

INTERMOUNTAIN GAS COMPANY

CASE NO. INT-G-02-04

**APPLICATION
and
EXHIBIT**

**In the Matter of the Application of INTERMOUNTAIN GAS COMPANY
for Approval to Place into Effect
an Increase in Its Composite Depreciation Rate**

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IDAHO PUBLIC
UTILITIES COMMISSION

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Attorneys for Intermountain Gas Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

In the Matter of the Application)
of INTERMOUNTAIN GAS COMPANY for) Case No. INT-G-02-
Approval to Place into Effect)
an Increase in Its Composite)
Depreciation Rate) **APPLICATION**

COMES NOW Intermountain Gas Company ("Intermountain" or "Applicant") and, pursuant to Idaho Code, Title 61, and Rules 6.2 and 23 of the Rules of Practice and Procedure of the Idaho Public Utilities Commission ("Commission"), makes an application seeking approval to place into effect an increase in its composite depreciation rate.

Communication in reference to this Application should be addressed to:

Michael E. Huntington
Vice President – Marketing and External Affairs
Intermountain Gas Company
PO Box 7608
Boise, ID 83707

and

Morgan W. Richards, Jr.
Moffatt, Thomas, Barrett, Rock & Fields, Chartered
PO Box 829
Boise, ID 83701

In support of this Application, Intermountain does allege and state as follows:

I.

Intermountain is an Idaho corporation, whose principal place of business is 555 South Cole Road, Boise, Idaho, and is qualified to do business in the state of Idaho.

II.

Intermountain is a gas utility, subject to the jurisdiction of the Idaho Public Utilities Commission, engaged in the sale and distribution of natural gas within the State of Idaho under authority of Commission Certificate No. 219 issued December 2, 1955, as amended and supplemented by Order No. 6564 dated October 3, 1962. Intermountain's Articles of Incorporation and amendments thereto are on file with this Commission in Case No. U-1034-120 to which reference is hereby made.

Intermountain provides natural gas service to the following Idaho communities and counties and adjoining areas:

Ada County - Boise, Eagle, Garden City, Kuna, Meridian, and Star;
Bannock County - Chubbuck, Inkom, Lava Hot Springs, McCammon, and Pocatello;
Bear Lake County - Georgetown, and Montpelier;
Bingham County - Aberdeen, Basalt, Blackfoot, Firth, Fort Hall, Moreland/Riverside, and Shelly;
Blaine County - Bellevue, Hailey, Ketchum, and Sun Valley;
Bonneville County - Ammon, Idaho Falls, Iona, and Ucon;
Canyon County - Caldwell, Greenleaf, Middleton, Nampa, Parma, and Wilder;
Caribou County - Bancroft, Conda, Grace, and Soda Springs;
Cassia County - Burley, Declo, Malta, and Raft River;
Elmore County - Glenns Ferry, Hammett, and Mountain Home;
Fremont County - Parker, and St. Anthony;
Gem County - Emmett;
Gooding County - Bliss, Gooding, and Wendell;
Jefferson County - Lewisville, Menan, Rigby, and Ririe;
Jerome County - Jerome;
Lincoln County - Shoshone;
Madison County - Rexburg, and Sugar City;
Minidoka County - Heyburn, Paul, and Rupert;
Owyhee County - Bruneau, Homedale;
Payette County - Fruitland, New Plymouth, and Payette;
Power County - American Falls;
Twin Falls County - Buhl, Filer, Hansen, Kimberly, Murtaugh, and Twin Falls;
Washington County - Weiser.

Intermountain's properties in these locations consist of transmission pipelines, a compressor station, a liquefied natural gas storage facility, distribution mains, services, meters and regulators, and general plant and equipment.

III.

Intermountain's currently effective composite depreciation rate of 3.71% was approved by this Commission in Case No. INT-G-99-2, Order No. 28311, dated March 29, 2000. The Commission states in its Order No. 28311 "that the Company's depreciation rates and methodology be revisited in three years."

