

**Exh. RMM-5
Dockets UE-220066, UG-220067,
UG-210918
Witness: Roxie M. McCullar**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**DOCKETS UE-220066, UG-220067,
UG-210918 (consolidated)**

In the Matter of the Petition of

PUGET SOUND ENERGY

**For an Order Authorizing Deferred
Accounting Treatment for Puget Sound
Energy's Share of Costs Associated with
the Tacoma LNG Facility**

EXHIBIT TO TESTIMONY OF

ROXIE M. McCULLAR

**ON BEHALF OF STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Staff's Proposed Depreciation Rates for PSE's Natural Gas Plant

July 28, 2022

Puget Sound Energy - Washington
Statement A: Summary of Depreciation Rates and Annual Accrual Amounts
As of June 30, 2021

Account	Description	Current Approved		PSE Proposed			Staff Proposed				
		6/30/21 Investment	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Company
	A	B	C	D	E	F	G	H	I	J	K
<u>NATURAL GAS PLANT</u>											
Underground Storage Plant											
350.30	Easements	33,641	3.28%	1,103	3.35%	1,127	24	3.35%	1,127	24	0
351.10	Struct. & Improv. - Wells	300,408	1.63%	4,897	2.30%	6,901	2,004	2.30%	6,901	2,004	0
351.20	Struct. & Improv. - Compressor Stations	558,789	2.51%	14,026	2.96%	16,555	2,529	2.96%	16,555	2,529	0
351.30	Struct. & Improv. - Meas. & Reg. Eq.	2,245	1.83%	41	1.78%	40	(1)	1.78%	40	(1)	0
351.40	Struct. & Improv. - Other	232,605	2.80%	6,513	3.48%	8,093	1,580	3.48%	8,093	1,580	0
352.00	Wells	15,987,736	1.80%	287,779	3.88%	620,737	332,958	3.88%	620,737	332,958	0
352.20	Reservoirs	1,757,701	1.49%	26,190	1.46%	25,652	(538)	1.46%	25,652	(538)	0
352.30	Non-Recoverable Natural Gas	4,185,431	1.88%	78,686	1.87%	78,413	(273)	1.87%	78,413	(273)	0
353.00	Lines	3,330,267	2.25%	74,931	2.83%	94,321	19,390	2.83%	94,321	19,390	0
354.00	Compressor Station Equipment	22,761,439	3.06%	696,500	3.44%	782,098	85,598	3.44%	782,098	85,598	0
355.00	Measuring & Regulating Equipment	1,336,294	4.21%	56,258	4.53%	60,509	4,251	4.53%	60,509	4,251	0
356.00	Purification Equipment	2,821,446	2.73%	77,025	2.88%	81,345	4,320	2.88%	81,345	4,320	0
357.00	Other Equipment	460,436	5.24%	24,127	6.07%	27,951	3,824	6.07%	27,951	3,824	0
Total Underground Storage Plant		53,768,438	2.51%	1,348,076	3.35%	1,803,742	455,666	3.35%	1,803,742	455,666	0
Other Storage Plant											
361.00	Structures and Improvements	4,155,602	2.50%	103,890	2.68%	111,540	7,650	2.68%	111,540	7,650	0
362.00	Gas Holders	3,683,221	3.48%	128,176	2.45%	90,339	(37,837)	2.45%	90,339	(37,837)	0
363.00	Purification Equipment	3,984,039	2.63%	104,780	2.51%	100,124	(4,656)	2.51%	100,124	(4,656)	0
364.00	Transportation Equipment	970,581	2.32%	22,517	3.43%	33,278	10,761	3.43%	33,278	10,761	0
Total Other Storage Plant		12,793,443	2.81%	359,363	2.62%	335,281	(24,082)	2.62%	335,281	(24,082)	0
Distribution Plant											
374.20	Easements	5,872,628	1.58%	92,788	1.44%	84,298	(8,490)	1.44%	84,298	(8,490)	0
374.30	Easements - From Transmission	7,998,816	1.45%	115,983	1.31%	104,477	(11,506)	1.31%	104,477	(11,506)	0
375.00	Structures and Improvements	20,911,479	2.53%	529,060	2.13%	445,119	(83,941)	2.13%	445,119	(83,941)	0
376.20	Mains - Plastic	1,650,292,823	2.44%	40,267,145	2.76%	45,596,048	5,328,903	2.76%	45,596,048	5,328,903	0
376.40	Mains - Wrapped Steel	641,370,545	2.21%	14,174,289	2.25%	14,426,476	252,187	2.25%	14,426,476	252,187	0
376.50	Mains - Cathodic Protection	40,620,887	3.58%	1,454,228	3.71%	1,507,935	53,707	3.71%	1,507,935	53,707	0
378.00	Measuring & Regulating Station Eq.	137,650,880	4.13%	5,684,981	3.44%	4,741,147	(943,834)	3.44%	4,741,147	(943,834)	0
380.10	Services - Cathodic Protection	22,541,763	3.51%	791,216	3.60%	812,316	21,100	3.60%	812,316	21,100	0
380.20	Services - Plastic	1,301,449,909	3.20%	41,646,397	4.03%	52,439,991	10,793,594	3.37%	43,919,391	2,272,994	(8,520,600)
380.30	Services - Wrapped Steel	39,871,195	3.94%	1,570,925	8.04%	3,203,901	1,632,976	6.54%	2,609,260	1,038,335	(594,641)
381.00	Meters	94,364,570	4.07%	3,840,638	3.50%	3,298,170	(542,468)	3.50%	3,298,170	(542,468)	0
381.20	Meters Modules - AMI	50,561,415	5.25%	2,654,474	5.28%	2,670,467	15,993	5.28%	2,670,467	15,993	0

