

**INTERMOUNTAIN GAS COMPANY**

555 SOUTH COLE ROAD • P.O. BOX 7608 • BOISE, IDAHO 83707 • (208) 377-6000 • FAX: 377-6097

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IDAHO PUBLIC  
UTILITIES COMMISSION

October 28, 2005

Ms. Jean Jewell  
Idaho Public Utilities Commission  
472 W. Washington Street  
P.O. Box 83720  
Boise, ID 83720-0074

RE: Intermountain Gas Company  
Case No. INT-G-05-3

Dear Ms. Jewell:

Enclosed for filing with this Commission is an original and seven (7) copies of Intermountain Gas Company's Application seeking approval to place into effect a change in its Composite Depreciation Rate, effective October 1, 2005.

Please acknowledge receipt of this filing by stamping and returning a photocopy of this Application cover letter to us.

If you have any questions or require additional information regarding the attached, please contact me at 377-6168

Very truly yours,

Michael P. McGrath  
Director  
Gas Supply and Regulatory Affairs

CC: Bill Glynn  
Paul Powell  
Mike Rich  
Eldon Book

MPM/blf

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IDAHO PUBLIC  
UTILITIES COMMISSION

**INTERMOUNTAIN GAS COMPANY**

**CASE NO. INT-G-05-3**

**APPLICATION  
and  
EXHIBIT**

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

Morgan W. Richards, Jr.  
ISB # 1913  
804 East Pennsylvania Lane  
Boise, Idaho 83706  
Telephone (208) 345-8371

Attorney 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-05-3
Approval to Place into Effect a Change	)	
in Its Composite Depreciation Rate	)	<b>APPLICATION</b>

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 a change in its composite depreciation rate. Communication in reference to this Application should be addressed to:

Paul R. Powell  
Executive Vice President and CFO  
Intermountain Gas Company  
PO Box 7608  
Boise, ID 83707

and

Morgan W. Richards, Jr.  
804 East Pennsylvania Lane  
Boise, Idaho 83706

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 - Glens 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 3.93% was approved by this Commission in Case No. INT-G-02-4, Order No. 29187, dated February 4, 2003. The Commission states in its Order No. 29187 "that the Company submit an updated depreciation study 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 current study addresses, among other things, the lengthening of its mains and services depreciation lives and the corresponding adjustment to net salvage of that same plant. The continued use of plastic in the Company's mains and services, coupled with the increasing evidence of the benefits of plastics longer service life and lower costs vs. steel, necessitates the proposed change in mains and services.

### 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, INT-G-99-2 and INT-G-02-4, to perform an update to the 2002 depreciation study. The results of this study indicate that the Intermountain's current composite rate is overdepreciating its assets. Therefore, Intermountain requests a decrease in its composite depreciation rate from 3.93% (3.98% when weighted by 09/30/04 assets) to 3.37%. The effect of the lower rate would be to decrease Intermountain's annual depreciation accrual by \$1,998,923 annually.

### VI.

Intermountain does not seek a change in its prices as a result of this Application.

### 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, 2004. 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 \$280,990,082 to \$327,259,429, as shown in Column d, Line 25, on Page 1 of Exhibit No. 1 and the accumulated reserve increased from \$143,992,182, to \$176,363,745, as shown in Column e, Line 25, on Page 1 of Exhibit No. 1. The current study would require an annual accrual of \$11,036,164 of depreciation 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 a decrease is needed in the composite rate from the current rate of 3.93% (3.98% when weighted by 09/30/04 assets) to 3.37% a decrease of 0.61% (0.0061). This decrease 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 in this Application.

**XI.**

Intermountain asks that the decrease to the annual composite depreciation rate be consistent with the Commission's past practice and therefore be made effective at the beginning of the Applicant's fiscal year or, in this instance, October 1, 2005.

**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:

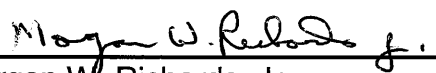
- (1) That Applicant be authorized to decrease the current composite depreciation rate on an account by account basis from 3.93% (3.98% when weighted by 09/30/04 assets) to 3.37% as shown in Column (i), on Exhibit No. 1, page 1.
- (2) That the Applicant's current prices remain unchanged as a result of this Application.
- (3) That Applicant be authorized to record the decrease in the annual composite depreciation rate effective at the beginning of the Applicant's current fiscal year or October 1, 2005.
- (4) For such other relief as this Commission deems just.

DATED at Boise, Idaho, this 28th, day of October 2005.

INTERMOUNTAIN GAS COMPANY

BY   
\_\_\_\_\_  
Paul R. Powell  
Executive Vice President and CFO

Morgan W. Richards, Jr.