IV.

With each update of the Company's depreciation parameters and associated rates, special circumstances regarding Intermountain's recovery rates are addressed. The last study in Case No. INT-G-99-2 addressed the update of the parameters and the conversion of a number of support asset accounts to amortizations. In this study, Intermountain's planned deployment of electronic meter reading equipment and the recovery of the associated investment has been addressed by establishing unique depreciation parameters and rates for that investment. Also, the service life and estimated removal cost of the Company's LNG facilities, which have not been addressed in the last two depreciation study cycles, have been addressed.

V.

Intermountain has contracted the services of AUS Consultants, the same outside consultant employed as part of Case Nos. INT-G-94-1, INT-G-96-7 and INT-G-99-2, to perform an update to the 1998 depreciation study. The results of this study indicate that the Intermountain's current rate is underdepreciating its assets. Therefore, Intermountain requests an increase in its composite depreciation rate from 3.71% (3.93% when weighted by 09/30/01 assets) to 4.08%. The effect of the higher rate would be to increase Intermountain's annual depreciation accrual and to decrease Intermountain's ratebase by \$428,482 annually.

VI.

Intermountain does not seek an increase in its prices at this time to recover the proposed increase in depreciation expense.

VII.

The current definition of depreciation used by the Federal Energy Regulatory Commission and the National Association of Regulatory Commissioners is as follows:

"Depreciation," as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

The American Institute of Certified Public Accountants in its Accounting Terminology Bulletin #1 defines depreciation accounting as follows:

Depreciation accounting is a system of accounting which aims to distribute cost or other basic value of tangible capital assets, less salvage (if any), over the estimated useful life of the unit (which may be a group of assets) in a systematic and rational manner. It is a process of allocation, not of valuation.

The prescription of depreciation rates is an important element of the regulatory process because it must allocate the full cost of an asset over the life of the property items in a rational manner.

VIII.

The depreciation study update filed with this case was based upon the books and records of the Company as of September 30, 2001. The calculation of the amount of the annual depreciation expense required per year was calculated on an individual account basis. The methods used in the calculation were the Simulated Plant Record Balances Method and the Simulated Plant Retirement Method. These Methods both use the "Iowa Curves" type mortality distribution. The current study was conducted using the Company's data and the "Iowa Curves" as described in the NARUC publication of July 25, 1984, "Depreciation Practices for Small Gas Distribution Companies". The current study is summarized and shown in Exhibit No. 1 attached hereto and incorporated

herein by reference. A copy of the current depreciation study working papers, which is voluminous, is available for inspection at Intermountain's general business office.

IX.

During the recent three-year period, the original cost of depreciable property increased from \$234,093,752 to \$280,990,082, as shown in Column d, Line 25, on Page 1 of Exhibit No. 1 and the accumulated reserve increased from \$116,479,251, to \$143,992,182, as shown in Column e, Line 25, on Page 1 of Exhibit No. 1. The current study would require an annual accrual of \$11,462,932 of depreciation and amortization expense to be accrued per year for the remaining life of the property as shown in Column n, Line 25, on Page 2 of Exhibit No. 1.

X.

The current study indicates an increase is needed to the composite rate from the current rate of 3.71% (3.93% when weighted by 09/30/01 assets) to 4.08% an increase of 0.15% (0.0015). This increase is required in order to accrue the proper dollars over the remaining life of the property. Exhibit No. 1, Pages 2 through 4, contain a summary comparison by plant function and by account of the current depreciation rates and the proposed and requested depreciation rates and amortizations in this Application.

XI.

Intermountain asks that the increase to the annual composite depreciation rate and amortizations be made effective at the beginning of the Applicant's fiscal year or October 1, 2002.

XII.

Intermountain asks that this matter be processed pursuant to the Commission's Rules of Modified Procedure. Applicant stands ready to respond to any requests for information.

XIII.