Puget Sound Energy - Washington
Statement A: Summary of Depreciation Rates and Annual Accrual Amounts
As of June 30, 2021

Account	Description	6/30/21 Investment	Current Approved		PSE Proposed			Staff Proposed			
			Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Company
	A	B	C	D	E	F	G	H	I	J	K
<u>NATURAL GAS PLANT</u>											
382.00	Meter Installations	200,933,504	2.25%	4,521,004	2.91%	5,841,708	1,320,704	2.91%	5,841,708	1,320,704	0
382.20	Meter Module Installations - AMI	16,989,455	5.25%	891,946	5.68%	964,788	72,842	5.68%	964,788	72,842	0
383.00	House Regulators	19,923,870	1.44%	286,904	1.97%	391,555	104,651	1.97%	391,555	104,651	0
384.00	House Regulator Installations	83,425,040	1.81%	1,509,993	1.92%	1,604,892	94,899	1.92%	1,604,892	94,899	0
385.00	Industrial Measuring & Regulating Station Eq.	51,182,421	6.85%	3,505,996	5.12%	2,619,749	(886,247)	5.12%	2,619,749	(886,247)	0
387.00	Other Equipment	5,455,772	12.05%	657,420	10.13%	552,805	(104,615)	10.13%	552,805	(104,615)	0
Total Distribution Plant		<u>4,391,416,969</u>	<u>2.83%</u>	<u>124,195,387</u>	<u>3.22%</u>	<u>141,305,842</u>	<u>17,110,455</u>	<u>3.01%</u>	<u>132,190,600</u>	<u>7,995,213</u>	<u>(9,115,242)</u>
General Plant											
390.00	Structures and Improvements	18,903,659	2.78%	525,522	2.35%	443,608	(81,914)	2.35%	443,608	(81,914)	0
391.10	Office Furniture & Equipment	3,141,752	5.00%	157,088	5.00%	157,088	0	5.00%	157,088	0	0
391.20	Office Furniture & Equipment - Computers	1,910,494	20.00%	382,099	20.00%	382,099	0	20.00%	382,099	0	0
392.00	Transportation Equipment	3,694,493	4.53%	167,361	4.69%	173,316	5,955	4.69%	173,316	5,955	0
394.00	Tools, Shop, & Garage Equipment	7,110,166	5.00%	355,508	5.00%	355,508	0	5.00%	355,508	0	0
395.00	Laboratory Equipment	2,750,795	5.00%	137,540	5.00%	137,540	0	5.00%	137,540	0	0
396.00	Power Operated Equipment	16,711	6.43%	1,075	11.93%	1,993	918	11.93%	1,993	918	0
397.00	Communication Equipment	3,121,455	6.67%	208,097	6.67%	208,097	0	6.67%	208,097	0	0
398.00	Miscellaneous Equipment	155,624	6.67%	10,375	6.67%	10,375	0	6.67%	10,375	0	0
Total General Plant		<u>40,805,151</u>	<u>4.77%</u>	<u>1,944,665</u>	<u>4.58%</u>	<u>1,869,624</u>	<u>(75,041)</u>	<u>4.58%</u>	<u>1,869,624</u>	<u>(75,041)</u>	<u>0</u>
Total Depreciable Natural Gas Plant		<u>4,498,784,001</u>	<u>2.84%</u>	<u>127,847,491</u>	<u>3.23%</u>	<u>145,314,489</u>	<u>17,466,998</u>	<u>3.03%</u>	<u>136,199,247</u>	<u>8,351,756</u>	<u>(9,115,242)</u>

