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June 1, 2012

Mr. Burl Haar  
Executive Secretary  
Minnesota Public Utilities Commission  
121 Seventh Place East, Suite 350  
St. Paul, MN 55101-2147

RE: Five-Year Depreciation Study  
Docket No. G004/D-12-\_\_

Dear Mr. Haar:

Great Plains Natural Gas Co. (Great Plains), a Division of MDU Resources Group, Inc., herewith electronically files its Five-Year Depreciation Study pursuant to Minnesota Rules parts 7825.0500 to 7825.0700.

The Deprecation Study is Great Plains' five-year study reflecting plant in service and book deprecation reserve balances at December 31, 2011. Overall, application of the proposed depreciation rates results in a decrease of \$204,386 from current rates.

Great Plains requests that the depreciation rates in this annual study be certified effective as of January 1, 2012.

If you have any questions regarding this study, please contact me at (701) 222-7854, or Brian M. Meloy, at (612) 335-1451.

Sincerely,

/s/ *Rita A. Mulkern*

Rita A. Mulkern  
Regulatory Affairs Manager

cc: Brian M. Meloy

**GREAT PLAINS NATURAL GAS COMPANY**

Depreciation Study  
as of  
December 31, 2011



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**Earl M. Robinson, CDP**

Principal & Director

May 25, 2012

Mr. Paul Bienek, Plant Account Supervisor  
Great Plains Natural Gas Company  
400 North Fourth Street  
Bismarck, ND 58501

RE: Great Plains Natural Gas Company-  
12-31-11 Depreciation Study

Dear Mr. Bienek:

In accordance with your authorization, we previously prepared a comprehensive depreciation study related to the utility plant in service of Great Plains Natural Gas Company as of December 31, 2011. Our findings and recommendations, together with supporting schedules and exhibits, are set forth in the accompanying report.

Summary schedules have been prepared to illustrate the impact of instituting the proposed annual depreciation rates as a basis for the Company's annual depreciation expense as compared to the rates presently utilized. The application of the present rates to the Company's depreciable plant in service as of December 31, 2011 results in an annual depreciation expense of \$1,465,633. In comparison, the application of the proposed depreciation rates to the depreciable plant in service at December 31, 2011 results in an annual depreciation expense of \$1,261,248 which is a decrease of \$204,386 from present rates. The composite annual depreciation rate under present rates is 4.47 percent, while the proposed composite depreciation rate is 3.85 percent.

Section 2 of our report contains the summary schedules showing the results of our service life and salvage studies and summaries of presently utilized depreciation rates. The subsequent sections of the report present a detailed outline of the methodology and procedures used in the study together with supporting calculations and analyses used in the development of the results.

Respectfully submitted,

A handwritten signature in black ink that reads 'Earl M. Robinson'.

EARL M. ROBINSON, CDP

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# **SECTION 1**

# GREAT PLAINS NATURAL GAS COMPANY

December 31, 2011 Depreciation Study

## Executive Summary

Table 1 on pages 2-1 to 2-2 is a comparative summary which illustrates the effect of instituting the revised proposed depreciation rates. The schedule includes a comparison of the annual depreciation rates and annual depreciation expense under both present and proposed parameters applied using the Straight Line Method for each depreciable property group of the Great Plains Natural Gas Division (the "Company") plant in service as of December 31, 2011. Both the present and proposed depreciation rates were developed utilizing the Straight Line (SL) Method, Broad Group (BG) Procedure, and the Average Remaining Life (ARL) Technique.

Table 2 - Plant Only on pages 2-3 to 2-5 (which is the development of average remaining life depreciation rates for the Plant Only recovery component) provides a calculation of the plant only depreciation rates utilizing the detailed life estimates and service life parameters (Iowa Curves) utilized in preparing the Average Remaining Life depreciation rates for each property group. The schedule incorporates the detailed data and narrative of the study results set forth in Sections 4 through 7. The developed depreciation rates were determined by using the Company's historical investment data together with the applicable plant only component of the Company's book depreciation reserves.

Table 2 - Gross Salvage on pages 2-6 through 2-8 is a similar table to Table 2 - Plant Only, except that this table develops the component level depreciation rates for the recovery of the gross salvage portion of the property cost.