WHEREFORE, Applicant respectfully petitions this Commission for relief as follows:

- (1) That Applicant be authorized to increase the current composite depreciation rate on an account by account basis from 3.71% (3.93% when weighted by 09/30/01 assets) to 4.08% as shown in Column (i), on Exhibit No. 1, page 1.
- (2) That the Applicant's current prices remain unchanged as a result of this Application.
- (3) That Applicant be authorized to record the increase in the annual composite depreciation rate effective at the beginning of the Applicant's fiscal year or October 1, 2002.
- (4) For such other relief as this Commission deems just.

DATED at Boise, Idaho, this 18th, day of October 2002.

INTERMOUNTAIN GAS COMPANY

BY Michael E. Huntington
Michael E. Huntington
Vice President – Marketing &
External Affairs

MOFFATT, THOMAS, BARRETT, ROCK &
FIELDS, CHARTERED

BY Morgan W. Richards, Jr.
Morgan W. Richards, Jr. - Of the Firm
Attorneys for Intermountain Gas Company

EXHIBIT NO. 1

CASE NO. INT-G-02-

INTERMOUNTAIN GAS COMPANY

(Depreciation Study)

(4 pages)

Intermountain Gas Company
 Summary of Present and Proposed
 Depreciation Accrual Parameters and Expenses
 Study Date September 30, 2001

Depreciation Parameters
 Net Change in Annual Accruals
 (Vintage Life Group Procedures)

Line Number	Account Number	Study Category	Account Name	Depreciation Parameters			Present			Proposed			Net Change (k)-(l)-(h)
				9/30/2001 Investment Balance	9/30/2001 Reserved Investment Balance	9/30/2001 Percent Reserved	Annual Accrual Rate (g)	Annual Accruals (h)	Annual Accrual Rate (i)	Annual Accruals (j)	Annual Accrual Rate (i)	Annual Accruals (j)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)-(h)	
1	363.00	LNG	LNG Plant	7,664,624	7,778,807	101.5%	1.10%	84,311	1.69%	129,532	45,221		
2			Subtotal Storage Plant	7,664,624	7,778,807	101.5%	1.10%	84,311	1.69%	129,532	45,221		
3	365.00	ROW	Right of Way	600,059	130,946	21.8%	3.67%	22,022	3.00%	18,002	(4,020)		
4	367.00	TMN	Transmission Mains	30,310,725	21,430,466	70.7%	3.57%	1,082,093	4.26%	1,291,237	209,144		
