

**BEFORE THE PUBLIC SERVICE COMMISSION
STATE OF MISSOURI**

In the Matter of M.P.B., Inc.'s Request for)	
Increase in Annual Sewer System)	<u>Case No. SR-2014-0067</u>
Operating Revenues.)	

**NOTICE OF ATTACHMENT "D" TO UPDATED COMPANY/STAFF AGREEMENT
REGARDING DISPOSITION OF
SMALL COMPANY RATE INCREASE REQUEST**

COMES NOW the Staff of the Missouri Public Service Commission ("Staff"), by and through counsel, and on behalf of M.P.B., Inc. ("M.P.B." or "the Company"), files this *Notice of Attachment "D" to Updated Staff/Company Agreement Regarding Disposition of Small Company Rate Increase Request*, being a Schedule of Depreciation Rates, attached hereto as Attachment D.

Respectfully submitted,

/s/ Kevin A. Thompson

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing has been served, by hand delivery, electronic mail, or First Class United States Mail, postage prepaid, to all parties of record on the Service List maintained for this case by the Data Center of the Missouri Public Service Commission, **on this 29th day of September, 2014.**

/s/ Kevin A. Thompson

M.P.B., Inc.
SCHEDULE of DEPRECIATION RATES
(SEWER Class A & B)
SR-2014-0067 Attachment D

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)
COLLECTION PLANT			
351	Structures & Improvements	4.0%	27.5
352.1	Collection Sewers (Force)	2.0%	50
352.2	Collection Sewers (Gravity)	2.0%	50
353	Services	2.0%	50
355	Flow Measurement Devices	3.3%	30
PUMPING PLANT			
361	Structures & Improvements	4.0%	27.5
362	Receiving Wells	4.0%	26
363	Electric Pumping Equipment	10.0%	10
TREATMENT & DISPOSAL PLANT			
371	Structures & Improvements	4.0%	27.5
373	Treatment & Disposal Facilities	4.5%	24.5
372	Oxidation Lagoons	4.0%	40
374	Plant Sewers	2.5%	40
375	Outfall Sewer Lines	2.0%	50
GENERAL PLANT			
390	Structures & Improvements	2.5%	44
391	Office Furniture & Equipment	5.0%	20
391.1	Office Electronic & Computer Equip.	14.3%	7
392	Transportation Equipment	13.0%	7
393	Stores Equipment	4.0%	25
394	Tools, Shop, and Garage Equipment	5.0%	18
395	Laboratory Equipment	5.0%	20
396	Power Operated Equipment	6.7%	13
397	Communication Equipment	6.7%	15

Depreciation Rate % = (100 % - Net Salvage %) / Average Service Life

The retirement rate equals the inverse of the average service life.