BY   
\_\_\_\_\_  
Morgan W. Richards, Jr.  
Attorney for Intermountain Gas Company



**EXHIBIT NO. 1**

**CASE NO. INT-G-05-3**

**INTERMOUNTAIN GAS COMPANY**

**(Depreciation Study)**

**(4 pages)**

Intermountain Gas Company  
Summary of Present and Proposed  
Depreciation Accrual Parameters and Expenses  
Study Date September 30, 2004

Net Change in Annual Accruals  
(Depreciation Life & Rate Procedures)

Line Number	Account Number	Study Category	Account Name	Investment Balance	Reserved Investment Balance	Percent Reserved (e)/(d)	Present		Proposed		Net Change (k)-(j)
							Annual Accrual Rate (g)	Annual Accruals (h)(d)*(g)	Annual Accrual Rate (i)	Annual Accruals (j)(d)*(i)	
1	363.00	LNG	LNG Plant	7,722,265	8,039,279	104.1%	1.29%	99,617	1.61%	124,328	24,711
2			Subtotal Storage Plant	7,722,265	8,039,279	104.1%	1.29%	99,617	1.61%	124,328	24,711
3	365.00	ROW	Right of Way	600,059	188,973	31.5%	3.00%	18,002	2.10%	12,601	(5,401)
4	367.00	TMN	Transmission Mains	31,929,758	24,335,272	76.2%	2.96%	945,121	3.04%	970,665	25,544
5	368.00	TCS	Compressor Equipment	1,978,119	1,031,595	52.2%	3.67%	72,597	3.61%	71,410	(1,187)
6	370.00	TCE	Communication Equipment	714,440	733,901	102.7%	0.84%	6,001	0.53%	3,787	(2,214)
7			Subtotal Transmission Plant	35,222,376	26,289,741	74.6%	2.96%	1,041,721	3.01%	1,058,463	16,742
8	374.00	LRT	Land Rights	332,293	189,712	57.1%	2.05%	6,812	1.94%	6,446	(366)
9	375.00	STR	Structures and Improvements	18,864	18,526	98.2%	1.04%	196	0.82%	155	(41)
10	376.00	MNS	Mains	112,440,644	62,837,622	55.9%	4.02%	4,520,114	3.16%	3,553,124	(966,990)
11	378.00	MRG	Regulator Station Equipment	3,410,089	1,894,775	55.6%	3.35%	114,238	3.09%	105,372	(8,866)
12	380.00	SVC	Services	100,838,552	52,318,921	51.9%	4.54%	4,578,070	3.40%	3,428,511	(1,149,559)
13	381.00	MTR	Meters	20,497,795	7,106,121	34.7%	2.81%	575,988	2.77%	567,789	(8,199)
14	381.20	ERT	ERT Units	7,780,006	971,905	12.5%	6.63%	515,814	6.63%	515,814	0
15	382.00	MTI	Meter Installations	8,051,538	2,857,821	35.5%	2.80%	225,443	2.92%	235,105	9,662
16	382.20	ERI	ERT Installations	1,280,494	176,352	13.8%	6.63%	84,897	6.58%	84,257	(640)
17	383.00	HRG	House Regulators	3,892,943	1,703,930	43.8%	2.67%	103,942	2.64%	102,774	(1,168)
18	384.00	HRI	House Regulators - Installation	3,384,440	827,668	24.5%	2.85%	96,457	2.90%	98,149	1,692
19	385.00	IMR	Regulator Station - Industrial	7,687,316	3,784,544	49.2%	4.01%	308,261	3.72%	285,968	(22,293)
20			Subtotal Distribution Plant	269,614,974	134,687,897	50.0%	4.13%	11,130,232	3.33%	8,983,464	(2,146,768)
21	390.00	GSI	Structures and Improvements	8,384,790	4,326,110	51.6%	2.83%	237,290	2.65%	222,197	(15,093)
22	392.00	GTR	Transportation Equipment	5,378,092	2,622,696	48.8%	9.10%	489,406	11.00%	591,590	102,184
23	396.00	GPE	Power Operated Equipment	936,932	398,022	42.5%	3.93%	36,821	5.99%	56,122	19,301
24			Subtotal General Plant	14,699,814	7,346,828	50.0%	5.19%	763,517	5.92%	869,909	106,392
25			Total Depreciable Plant	327,259,429	176,363,745	53.9%	3.98%	13,035,087	3.37%	11,036,164	(1,998,923)

Intermountain Gas Company  
Summary of Present and Proposed  
Depreciation Accrual Parameters and Expenses  
Study Date September 30, 2004