5	368.00	TCS	Compressor Equipment	1,965,570	913,413	46.5%	3.63%	71,350	3.67%	72,136	786		
6	370.00	TCE	Communication Equipment	714,440	715,542	100.2%	0.89%	6,359	0.84%	6,001	(358)		
7			Subtotal Transmission Plant	33,590,794	23,190,367	69.0%	3.52%	1,181,824	4.13%	1,387,376	205,552		
8	374.00	LRT	Land Rights	278,845	169,003	60.6%	2.12%	5,912	2.05%	5,716	(196)		
9	375.00	STR	Structures and Improvements	18,864	17,766	94.2%	1.95%	368	1.04%	196	(172)		
10	376.00	MNS	Mains	102,444,877	51,037,284	49.8%	3.60%	3,688,016	4.02%	4,118,284	430,268		
11	378.00	MRG	Regulator Station Equipment	3,199,286	1,570,916	49.1%	3.44%	110,055	3.35%	107,176	(2,879)		
12	380.00	SVC	Services	86,451,686	41,025,143	47.5%	4.64%	4,011,358	4.54%	3,924,907	(86,451)		
13	381.10	MTR	Meters	13,497,207	5,384,906	39.9%	3.29%	444,058	2.81%	379,272	(64,786)		
14	381.20	ERT	Electronic Meter Reading (ERT)	292,324	54,197	18.5%	3.29%	9,617	6.63%	19,381	9,764		
15	382.10	MTI	Meter Installations	6,568,374	2,228,376	33.9%	3.21%	210,845	2.80%	183,914	(26,931)		
16	382.20	ERI	ERT Installations	54,519	10,108	18.5%	3.21%	1,750	6.63%	3,615	1,865		
17	383.00	HRG	House Regulators	3,407,119	1,421,175	41.7%	3.03%	103,236	2.67%	90,970	(12,266)		
18	384.00	HRI	House Regulators - Installation	2,235,190	589,466	26.4%	3.18%	71,079	2.85%	63,703	(7,376)		
19	385.00	IMR	Regulator Station - Industrial	7,023,231	3,044,266	43.3%	4.15%	281,464	4.01%	281,632	(168)		
20			Subtotal Distribution Plant	225,471,522	106,552,606	47.3%	3.97%	8,947,758	4.07%	9,178,766	231,008		
21	390.00	GSI	Structures and Improvements	7,764,358	3,662,084	47.2%	2.80%	217,402	2.83%	219,731	2,329		
22	392.00	GTR	Transportation Equipment	5,650,389	2,330,949	41.3%	10.08%	569,559	9.10%	514,185	(55,374)		
23	396.00	GPE	Power Operated Equipment	848,395	477,369	56.3%	3.96%	33,596	3.93%	33,342	(254)		
24			Subtotal General Plant	14,263,142	6,470,402	45.4%	5.75%	820,557	5.38%	767,258	(53,299)		
25			Total Depreciable Plant	280,990,082	143,992,182	51.2%	3.93%	11,034,450	4.08%	11,462,932	428,482		

