after replacing them.

Pursuant to the Commission's Order of November 10, 1988, Case No. 10127, as part of its normal operations, Columbia has assumed responsibility for operating and maintaining all customer service lines and will replace any service line that is found to leak. That process will continue as it is today and cost recovery for these customer service line replacements will be through the normal regulatory process and not through the AMRP Rider.

Columbia is proposing to replace any remaining bare steel customer-owned service lines (portion of the service line between the curb valve and the meter) with plastic at the time of a main replacement project covered by the AMRP. After replacing the service line, Columbia will own and maintain the new service line. Through experience with testing and re-connecting bare steel customer service lines during main replacement projects, Columbia has determined that the leakage rate on these service lines increases significantly once disturbed and reconnected to a new main.

Columbia believes it is appropriate to be proactive with replacement of these service lines and include the cost in the AMRP. This approach will result in the safest piping system possible, take advantage of a lower cost for customer service line replacement (as part of a larger project), avoid taking customers out of service a second time for replacement of a leaking service after a main line project has been completed, and avoid excavating in the public right of way and a customer's property after a main line project has been completed.

Columbia has adopted this philosophy through experience and has used it with all main replacement projects for several years. Columbia intends to continue this practice as it accelerates its main replacements and it is appropriate to include the cost in the AMRP Rider.



BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED May 8, 2007

Question No. 6

Refer to the response to the Staff's Second Request, Item 14.

- a. Resubmit Attachment 1 without the shading of information.
- b. Columbia was requested to provide the workpapers, calculations, and assumptions used to determine the \$9.9 million annual investment in the AMRP. Attachment 1 is a one-page sheet summarizing cost and data on various mains and services. It does not readily present how the \$9.9 million annual investment was determined. Provide the originally requested information. In addition, clearly show how the \$9.9 million annual investment was determined. Provide the originally requested information. In addition, clearly show how the \$9.9 million annual investment was determined.

Response of Columbia Gas of Kentucky:

- a. Please refer to 2007-00008 PSC Set 2-014 Attachment 1 (revised) submitted without shading. A CD containing the file is also included.
- b. There were no other work papers generated to determine the \$9.9 million annual investment other than the attachment provided. An explanation of the assumptions and calculations follows while referring to 2007-00008 PSC Set 2-014 Attachment 1 (revised). The top section of the exhibit summarizes the different replacement schedules and their associated annual costs based on calculations of both main and service replacement costs.

MAINS:

The estimated cost to install each replacement size is indicated. For instance, the cost to install a 2" main is estimated to be \$30 per foot, the cost to install a 3" or 4" main is estimated to be \$45 per foot, and so forth. These costs were arrived at using the typical replacement costs experienced with some increases to account for potential contractor resource constraints and material cost pressures.

- The inventory of each grouped size is indicated based on Columbia's 2005 DOT annual reporting of main mileage and a percentage is applied to estimate the total footage of bare steel miles for each size category. This percentage is 37.7%, which is derived from Columbia's percentage of bare steel compared to total steel inventory. For instance, of the 213 miles of 2" or smaller steel mains, 37.7% are estimated to be bare, which equates to 80 miles. Columbia's records do not directly categorize its bare steel by size.
- Cast iron mileage is taken directly from the 2005 DOT report.
- Mileage is converted to feet by multiplying each mile by 5,280.
- Unit replacement assumptions are restated and the aggregated unadjusted cost to install replacement mains is estimated to be \$62.07/ft.
- An unadjusted size for size replacement cost is calculated to be \$176.69 million
- Five (5) year actual retire to install ratio is 1.18. The assumption of 1.15 is being used. This effectively reduces the amount of mains that need to be installed. For instance, Columbia estimates its 20-year program will retire 27 miles of problem pipe each year, but will only need to install 23.7 miles of new pipe.
- A size reduction factor was applied which assumes Columbia can reduce 5% of its projects by one diameter group through system planning and engineering. For instance, 5% of the 3" and 4" projects are moved to the 2" project grouping, which increases the footage of 2" projects but decreases the footage of 3" and 4" projects, and so forth. This assumption further reduces the cost of the overall program costs since the smaller mains are less costly.
- Based on the two adjustments described, the adjusted aggregated unit replacement costs are calculated to be \$53.03/ft instead of \$62.07/ft and reduce the overall program costs by almost \$26 million.
- The total main cost is then spread evenly over the number of program years.
 For instance, the \$150.98 million spread over 20 years equals \$7.55 million per year.

SERVICES:

- Unit costs are estimated for the anticipated service related activity. For
 instance, reconnecting an existing plastic service to the new main is \$200, a
 full service replacement is \$1629, an adjacent service (service line
 replacements to facilitate more efficient main retirements) is \$1,400, and so
 forth.
- Quantities of service line types are detailed. For instance, according to Columbia's customer information system (DIS), there is 135,418 services of which 46,405 are connected to a bare steel or cast iron main. Columbia has 15,971 bare steel services and 15,903 inside meters.

Public Service Commission Data Request Set 3 Question No. 6 (Cont'd) Columbia Gas of Kentucky Respondent: **Mike Webb**

- Columbia is assuming that 60% of the services attached to the bare steel
 mains will be reconnected and 40% will be replaced. Also, 75% of the inside
 meters will be relocated to the outside.
- Based on these assumptions, costs are calculated for each activity based on the assumed quantities.
- A total service line cost is calculated and divided equally by the program years. For instance, the total service line costs are estimated to be \$47.74 million. With a 20-year program, this cost is assumed to be spread evenly at \$2.39 million per year.

The total cost of the 20-year program is estimated to be \$7.55M + \$2.39M or \$9.9 Million (rounded) per year.

2007 - 06. J PSC Set 2-014 - Attachment 1 (revised)

															37.2% 0.0%	62.4%	900	1,369									
															20.2%	33.9% 44.5%	0.1%	%001									
														Main (Miles)	509	854 1,121	7 7 7	/16,2									
2006	Customers	143,051													Bare Unpr Coated Unp	Coated Prot	Cast Iron Other	rotal Total Steel						Number of	Services	15,744 1,903 227 27,550 89,994 0 0 135,418	
	Program	\top	T	П	Т	Т	П	T	П	559					1,369 515 24		62.07		572		572	53.03	346			Bare Unpr Coated Unp Bare Prot Coated Prot Plastic Cast Iron Other Total	
Economies of				10 0%						16 S178 845 559	ᆁ	Total			20 11.	8 539 39,740 2,846,908	127.16 62	214 176,694,849	34,556 2,475,572	0 5%	-1,728 32,829 2,475,572	127.16	394 150,977,346			500 198 110 100 113 250 242	
New	Program	11		13,223,910		1	1 1	- 1	i I	\$218 589 016	200000	×12" 127.16	21.07					5,053,214					4,174,394		Cost	5,568,600 30,237,498 6,230,910 1,422,000 1,559,813 2,320,250 400,871 47,739,942	
oital	Totai	19,871,729	13,247,819	6,623,910	4,967,932	3 311 955	2,838,818	2,483,966	1,987,173	Rande	26.00	>8"-12" 127.16	7	151.10	138 52 0	52 274,204	127.16	34,867,177	238,439	0 2%	1,728 -11,922 228,245	127.16	29,023,025		Number	27,843 18,562 4,451 5,688 6,239 46,405 8,017	
Annual Problem Pipe Capital	Services	4,773,994	3,182,663	1,591,331	1,193,499	795,799	681,999	596,749	477,399	10% + / - Variation Range		>4"-8" 40.68	3 6	20.50	356 134 4	138 728,488	85.00	61,921,486	633,468	5%	11,922 -31,673 613,716	85.00	52,165,897	initial Estimate	Per Service	60% 40% 5% 75% 75%	
Annual	Mains	15,097,735	10,065,156	5,032,578	3,774,434	3,019,547	2,156,819	1,887,217	1,509,773			>2"-4" 44.82	7 .	43.00	642 242 20	262 1,381,247	45.00	62,156,111	1,201,084	2%	31,673 -60,054 1,172,703	45.00	52,771,656		Unit Cost	200 1,629 1,400 250 250 50 50	135,418 46,405 13,287,648 271,59 15,971 61,4 15,903 7,584
	mies new ripe Installed per Year	46.9	31.3	15.6	11.7	7.8	6.7	5.9	4.7	1 S 117 247 1		<=2" 19.27	5	30.00	213 80 0	80 423,229	30.00	12,696,860	1,18 1,15 368,025		60,054	30.00	12,842,374			Svo Reconnects Svo Replacement Adjacent Svo Replacement Meter Move Outs Adjacent Meter Move Outs Relights Adjacent Relights Total	Services Services on BS/CI (DIS) Man (Feet)
Replacement	(Years)	10	15	30	40	OS OS	70	80	100	Total Program Cost =	0 1000	MAINS 2005 Adj. Unit Cost by Group	Sin Openial	Sit used to develop program	Steel (Miles) Bare Steel (Miles) C! (Miles)	Bare Steel & CI (Miles) Bare Steel & CI (Feet)	Unit Replacement Cost	Replacement Cost w/ size for size & seme footage	R/I 5 Yr Avg R/I to be used Adjusted Install Footage	Size Reduction Factor	Increase in size group Decrease in size group	Adjusted Unit Replacement Cost	Adjusted Replacement Cost	w/ smaller size & reduced footage	SERVICES		