Table 2 - Cost of Removal on pages 2-9 through 2-11 summarizes the depreciation

recovery rates for the cost of removal segment of the total plant cost.

Table 3 on pages 2-12 and 2-13 contains a summary of the Company's December 31, 2011 plant in service per books versus the plant in service per the technical depreciation rate update calculations.

Table 4 on pages 2-14 to 2-15 contains a summary of the Company's December 31, 2011 depreciation reserve per books versus the depreciation reserves per the technical depreciation rate update calculations.

The various schedules comprising Table 5 on pages 2-16 to 2-22 summarize the development of the annual amortization amounts for each of the general plant accounts for which the depreciation amortization approach is being proposed. The prior implementation of the amortization of the investments within the selected general plant accounts was driven by the Company's ongoing difficulty to effectively track various of the property account investments that are in many cases related to a large quantity of items of corresponding small investment amounts. Due to the inability to effectively track the items many times the items are no longer utilized but remain on the company's books and records as unrecorded retirements. Therefore to simplify the accounting procedure for these property items the investments within each vintage of the applicable property group are being amortized over a predetermined time period. Once attaining the stated amortization period age the asset's original cost investment will have been fully amortized, and accordingly, are be retired from the company's books and records. The property accounts for which asset investment is being amortized includes Account 391, 394, 395, 397, and 398.

Table 6 on page 2-23 contains a schedule of the Company's December 31, 2011 plant transactions by sub-plant account.

Table 7 Plant on page 2-24 and 2-25 contains a schedule of accumulated provision for plant only ended December 31, 2011.

Table 7 Gross Salvage on page 2-26 contains a schedule of accumulated provision for gross salvage ended December 31, 2011.

Table 7 Cost of Removal on page 2-27 contains a schedule of accumulated provision for removal cost ended December 31, 2011.

Table 7 Total on page 2-28 and 2-29 contains a schedule of accumulated provision for plant only ended December 31, 2011.

Table 8 on pages 2-30 through 2-32 contains a summary table of the depreciation parameters underlying the Company's current depreciation rates as well as also provides similar information relative to the proposed depreciation parameters and depreciation rates.

With regard to Great Plains Natural Gas Company's distribution and general plant in service, several of the proposed rates reflect marked changes (as outlined in Section 4 of this study) from the current depreciation rates. The accounts for which the most notable depreciation expense changes occurred in comparison to the current depreciation rates include Account 305 – Structures & Improvements, Account 311 – LPG Equipment, Account 376.10 – Distribution Mains-Plastic, Account 380.10 - Services-Plastic, Account 380.11 – Services-PVC, Account 381 – Meters & Meter Installations, Account 383 - House Regulators, and Account 390.00 & .01 Structures and Improvements.

The depreciation rate for Account 305 – Structures & Improvements increased from 1.39 percent to 13.14 percent. The principal driver underlying the proposed depreciation rate change is the fact that the property has not been activity used in some period, thus management has concluded that the peak shaving property is no longer required. To eliminate the cost of

maintaining the property on even a standby basis it is anticipated that the property will be disconnected and removed by 2013. Accordingly, the recovery of the cost is based upon life spanning the property to 2013, the planned retirement date.

The depreciation rate for Account 311 – LPG Equipment decreased from 1.30 percent to -5.59 percent. The principal driver underlying the proposed depreciation rate change is the fact that the property has not been activity used in some period, thus management has concluded that the peak shaving property is no longer required. To eliminate the cost of maintaining the property on even a standby basis it is anticipated that the property will be disconnected and removed by 2013. In conjunction with the dismantlement of the operating facilities the Company currently anticipates receiving positive salvage (as opposed to experiencing negative salvage as previously estimated). Accordingly, the recovery of the cost is based upon life spanning the property to 2013, the planned retirement date.

The depreciation rate for Account 376.10 – Distribution Mains-Plastic decreased from 5.43 percent to 3.02 percent. The primary driver impacting the proposed depreciation rate change is the result of an average service life increase from thirty (30) to forty-five (45) years (based upon the Company's experience in this property class to date) for the Company's investment in the sub-account. The net salvage percent estimate remained the same at negative fifty-five (55) percent.