Depreciation Parameters

Proposed Depreciation Rate Parameters (Depreciation Life & Rate Procedures)

Intermountain Gas Company
Summary of Present and Proposed
Depreciation Accrual Parameters and Expenses
Study Date September 30, 2001

Line Number	Account Number	Study Category	Account Name	9/30/2001 Investment Balance	9/30/2001 Reserved Investment Balance	9/30/2001 Percent Reserved	Retirement Dispersion	Projection Life	Average Service Life	Average Age	Average Remaining Life	Net Salvage	Annual Accrual Rate	Annual Accruals
(a)	(b)	(c)	(d)	(e)	(f)	(g)/(d)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
						(e)/(d)							(1-f)/(k)	(m)
1	363.00	LNG	LNG Plant	7,664,624	7,778,807	101.5%	R5.0	35	34.9	24.9	10.0	-18.40%	1.69%	129,532
2			Subtotal Storage Plant	7,664,624	7,778,807	101.5%					10.0	-18.40%	1.69%	129,532
3	365.00	ROW	Right of Way	600,059	130,946	21.8%	R5.0	32	32.1	6.1	26.1	0.00%	3.00%	18,002
4	367.00	TMN	Transmission Mains	30,310,725	21,430,466	70.7%	R4.0	40	41.9	25.0	18.6	-50.00%	4.26%	1,291,237
5	368.00	TCS	Compressor Equipment	1,965,570	913,413	46.5%	R3.0	27	28.7	12.5	17.3	-10.00%	3.67%	72,136
6	370.00	TCE	Communication Equipment	714,440	715,542	100.2%	R3.0	20	24.5	20.4	5.7	-5.00%	0.84%	6,001
7			Subtotal Transmission Plant	33,590,794	23,190,367	69.0%			40.0	23.8	18.2	-44.06%	4.13%	1,387,376
8	374.00	LRT	Land Rights	278,845	169,003	60.6%	R5.0	48	48.8	30.2	19.2	0.00%	2.05%	5,716
9	375.00	STR	Structures and Improvements	18,864	17,766	94.2%	R5.0	45	46.2	35.8	10.4	-5.00%	1.04%	196
10	376.00	MNS	Mains	102,444,877	51,037,284	49.8%	R4.5	44	44.5	17.8	27.4	-60.00%	4.02%	4,118,284
11	378.00	MRG	Regulator Station Equipment	3,199,286	1,570,916	49.1%	R3.0	32	32.6	17.0	18.2	-10.00%	3.35%	107,176
12	380.00	SVC	Services	86,451,686	41,025,143	47.5%	R3.0	36	36.3	13.1	24.8	-60.00%	4.54%	3,924,907
13	381.10	MTR	Meters	13,497,207	5,384,906	39.9%	R3.0	33	34.4	14.5	21.4	0.00%	2.81%	379,272
14	381.20	ERT	Electronic Meter Reading (ERT)	292,324	54,197	18.5%	R3.0	15	15.1	2.8	12.3	0.00%	6.63%	19,381
15	382.10	MTI	Meter Installations	6,568,374	2,228,376	33.9%	R3.0	33	34.1	11.5	23.6	0.00%	2.80%	183,914
16	382.20	ERI	ERT Installations	54,519	10,108	18.5%	R3.0	15	15.1	2.8	12.3	0.00%	6.63%	3,615
17	383.00	HRG	House Regulators	3,407,119	1,421,175	41.7%	R3.0	33	34.4	14.1	21.8	0.00%	2.67%	90,970
18	384.00	HRI	House Regulators - Installation	2,235,190	589,466	26.4%	R3.0	33	33.6	8.5	25.8	0.00%	2.85%	63,703
19	385.00	IMR	Regulator Station - Industrial	7,023,231	3,044,266	43.3%	R2.0	25	26.0	13.3	15.4	-5.00%	4.01%	281,632
20			Subtotal Distribution Plant	225,471,522	106,552,606	47.3%			38.7	15.3	24.9	-48.59%	4.07%	9,178,766
21	390.00	GSI	Structures and Improvements	7,764,358	3,662,084	47.2%	R2.0	30	31.8	18.0	16.9	5.00%	2.83%	219,731
22	392.00	GTR	Transportation Equipment	5,650,389	2,330,949	41.3%	L4.0	9	9.2	5.3	4.8	15.00%	9.10%	514,185
23	396.00	GPE	Power Operated Equipment	848,395	477,369	56.3%	R4.0	15	15.2	9.2	7.3	15.00%	3.93%	33,342
24			Subtotal General Plant	14,263,142	6,470,402	45.4%							5.38%	767,258
25			Total Depreciable Plant	280,990,082	143,992,182	51.2%							4.08%	11,462,932

Intermountain Gas Company
Summary of Present and Proposed
Depreciation Accrual Parameters and Expenses
Study Date September 30, 2001

Depreciation Parameters

Theoretical Reserve Analysis (Vintage Life Group Procedures)