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 7

Refer to the response to the Staff's Second Request, Item 15. Identify the sources of the data used to develop the information presented in the response to Item 14, Attachment 1. For all sources that were outside of Columbia, state whether the information was prepared specifically for Columbia's situation or if the information reflected the experience of other gas utilities.

Response of Columbia Gas of Kentucky:

The sources of the data used to develop Item 14, Attachment 1 are as follows:

Columbia's 2005 DOT Annual Report Columbia's Distributive Information System (DIS) Columbia's Budgetwiser System

All sources were from within Columbia.

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 8

Refer to the response to the Staff's Second Request, Item 20(a). In this response is the statement "It was thought that the NiSource affiliates would have a similar approach to their bare steel and cast iron replacement program and we wanted to compare Columbia to its peers within its industry." Was this assumption verified? Explain the response.

Response of Columbia Gas of Kentucky:

Yes. Stone & Webster Consultants compared the Columbia Gas of Kentucky system to Columbia Gas of Pennsylvania's system. Based on the results of that review, Stone & Webster also recommended that Columbia Gas of Pennsylvania implement an accelerated main replacement program. Also, a number of Columbia Gas of Kentucky's peers that also serve geographical areas in relatively close proximity to the Columbia Gas of Kentucky territory are implementing accelerated main replacement programs and expect to replace their bare steel and cast iron under programs ranging from five to 30 years.

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 9

Refer to the response to the Staff's Second Request, Item 21. What does Mr. Humphries mean by "Review of the example companies indicate that 20 years is regarded as an appropriate schedule." Explain the basis of your study for the 20-year replacement and which portion of the work will have the priority of the 5 percent of the total replacement every year for 20 years. Example: Is it the function of the line, size, pressure, number of leaks per year, zoning, age, service territory, costs, etc?

Response of Columbia Gas of Kentucky:

Due to the corrosive forces on unprotected bare steel, the corrosion will continue until the mains turn completely to rust. Columbia, as well as its peers, monitors the leakage rate and replaces sections of the mains as needed. In recent years, due to the age of these systems, it has become necessary to accelerate this main replacement program. As noted, Columbia's peers have implemented accelerated main replacement programs that replace the mains within five to 30 years. After careful consideration, given the size and condition of the Columbia system, the replacement rates of other utilities, the degree of community involvement that Columbia incorporated into its AMRP process as discussed on page 22 of Mr. Webb's testimony, and the rate of main replacements that each crew can reasonably be expected to replace each day, which is discussed on page 23 of Mr. Webb's testimony, a rate of replacement over a 20-year period is a reasonable schedule.

With regard to which portion of the work will have the priority of the five percent of the total replacement every year for 20 years, please see the response to PSC Case No. 2007-00008 Set 3, Question 4.

Public Service Commission Data Request Set 3

Question No. 10

Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 10

Refer to the response to the Staff's Second Request, Item 23. Does Stone and Webster intend to provide regression analysis? If yes, when?

Response of Columbia Gas of Kentucky:

A regression analysis cannot currently be produced because the data necessary to produce the analysis is not available in a workable electronic format. If new technology is adopted which would enable the regression analysis, Columbia may revisit the option of having a regression analysis performed for the bare steel and cast iron main and bare steel service lines.



BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 11

Refer to the response to the Staff's Second Request, Item 24. Does Columbia presently have a program of larger main replacement work? If yes, provide briefly the process of the work.

Response of Columbia Gas of Kentucky:

Please refer to the response of PSC Case No. 2007-00008 Set 2, Question 10a for a general overview of Columbia's replacement program prior to 2007. In 2007, Columbia has planned a few larger replacement projects. Columbia utilizes a blanket contract for the majority of all replacement work under approximately \$500,000. A single contractor performs all this type of work. The majority of replacement project work estimated at or above \$500,000 is typically put out for bid.

Public Service Commission Data Request Set 3 Question No. 12

Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 12

Refer to the response to the Staff's Second Request, Item 27. Figure 2 shows total leaks due to corrosion from 1990 to 2006 were 6,532 with 5,982 leaks from BS pipes. Figure 5 shows that BS-miles in 1998 were 578 miles and in 2006 were 509 miles. Has Columbia replaced 69 miles of BS pipes during 1998-2006? Explain.

Response of Columbia Gas of Kentucky:

Figure 2 indicates 6,532 total leaks on bare steel pipelines for the period 1990 to 2006; however, causes other than corrosion account for 549 of those leaks. There were 5,982 corrosion leaks on bare steel pipelines for the period between 1990 and 2006.

At the time Stone and Webster completed their study, the 2006 data was not yet available. If one considers the 2006 data, Columbia has reduced its inventory of bare steel pipelines for the period 1998 to 2006 by 80 miles. Reductions in the quantities of bare steel pipe often occur when the bare steel is replaced with either plastic pipe or cathodically protected steel pipe. However, these reductions also result from abandonments without any new pipe being added.

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Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 13

Refer to the response to the Staff's Second Request, Item 28. Since Columbia maintains maps according to the type of pipes, provide a file on CD-ROM of the maps of all the BS and cast iron mains in Columbia's system.

Response of Columbia Gas of Kentucky:

Columbia's maps are not segregated into bare steel maps and cast iron maps. Each individual map represents a geographic area. All of Columbia's pipelines, whether steel or plastic, bare or coated, are represented on each respective map.

Columbia's maps are only available electronically in a third-party proprietary format which may only be viewed after purchasing a license for software. Additionally, as stated in the response to Item 28, Columbia's maps must remain confidential because public access to facility maps would constitute a potential threat to the security of its infrastructure.

Nevertheless, Columbia is prepared to make its maps available under the terms of an acceptable confidentiality agreement to Commission staff for review during regular business hours at its main office at 2001 Mercer Road in Lexington.

Public Service Commission Data Request Set 3

Question No. 14
Columbia Gas of Kentucky Respondent: Judy Cooper

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 14

Refer to the response to the Staff's Second Request, Item 29(f). Provide the returned check charge that Columbia's bank assesses.