Puget Sound Energy - Washington
Statement B: Staff Calculation of Depreciation Rates
As of June 30, 2021

Account	Description	6/30/21 Investment	6/30/21 Book Reserve	Percent Reserve	Future Net Salvage Percent	Net Plant to be Recovered	Rem. Life	Annual Rate	Annual Accrual
A									
<u>NATURAL GAS PLANT</u>									
Underground Storage Plant									
350.30	Easements	33,641	8,850	26.31%	0%	24,791	22.0	3.35%	1,127
351.10	Struct. & Improv. - Wells	300,408	197,024	65.59%	-5%	118,405	17.2	2.29%	6,884
351.20	Struct. & Improv. - Compressor Stations	558,789	257,544	46.09%	-5%	329,185	19.9	2.96%	16,542
351.30	Struct. & Improv. - Meas. & Reg. Eq.	2,245	1,888	84.10%	-5%	469	11.7	1.79%	40
351.40	Struct. & Improv. - Other	232,605	83,415	35.86%	-5%	160,820	19.9	3.47%	8,081
352.00	Wells	15,987,736	7,239,454	45.28%	-25%	12,745,216	20.5	3.89%	621,718
352.20	Reservoirs	1,757,701	1,291,536	73.48%	-5%	554,051	21.6	1.46%	25,650
352.30	Non-Recoverable Natural Gas	4,185,431	2,460,341	58.78%	0%	1,725,089	22.0	1.87%	78,413
353.00	Lines	3,330,267	2,025,588	60.82%	-20%	1,970,732	20.9	2.83%	94,293
354.00	Compressor Station Equipment	22,761,439	9,165,671	40.27%	-10%	15,871,912	20.3	3.44%	781,868
355.00	Measuring & Regulating Equipment	1,336,294	433,116	32.41%	-5%	969,993	16.0	4.54%	60,625
356.00	Purification Equipment	2,821,446	1,371,648	48.62%	-5%	1,590,870	19.6	2.88%	81,167
357.00	Other Equipment	460,436	81,509	17.70%	0%	378,927	13.6	6.05%	27,862
Total Underground Storage Plant		53,768,438	24,617,585	45.78%	-14%	36,440,459	20.2	3.36%	1,804,270
Other Storage Plant									
361.00	Structures and Improvements	4,155,602	1,982,497	47.71%	-5%	2,380,885	21.3	2.69%	111,779
362.00	Gas Holders	3,683,221	1,931,136	52.43%	-5%	1,936,246	21.4	2.46%	90,479
363.00	Purification Equipment	3,984,039	2,249,286	56.46%	-5%	1,933,955	19.3	2.52%	100,205
364.00	Transportation Equipment	970,581	701,490	72.28%	-5%	317,620	9.5	3.44%	33,434
Total Other Storage Plant		12,793,443	6,864,410	53.66%	-5%	6,568,705	19.6	2.63%	335,896
Distribution Plant									
374.20	Easements	5,872,628	582,918	9.93%	0%	5,289,710	62.8	1.43%	84,231
374.30	Easements - From Transmission	7,998,816	2,333,906	29.18%	0%	5,664,909	54.2	1.31%	104,519
375.00	Structures and Improvements	20,911,479	5,238,373	25.05%	-5%	16,718,680	37.6	2.13%	444,646
376.20	Mains - Plastic	1,650,292,823	525,273,759	31.83%	-50%	1,950,165,475	42.8	2.76%	45,564,614
376.40	Mains - Wrapped Steel	641,370,545	299,864,296	46.75%	-50%	662,191,521	45.9	2.25%	14,426,831
376.50	Mains - Cathodic Protection	40,620,887	16,402,097	40.38%	0%	24,218,790	16.1	3.70%	1,504,273
378.00	Measuring & Regulating Station Eq.	137,650,880	54,972,667	39.94%	-50%	151,503,653	32.0	3.44%	4,734,489
380.10	Services - Cathodic Protection	22,541,763	9,559,233	42.41%	0%	12,982,530	16.0	3.60%	811,408
380.20	Services - Plastic	1,301,449,909	608,600,489	46.76%	-75%	1,668,936,852	38.0	3.37%	43,919,391
380.30	Services - Wrapped Steel	39,871,195	26,199,955	65.71%	-75%	43,574,636	16.7	6.54%	2,609,260
381.00	Meters	94,364,570	29,313,303	31.06%	-30%	93,360,638	28.3	3.50%	3,298,962