The depreciation rate for Account 380.10 – Services-Plastic decreased from 6.15 percent to 4.13 percent. The primary driver impacting the proposed depreciation rate change is the result of an average service life increase from twenty-nine (29) to thirty-seven (37) years (based upon the Company's experience in this property class to date) for the Company's investment in the

sub-account. The net salvage percent estimate remained the same at negative seventy-five (75) percent.

The depreciation rate for Account 380.11 – Services-PVC declined from 8.29 percent to 1.25 percent. The proposed depreciation rate is the product of the application of the estimated applicable service life for sub-account 380.11 (which was revised from thirty (30) years to an average remaining life of 7.50 years).

In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe both for Mains and Services property over a 15 year period. Thus in concert with the replacement/elimination of PVC Mains the Company will likewise be eliminating PVC Services from its distribution system. The elimination of PVC Services during the 15 year time frame will require the removal of approximately 550 PVC Services per year. The average remaining life of PVC mains was, therefore, determined based upon the overall retirement of the current property investment within a 15 year period, with the property then achieving an average remaining life of 7.5 years. Notwithstanding the shorter average remaining life for this property group, the annual depreciation rate declined because the current book depreciation reserve for this property group was higher than required given the current age of the property.

The depreciation rate for Account 381 – Meters & Meter Installation increased from 2.52 percent to 6.37 percent. The drivers impacting the proposed depreciation rate change is the result of an average service life decrease from forty (40) years to an average remaining life of 9.30 years. The future net salvage remained the same at negative 15 percent.

Company management anticipates that it is probable that the Company will implement the use of an AMR Meter system in future years. In the process of moving to an AMR system it

is estimated that 90% of the existing Meters in service would need to be changed out during the phase in time frame. Likewise Meter sets, inclusive of the House Regulators, would also require replacement.

Giving consideration of the results of the life analysis related to recent experience, an Iowa 45-R5 life and curve was used along with the estimated average age of the property not requiring replacement with the implementation of an AMR Meter program. For the remaining 90% of the current property that would be required to be replaced in conjunction with the implementation of an AMR Meter program an average remaining life was developed based upon an estimated average implementation period during the coming 15 years. The resulting weighted average remaining life for Meters, under the reference scenario, is 9.30 years based upon a 25.45 year average remaining life for 10% of the meters not requiring change out and 7.50 year (15 year phase in divided by 2) average remaining life for the Meters requiring change out over the 15 year period.

The depreciation rate for Account 383 – House Regulators increased from 2.00 percent to 4.45 percent. The drivers impacting the proposed depreciation rate change is the result of an average service life decrease from forty (40) years to an average remaining life of 5.02 years. The future net salvage remained the same at negative 0 percent.

Company management anticipates that it is probable that the Company will implement the use of an AMR Meter system in future years. In the process of moving to an AMR system it is estimated that 90% of the existing Meters in service would need to be changed out during the phase in time frame. Likewise Meter sets, inclusive of the House Regulators, would also require replacement.

The depreciation rate for Account 390.01 & .02 – Structures & Improvements declined from 4.22 percent to 1.89 percent. The drivers impacting the proposed depreciation rate change is the result of an average service life decrease from an implicit life of thirty-five (35) years to an average service life of forty-five (45) years. The future net salvage remained the same at negative 0 percent.

The content of the property group has changed in recent years in that the property account now contains investments related to a new larger administrative building as well as the adjoining warehouse and service center. Furthermore, the current level of book depreciation reserve is higher than required given the current age of the account property investment. Previously the property group investment was comprised of numerous more modest facilities subject to retirement at somewhat younger ages. Sufficient levels of retirement activity have not occurred from the more recently installed property investment to produce a meaningful service life indication. Accordingly, a 45-R3 life and curve is estimated for the property group based upon the current property investments within the account.

The utilization of the recommended depreciation rates based upon the Straight Line Average Remaining Life Procedure results in the setting of depreciation rates which will continuously true up the Company's level of capital recovery over the life of each asset group. Application of this procedure, which is based upon the current best estimates of service life together with the Company's plant in service and accrued depreciation, produces annual depreciation rates that will result in the Company recovering 100 percent of its investment -- no more, no less.

