

SECTION 285.305

General Information Requirements Applicable for All Utilities Subject to this Part

Utility: The Peoples Gas Light and Coke Company

Subpart (e)

THE PEOPLES GAS LIGHT AND COKE COMPANY

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY COMPONENT RELATED TO GAS PLANT AS OF DECEMBER 31, 2007

Depreciable Group (1)	Survivor Curve (2)	Net Salvage Percent (3)	Original Cost as of December 31, 2007 (4)	Book Reserve (5)	Future Accruals (6)	Total Accrual (7)	Rate (9) = (7)/(4)	Capital Recovery Annual Accrual (9)	Cost of Removal Annual Accrual (11)	Gross Salvage Annual Accrual (13)	Rate (12)	Rate (14)
303 10	Miscellaneous Intangible Plant	0	103,495,582.83	50,337,715	53,158,877	8,742,770	.	8,742,770	0	0	.	.
350.60	Rights of Way	0	583,020.60	363,279	219,741	8,161	1.40	8,161	0	0	.	.
351 20	Compressor Station Structures	0	2,211,387.49	1,538,200	673,187	22,987	1.04	22,987	0	0	.	.
351 30	Measuring and Regulating Station Structures	(10)	185,615.09	121,087	94,091	3,247	1.69	2,484	763	0	0.39	.
351 40	Other Structures - Miscellaneous	0	2,502,480.20	384,530	2,117,950	47,850	1.81	47,850	0	0	.	.
352 20	Reservoirs	0	821,097.12	610,158	210,938	8,282	1.01	8,282	0	0	.	.
352 30	Nearcoverable Gas	0	4,389,455.76	1,904,473	2,484,983	48,032	1.12	48,032	0	0	.	.
352 40	Wells	0	144,476,387.19	62,426,631	82,049,756	1,850,464	1.28	1,850,464	0	0	.	.
352 50	Storage Leaseholds and Rights	(10)	54,031,905.96	22,525,087	38,910,007	731,747	1.35	623,683	109,064	0	0.20	.
353 20	Lines	0	3,473,837.06	2,408,124	1,065,713	35,876	1.03	35,876	0	0	.	.
354 20	Compressor Station Equipment	(25)	30,068,587.98	15,095,376	22,480,558	637,291	2.12	402,830	246,488	(12,027)	0.82	(0.04)
355 20	Measuring and Regulating Equipment	(10)	11,821,021.68	9,457,041	3,596,062	115,465	0.99	92,204	25,625	0.22	0.22	(0.02)
356 20	Gas Purification Equipment	(5)	3,559,563.90	1,435,341	2,304,196	156,328	4.39	142,444	14,594	(712)	0.41	(0.02)
37-S2 5		(5)	9,530,581.51	6,509,521	3,057,591	184,583	1.73	147,724	17,792	(953)	0.19	(0.01)
	Total Underground Storage Plant		287,664,951.54	124,577,047	157,864,409	3,831,281	1.43	3,434,011	413,328	(16,057)		
381 20	Structures and Improvements	**	2,603,549.16	1,513,972	1,069,577	80,539	3.09	80,539	0	0	.	.
381 21	Structures and Improvements - Miscellaneous	**	1,612,427.13	1,328,907	293,521	22,825	1.42	22,825	0	0	.	.
382 20	Gas Heaters	(20)	5,125,196.75	4,484,640	1,855,597	138,363	2.70	103,528	34,834	0	0.68	.
383 10	Liquefaction Equipment	**	4,962,488.58	3,773,051	2,181,935	172,670	3.48	141,451	34,713	(3,474)	0.70	(0.07)
383 20	Vaporizing Equipment	**	8,957,271.97	4,523,973	5,263,028	381,487	4.29	316,576	66,990	(1,779)	0.75	(0.02)
	Total Liquefied Natural Gas Plant		23,200,833.59	15,634,543	10,473,856	795,884	3.43	684,900	136,237	(5,253)		
385 20	Transmission Plant											
385 20	Rights of Way	0	5,585,618.72	3,035,480	2,550,137	58,518	1.05	59,518	0	0	.	.
386 10	Structures and Improvements	0	956,879.87	186,366	770,515	13,514	1.41	13,514	0	0	.	.
387 10	Structures and Improvements - Miscellaneous	0	96,386.61	25,087	70,302	1,306	1.35	1,308	0	0	.	.
389 30	Mains	(10)	86,812,934.78	48,637,580	48,959,052	1,130,478	1.30	914,744	232,797	(17,363)	0.27	(0.02)
389 30	Measuring and Regulating Station Equipment	(10)	26,487,534.73	7,033,392	398,148	368,148	1.50	350,422	55,645	(7,949)	0.21	(0.02)
371 10	Other Equipment	0	57,739.46	12,989	45,050	903	1.56	903	0	0	.	.
	Total Transmission Plant		120,008,083.17	56,933,584	74,406,549	1,802,537	1.34	1,339,407	288,442	(25,312)		
374 10	Distribution Plant											
375 00	Rights of Way	0	384,856.17	160,200	204,658	3,815	1.05	3,815	0	0	.	.
375 00	Structures and Improvements	(15)	23,003,834.85	10,230,615	16,223,797	711,595	3.09	598,876	112,719	0	0.49	.
375 01	Structures and Improvements - Miscellaneous	(15)	3,074,595.75	1,316,865	2,218,918	85,978	2.79	74,193	11,883	0	0.36	.
376 10	Mains - Steel	(70)	487,792,264.40	158,782,185	836,464,868	11,440,147	2.45	6,361,975	5,778,861	(701,688)	1.24	(0.15)
376 20	Mains - Plastic	(70)	189,110,245.01	32,978,102	305,500,317	6,416,915	3.22	4,087,314	2,747,721	(386,220)	1.38	(0.20)
376 30	Mains - Cast Iron	(85)	72,853,723.85	45,523,148	89,194,745	4,924,710	6.76	3,016,729	2,133,735	(225,754)	2.83	(0.31)
376 40	Mains - Trestles and Tunnels	(25)	3,575,629.92	1,592,459	2,907,077	44,818	1.25	32,301	14,303	(1,788)	0.40	(0.05)
	Total Distribution Plant		743,301,663.08	238,851,894	1,034,075,865	22,828,468	3.07	13,478,319	10,675,620	(1,327,451)		
378 00	Measuring and Regulating Station Equipment	(10)	37,154,276.26	16,048,846	24,822,868	1,161,372	3.13	1,044,035	158,207	(40,870)	0.43	(0.11)
379 00	Measuring and Regulating Equipment - City Gate	(10)	17,026,234.46	8,013,464	10,719,392	634,185	3.72	571,188	83,429	(20,431)	0.48	(0.12)
380 10	Services - Steel	(50)	92,091,124.85	50,200,289	87,938,403	4,628,682	5.03	3,011,454	1,617,228	0	1.76	.
380 20	Services - Plastic	(50)	538,845,330.22	186,063,668	620,174,308	22,311,595	4.14	14,498,328	7,813,267	0	1.45	.
380 30	Services - Copper	(50)	2,517,995.59	2,289,739	1,487,259	275,802	10.95	179,281	36,321	0	3.83	.
	Total Distribution Plant		633,454,451.46	240,593,717	709,597,988	27,215,879		17,889,063	9,526,816	0		

