

Account Number	Account Name	Current Parameters			Staff/Company Negotiated Parameters		
		Average Service Life	Curve	Net Salvage	Average Service Life	Curve	Net Salvage
<b>Electric Transmission Plant</b>							
352	Structures & Improvements	50	R3	-5	50	R4	-5
353	Station Equipment	50	R2	-25	50	R4	-25
354	Towers & Fixtures	75	R3	-5	75	R4	-5
355	Poles & Fixtures	40	R2	-25	45	R3	-33
356	OH Conductors & Devices	55	R2	10	55	R2	0
357	UG Conduit	60	R4	0	60	R4	-2
358	UG Conductors & Devices	60	R4	0	60	R4	0
359	Roads & Trails	75	R5	0	75	R5	0
<b>Electric Distribution Plant</b>							
361	Structures & Improvements	45	L1	-10	50	R3	-10
362	Station Equipment	40	L0	0	40	R1.5	0
364	Poles, Towers & Fixtures	45	R1	15	45	R1	5
365	OH Conductors & Devices	50	R1	15	50	R2	20
366	UG Conduit	60	R4	-5	60	R4	-10
367	UG Conductors & Devices	45	L1	-15	40	L1	-17
368	Line Transformers	40	R2	-10	40	R2	-10
369	Services	45	R2	-25	48	R3	-10
370	Meters	35	R3	2	35	R3	-10
373	Street Lighting & Signal Systems	20	R2	-25	25	R2	-10
373.4	High Pressure Sodium Vapor Lights	20	R2	20	20	R2	-10
<b>Electric General Plant</b>							
390.1	Structures & Improvements	55	SO.5	0	50	L0.5	-5
391	Office Furniture & Equipment	20	L1.5	5	20	SO.5	1
391.1	Computer Equipment	8	R3	10	6	S1.0	0
393	Stores Equipment	40	R2	0	40	R3	2
394	Tools, Shop & Garage Equipment	20	L1	10	20	L3	10
395	Laboratory Equipment	28	L1	0	28	L1	0
397	Communication Equipment	18	L2	-10	12	L2	0
397.2	Communication Equipment - Portable	18	L2	10	10	L2	0
398	Miscellaneous Equipment	25	R2	5	25	R2	0
<b>Gas Underground Storage</b>							
351	Structures & Improvements	50	R2	-5	50	R5	-5
352	Wells	45	R3	-10	45	R3	-10
352.2	Reservoirs	45	R3	0	45	R3	0
352.3	Cushion Natural Gas	45	SQ	0	45	SQ	0
353	Lines	55	R3	-5	50	R3	-5
354	Compressor Station Equipment	35	R3	-10	40	R3	-10
355	Measuring & Regulating Equip.	35	R3	-10	40	R3	-10
356	Purification Equipment	30	R3	0	30	R3	0
357	Other Equipment	35	R3	0	35	R3	0
<b>Gas Distribution Plant</b>							
375	Structures & Improvements	45	R3	-5	45	R3	0
376	Mains	55	R2	-20	55	R2	-30
378	Measuring/Regulating Station Equip	45	R3	15	45	L1.5	0
379	Measuring/Reg. City Gate Equip.	35	R3	-10	45	R3	-10
380	Services	45	R3	-30	50	R3	-35
381	Meters	45	R3	10	45	R3	0
382	Meter Installations	45	R4	0	45	S2	0
383	House Regulators	45	S5	0	45	R3	-5
384	House Regulator Installations	45	R3	0	42	S6	0
385	Industrial Measuring/Reg. Equip.	35	R3	-10	40	R3	-10
<b>Gas General Plant</b>							
390.1	Structures & Improvements	50	R2	-5	50	R2	-5
394	Tools, Shop & Garage Equipment	22	SO.5	0	20	SQ	10
395	Laboratory Equipment	22	R2	0	28	R2.5	0
397	Communication Equipment	18	R4	0	12	S2	0
398	Miscellaneous Equipment	25	R2	0	25	SQ	0