It is recommended that the Company continue to apply depreciation rates and maintain its book depreciation reserve on an account-level basis. The maintenance of the book reserve on an

account-level basis requires both the development of annual depreciation expense and distribution of other reserve account charges to an individual level. Maintaining the Company's depreciation records in this detail will aid in completing the various rate studies and, most importantly, clearly identifies the Company's level of capital recovery relative to each category of plant investment.

The general drivers for the proposed depreciation rates include an assessment of the Company's historical experience with regard to achieved service lives and net salvage factors. In addition, consideration is given to current and anticipated events which are anticipated to impact the Company's ability to recover its fixed capital costs related to utility plant in service utilized to provide service to the Company's customers.

Applying the proposed depreciation /amortization rates to the Company's December 31, 2011 plant in service produces annual depreciation expense of \$1,261,248 for the depreciation study which is a decrease of \$204,386 from current depreciation rates.

The following summary compares the present and technically updated composite depreciation rates for illustrative purposes only. The Composite Depreciation Rate should not be applied to the total Company investment inasmuch as the non-proportional change in plant investment as a result of property additions or retirements would render the composite rate inappropriate. The Table 1 schedule lists the technically updated annual depreciation rates for each property account.

Present Depreciation Rates

Depreciable Plant In Service at December 31, 2011	\$32,794,011
Annual Depreciation Expense	1,465,633
Composite Annual Depreciation Rate	4.47%

Proposed Depreciation Rates

Depreciable Plant In Service at December 31, 2011	\$32,794,011
Annual Depreciation Expense	1,261,248
Composite Annual Depreciation Rate	3.85%

## **SECTION 2**

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service as of December 31, 2011 and Related Annual Depreciation Expense Under Present and Proposed Rates