Puget Sound Energy - Washington
Statement B: Staff Calculation of Depreciation Rates
As of June 30, 2021

Account	Description	6/30/21 Investment	6/30/21 Book Reserve	Percent Reserve	Future Net Salvage Percent	Net Plant to be Recovered	Rem. Life	Annual Rate	Annual Accrual
A									
<u>NATURAL GAS PLANT</u>									
381.20	Meters Modules - AMI	50,561,415	3,506,499	6.94%	-5%	49,582,987	18.6	5.27%	2,665,752
382.00	Meter Installations	200,933,504	61,037,891	30.38%	-30%	200,175,664	34.3	2.90%	5,836,025
382.20	Meter Module Installations - AMI	16,989,455	143,205	0.84%	-5%	17,695,723	18.3	5.69%	966,979
383.00	House Regulators	19,923,870	7,459,684	37.44%	-5%	13,460,379	34.4	1.96%	391,290
384.00	House Regulator Installations	83,425,040	33,190,964	39.79%	-5%	54,405,327	33.9	1.92%	1,604,877
385.00	Industrial Measuring & Regulating Station Eq.	51,182,421	11,570,968	22.61%	-10%	44,729,695	17.1	5.11%	2,615,772
387.00	Other Equipment	5,455,772	1,809,058	33.16%	0%	3,646,714	6.6	10.13%	552,532
Total Distribution Plant		4,391,416,969	1,697,059,265	38.64%	-53%	5,018,303,882	38.0	3.01%	132,135,850
General Plant									
390.00	Structures and Improvements	18,903,659	5,771,917	30.53%	-5%	14,076,926	31.7	2.35%	444,067
391.10	Office Furniture & Equipment	3,141,752	1,378,993	43.89%	0%	1,762,759	11.0	5.00%	157,088
391.20	Office Furniture & Equipment - Computers	1,910,494	946,990	49.57%	0%	963,503	3.1	20.00%	382,099
392.00	Transportation Equipment	3,694,493	2,482,514	67.19%	10%	842,530	4.9	4.65%	171,945
394.00	Tools, Shop, & Garage Equipment	7,110,166	1,166,687	16.41%	0%	5,943,479	7.1	5.00%	355,508
395.00	Laboratory Equipment	2,750,795	945,545	34.37%	0%	1,805,250	4.3	5.00%	137,540
396.00	Power Operated Equipment	16,711	(10,872)	-65.06%	10%	25,912	13.0	11.93%	1,993
397.00	Communication Equipment	3,121,455	752,447	24.11%	0%	2,369,008	8.3	6.67%	208,201
398.00	Miscellaneous Equipment	155,624	87,391	56.16%	0%	68,233	4.8	6.67%	10,380
Total General Plant		40,805,151	13,521,613	33.14%	-1%	27,857,600	14.9	4.58%	1,868,821
Total Depreciable Natural Gas Plant		4,498,784,001	1,742,062,873	38.72%	-52%	5,089,170,647	37.4	3.03%	136,144,837

Puget Sound Energy - Washington
Statement C: Current and Proposed Parameters
As of June 30, 2021