Response of Columbia Gas of Kentucky:

Columbia's bank does not assess a returned check charge per item. The costs that Columbia incurs when a bad check is passed are clerical related as described in the response to the Staff's Second Request, Item 29(f).

Public Service Commission Data Request Set 3

Question No. 15

Columbia Gas of Kentucky Respondent: Judy Cooper

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 15

Refer to the response to the Staff's Second Request, Item 34.

- a. Was the proposed Post In-Service Carrying Charges ("PISCC") the only alternative considered to address the "negative impact major construction projects have on net income in between rate cases"? Explain the response. If additional alternatives were considered, include a description and discussion of each alternative.
- Compare and contrast the regulatory climate for local distribution natural gas companies in Kentucky and Ohio. Include a discussion of the role of PISCC in both states.

Response of Columbia Gas of Kentucky:

a. Columbia considered several alternatives to addressing the negative impact that major construction projects have on net income between rate cases and concluded that PISCC was the best alternative. First, Columbia considered having more frequent ~ possibly annual - rate cases. The "frequent rate case" strategy was rejected because rate cases are costly both from financial and administrative perspectives, thereby creating more costs for customers. Second, Columbia considered modifying its tariffs to require developers to pay additional, greater costs upfront. Columbia rejected this alternative because the higher purchase and installation costs associated with natural gas heating and hot water appliances versus electric appliance equivalents already discourage builders from choosing gas. Adding additional costs to the developer/builder would make it less likely that they would chose gas, thereby making it more difficult for Columbia to grow its system, make natural gas service available to more customers, and increase its customer base so that it can spread fixed costs over a broader group of customers. Third, because major construction projects are not only for extension of facilities but also for repair, replacement, governmental relocation or system improvement, Columbia also evaluated the AMRP Rider as a means of addressing the impact of major construction projects. In order to maintain focus on the replacement of bare steel and cast iron pipe, Columbia chose to limit the AMRP rider to those issues and propose PISCC for major new business projects.

Public Service Commission Data Request Set 3

Question No. **15** (Cont'd)

Columbia Gas of Kentucky Respondent: **Judy Cooper**

Columbia elected to pursue the PISCC alternative in order to mitigate the negative impact on net income associated with extending Columbia's facilities to serve new developments and therefore encourage natural gas usage. An ancillary benefit associated with the increased utilization of natural gas heating and hot water appliances is the reduced peak demand on Kentucky's coal-fired power generation assets, which reduces the need for new and/or imported peak power generation.

b. It is difficult to make such a comparison on behalf of Columbia, but the respondent's personal observations of the relative similarities and differences between the regulatory environments of Kentucky and Ohio are as follows: Both the Kentucky PSC and the Public Utilities Commission of Ohio ("PUCO") have previously approved some form of Accelerated Main Replacement Program. Bare steel and cast iron pipe are issues in both states and both Commissions recognize the need to provide timely recovery of costs associated with replacing utility infrastructure on an accelerated basis. Also, both Commissions have historically recognized the regulatory concept that growth of a utility's distribution system will enable the utility's fixed costs to be spread across a larger customer base, thereby maintaining a downward pressure on rates.

From a general perspective, the PUCO participates in, encourages and is supportive of the settlement process. As a result parties sometimes suggest, and the PUCO sometimes approves, innovative or novel approaches to issues. The Kentucky PSC Staff does not participate in settlement discussions as its counterpart does in Ohio, but the Commission has been open to innovative ideas and sometimes receptive on a pilot basis.

A significant difference exists in the business climates between Kentucky and Ohio. Competition between Kentucky's gas and electric utilities is more aggressive than in Ohio, because Kentucky's more-temperate climate means that heat pumps are more cost effective in Kentucky and it is therefore more difficult for Columbia to compete in Kentucky than in Ohio. It seems that in Ohio the builder and developer are generally one in the same and it seems that natural gas is the heating fuel of choice. In Kentucky, the developer is often not the builder and the decision about heating fuel is made by the builder. Finally, another difference is that the PUCO has approved a broader form of PISCC to provide Columbia's affiliate, Columbia Gas of Ohio, Inc., with an opportunity to defer the costs associated with major capital projects in between rate cases.

Columbia Gas of Kentucky Respondent: Kelly Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 16

Refer to the response to the Staff's Second Request, Item 35.

- a. Provide the actual wage rate increase percentages effective on March 2007.
- b. Provide a revised Schedule D-2.2 that reflects the actual wage increase percentages granted in March 2007. Include all workpapers, calculations, and assumptions utilized to determine the adjustment.
- c. Provide the job scope levels, corporate goals, business goals, and a sample of individual goals in effect for Columbia's Corporate Incentive Plan for calendar years 2005, 2006 and 2007.

Response of Columbia Gas of Kentucky:

- a. The actual wage rate increase percentages effective on March 2007 are 3.0% for exempt and 2.5% for clerical.
- b. A revised Schedule D-2.2 has been provided as "PSC Set 3-016": Updated Schedule D-2.2. Updated workpapers have also been provided as "PSC Set 3-016": Updated WPD-2.2 Sheet 1 of 2 and 2 of 2.

Schedule D-2.2 has been updated to include updates for both the actual March 2007 percentage increase and for increase changes due to the ratification of a union contract. The new union contract has provided for a 10 cent per hour structural wage increase for union employees not originally included in Schedule D-2.2. The two updates are shown separately on each schedule.

Columbia proposed an adjustment of \$70,225 to annualize test year labor in its original filing which included estimations for both the March 2007 percentage increase and union contract increases.

This adjustment is \$56,996 when updated for a 3.0% and 2.5% March 2007 percentage increase and is \$70,456 when updated for all actual payroll increase adjustments including union related items.

c. Job Scope Levels:

The following job scope levels apply to Columbia Gas of Kentucky employees in the Corporate Incentive Plan:

Nonexempt - job scope level 4 - provides for a 2% payout at trigger

Exempt based on position:

Job scope level G - Provides for a 4% payout at trigger

Job scope level F - Provides for a 5% payout at trigger

Job scope level E2 - Provides for a 7.5% payout at trigger

Job scope level E1 - Provides for a 10% payout at trigger

Job scope level B2 - Provides for a 20% payout at trigger

Corporate Goals:

2007 - The key financial number for 2007 NiSource Corporate Incentive Plan participants is net operating earnings per share (non-GAAP) of \$1.35, after accounting for the cost of the incentive pool and assuming normal weather as reflected in the Company's 2007 financial plan.

2006 - The key financial number for 2006 NiSource Corporate Incentive Plan participants is reported net operating earnings per share (non-GAAP) of \$1.50 (after accounting for the cost of the pool of dollars to be paid out to employees).

2005 - Basic earnings per share from continuing operations ("EPS") of \$1.50 after accounting for the cost of the incentive pool.