Account No.	Description	Original Cost 12/31/11 (c)	Present Rates		Proposed Plant Only Rates		Proposed Gross Salv Rates		Proposed COR Rates		Total Proposed Rates		Net Change Depr. Exp. (h)
			Rate % (d)	Annual Accrual (e)	Rate %	Annual Accrual	Rate % (f)	Annual Accrual (g)	Rate % (f)	Annual Accrual (g)	Rate %	Annual Accrual	
<b>DEPRECIABLE PLANT</b>													
<b>Production Plant</b>													
305.00	Structures & Improvements	282,997.64	1.39%	3,933.67	13.14%	37,185.89	-6.67%	(18,875.94)	0.00%	0.00	6.47%	18,309.95	14,376.28
311.00	LPG Equipment	415,125.44	1.30%	5,396.63	7.13%	29,598.44	-6.38%	(26,485.00)	-6.34%	(26,318.95)	-5.59%	(23,205.51)	(28,602.14)
320.00	Other Gas Production	4,969.95	0.06%	2.98	0.18%	8.95	-7.58%	(376.72)	0.00%	0.00	-7.40%	(367.78)	(370.76)
	Total Production Plant	703,093.03	1.33%	9,333.28	9.50%	66,793.28	-6.51%	(45,737.66)	-3.74%	(26,318.95)	-0.75%	(5,263.34)	(14,596.62)
<b>Transmission Plant</b>													
365.20	Rights of Way	158,152.03	1.36%	2,150.87	1.34%	2,119.24	0.00%	0.00	0.00%	0.00	1.34%	2,119.24	(31.63)
<b>TRANSMISSION MAINS</b>													
367.00	Transmission Mains	1,066,974.95	0.08%	853.58	0.84%	8,962.59	-0.08%	(853.58)	-0.60%	(6,401.85)	0.16%	1,707.16	853.58
367.40-42	Railroad, River & Highway Crossings	128,309.21	1.80%	2,309.57	1.79%	2,296.73	-0.03%	(38.49)	0.05%	64.15	1.81%	2,322.40	12.83
367.45	Anodes and Cathodic Protection	1,325.87	0.73%	9.68	1.49%	19.76	-0.12%	(1.59)	-0.81%	(10.74)	0.56%	7.42	(2.26)
367.50	Valves	3,185.68	-5.06%	(161.20)	-3.55%	(113.09)	-0.18%	(5.73)	-1.35%	(43.01)	-5.08%	(161.83)	(0.63)
367.60-61	Farm & Side Taps	29,814.38	-1.33%	(396.53)	0.07%	20.87	-0.16%	(47.70)	-1.43%	(426.35)	-1.52%	(453.18)	(56.65)
	Total Transmission Mains	1,229,610.09	0.21%	2,615.10	0.91%	11,186.86	-0.08%	(947.09)	-0.55%	(6,817.80)	0.28%	3,421.97	806.87
369.00	Meas & Reg Station Equipment	568,933.23	2.78%	15,816.34	2.83%	16,100.81	0.00%	0.00	0.31%	1,763.69	3.14%	17,864.50	2,048.16
	Total Transmission Plant	1,956,695.35	1.05%	20,582.31	1.50%	29,406.91	-0.05%	(947.09)	-0.26%	(5,054.11)	1.20%	23,405.71	2,823.40
<b>Distribution Plant</b>													
374.20	Rights of Way	17,653.59	2.24%	395.44	2.22%	391.91	0.00%	0.00	0.00%	0.00	2.22%	391.91	(3.53)
375.00	Distr. Meas & Reg Station Structures	68,090.28	2.10%	1,429.90	2.83%	1,926.95	0.00%	0.00	0.15%	102.14	2.98%	2,029.09	599.19
<b>Mains</b>													
376.00	Steel Mains	3,827,672.45	3.07%	117,509.54	1.76%	67,367.04	0.00%	0.00	1.19%	45,549.30	2.95%	112,916.34	(4,593.20)
376.10	Plastic Mains	5,835,099.75	5.43%	316,845.92	1.84%	107,365.84	0.00%	0.00	1.18%	68,854.18	3.02%	176,220.01	(140,625.91)
376.11	Plastic Mains - PVC	1,360,797.66	5.05%	68,720.28	1.86%	25,310.84	0.00%	0.00	2.78%	37,830.17	4.64%	63,141.01	(5,579.27)
376.20	Valves	298,962.25	3.42%	10,224.51	2.15%	6,427.69	0.00%	0.00	1.34%	4,006.09	3.49%	10,433.78	209.27
376.28-50	Railroad, River & Highway Crossings	377,544.45	4.17%	15,743.60	2.46%	9,287.59	0.00%	0.00	1.70%	6,418.26	4.16%	15,705.85	(37.75)
376.55	Anodes and Cathodic Protection	81,169.34	7.43%	6,030.88	3.79%	3,076.32	0.00%	0.00	3.58%	2,905.86	7.37%	5,982.18	(48.70)
376.56	Pipeline Markers	171.75	9.09%	15.61	0.49%	0.84	0.00%	0.00	8.47%	14.55	8.96%	15.39	(0.22)
	Total Mains	11,781,417.65	4.54%	535,090.34	1.86%	218,836.16	0.00%	0.00	1.41%	165,578.41	3.26%	384,414.56	(150,675.78)
378.00	Meas & Reg Station Equip-General	343,682.75	2.06%	7,079.86	1.63%	5,602.03	0.00%	0.00	0.58%	1,993.36	2.21%	7,595.39	515.53
379.00	Meas & Reg Station Equip-City Gate	315,351.88	1.57%	4,951.02	2.30%	7,253.09	0.00%	0.00	0.08%	252.28	2.38%	7,505.37	2,554.35
<b>Services</b>													
380.00	Steel Services	844,801.70	4.17%	35,228.23	2.89%	24,414.77	0.00%	0.00	2.32%	19,599.40	5.21%	44,014.17	8,785.94
380.10	Plastic Services	6,632,594.30	6.15%	407,904.55	2.31%	153,212.93	0.00%	0.00	1.82%	120,713.22	4.13%	273,926.14	(133,978.41)
380.11	Plastic Services - PVC	1,082,679.98	8.29%	89,754.17	0.38%	4,114.18	0.00%	0.00	0.87%	9,419.32	1.25%	13,533.50	(76,220.67)
380.55	Anodes and Cathodic Protection	39,103.01	8.16%	3,190.81	3.40%	1,329.50	0.00%	0.00	4.05%	1,583.67	7.45%	2,913.17	(277.64)
	Total Services	8,599,178.99	6.23%	536,077.76	2.13%	183,071.38	0.00%	0.00	1.76%	151,315.61	3.89%	334,386.98	(201,690.78)
381.00	Meters & Meter Installations	4,077,129.17	2.52%	102,743.66	5.03%	205,079.60	0.04%	1,630.85	1.30%	53,002.68	6.37%	259,713.13	156,969.47

## Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service as of December 31, 2011  
and Related Annual Depreciation Expense Under Present and Proposed Rates

Account No.	Description	Original Cost 12/31/11 (c)	Present Rates		Proposed Plant Only Rates			Proposed Gross Salv Rates			Proposed COR Rates			Total Proposed Rates		Net Change Depr. Exp. (h)
			Rate % (d)	Annual Accrual (e)	Rate %	Annual Accrual (g)	Rate % (f)	Annual Accrual (g)	Rate % (f)	Annual Accrual (g)	Rate %	Annual Accrual (g)	Rate %	Annual Accrual (g)		
383.00	House Regulators	713,325.26	2.00%	14,266.51	4.45%	31,742.97	0.00%	0.00	0.00%	0.00	4.45%	31,742.97	17,476.46			
385.00	Industrial Meas. & Reg. Station Equipment	5,088.13	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00			
387.10	Catholic Protection Equipment	5,307.90	4.79%	254.25	4.74%	251.59	0.00%	0.00	0.00%	0.00	4.74%	251.59	(2.66)			
387.20	Other Equipment	13,557.81	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00			
	TOTAL Distribution Plant	25,939,783.41	4.63%	1,202,288.74	2.52%	654,155.68	0.01%	1,630.85	1.44%	372,244.48	3.96%	1,028,030.99	(174,257.75)			
	<b>General Plant</b>															
	<b>GENERAL STRUCTURES</b>															
390.00-01	General Structures & Improvements	1,675,382.14	4.22%	70,701.13	1.89%	31,664.72	0.00%	0.00	0.00%	0.00	1.89%	31,664.72	(39,036.41)			
390.02	Leasehold Improvements	62.04	5.39%	3.34	-8.01%	(4.97)	0.00%	0.00	0.00%	0.00	-8.01%	(4.97)	(8.31)			
	Total General Structures	1,675,444.18	4.22%	70,704.47	1.89%	31,659.75	0.00%	0.00	0.00%	0.00	1.89%	31,659.75	(39,044.72)			
392.10	Trailers	42,073.85	6.79%	2,856.81	7.19%	3,025.11	0.00%	0.00	0.00%	0.00	7.19%	3,025.11	168.30			
392.20	Transportation Equipment	982,562.86	6.13%	60,231.10	12.11%	118,988.36	-5.12%	(50,307.22)	0.00%	0.00	6.99%	68,681.14	8,450.04			
396.00	Power Operated Equipment	708,680.37	6.28%	44,505.13	11.20%	79,372.20	-4.08%	(28,914.16)	0.00%	0.00	7.12%	50,458.04	5,952.91			
	Sub-Total Depr General Plant	3,408,761.26	5.23%	178,297.51	6.84%	233,045.42	-2.32%	(79,221.38)	0.00%	0.00	4.51%	153,824.04	(24,473.47)			
	<b>Sub-Total - Depreciable Plant</b>	<b>32,006,333.05</b>	<b>4.41%</b>	<b>1,410,501.84</b>	<b>3.07%</b>	<b>983,401.29</b>	<b>-0.39%</b>	<b>(124,275.28)</b>	<b>1.06%</b>	<b>340,871.42</b>	<b>3.75%</b>	<b>1,199,997.40</b>	<b>(210,504.44)</b>			
	<b>OFFICE FURNITURE &amp; EQUIPMENT</b>															
391.10	Office Furniture & Equipment	101,239.72	7.94%	8,038.43	6.73%	6,816.34	0.00%	0.00	0.00%	0.00	6.73%	6,816.34	(1,222.09)			
391.30	Computer & Electronic Equipment	83,517.82	25.00%	20,879.46	25.00%	20,879.46	0.00%	0.00	0.00%	0.00	25.00%	20,879.46	0.00			
391.50	Other Computer Equipment	19,147.10	11.51%	2,203.32	20.00%	3,829.42	0.00%	0.00	0.00%	0.00	20.00%	3,829.42	1,626.10			
	Total Office Furniture & Equipment	203,904.64	15.26%	31,121.21	15.46%	31,525.22	0.00%	0.00	0.00%	0.00	15.46%	31,525.22	404.01			
394.00	Tools, Shop & Garage Equipment	292,314.85	4.18%	12,217.60	5.00%	14,630.28	0.00%	0.00	0.00%	0.00	5.00%	14,630.28	2,412.68			
397.00	Communication Equipment	238,119.85	4.09%	9,739.10	5.48%	13,041.30	0.00%	0.00	0.00%	0.00	5.48%	13,041.30	3,302.20			
398.00	Miscellaneous Equipment	51,338.57	4.00%	2,053.54	4.00%	2,053.54	0.00%	0.00	0.00%	0.00	4.00%	2,053.54	0.00			
	TOTAL General Plant	4,194,439.17	5.57%	233,428.96	7.02%	294,295.76	-1.89%	(79,221.38)	0.00%	0.00	5.13%	215,074.38	(18,354.58)			
	<b>Sub-Total - Amortizable Plant</b>	<b>785,677.91</b>	<b>7.02%</b>	<b>55,131.45</b>	<b>7.80%</b>	<b>61,250.34</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>7.80%</b>	<b>61,250.34</b>	<b>6,118.89</b>			
	<b>TOTAL Depreciable Plant</b>	<b>32,794,010.96</b>	<b>4.47%</b>	<b>1,465,633.29</b>	<b>3.19%</b>	<b>1,044,651.63</b>	<b>-0.38%</b>	<b>(124,275.28)</b>	<b>1.04%</b>	<b>340,871.42</b>	<b>3.85%</b>	<b>1,261,247.74</b>	<b>(204,365.55)</b>			
	<b>NON-DEPRECIABLE PLANT</b>															
304.00	Land & Land Rights-Production	26,306.54														
365.10	Land & Land Rights-Transmission	5,584.70														
374.10	Land & Land Rights-Distribution	2,978.43														
389.00	Land & Land Rights-General	17,167.22														
	Total Land	52,036.89														
	<b>INTANGIBLE PLANT</b>															
301.00	Organization	5,006.20														
302.00	Franchisees & Consents	73,680.11														
303.00	Miscellaneous Intangible Plant	764,166.65	10.98%	83,893.25												
	Total Intangible Plant	842,852.96														
	TOTAL Non-Depreciable Plant	894,889.85														
	TOTAL Plant in Service	<b>33,668,900.81</b>														