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Depreciable Group (1)	Survivor Curve (2)	Net Salvage Percent (3)	Original Cost as of December 31, 2007 (4)	Book Reserve (5)	Future Accruals (6)	Total Accrual (7)	Capital Recovery		Cost of Removal		Gross Salvage		
							Amount (8)	Rate (10)	Amount (11)	Rate (12)	Amount (13)	Rate (14)	
381 00	37-S3	3	172,223,485.48	85,884,868	80,172,813	3,110,828	3,386,569	1.97	34,261	0.02	(310,002)	(0.18)	
381 20	20-R2.5	0	61,538,779.03	26,311,217	35,227,563	2,833,828	2,533,628	4.60	0	-	0	(0.10)	
381 30	Meters - Automated Meter Reading Systems	(5)	8,163,124.37	4,766,823	3,394,457	394,340	363,320	4.45	39,183	0.48	(8,163)	-	
383 00	Meters - Demand Measurement Devices	(25)	86,547,825.95	39,162,179	69,022,357	3,062,272	2,485,093	2.87	497,179	0.69	0	-	
385 00	Ind Meas. and Reg. Station Equipment	(25)	1,913,959.77	1,628,069	763,654	56,053	44,210	2.31	13,757	0.72	(1,914)	(0.10)	
Total Distribution Plant				673,956,357	1,986,850,341	82,116,331	42,572,309	3.47	21,252,853		(1,708,851)		
General Plant													
391 10	Office Furniture and Equipment	0	230,618.15	230,618	0	0	0	-	0	-	0	-	
	15-SQ	0	371,984.09	178,024	193,960	24,809	24,809	6.67	0	-	0	-	
Total Account 391.1				602,602.21	408,642	193,960	24,809	4.12	24,809	0	0	0	-
391 23	Office Furn. and Eq. - Pers Comp	0	4,743,960.27	4,743,960	0	0	0	-	0	-	0	-	
	5-SQ	0	4,157,502.34	1,277,559	2,879,943	831,501	831,501	20.00	0	-	0	-	
Total Account 391.23				8,901,482.61	6,021,539	2,879,943	831,501	9.34	831,501	0	0	0	-
391 30	Office Equipment	0	19,598.22	19,598	0	0	0	-	0	-	0	-	
	10-SQ	0	104,116.96	48,775	55,341	10,409	10,409	10.00	0	-	0	-	
Total Account 391.3				123,715.18	68,373	55,341	10,409	8.41	10,409	0	0	0	-
Total Account 391				9,627,800.00	6,498,554	3,129,244	866,719	8.66	866,719	0	0	0	-
392 00	Transportation Equipment	10	28,441,413.38	11,396,196	12,401,074	2,219,286	2,557,738	8.97	0	-	(338,450)	(1.28)	
394 00	Tools, Shop and Garage Equipment	0	2,092,229.34	2,092,229	0	0	0	-	0	-	0	-	
	20-SQ	0	9,297,485.90	4,099,511	5,697,974	489,995	489,995	5.00	0	-	0	-	
Total Account 394				11,849,715.24	6,161,740	5,697,974	489,995	4.13	489,995	0	0	0	-
396 00	Power Operated Equipment	5	19,128,635.92	11,073,625	7,098,577	1,268,271	1,379,130	7.21	0	-	(112,859)	(0.59)	
397 10	Communication Equipment	0	51,972.89	7,765	44,188	5,188	5,188	10.00	0	-	0	-	
397 20	Communication Equipment - Mobile	0	660,132.58	660,133	0	0	0	-	0	-	0	-	
	10-SQ	0	296,299.15	170,204	126,095	29,843	29,843	10.00	0	-	0	-	
Total Account 397.2				958,430.71	830,337	126,095	29,843	3.11	29,843	0	0	0	-
398 00	Miscellaneous Equipment	0	66,310.60	12,195	54,115	4,421	4,421	6.67	0	-	0	-	
Total General Plant				88,124,278.74	35,960,432	28,543,267	4,880,705	7.16	5,332,014	0	0	(451,309)	-