Samples of business and individual goals found in Performance management worksheets follow:

2007

Objective Name Outstanding Customer Responsiveness	Performance Measure Emergency response rates and appointments Met rates greater than or equal to the 2007 target
Materially Improved Employee Engagement	Achieve material improvement on key employee Engagement indicators as measured by 2007 Employee survey
Succession Plans in Place for Key NI Distribution Operations Leaders' Positions	NI Distribution Operations leadership talent review and succession plans will be in place through the first level of supervision by 1Q 2007
Objective Name	Performance Measure
Objective Name Materially Improve NI Distribution Operations Employee Safety	Performance Measure NI's Distribution Operations employee safety indicators will improve by 10% in 2007 as Compared to the baseline

Public Service Commission Data Request Set 3 Question No. **16** (Cont'd) Columbia Gas of Kentucky Respondent: **Kelly Humrichouse**

2006

Objective Name	Performance Measure
Support business units as appropriate to Facilitate regulatory compliance across Ohio/Kentucky	Operating, environmental, health, safety and employee regulatory compliance requirements will be fully met
Non-productive Time Management	Improve start times, on-site times and end-of Day times via FLLs and First Steps
Positive Contacts	Exceed 2006 positive contact goals
Quality Customer Services	Field operations customer service ratings Greater than or equal to 95%
Good System Reliability	Pipeline Operations, Distribution Operations and Generation Transmission Operations meet or exceed their system reliability targets
Materially Increase Employee Engagement across NI	By year-end 2006 NI's company-wide employee survey will reflect a 20% improvement in employee engagement indicators
Materially improve NI Employee Safety	NI's employee safety indicators will improve by 5% by year-end 2006 from the 2005 baseline and improve by 10-15% for 2007 from the 2006 baseline
Complete NI Leadership Development Plans	All NI leaders will have a PMW and DFW and have appropriate performance/development reviews
Complete and Full Sarbanes-Oxley, Disclosure and Corporate Governance Compliance across NI	Corporate governance requirements will be fully met including Sarbanes-Oxley compliance and SEC and other required reporting and Disclosure compliances

Public Service Commission Data Request Set 3 Question No. 16 (Cont'd) Columbia Gas of Kentucky Respondent: Kelly Humrichouse

2005

Objective Name

Safety

Engaged and Motivated Workforce

Performance Measure

Build a safety conscious culture and demonstrate the results:

- Use the KY & I Safety Team to communicate the importance of safety in the work place. Document the activities and actions of the team through the year.
- Document the results of the Safety Team efforts seen through the eyes of the FOLs.

Continually emphasize the importance of safety

- Attend all Safety Team meetings during the year.
- Begin every employee meeting with a KY Ops. Center safety topic.
- Begin every leadership meeting with the lost time spreadsheet update. Use the spreadsheet to stimulate a discussion on Ops. Center safety and document what the FOLs are seeing in the field.

Identify interest in leadership advancement in the Operating Center and provide opportunities to gain experience for advancement.

COLUMBIA GAS OF KENTUCKY, INC. CASE NO. 2007-00008 UTILITY JURISDICTIONAL ADJUSTMENT ANNUALIZATION OF INCREASE IN WAGES

TWELVE MONTHS ENDED SEPTEMBER 30, 2006

Data: X Historic Period Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s). WPD-2.2

SCHEDULE D-2.2 SHEET 1 OF 1 WITNESS: K. L. HUMRICHOUSE

AMOUNT

LINE

9

PURPOSE AND DESCRIPTION

PURPOSE AND DESCRIPTION: To reflect the annualization of wage increases granted during the test year and known and measurable increases subsequent to the test year.

1 A	Labor Adjustment	WPD-2.2, Sheet 1, Line 9	\$56,996
2	Jurisdictional Allocation Percentage		100.00%
ო	Jurisdictional Amount	To Schedule D Summary	\$56,996
Α	Updated for March 2007 actual percentage increase (3.0%)		

1 B/	Labor Adjustment	WPD-2.2, Sheet 1, Line 9 \$	\$70,456
7	Jurisdictional Allocation Percentage	7	100.00%
ო	Jurisdictional Amount	To Schedule D Summary	\$70,456
B/	Updated for March 2007 actual percentage increase (3.0%) and actual Union Structural Wage Increase as known and measurable as a result of the contract ratification	Union Structural Wage nn	

COLUMBIA GAS OF KENTUCKY,INC. CASE NO. 2007-00008 ADJUSTMENT TO PAYROLL FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

Updated WPD-2.2 SHEET 1 OF 2 REFERENCE: D-2.2

LINE NO.	DESCRIPTION	REFERENCE	DIRECT
	Updated for March 2007 Percentage Increase		(1) \$
- (ANNUALIZED NORMAL PAY	WPD-2.2, SHEET 2, LINE 2	7,205,440
7	PAY INCREASES FOR 2007	WPD-Z.Z, SHEE1 Z, LINES 4 AND 8	324,647
က	ANNUALIZED PAYROLL		7,530,287
4	NORMAL PAY PER BOOKS	WPD-2.2, SHEET 3, COLUMN 2, LINE 15	7,487,291
ro ·	ADJUSTMENT		42,996
9 /	PAY INCREASE FOR 2007 - OVER LIME & PREMIUM SUBTOTAL	WPD-2.2, SHEET 2, LINE 11	78,932
∞	O&M EXPENSE PERCENTAGE	WPD-2.2, SHEET 4, LINE 12	0.7221
6	O&M PAYROLL ADJUSTED EXPENSE		56,996

	Updated for March 2007 Percentage Increase and Ratified Union Contract Structural Wage Increase	on Contract Structural Wage Increase	
-	ANNUALIZED NORMAL PAY	WPD-2.2, SHEET 2, LINE 2	7,205,440
2	PAY INCREASES FOR 2007	WPD-2.2, SHEET 2, LINES 4, 5 AND 8	343,486
က	ANNUALIZED PAYROLL		7,548,926
4	NORMAL PAY PER BOOKS	WPD-2.2, SHEET 3, COLUMN 2, LINE 15	7,487,291
ro o	ADJUSTMENT	WDD 22 SHEET 2 INE 41	61,635
۷ م	SUBTOTAL	VVT D-2.4, OTTEL 7, EINE 1	97,571
∞	O&M EXPENSE PERCENTAGE	WPD-2.2, SHEET 4, LINE 12	0.7221
o	O&M PAYROLL ADJUSTED EXPENSE		70,456

COLUMBIA GAS OF KENTUCKY,INC.
CASE NO. 2007-00008
CALCULATION OF WAGE INCREASE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

Updated WPD-2.2 SHEET 2 OF 2 REFERENCE: D-2.2 Union

						Structural		
S S	DESCRIPTION	REFERENCE	NOINO	UNION CLERICAL	EXEMPT	Wage Increase	OVERTIME & PREMIUM	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6=1+2+3+4+5) \$
	DISTRIBUTION LABOR							
7	TOTAL COMPANY ANNUALIZED LABOR	WPD-2.2, SHEET 5, LINE 19	4,384,362	842,717	1,978,360			7,205,440
ო	PERCENT INCREASE FOR 2007 [1]		2.50%	2.50%	3.00%			
4	AMOUNT OF INCREASE		109,609	21,068	59,351			190,028
വ	UNION STRUCTURAL INCREASE	87 employees X 2080 X 10 cents = 18,096				18,096		18,096
9	TOTAL UNION LABOR AT 12/01/06		4,493,971					
7	PERCENT INCREASE FOR 2007 [2]		3.00%			3.00%		
∞	AMOUNT OF UNION INCREASE FOR 2007		134,819			543		135,362
თ	OVERTIME & PREMIUM [4]	WPD-2.2, SHEET 3, COLUMNS 3 AND 4, LINE 13					1,026,733	
10	PERCENT INCREASE FOR 2007						3.50%	
#	AMOUNT OF INCREASE - OVERTIME & PREMIUMS	MIUMS					35,936	35,936

[1] THE UNION INCREASE IS EFFECTIVE 12/01/06. CLERICAL AND EXEMPT INCREASES BECOME EFFECTIVE 3/01/07. [2] THE UNION INCREASE IS EFFECTIVE 12/01/07.

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 17

Refer to the response to the Staff's Second Request, Item 36.

- a. Has the closing of Columbia's Lexington customer contact center been recognized as an adjustment in the test year?
 - 1) If yes, indicate where in the proposed adjustments this closing has been reflected.
 - 2) If no, provide an itemized list of all the test-year costs associated with the Lexington customer contact center. Explain in detail why an adjustment to reflect this cost reduction was not proposed.
- b. On Schedule D-2.8 Columbia has proposed to amortize the IBM-related one-time restructured contract costs over a period of 3 years. The response to Item 36 indicates that the initial term of the IBM contract is 10 years. Explain in detail why a 3-year amortization is more appropriate than a 10-year amortization of the IBM-related one-time costs.