Line Number	Account Number	Study Category	Account Name	9/30/2001 Investment Balance (d)	9/30/2001 Reserved Investment Balance (e)	9/30/2001 Percent Reserved (f)	Future Net Salvage (g)	Average Net Salvage (h)	Average Remaining Life (i)	Average Service Life (j)	Theoretical Reserve Percent (k)	Theoretical Reserve (l)	Reserve Variance (m)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
				(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
				(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	363.00	LNG	LNG Plant	7,664,624	7,778,807	101.5%	-18.40%	-18.40%	10.0	34.9	84.5%	6,474,308	(1,304,499)
2			Subtotal Storage Plant	7,664,624	7,778,807	101.5%	-18.40%	-18.40%	10.0	34.9	84.5%	6,474,308	(1,304,499)
3	365.00	ROW	Right of Way	600,059	130,946	21.8%	0.00%	0.00%	26.1	32.1	18.7%	112,151	(18,795)
4	367.00	TMN	Transmission Mains	30,310,725	21,430,466	70.7%	-50.00%	-50.00%	18.6	41.9	83.4%	25,282,176	3,851,710
5	368.00	TCS	Compressor Equipment	1,965,570	913,413	46.5%	-10.00%	-10.00%	17.3	28.7	43.7%	858,758	(54,655)
6	370.00	TCE	Communication Equipment	714,440	715,542	100.2%	-5.00%	-5.00%	5.7	24.5	80.6%	575,624	(139,918)
7			Subtotal Transmission Plant	33,590,794	23,190,367	69.0%	-44.06%	-44.06%	18.2	40.0	79.9%	26,828,709	3,638,342
8	374.00	LRT	Land Rights	278,845	169,003	60.6%	0.00%	0.00%	19.2	48.8	60.7%	169,147	144
9	375.00	STR	Structures and Improvements	18,864	17,766	94.2%	-5.00%	-5.00%	10.4	46.2	81.4%	15,348	(2,418)
10	376.00	MNS	Mains	102,444,877	51,037,284	49.8%	-60.00%	-60.00%	27.4	44.5	61.5%	62,983,110	11,945,826
11	378.00	MRG	Regulator Station Equipment	3,199,286	1,570,916	49.1%	-10.00%	-10.00%	18.2	32.6	48.6%	1,554,533	(16,383)
12	380.00	SVC	Services	86,451,686	41,025,143	47.5%	-60.00%	-60.00%	24.8	36.3	50.7%	43,822,360	2,797,217
13	381.10	MTR	Meters	13,497,207	5,384,906	39.9%	0.00%	0.00%	21.4	34.4	37.8%	5,100,595	(284,311)
14	381.20	ERT	Electronic Meter Reading (ERT)	292,324	54,197	18.5%	0.00%	0.00%	12.3	15.1	18.5%	54,197	0
15	382.10	MTI	Meter Installations	6,568,374	2,228,376	33.9%	0.00%	0.00%	23.6	34.1	30.8%	2,022,402	(205,974)
16	382.20	ERI	ERT Installations	54,519	10,108	18.5%	0.00%	0.00%	12.3	15.1	18.5%	10,108	0
17	383.00	HRG	House Regulators	3,407,119	1,421,175	41.7%	0.00%	0.00%	21.8	34.4	36.6%	1,248,028	(173,147)
18	384.00	HRI	House Regulators - Installation	2,235,190	589,466	26.4%	0.00%	0.00%	25.8	33.6	23.2%	518,788	(70,678)
19	385.00	IMR	Regulator Station - Industrial	7,023,231	3,044,266	43.3%	-5.00%	-5.00%	15.4	26.0	42.8%	3,006,645	(37,621)
20			Subtotal Distribution Plant	225,471,522	106,552,606	47.3%	-48.59%	-48.59%	24.9	38.7	53.4%	120,505,261	13,952,655
21	390.00	GSI	Structures and Improvements	7,764,358	3,662,084	47.2%	5.00%	5.00%	16.9	31.8	44.5%	3,455,916	(206,168)
22	392.00	GTR	Transportation Equipment	5,650,389	2,330,949	41.3%	15.00%	15.00%	4.8	9.2	40.7%	2,296,883	(34,066)
23	396.00	GPE	Power Operated Equipment	848,395	477,369	56.3%	15.00%	15.00%	7.3	15.2	44.2%	374,821	(102,548)
24			Subtotal General Plant	14,263,142	6,470,402	45.4%	12.33%	12.33%	8.2	15.6	43.0%	6,127,620	(342,782)
25			Total Depreciable Plant	280,990,082	143,992,182	51.2%	-40.12%	-40.12%	21.8	36.0	56.9%	159,935,898	15,943,716

Intermountain Gas Company
 Summary of Present and Proposed
 Depreciation Accrual Parameters and Expenses
 Study Date September 30, 2001

Depreciation Parameters Present Depreciation Parameters (Vintage Life Group Procedures)