Proposed Depreciation Rate Parameters (Depreciation Life & Rate Procedures)

Line Number	Account Number	Study Category	Account Name	Investment Balance	Reserved Investment Balance	Percent Reserved (e)/(d)	Retirement Dispersion	Projection Life	Average Service Life	Average Age	Average Remaining Life	Net Salvage	Annual Accrual Rate (1-(f))/(k)	Annual Accruals (m)*(d)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	363.00	LNG	LNG Plant	7,722,265	8,039,279	104.1%	R5.0	37	37.7	27.6	10.4	-20.80%	1.61%	124,328
2			Subtotal Storage Plant	7,722,265	8,039,279	104.1%			37.7	27.6	10.4	-20.80%	1.61%	124,328
3	365.00	ROW	Right of Way	600,059	188,973	31.5%	R5.0	41	41.6	9.1	32.6	0.00%	2.10%	12,601
4	367.00	TMN	Transmission Mains	31,929,758	24,335,272	76.2%	S5.0	49	48.3	26.1	23.3	-47.00%	3.04%	970,665
5	368.00	TCS	Compressor Equipment	1,978,119	1,031,595	52.2%	R3.0	27	28.6	13.9	16.0	-10.00%	3.61%	71,410
6	370.00	TCE	Communication Equipment	714,440	733,901	102.7%	R3.0	20	25.9	23.4	4.3	-5.00%	0.53%	3,787
7			Subtotal Transmission Plant	35,222,376	26,289,741	74.6%			45.6	25.1	22.1	-41.31%	3.01%	1,058,463
8	374.00	LRT	Land Rights	332,293	189,712	57.1%	R5.0	48	49.2	27.9	22.1	0.00%	1.94%	6,446
9	375.00	STR	Structures and Improvements	18,864	18,526	98.2%	R5.0	45	46.9	38.7	8.3	-5.00%	0.82%	155
10	376.00	MNS	Mains	112,440,644	62,837,622	55.9%	R4.5	51	51.5	18.2	33.9	-63.00%	3.16%	3,553,124
11	378.00	MRG	Regulator Station Equipment	3,410,089	1,894,775	55.6%	R3.0	32	33.1	17.9	17.6	-10.00%	3.09%	105,372
12	380.00	SVC	Services	100,838,552	52,318,921	51.9%	R3.0	45	45.2	14.1	32.4	-62.00%	3.40%	3,428,511
13	381.00	MTR	Meters	20,497,795	7,106,121	34.7%	R4.0	33	33.7	11.2	23.6	0.00%	2.77%	567,789
14	381.20	ERT	ERT Units	7,780,006	971,905	12.5%	R3.0	15	15.0	1.8	13.2	0.00%	6.63%	515,814
15	382.00	MTI	Meter Installations	8,051,538	2,857,821	35.5%	R3.0	33	34.3	13.3	22.1	0.00%	2.92%	235,105
16	382.20	ERI	ERT Installations	1,280,494	176,352	13.8%	R3.0	15	15.0	1.9	13.1	0.00%	6.58%	84,257
17	383.00	HRG	House Regulators	3,892,943	1,703,930	43.8%	R3.0	33	34.5	14.7	21.3	0.00%	2.64%	102,774
18	384.00	HRI	House Regulators - Installation	3,384,440	827,668	24.5%	R3.0	33	33.5	8.1	26.0	0.00%	2.90%	98,149
19	385.00	IMR	Regulator Station - Industrial	7,687,316	3,784,544	49.2%	R2.0	25	26.3	14.0	15.0	-5.00%	3.72%	285,968
20			Subtotal Distribution Plant	269,614,974	134,687,897	50.0%			41.6	15.1	28.6	-42.97%	3.33%	8,983,464
21	390.00	GSI	Structures and Improvements	8,384,790	4,326,110	51.6%	R2.0	30	32.3	18.9	16.4	5.00%	2.65%	222,197
22	392.00	GTR	Transportation Equipment	5,378,092	2,622,696	48.8%	L4.0	9	9.2	5.6	4.2	5.00%	11.00%	591,590
23	396.00	GPE	Power Operated Equipment	936,932	398,022	42.5%	R4.0	14	13.6	7.0	7.1	15.00%	5.99%	56,122
24			Subtotal General Plant	14,699,814	7,346,828	50.0%							5.92%	869,909
25			Total Depreciable Plant	327,259,429	176,363,745	53.9%							3.37%	11,036,164

**Theoretical Reserve Analysis (Depreciation Life & Rate Procedures)**

Intermountain Gas Company  
Summary of Present and Proposed  
Depreciation Accrual Parameters and Expenses  
Study Date September 30, 2004