Response of Columbia Gas of Kentucky:

- a. 1) Yes. Although the Lexington customer contact center closed March 31, 2006 there were remaining labor and benefit costs included in test year expenses. Columbia has essentially eliminated these test year expenses by annualizing labor (see Schedule D-2.2) and benefits (see Schedule D-2.4) at the employee levels in effect at September 30, 2006. The employee levels as of September 30, 2006 did not include customer contact center employees.
 - 2) N/A
- b. As discussed in Columbia's response to PSC Set 2-066, the amortization period of 3 years was developed using a method consistent with previous amortization periods authorized and supported by this Commission.
 - In the Order related to Columbia's 1988 rate filing, Case No. 10201, the Commission allowed for and supported an amortization period consistent with the time between rate cases. This can be found on page 26 of this Order.

Public Service Commission Data Request Set 3 Question No. 17 (Cont'd) Columbia Gas of Kentucky Respondent: Kelly Humrichouse

"In consideration that the frequency between Columbia rate cases has been 2 years, the Commission is of the opinion that the unrecovered management audit costs of \$135,907 should be amortized of 2 years, resulting in a provision of \$67,954."

Columbia performed several analyses which showed that Columbia's average months between rate cases over the last 30 years (since 1975) is 35.16 months.

Additional support for the amortization can be found in the Commission's decision in Case No. 2003-0043. In that case the Commission approved a three year amortization period for one-time costs associated with a staff reduction of 27 Information Technology employees at LG&E.

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 18

Refer to the response to the Staff's Second Request, Item 53(b).

- a. Did Columbia propose any revisions to its existing Weather Normalization Adjustment ("WNA") tariff to reflect the calculations discussed in the response to Item 53(b)? Explain the response.
- b. Provide a revised WNA tariff that reflects the utilization of 20-year weather normals rather than 30-year normals.

Response of Columbia Gas of Kentucky:

- a. The calculations discussed in response to Item 53(b) would utilize Columbia's proposed 20-year weather data rather than 30-year weather data to determine normal Heating Degree Days. The Weather Normalization Adjustment for customers would be calculated using the existing formula set forth on Sheet 51a of Columbia's tariff. The existing tariff does not specify the weather data used to determine "Normal Degree Days" in the formula so Columbia determined that it was not necessary to revise its WNA tariff.
- b. As stated in part (a) above, a revised tariff is not necessary. However, if Columbia were to revise its tariff to reflect the utilization of 20-year weather normals, the tariff would appear as shown in 2007-00008 PSC Set 3-18 Attachment 1.

Second-Third Revised Sheet No. 51a Superseding First-Second Sheet No. 51a P.S.C. Ky. No. 5

COLUMBIA GAS OF KENTUCKY, INC.

WEATHER NORMALIZATION ADJUSTMENT CLAUSE APPLICABLE TO GS, SVGTS AND GPS RATE SCHEDULES

WEATHER NORMALIZATION ADJUSTMENT (WNA)

The sales to Residential and Commercial Customers under Rate Schedules GS, SVGTS and GPS shall be increased or decreased monthly by an amount hereinafter described as the Weather Normalization Adjustment (WNA).

Determination of WNA

Weather normalized volumes shall be utilized during the December through April billing months to calculate the non-gas portion of the bills of all heating Customers served under Rate Schedules GS, SVGTS and GPS. During the remainder of the year May through November, the monthly bills shall be computed based on actual consumption.

Weather Normalization Adjustment will be calculated using the following formula:

WNA = [(Actual Mcf - Base Load Mcf) * (Normal Degree Days / Actual Degree Days)]

Each customer's base load will be determined individually, and will be recomputed annually. Rates used in the computation of the WNA shall be determined based on the applicable base rate charge as set forth on Sheet No. 5 of this tariff. Normal Degree Days shall be determined using 20-year average weather data.

DATE OF ISSUE: June 19, 2000 May 22, 2007 Issued by: Joseph W. Kelly Herbert A Miller

DATE EFFECTIVE: July 19, 2000 Vice President and Chief Operating Officer

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 19

Refer to the response to the Staff's Second Request, Item 54(a). The response notes that the Heating Degree Days ("HDD") data for the Lexington weather station were examined. Is the recommendation to use a 20-year average of HDD data based on weather observations from Lexington only?

- a. If yes, explain in detail why only HDD data from Lexington was utilized.
- b. If no, identify the other weather stations included in the HDD data collection.

Response of Columbia Gas of Kentucky:

a. The recommendation to use a 20-year average of HDD is based on an analysis of data from the weather stations at Lexington, KY and Huntington, WV. These stations are weighted together to represent the weather for Columbia Gas of Kentucky's service territory. They are weighted by residential heating customers, 83% for Lexington and 17% for Huntington.

The response to Staff's Second Request, Item 54(a) was based on the Lexington station because it simplified the analysis while representing 83% of the weather data. Furthermore, there is no reason to expect that the Huntington weather station experienced weather significantly more extreme than Lexington.

b. See a.

Columbia Gas of Kentucky Respondent: William Gresham

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 20

Refer to the Direct Testimony of William M. Gresham, page 8, and the response to the Staff's Second Request, Item 55. Indicate whether Columbia agrees with the following statements related to Tables 1 and 2 reflecting the 15-year, 20-year, and 25-year averages. If Columbia disagrees, explain why it disagrees.

- a. Refer to Table 1. For both the 1980-2005 and 1990-2005 periods, the "Better 1-year Predictor" in terms of the highest frequency of "Lowest Absolute Error" comes from the 20-year averages.
- b. For the 1980-2005 period, the "Better 5-year Predictor" in terms of the highest frequency of "Lowest Absolute Error" comes from the 15-year and 20-year averages.
- c. For the 1990-2005 period, the "Better 5-year Predictor" in terms of the highest frequency of "Lowest Absolute Error" comes from the 15-year and 25-year averages.
- d. Refer to Table 2. For annual changes in averages for the period 1980-2005, the lowest percentage comes from the 20-year and 25-year averages.
- e. For annual changes in average for the period 1980-2005, the lowest percentage maximum change comes from the 25-year averages.
- f. If stability is a criterion in determining the appropriate period of HDD data to utilize, would Columbia agree that the 25-year average is as good as the 20-year average proposed by Columbia? Explain the response.

Response of Columbia Gas of Kentucky:

a. The tables compare the alternative averages to the 30-year average. As a "Better 1-year Predictor" for the 1980-2005 and 1990-2005 periods, the 20-year average compares more favorably to the 30-year average than do the others.

Public Service Commission Data Request Set 3 Question No. 20 (Cont'd) Columbia Gas of Kentucky Respondent: William Gresham

- b. The tables compare the alternative averages to the 30-year average. As a "Better 5-year Predictor" for the 1980-2005 period, the 15-year average and 20-year average compare more favorably to the 30-year average than does the 25-year average.
- c. The tables compare the alternative averages to the 30-year average. As a "Better 5-year Predictor" for the 1990-2005 period, the 15-year average and 25-year average compare more favorably to the 30-year average than does the 20-year average.
- d. Yes, if the 30-year average is excluded.
- e. Yes, if the 30-year average is excluded.
- f. I do not agree with this statement. While stability is indeed a criterion for selecting an average, it is not the sole criterion. Stability is necessary, but is not the sole condition upon which the selection should be made. Once reasonable stability is established, the more important criterion of performance is the determining factor. Consideration of performance shows the 20-year average superior to the 25-year average as implied in statements a and b. A direct comparison of these averages shows an even more compelling case for the 20-year average. The accompanying Table 1 shows that the 20-year average has better performance in over 80% of the 1-year-ahead predictions and over 70% better performance for the 5-year periods.