Account	Description	Current Approved				PSE Proposed				Staff Proposed						
		AYFR	lowa	Future	Salvage	AYFR	lowa	Future	Rem.	Salvage	AYFR	lowa	Future	Rem.	Salvage	
			Proj	Curve			Net	Proj				Curve	Net			Proj
A																
<u>NATURAL GAS PLANT</u>																
Underground Storage Plant																
350.30	Easements	06-2043	SQUARE	0%	06-2043	SQUARE	22.0	0%	06-2043	SQUARE	22.0	0%	06-2043	SQUARE	22.0	0%
351.10	Struct. & Improv. - Wells	06-2043	55 R4	-5%	06-2043	55 R4	17.2	-5%	06-2043	55 R4	17.2	-5%	06-2043	55 R4	17.2	-5%
351.20	Struct. & Improv. - Compressor Stations	06-2043	55 R4	-5%	06-2043	55 R4	19.9	-5%	06-2043	55 R4	19.9	-5%	06-2043	55 R4	19.9	-5%
351.30	Struct. & Improv. - Meas. & Reg. Eq.	06-2043	55 R4	-5%	06-2043	55 R4	11.7	-5%	06-2043	55 R4	11.7	-5%	06-2043	55 R4	11.7	-5%
351.40	Struct. & Improv. - Other	06-2043	50 S1.5	-5%	06-2043	50 S1.5	19.9	-5%	06-2043	50 S1.5	19.9	-5%	06-2043	50 S1.5	19.9	-5%
352.00	Wells	06-2043	60 R4	-5%	06-2043	60 R4	20.5	-25%	06-2043	60 R4	20.5	-25%	06-2043	60 R4	20.5	-25%
352.20	Reservoirs	06-2043	60 R4	-5%	06-2043	60 R4	21.6	-5%	06-2043	60 R4	21.6	-5%	06-2043	60 R4	21.6	-5%
352.30	Non-Recoverable Natural Gas	06-2043	SQUARE	0%	06-2043	SQUARE	22.0	0%	06-2043	SQUARE	22.0	0%	06-2043	SQUARE	22.0	0%
353.00	Lines	06-2043	55 R4	-20%	06-2043	55 R4	20.9	-20%	06-2043	55 R4	20.9	-20%	06-2043	55 R4	20.9	-20%
354.00	Compressor Station Equipment	06-2043	45 R3	-10%	06-2043	45 R3	20.3	-10%	06-2043	45 R3	20.3	-10%	06-2043	45 R3	20.3	-10%
355.00	Measuring & Regulating Equipment	06-2043	25 L2	-5%	06-2043	25 L2	16.0	-5%	06-2043	25 L2	16.0	-5%	06-2043	25 L2	16.0	-5%
356.00	Purification Equipment	06-2043	45 R3	-5%	06-2043	45 R3	19.6	-5%	06-2043	45 R3	19.6	-5%	06-2043	45 R3	19.6	-5%
357.00	Other Equipment	06-2043	30 S0	0%	06-2043	25 S0	13.6	0%	06-2043	25 S0	13.6	0%	06-2043	25 S0	13.6	0%
Total Underground Storage Plant																
Other Storage Plant																
361.00	Structures and Improvements	06-2044	50 R3	0%	06-2044	50 R3	21.3	-5%	06-2044	50 R3	21.3	-5%	06-2044	50 R3	21.3	-5%
362.00	Gas Holders	06-2044	40 S3	-20%	06-2044	50 R3	21.4	-5%	06-2044	50 R3	21.4	-5%	06-2044	50 R3	21.4	-5%
363.00	Purification Equipment	06-2044	40 R2.5	-5%	06-2044	40 R2.5	19.3	-5%	06-2044	40 R2.5	19.3	-5%	06-2044	40 R2.5	19.3	-5%
364.00	Transportation Equipment	06-2044	25 L3	10%	06-2044	25 L3	9.5	-5%	06-2044	25 L3	9.5	-5%	06-2044	25 L3	9.5	-5%
Total Other Storage Plant																
Distribution Plant																
374.20	Easements		65 R4	0%		70 R4	62.8	0%		70 R4	62.8	0%		70 R4	62.8	0%
374.30	Easements - From Transmission		65 R4	0%		70 R4	54.2	0%		70 R4	54.2	0%		70 R4	54.2	0%
375.00	Structures and Improvements		45 R3	-5%		50 R3	37.6	-5%		50 R3	37.6	-5%		50 R3	37.6	-5%
376.20	Mains - Plastic		60 R3	-50%		55 R3	42.8	-50%		55 R3	42.8	-50%		55 R3	42.8	-50%
376.40	Mains - Wrapped Steel		60 R2	-50%		60 R2	45.9	-50%		60 R2	45.9	-50%		60 R2	45.9	-50%
376.50	Mains - Cathodic Protection		30 S2.5	0%		30 SQ	16.1	0%		30 SQ	16.1	0%		30 SQ	16.1	0%
378.00	Measuring & Regulating Station Eq.		39 S0.5	-50%		43 R2	32.0	-50%		43 R2	32.0	-50%		43 R2	32.0	-50%
380.10	Services - Cathodic Protection		30 S2.5	0%		30 SQ	16.0	0%		30 SQ	16.0	0%		30 SQ	16.0	0%
380.20	Services - Plastic		50 R2	-75%		50 R2.5	38.0	-100%		50 R2.5	38.0	-75%		50 R2.5	38.0	-75%
380.30	Services - Wrapped Steel		50 R2	-75%		50 R2.5	16.7	-100%		50 R2.5	16.7	-75%		50 R2.5	16.7	-75%
381.00	Meters		39 R2.5	-25%		42 R2	28.3	-30%		42 R2	28.3	-30%		42 R2	28.3	-30%
381.20	Meters Modules - AMI					20 S2.5	18.6	-5%		20 S2.5	18.6	-5%		20 S2.5	18.6	-5%

