

Appendix C

Atmos Energy - Shared Services Unit
Proposed Depreciation Parameters
Depreciation Study as of September 30, 2019

		Proposed 2019				
Account	Description	ASL	Curve	Gross Salvage	Cost of Removal	Net Salvage
DIVISION 002 - SSU GENERAL OFFICE AND DIVISION 12 - SSU CUSTOMER SUPPORT						
39000	Structure & Improvements	50	R2	0%	0%	0%
39009	Improvements - Leased	20	R4	0%	0%	0%
39100	Office Furniture & Equipment	16	R4	0%	0%	0%
39200	Transportation Equipment	15	L2	10%	0%	10%
39400	Tools, Shop, & Garage Equipment	8	S6	0%	0%	0%
39500	Laboratory Equipment	10	R2	0%	0%	0%
39700	Communication Equipment	15	R2	0%	0%	0%
39800	Miscellaneous Equipment	15	S3	0%	0%	0%
39900	Other Tangible Equipment	7	R5	0%	0%	0%
39901	Servers-Hardware	8	R4	0%	0%	0%
39902	Servers-Software	10	R5	0%	0%	0%
39903	Network Hardware	10	R4	0%	0%	0%
39906	Pc Hardware	6	S3	0%	0%	0%
39907	Pc Software	10	R3	0%	0%	0%
39908	Application Software	15	L1.5	0%	0%	0%