Public Service Commission Data Request Set 3 Question No. **20** (Cont'd) Columbia Gas of Kentucky Respondent: **William Gresham**

Table 1 Weather Averages as Predictors Moving Averages used to Predict Following Years Columbia Gas of Kentucky Annual Heating Degree Days Absolute Error Better 1-year predictor Better 5-year predictor 20-yr 25-yr 20-yr 25-уг 20-yr 25-yr 25-yr 20-yr Average Actual Average Average Average Average Average Average Average Frequency of Frequency of Mean Absolute Error Lowest Absolute Error Lowest Error 1980-2005 1990-2005 Relative Frequency of Relative Frequency of Lowest Absolute Error Lowest Error 1980-2005 81% 73%

1990-2005

88%

63%

38%

13%

Columbia Gas of Kentucky Respondent: June Konold

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 21

Refer to the response to the Staff's Second Request, Item 58.

- a. What is the funding status of Columbia's defined benefit post-retirement plan as of test-year end?
- b. Provide copies of the referenced guidance issued by the Federal Energy Regulatory Commission.

Response of Columbia Gas of Kentucky:

a. As of September 30, 2006, Columbia's allocated funding status in its pension and other post employment benefits ("OPEB") plans is as follows:

Pension: \$ 716,216 Under funded

OPEB: \$6,314,624 Under funded (medical plan)

\$ 667,820 Over funded (life plan)

There is an under funded and over funded balance in OPEB because Statement of Financial Accounting Standard ("SFAS") No. 158, "Employers' Accounting for Defined Pension and Other Postretirement Plans" requires companies with multiple plans to calculate their net assets or liabilities on a plan-by-plan basis. As a result, a company cannot offset one plan's net benefit assets against another plan's net benefit liabilities.

b. Attached is a copy of the referenced guidance issued by the Federal Energy Regulatory Commission.

2007-00008 PSC Set 3-021 Attachment 1 Page 1 of 9

FEDERAL ENERGY REGULATORY COMMISSION Office of Enforcement Washington, D.C. 20426

In Reply Refer To: OE Docket No. AI07-1-000 March 29, 2007

TO ALL JURISDICTIONAL PUBLIC UTILITIES AND LICENSEES, NATURAL GAS COMPANIES, OIL PIPELINE COMPANIES AND CENTRALIZED SERVICE COMPANIES

Subject: Commission Accounting and Reporting Guidance to Recognize the Funded Status of Defined Benefit Postretirement Plans

The Financial Accounting Standards Board (FASB) has issued Statement of Financial Accounting Standards No. 158 (SFAS No. 158 or the Statement), Employer's Accounting for Defined Benefit Pension and Other Postretirement Plans. This statement requires an employer to recognize the overfunded or underfunded status of a single-employer defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through comprehensive income of a business entity. SFAS No. 158 also requires an employer to measure the funded status of a plan as of the date of its year-end statement of financial position.

A defined benefit postretirement plan is one that defines an amount of postretirement benefit to be provided to retirees. Pension benefits are usually defined as a function of one or more factors such as age, years of service or compensation. Postretirement benefits other than pensions are usually defined in terms of (a) monetary amounts (for example, \$100,000 of life insurance) or (b) benefit coverage to be provided (for example, up to \$200 per day for hospitalization, 80 percent of the cost of specified surgical procedures). Postretirement benefits include, but are not limited to, pension benefits; postretirement health care; life insurance provided outside of a pension plan to retirees; and other welfare benefits such as tuition assistance, day care, legal services, and housing subsidies provided after retirement.

The Commission's Uniform Systems of Accounts for jurisdictional entities do not provide specific implementation guidance with regard to the accounting and reporting

2007-00008 PSC Set 3-021 Attachment 1 Page 2 of 9

Docket No. AI07-1-000

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matters contained in SFAS No. 158. The following guidance is being provided to all jurisdictional entities to ensure proper and consistent implementation of SFAS No. 158 for FERC financial reporting purposes beginning with the 2007 FERC Form Nos. 1, 1-F, 2, 2-A, 6, and 60 due to be filed in 2008. Earlier implementation is encouraged.

This guidance is for FERC financial accounting and reporting purposes only and is without prejudice to the ratemaking practice or treatment that should be afforded the items addressed herein.

1. ADOPTION OF SFAS NO. 158 FOR FERC ACCOUNTING AND REPORTING PURPOSES

Background: SFAS No. 158 provides guidance on recognition of the funded status of a single-employer defined benefit postretirement plan, measurement date of plan assets and benefit obligations, disclosure requirements, effective dates and transition provisions for its initial implementation. Some provisions allow employers certain choices in how to implement the Statement for stockholder reporting purposes. For example, paragraph numbers 12, 13, and 15 contain explicit effective dates but also encourage applying the Statement earlier than the explicit effective dates. Also, paragraph number 17 allows alternative approaches for an employer to transition to a fiscal year-end measurement date for plan assets and benefit obligations.

Question: Should jurisdictional entities adopt this Statement for reporting to the Commission and must it do so in the same manner as the Statement is adopted for stockholder reporting?

¹ See 18 C.F.R. Part 101, Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act (2006); 18 C.F.R. Part 201, Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act (2006); 18 C.F.R. Part 352, Uniform System of Accounts Prescribed for the Oil Pipeline Companies Subject to the Provisions of the Interstate Commerce Act (2006); 18 C.F.R. § 366.22, Accounts and records of service companies (2006) and 18 C.F.R. Part 367, Uniform System of Accounts for Centralized Service Companies Subject to the Provisions of the Public Utility Holding Company Act of 2005, Order No. 684, issued October 19, 2006, Financial Accounting, Reporting and Records Retention Requirements Under the Public Utility Holding Company Act of 2005, FERC Stats. & Regs. ¶ 31,229 (2006).

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Response: Yes, FERC jurisdictional entities should adopt SFAS No. 158 for reporting to the Commission and it should do so in the same manner as the Statement is adopted for stockholder reporting.

2. ACCOUNTS FOR RECORDING THE OVERFUNDED OR UNDERFUNDED STATUS OF POSTRETIREMENT DEFINED BENEFIT PLANS

Background: Paragraph number 4 of SFAS No. 158 requires an entity that presents a classified statement of financial position to classify the liability for an underfunded single-employer defined postretirement benefit plan as a current liability, noncurrent liability, or combination of both. The asset for an overfunded plan must be classified as a noncurrent asset in a classified statement of financial position.

Question 2A: What FERC accounts should jurisdictional entities use to record an asset for the overfunded status of one or more employee postretirement benefit plans?

Response: Public utilities and licensees, natural gas companies, oil pipeline companies and centralized service companies should use the accounts shown below to record assets for the overfunded status of their employees postretirement benefit plans. Separate subaccounts should be maintained for each postretirement benefit plan and overfunded plans should not be netted against underfunded plans, consistent with paragraph number 4 of SFAS No. 158.

Jurisdictional Entity	FERC Accounts
Public utilities and licensees (Major)	Account 129, Special funds
Public utilities and licensees (Nonmajor)	Account 128, Other special funds, or
	Account 129, Special funds
Natural gas companies	Account 128, Other special funds
	Account 128, Other special funds
Oil pipeline companies	Account 22, Sinking and other funds
Centralized service companies	
☐ Periods prior to January 1, 2008	Account 124, Other investments, or
	Account 128, Other special funds
☐ January 1, 2008 and subsequent	
periods	Account 128, Other special funds

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Question 2B: What FERC accounts should jurisdictional entities use to record the liability for the underfunded status of one or more employee postretirement benefit plans?