Line Number	Account Number	Study Category	Account Name	Investment Balance	Reserved Investment Balance	Percent Reserved	Future Net Salvage	Average Net Salvage	Average Remaining Life	Average Service Life	Theoretical Reserve Percent	Theoretical Reserve	Reserve Variance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			(e)/(d)	(g)	(h)	(i)	(j)-(k)/(i)	(l)-(m)/(j)					
1	363.00	LNG	LNG Plant	7,722,265	8,039,279	104.1%	-20.80%	-20.80%	10.4	37.7	87.5%	6,755,437	(1,283,842)
2			Subtotal Storage Plant	7,722,265	8,039,279	104.1%	-20.80%	-20.80%	10.4	37.7	87.5%	6,755,437	(1,283,842)
3	365.00	ROW	Right of Way	600,059	188,973	31.5%	0.00%	0.00%	32.6	41.6	21.6%	129,793	(59,180)
4	367.00	TMN	Transmission Mains	31,929,758	24,335,272	76.2%	-47.00%	-47.00%	23.3	48.3	76.1%	24,295,353	(39,919)
5	368.00	TCS	Compressor Equipment	1,978,119	1,031,595	52.2%	-10.00%	-10.00%	16.0	28.6	48.5%	958,596	(72,999)
6	370.00	TCE	Communication Equipment	714,440	733,901	102.7%	-5.00%	-5.00%	4.3	25.9	87.6%	625,635	(108,266)
7			Subtotal Transmission Plant	35,222,376	26,289,741	74.6%	-41.31%	-41.31%	22.1	45.6	73.8%	26,009,377	(280,364)
8	374.00	LRT	Land Rights	332,293	189,712	57.1%	0.00%	0.00%	22.1	49.2	55.1%	183,027	(6,685)
9	375.00	STR	Structures and Improvements	18,864	18,526	98.2%	-5.00%	-5.00%	8.3	46.9	86.4%	16,302	(2,224)
10	376.00	MNS	Mains	112,440,644	62,837,622	55.9%	-63.00%	-63.00%	33.9	51.5	55.7%	62,629,439	(208,183)
11	378.00	MRG	Regulator Station Equipment	3,410,089	1,894,775	55.6%	-10.00%	-10.00%	17.6	33.1	51.5%	1,756,537	(138,238)
12	380.00	SVC	Services	100,838,552	52,318,921	51.9%	-62.00%	-62.00%	32.4	45.2	45.9%	46,264,728	(6,054,193)
13	381.00	MTR	Meters	20,497,795	7,106,121	34.7%	0.00%	0.00%	23.6	33.7	30.0%	6,143,189	(962,932)
14	381.20	ERT	ERT Units	7,780,006	971,905	12.5%	0.00%	0.00%	13.2	15.0	12.0%	933,601	(38,304)
15	382.00	MTI	Meter Installations	8,051,538	2,857,821	35.5%	0.00%	0.00%	22.1	34.3	35.6%	2,863,932	6,111
16	382.20	ERI	ERT Installations	1,280,494	176,352	13.8%	0.00%	0.00%	13.1	15.0	12.7%	162,239	(14,119)
17	383.00	HRG	House Regulators	3,892,943	1,703,930	43.8%	0.00%	0.00%	21.3	34.5	38.3%	1,489,440	(214,490)
18	384.00	HRI	House Regulators - Installation	3,384,440	827,668	24.5%	0.00%	0.00%	26.0	33.5	22.4%	757,776	(69,892)
19	385.00	IMR	Regulator Station - Industrial	7,687,316	3,784,544	49.2%	-5.00%	-5.00%	15.0	26.3	45.1%	3,467,748	(316,796)
20			Subtotal Distribution Plant	269,614,974	134,687,897	50.0%	-42.97%	-42.97%	28.6	41.6	47.0%	126,667,958	(8,019,939)
21	390.00	GSI	Structures and Improvements	8,384,790	4,326,110	51.6%	5.00%	5.00%	16.4	32.3	46.8%	3,920,728	(405,382)
22	392.00	GTR	Transportation Equipment	5,378,092	2,622,696	48.8%	5.00%	5.00%	4.2	9.2	51.6%	2,776,709	154,013
23	396.00	GPE	Power Operated Equipment	936,932	398,022	42.5%	15.00%	15.00%	7.1	13.6	40.6%	380,675	(17,347)
24			Subtotal General Plant	14,699,814	7,346,828	50.0%	5.75%	5.75%	7.9	16.1	48.2%	7,078,112	(268,716)
25			Total Depreciable Plant	327,259,429	176,363,745	53.9%	-36.96%	-36.96%	25.3	39.1	50.9%	166,510,884	(9,852,861)