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Depreciable Group (1)	Survivor Curve (2)	Net Salvage Percent (3)	Original Cost as of December 31, 2007 (4)	Book Reserve (5)	Future Accruals (6)	Total Accrual (7)	Rate (8)-(7)/(4)	Capital Recovery Annual Accrual Amount (9)	Rate (10)	Cost of Removal Annual Accrual Amount (11)	Rate (12)	Gross Salvage Annual Accrual Amount (13)	Rate (14)
Unrecovered Adjustment for Amortization													
391 10 Office Furniture and Equipment				(47,505)		9,501 ***		9,501					
391 23 Office Furn. and Eq. - Pers Comp.			(215,000)		43,000 ***	43,000 ***		43,000					
391 30 Office Equipment			(84,400)		16,880 ***	16,880 ***		16,880					
Total Account 391													
394 00 Tools, Shop and Garage Equipment			(2,944,333)		588,867 ***	588,867 ***		588,867					
397 10 Communication Equipment			(452)		90 ***	90 ***		90					
397 20 Communication Equipment - Mobile			(40,000)		8,000 ***	8,000 ***		8,000					
398 00 Miscellaneous Equipment			(49,146)		9,829 ***	9,829 ***		9,829					
Total Unrecovered Adjustment for Amortization													
				(3,360,437)		676,167		676,167					
Nondepreciable and Accounts Not Studied													
350 50 Land			385,529.14										
352 35 Recoverable Gas			5,095,991.69										
365 10 Land			724,723.11										
374 00 Land			1,747,629.60										
				7,953,873.54									
Total Nondepreciable and Accounts Not Studied				7,953,873.54									
Total Gas Plant				2,376,216,710.04		92,645,675	3.48	62,781,576		22,090,858		(2,208,782)	

* Intangible plant depreciated individually based on life of each software system.
 ** Life span technique was used Survivor curve shown is initial curve
 *** 5-year Amortization of Unrecovered Reserve related to implementation of Amortization accounting.

Accrual rate for new additions as of January 1, 2008 should use
 Account Rate
 391 22 16.87
 397 30 10.00