Response: Public utilities and licensees, natural gas companies, oil pipeline companies and centralized service companies should use the accounts shown below to record liabilities for the underfunded status of their employee postretirement benefit plans. Separate subaccounts should be maintained for each postretirement benefit plan and underfunded plans should not be netted against overfunded plans, consistent with paragraph number 4 of SFAS No. 158.

	FERC Accounts:	FERC Accounts:	
Jurisdictional Entity	Current Liability	Noncurrent Liability	
Public utilities and	Account 242, Miscellaneous	Account 228.3,	
licensees (Major and	current and accrued	Accumulated provision for	
Nonmajor)	liabilities	pensions and benefits	
Natural gas companies	Account 242, Miscellaneous	Account 228.3,	
	current and accrued	Accumulated provision for	
	liabilities	pensions and benefits	
Oil pipeline companies	Account 58, Other current	Account 63, Other	
	liabilities	noncurrent liabilities	
Centralized service companies			
☐ Periods prior to January 1, 2008	Account 242, Miscellaneous current and accrued liabilities	Account 253, Other deferred credits	
☐ January 1, 2008 and subsequent periods	Account 242, Miscellaneous current and accrued liabilities	Account 228.3, Accumulated provision for pensions and benefits	

3. RECOGNITION OF RELATED REGULATORY ASSETS AND LIABILITIES

Background: An entity provides pension and other postretirement benefits to its employees under defined benefit plans and recognizes the related expense, *i.e.*, net periodic pension and other postretirement benefit costs, for financial accounting and reporting purposes in accordance with Statement of Financial Accounting Standards Nos.

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87 (SFAS No. 87) and 106 (SFAS No. 106).² The rates the entity charges for services provided by a segment of its business are regulated by a third party regulator and are determined on the basis of the entity's costs. Development of the rates to be charged for services provided by this business segment include an allowance for postretirement benefits and the amount of that allowance is based on net periodic pension and other postretirement benefit costs determined in accordance with SFAS No. 87 and SFAS No. 106. The entity determines that it must recognize an asset for the overfunded status of its defined benefit pension plan and a liability for the underfunded status of its postretirement benefit plan other than pensions consistent with SFAS No. 158.

Question: At the time the entity recognizes its asset or liability to reflect the funded status of its postretirement benefit plans in accordance with SFAS No. 158, should it recognize a regulatory liability or asset for the amount of the funded status asset or liability otherwise includible in accumulated other comprehensive income related to its cost-based, rate-regulated business segment?

Response: Under SFAS No. 87 and SFAS No. 106, the cost of postretirement benefits provided to employees under a defined postretirement benefit plan are recognized as an expense at the time the employee provides related employment services.

Both SFAS No. 87 and SFAS No. 106 contain a delayed recognition feature. This means that certain changes in postretirement benefit obligations and the value of assets set aside to meet the obligations are not recognized when they occur but are recognized systematically and gradually over subsequent periods. SFAS No. 158 is an amendment to SFAS No. 87 and SFAS No. 106, but it did not change the delayed recognition feature of SFAS No. 87 and SFAS No. 106.

An entity that determines its postretirement benefits allowance included in its cost-based, regulated-rates on the basis of SFAS No. 87 and SFAS No. 106 adopts that same delayed recognition feature for ratemaking purposes. That is, changes in the postretirement benefit obligation and assets set aside to meet those obligations are not included in rates when they occur but rather are included in rates systematically and gradually in subsequent periods. The recognition of an asset or liability to reflect the funded status of postretirement benefit plans which would otherwise be charged to accumulated other comprehensive income therefore constitutes a measurement of the

² Financial Accounting Standards Board's Statements of Financial Accounting Standards No. 87, Employer's Accounting for Pensions and No. 106, Employers' Accounting for Postretirement Benefits Other Than Pensions.

³ Ibid. See Summary - Fundamentals of Pension Accounting.

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changes in postretirement obligations and the value of plan assets that are to be included in the determination of rates in subsequent periods in so far as the amounts that would otherwise be charged to accumulated other comprehensive income relate to the cost-based, rate-regulated segment of the entity.

Under the Commission's accounting requirements, regulatory assets or liabilities are to be established for amounts that would have been included in net income or accumulated other comprehensive income determinations in the current period under the general requirements of the Uniform Systems of Accounts but for it being probable that such items will be included in a different period(s) for purposes of developing rates that the utility is authorized to charge for its utility services.

Therefore, in the circumstances described above and provided that it is probable that the postretirement benefit allowance to be included in rates in future periods will continue to be calculated on the basis of SFAS No. 87 and SFAS No. 106, entities shall recognize a regulatory liability or asset for the funded status asset or liability otherwise chargeable to accumulated other comprehensive income under SFAS No. 158 related to its cost-based, rate-regulated business segments.

Further, the funded status asset or liability that must be recognized under SFAS No. 158, as well as any related regulatory liability or asset is not amortized over future periods. At each measurement date, the entry recorded for the previous measurement date is reversed and the computation redone. A new funded status asset or liability and related regulatory liability or asset would be recognized, if required, at the new measurement date.

This guidance is for accounting purposes only and does not limit the Commission from reviewing the reasonableness of the elements of postretirement benefit expense included in future rate proceedings before the Commission.

4. FERC FORM NOS. 1, 1-F, 2, 2-A, 3-Q, 6 AND 6-Q REPORTING REQUIREMENTS

Background: The Commission's annual and quarterly FERC Form Nos. 1, 1-F, 2, 2-A, 3-Q, 6 and 6-Q contain a supporting schedule for reporting accumulated other comprehensive income. The supporting schedule contains a column for reporting the minimum pension liability chargeable to accumulated other comprehensive income under the requirements of SFAS No. 87 as it existed prior to the amendments called for by SFAS No. 158. SFAS No. 158 eliminates the concept of recognition of a minimum pension liability by amending paragraph numbers 36 - 38 of SFAS No. 87.

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Question: How should jurisdictional entities complete the supporting schedule for reporting accumulated comprehensive income contained in the Commission's Form Nos. 1, 1-F, 2, 2-A, 3-Q, 6, and 6-Q for amounts related to the funded status of defined pension and other postretirement benefit plans under SFAS No. 158?

Response: In the period of initial application of SFAS No. 158, a jurisdictional entity that had recorded a minimum pension liability in accumulated other comprehensive income in preceding periods, should report in column (c), Line No. 8, the amount required to produce a zero balance in column (c), Line No. 10 for the minimum pension liability adjustment. In periods subsequent to the initial application of SFAS No. 158, a jurisdictional entity should report in column (e), Line No. 7, the amount of reclassification adjustments of accumulated other comprehensive income as a result of gains or losses, prior service costs or credits and transition assets or obligations related to postretirement benefit plans being recognized as components of net periodic benefit cost of the period. All other amounts properly included in accumulated other comprehensive income, in the year of initial application and in subsequent periods related to the funded status of defined benefit postretirement benefit plans should be reported in column (e), Line No. 8.

Additionally filers should provide full particulars in a footnote to this schedule concerning amounts reported related to the funded status of defined benefit postretirement plans consistent with the disclosure requirements of SFAS No. 158.

5. ADJUSTMENTS TO RETAINED EARNINGS

Background: SFAS No. 158 requires an employer to measure the funded status of postretirement benefit plans as of the date of its year-end statement of financial position, with limited exceptions. Paragraph numbers 17 - 20 of SFAS No. 158 indicate that implementing the measurement date provisions of the Statement may require an adjustment to the opening balance of retained earnings.

Question: How should FERC jurisdictional entities recognize any required adjustment to the opening balance of retained earnings? Is a separate filing requesting Commission approval of that accounting required?