Puget Sound Energy - Washington
Statement C: Current and Proposed Parameters
As of June 30, 2021

Account	Description	Current Approved				PSE Proposed				Staff Proposed					
		AYFR	lowa	Future	Salvage	AYFR	lowa	Future	Salvage	AYFR	lowa	Future	Salvage		
			Proj	Curve			Net	Proj			Curve	Rem.		Net	Proj
A															
<u>NATURAL GAS PLANT</u>															
382.00	Meter Installations		47	S1	-10%		47	S1.5	34.3	-30%		47	S1.5	34.3	-30%
382.20	Meter Module Installations - AMI		47	S1	-10%		20	S2.5	18.3	-5%		20	S2.5	18.3	-5%
383.00	House Regulators		50	R3	0%		50	R3	34.4	-5%		50	R3	34.4	-5%
384.00	House Regulator Installations		50	R3	0%		50	R3	33.9	-5%		50	R3	33.9	-5%
385.00	Industrial Measuring & Regulating Station Eq.		25	R0.5	-10%		25	R0.5	17.1	-10%		25	R0.5	17.1	-10%
387.00	Other Equipment		12	L1	0%		12	L1	6.6	0%		12	L1	6.6	0%
Total Distribution Plant															
General Plant															
390.00	Structures and Improvements		40	R1.5	0%		45	R2	31.7	-5%		45	R2	31.7	-5%
391.10	Office Furniture & Equipment		20	SQ	0%		20	SQ	11.0	0%		20	SQ	11.0	0%
391.20	Office Furniture & Equipment - Computers		5	SQ	0%		5	SQ	3.1	0%		5	SQ	3.1	0%
392.00	Transportation Equipment		12	L3	10%		12	L3	4.9	10%		12	L3	4.9	10%
394.00	Tools, Shop, & Garage Equipment		20	SQ	0%		20	SQ	7.1	0%		20	SQ	7.1	0%
395.00	Laboratory Equipment		20	SQ	0%		20	SQ	4.3	0%		20	SQ	4.3	0%
396.00	Power Operated Equipment		14	L3	10%		14	L3	13.0	10%		14	L3	13.0	10%
397.00	Communication Equipment		15	SQ	0%		15	SQ	8.3	0%		15	SQ	8.3	0%
398.00	Miscellaneous Equipment		15	SQ	0%		15	SQ	4.8	0%		15	SQ	4.8	0%
Total General Plant															
Total Depreciable Natural Gas Plant															