**Present Depreciation Parameters (Depreciation Life & Rate Procedures)**

Intermountain Gas Company  
Summary of Present and Proposed  
Depreciation Accrual Parameters and Expenses  
Study Date September 30, 2004

Line Number	Account Number	Study Category	Account Name	Investment Balance	Reserved Investment Balance	Percent Reserved (e)/(d)	Retirement Dispersion	Average Service Life (h)	Average Age (i)	Average Remaining Life (j)	Net Salvage (k)	Annual Accrual Rate (l)	Annual Accruals (m) (l)*(d)
1	363.00	LNG	LNG Plant	7,722,265	8,039,279	104.1%	R5.0	37.1	24.9	15.0	-20.80%	1.29%	99,617
2			Subtotal Storage Plant	7,722,265	8,039,279	104.1%		37.1	24.9	15.0	-20.80%	1.29%	99,617
3	365.00	ROW	Right of Way	600,059	188,973	31.5%	R5.0	32.1	6.1	26.1	0.00%	3.00%	18,002
4	367.00	TMN	Transmission Mains	31,929,758	24,335,272	76.2%	R4.0	44.2	25.0	20.7	-32.00%	2.96%	945,121
5	368.00	TCS	Compressor Equipment	1,978,119	1,031,595	52.2%	R3.0	28.7	12.5	17.3	-10.00%	3.67%	72,597
6	370.00	TOE	Communication Equipment	714,440	733,901	102.7%	R3.0	24.5	20.4	5.7	-5.00%	0.84%	6,001
7			Subtotal Transmission Plant	35,222,376	26,289,741	74.6%		42.0	23.9	20.0	-28.54%	2.96%	1,041,721
8	374.00	LRT	Land Rights	332,293	189,712	57.1%	R5.0	48.8	30.2	19.2	0.00%	2.05%	6,812
9	375.00	STR	Structures and Improvements	18,864	18,526	98.2%	R5.0	46.2	35.8	10.4	-5.00%	1.04%	196
10	376.00	MNS	Mains	112,440,644	62,837,622	55.9%	R4.5	44.5	17.8	27.4	-60.00%	4.02%	4,520,114
11	378.00	MFG	Regulator Station Equipment	3,410,089	1,894,775	55.6%	R3.0	32.6	17.0	18.2	-10.00%	3.35%	114,238
12	380.00	SVC	Services	100,838,552	52,318,921	51.9%	R3.0	36.3	13.1	24.8	-60.00%	4.54%	4,578,070
13	381.00	MTR	Meters	20,497,795	7,106,121	34.7%	R3.0	34.4	14.5	21.4	0.00%	2.81%	575,988
14	381.20	ERT	ERT Units	7,780,006	971,905	12.5%	R3.0	15.1	2.8	12.3	0.00%	6.63%	515,814
15	382.00	MTI	Meter Installations	8,051,538	2,857,821	35.5%	R3.0	34.1	11.5	23.6	0.00%	2.80%	225,443
16	382.20	ERI	ERT Installations	1,280,494	176,352	13.8%	R3.0	15.1	2.8	12.3	0.00%	6.63%	84,897
17	383.00	HRG	House Regulators	3,892,943	1,703,930	43.8%	R3.0	34.4	14.1	21.8	0.00%	2.67%	103,942
18	384.00	HRI	House Regulators - Installation	3,384,440	827,668	24.5%	R3.0	33.6	8.5	25.8	0.00%	2.85%	96,457
19	385.00	IMR	Regulator Station - Industrial	7,687,316	3,784,544	49.2%	R2.0	26.0	13.3	15.4	-5.00%	4.01%	308,261
20			Subtotal Distribution Plant	269,614,974	134,687,897	50.0%		36.6	14.8	23.8	-43.60%	4.13%	11,130,232
21	390.00	GSI	Structures and Improvements	8,384,790	4,326,110	51.6%	R2.0	31.8	18.0	16.9	5.00%	2.83%	237,290
22	392.00	GTR	Transportation Equipment	5,378,092	2,622,696	48.8%	L4.0	9.2	5.3	4.8	15.00%	9.10%	489,406
23	396.00	GPE	Power Operated Equipment	936,932	398,022	42.5%	R4.0	15.2	9.2	7.3	15.00%	3.93%	36,821
24			Subtotal General Plant	14,699,814	7,346,828	50.0%		16.2	12.8	8.5	12.10%	5.19%	763,517
25			Total Depreciable Plant	327,259,429	176,363,745	53.9%		35.1	15.9	21.8	-36.29%	3.98%	13,035,087