

GA-2006-0561
Ozark Energy Partners, LLC
Depreciation Rates

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage Only Rate	Life Only Rate
TRANSMISSION					
366	Structures and Improvements	2.0%	50	0.0%	2.0%
367	Mains	2.0%	50	0.0%	2.0%
368	Compressor Station Equipment	2.0%	50	0.0%	2.0%
369	Measuring and Regulating Station Equipment	2.0%	50	0.0%	2.0%
370	Communication Equipment	2.0%	50	0.0%	2.0%
371	Other Equipment	2.0%	50	0.0%	2.0%
DISTRIBUTION					
375	Structures and Improvements	2.0%	50	0.0%	2.0%
376	Mains	2.0%	50	0.0%	2.0%
378	Measuring and Regulating Station Equipment-General	2.0%	50	0.0%	2.0%
379	Measuring and Regulating Station Equipment-City Gate Check Stations	2.0%	50	0.0%	2.0%
380	Services	2.0%	50	0.0%	2.0%
381	Meters	2.0%	50	0.0%	2.0%
382	Meter Installations	2.0%	50	0.0%	2.0%
383	House Regulators	2.0%	50	0.0%	2.0%
384	House Regulatory Installations	2.0%	50	0.0%	2.0%
385	Industrial Measuring and Regulating Station Equipment	2.0%	50	0.0%	2.0%
386	Other Property on Customers Premises	2.0%	50	0.0%	2.0%
387	Other Property	2.0%	50	0.0%	2.0%
GENERAL					
390	Structures and Improvements	2.0%	50	0.0%	2.0%
391	Office Furniture and Equipment	5.0%	20	0.0%	5.0%
391.1	Computer Equipment	12.9%	7	10.0%	14.3%
392	Transportation Equipment	12.9%	7	10.0%	14.3%
393	Stores Equipment	4.0%	25	0.0%	4.0%
394	Tool, Shop, and Garage Equipment	5.0%	20	0.0%	5.0%
395	Laboratory Equipment	5.0%	20	0.0%	5.0%
396	Power Operated Equipment	6.7%	12	20.0%	8.3%
397	Communication Equipment	6.7%	15	0.0%	6.7%
398	Miscellaneous Equipment	5.0%	20	0.0%	5.0%