Line Number	Account Number	Study Category	Account Name	9/30/2001 Investment Balance	9/30/2001 Reserved Investment Balance	9/30/2001 Percent Reserved	Retirement Dispersion	Average Service Life	Average Age	Average Remaining Life	Net Salvage	Annual Accrual Rate	Annual Accruals
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	363.00	LNG	LNG Plant	7,664,624	7,778,807	101.5%	R5.0	30.1	20.5	9.8	-15.00%	1.10%	84,311
2			Subtotal Storage Plant	7,664,624	7,778,807	101.5%		30.1	20.5	9.8	-15.00%	1.10%	84,311
3	365.00	ROW	Right of Way	600,059	130,946	21.8%	R5.0	23.3	4.7	18.8	0.00%	3.67%	22,022
4	367.00	TMN	Transmission Mains	30,310,725	21,430,466	70.7%	R4.0	44.4	26.4	19.3	-32.00%	3.57%	1,082,093
5	368.00	TCS	Compressor Equipment	1,965,570	913,413	46.5%	R3.0	28.3	11.0	18.3	-10.00%	3.63%	71,350
6	370.00	TCE	Communication Equipment	714,440	715,542	100.2%	R3.0	22.5	15.5	8.0	-5.00%	0.89%	6,359
7			Subtotal Transmission Plant	33,590,794	23,190,367	69.0%		41.5	24.9	18.8	-28.04%	3.52%	1,181,824
8	374.00	LRT	Land Rights	278,845	169,003	60.6%	R5.0	48.0	27.9	20.7	0.00%	2.12%	5,912
9	375.00	STR	Structures and Improvements	18,864	17,766	94.2%	R5.0	40.7	29.7	11.0	-5.00%	1.95%	368
10	376.00	MNS	Mains	102,444,877	51,037,284	49.8%	R4.0	42.5	17.5	25.7	-37.00%	3.60%	3,688,016
11	378.00	MRG	Regulator Station Equipment	3,199,286	1,570,916	49.1%	R3.0	32.0	18.2	16.3	-10.00%	3.44%	110,055
12	380.00	SVC	Services	86,451,686	41,025,143	47.5%	R2.0	36.9	12.8	26.1	-60.00%	4.64%	4,011,358
13	381.10	MTR	Meters	13,497,207	5,384,906	39.9%	R3.0	31.4	14.6	18.4	3.00%	3.29%	444,058
14	381.20	ERT	Electronic Meter Reading (ERT)	292,324	54,197	18.5%	R3.0	31.4	14.6	18.4	3.00%	3.29%	9,617
15	382.10	MTI	Meter Installations	6,568,374	2,228,376	33.9%	R3.0	31.2	11.1	21.3	0.00%	3.21%	210,845
16	382.20	ERI	ERT Installations	54,519	10,108	18.5%	R3.0	31.2	11.1	21.3	0.00%	3.21%	1,750
17	383.00	HRG	House Regulators	3,407,119	1,421,175	41.7%	R3.0	31.4	14.1	18.8	0.00%	3.03%	103,236
18	384.00	HRI	House Regulators - Installation	2,235,190	589,466	26.4%	R3.0	30.8	10.3	21.5	0.00%	3.18%	71,079
19	385.00	IMR	Regulator Station - Industrial	7,023,231	3,044,266	43.3%	R2.0	25.6	13.0	15.4	-5.00%	4.15%	291,464
20			Subtotal Distribution Plant	225,471,522	106,552,606	47.3%		37.8	15.1	24.3	-38.69%	3.97%	8,947,758
21	390.00	GSI	Structures and Improvements	7,764,358	3,662,084	47.2%	R2.0	30.9	18.8	15.4	5.00%	2.80%	217,402
22	392.00	GTR	Transportation Equipment	5,650,389	2,330,949	41.3%	L4.0	8.6	4.2	4.8	20.00%	10.08%	569,559
23	396.00	GPE	Power Operated Equipment	848,395	477,369	56.3%	R4.0	14.9	6.0	9.3	10.00%	3.96%	33,596
24			Subtotal General Plant	14,263,142	6,470,402	45.4%		14.8	12.3	7.8	15.51%	5.75%	820,557
25			Total Depreciable Plant	280,990,082	143,992,182	51.2%		35.1	16.3	21.3	-30.31%	3.93%	11,034,450