Response: Public utilities and licensees, natural gas companies, oil pipeline companies and centralized service companies should use the accounts shown below to record any adjustment to the opening balance of retained earnings required in connection with implementing SFAS No. 158 for FERC accounting and reporting purposes.

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This guidance letter constitutes the required Commission approval for use of these accounts for this purpose and a separate filing with the Commission requesting such approval is not needed. Public utilities and licensees, natural gas companies and oil pipeline companies should report any amounts recorded in the accounts listed below on the lines designated for these accounts in the Statement of Retained Earnings schedule contained in the FERC Form Nos. 1, 1-F, 2, 2-A, 3-Q, 6 and 6-Q.

Jurisdictional Entity	FERC Accounts
Public utilities and licensees (Major and	Account 439, Adjustments to retained
Nonmajor)	earnings
Natural gas companies	Account 439, Adjustments to retained
	earnings
Oil pipeline companies	Account 705, Prior period adjustments to
	beginning retained income account
Centralized service companies	
☐ Periods prior to January 1, 2008	Account 216, Unappropriated retained earnings
☐ January 1, 2008 and subsequent periods	Account 439, Adjustments to retained earnings

6. SUBSIDIARY FINANCIAL STATEMENTS

Background: Paragraph number 1 of SFAS No. 158 indicates that the Statement applies to single-employer defined benefit postretirement plans and does not change the accounting for a multiemployer plan. Paragraph number 68 of SFAS No. 87 and paragraph number 81 of SFAS 106 state that an employer participating in a multiemployer pension or other postretirement benefit plan shall recognize as net pension or other postretirement benefit cost the required contribution for the period and shall recognize as a liability any contribution due and unpaid. Questions and answers 86 and 87 in the FASB Special Report, A Guide to Implementation of Statement 87 on Employer's Accounting for Pensions, indicate that subsidiaries of an organization that has a defined benefit pension plan that covers employees at the parent company and subsidiary level should account for its participation in the overall single-employer pension plan as a participation in a multiemployer plan provided (a) each subsidiary is required to contribute to the pension plan based on a predetermined formula (for example, on a percentage-of-salary basis), (b) plan assets are not segregated or restricted on a subsidiary-by-subsidiary basis, and (c) if a subsidiary withdraws from the pension plan, the pension obligations for its employees are retained by the pension plan as opposed to being allocated to the withdrawing subsidiary.

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Question: How should a FERC jurisdictional entity account for its participation in a parent company sponsored pension or other defined benefit postretirement plan?

Answer: Public utilities and licensees, natural gas companies, oil pipeline companies and centralized service companies who prepare a separate financial statement for submission to the U.S. Securities and Exchange Commission, investors, or others and account for its participation in parent sponsored postretirement benefit plans as participation in a single-employer plan or multiple-employer plan in accordance with SFAS Nos. 87, 106, and 158, must follow the same accounting and reporting in financial statements contained in its FERC Form Nos. 1, 1-F, 2, 2-A, 3-Q, 6, 6-Q and 60.

7. COST-OF-SERVICE TARIFFS/FORMULA RATE

Background: Jurisdictional entities may have cost-of-service tariffs or formula rates under which amounts billed each month will change based on amounts recorded pursuant to the Commission's Uniform System of Accounts. Under the tariff or formula rate, only amounts recorded in certain specified accounts affect the monthly billings.

Question: May jurisdictional entities include in their monthly billings any amounts recognized or reclassified in connection with the implementation of SFAS No. 158 for FERC reporting purposes?

Response: No. Adoption of the accounting guidance contained in this letter is for FERC accounting and reporting purposes only, and may not affect the measurement or periods in which amounts are included in jurisdictional entities' billing determinations without prior regulatory approval. If an entity's billing determinations are affected by the adoption of the guidance contained in this letter, the entity shall make a filing with the proper rate regulatory authorities before implementing the accounting change for billing purposes.

The Commission delegated authority to act on this matter to the Chief Accountant under 18 C.F.R. § 375.303 (2006). This guidance letter constitutes final agency action. Your company may file a request for rehearing with the Commission within 30 days of the date of this order under 18 C.F.R. § 385.713 (2006).

Janice Garrison Nicholas Chief Accountant and Director Division of Financial Regulation

Public Service Commission Data Request Set 3 Question No. 22

Columbia Gas of Kentucky Respondent: Kelly Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 22

Refer to the response to the Staff's Second Request, Item 64(b). Based upon the procedural schedule for this case, would Columbia agree that the final decision would probably be entered by the Commission after June 30, 2007? If Columbia agrees, provide the originally requested information for Item 64(b).

Response of Columbia Gas of Kentucky:

Columbia agrees that the final decision will probably be entered by the Commission after June 30, 2007.

The most current PSC assessment rate is .1643%; see the response to 2007-00008 AG Set 2-007. The assessment rate of .1898% from the Columbia Rate Case No. 2002-00145 was inadvertently used in Columbia's Rate Case No. 2007-00008.

Columbia agrees that the .1643% rate should be used in determination of the revenue requirement.

The next assessment, which will cover the period 07/01/2007 through 06/30/2008, will be sent to Columbia sometime during the latter part of June 2007.

Columbia Gas of Kentucky Respondent: Kelly Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 23

Refer to the response to the Staff's Second Request, Item 65(a).

- a. Provide a schedule listing the types of utility plant in service that comprise the \$416,315 balance.
- b. Explain why utility plant that was in service as of test-year end was still carried on the books of Columbia as construction work in progress.

Response of Columbia Gas of Kentucky:

- a. Schedule B-4 Sheet 1 of 1 column G provides a listing of the types of utility plant in service that comprise the \$416,315 balance.
- b. The majority of the plant in question resides on what are termed "blanket work orders." These work orders are designed to record costs for "mass" projects, which are short term in duration such as service lines and house regulator installations. Given the short duration of this type of construction work, costs recorded to these blanket work orders are always considered to be "in-service," and are coded as such during work order implementation. An automated mechanical process moves charges on these work orders to gas plant in service on a monthly basis. Due to timing and other processing design, these work orders will always carry balances. The remainder of the plant in question pertains to specific projects that were previously placed in service, but have since received additional charges that have not yet been transferred to a gas plant in service account.

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Columbia Gas of Kentucky Respondent: Kelly Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 24

Refer to the response to the Staff's Second Request, Item 70.

- a. Is the number of union employees and the number of hours worked by those employees of Columbia as of December 1, 2007 known at this time? Explain the reason.
- b. Does Mr. Humrichouse agree that Columbia submitted this rate application utilizing a historic test year?
- c. Explain how Columbia's proposal to recognize a wage rate increase that is scheduled to occur 15 months past the test-year end is consistent with the rate making concept known as the matching principle.

Response of Columbia Gas of Kentucky:

- a. No, the number of union employees and the number of hours worked by those employees of Columbia as of December 1, 2007, are not known at this time. Actual data is not yet available.
- b. Mrs. Humrichouse agrees that Columbia submitted this rate application utilizing a historic test year. Columbia has also proposed pro forma adjustments consistent in practice with previously submitted and litigated rate cases and consistent with 807 KAR 5:001 Section 10(7), which provides that a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period.
- c. The matching principle definition used for this response is: a concept of recognizing revenue in the same period as the recognition of associated expense(s) or expense with associated revenue.

Columbia's proposal to recognize a wage rate increase effective 14 months past the test-year end is consistent with the matching principle because proposed rates will be effective for recovery for this known and measurable contractual increase as of August 1, 2007, per the procedural schedule. The labor increase as referenced in part c above is effective December 1, 2007. Therefore, it will be effective during eight of the twelve months, or the majority of the rate year, and therefore in order to ensure fair, just and reasonable rates, and to best match revenue with expenses, the labor increase should be recognized.