Table 2 - Plant Only

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2011

Account No.	Description	Original Cost 12/31/11	Estimated Future Net Salvage %	Original Cost Less Salvage	Book Depreciation Reserve	Original Cost Less Book Depr Reserve	A.S.L./Survivor Curve	Average Remaining Life	Annual Depreciation Accrual	Annual Depreciation Rate
(a)	(b)	(c)	(d)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<b>DEPRECIABLE PLANT</b>										
<b>Production Plant</b>										
305.00	Structures & Improvements	282,997.64	0%	282,997.64	227,226.66	55,770.98 (1)	90-R3	1.50	37,180.65	13.14%
311.00	LPG Equipment	415,125.44	0%	415,125.44	371,010.62	44,114.82 (1)	70-L0.5	1.49	29,607.26	7.13%
320.00	Other Gas Production	4,969.95	0%	4,969.95	4,958.18	11.77 (1)	39-L5	1.32	8.92	0.18%
	Total Production Plant	703,093.03	0%	703,093.03	603,195.46	99,897.57		1.50	66,796.83	9.50%
<b>Transmission Plant</b>										
365.20	Rights of Way	158,152.03	0%	158,152.03	111,763.82	46,388.21	50-R2.5	21.90	2,118.18	1.34%
<b>TRANSMISSION MAINS</b>										
367.00	Transmission Mains	1,066,974.95	0%	1,066,974.95	952,502.16	114,472.79	50-R3	12.70	9,013.61	0.84%
367.40-	42 Railroad, River & Highway Crossings	128,309.21	0%	128,309.21	78,991.65	49,317.56	40-R2	21.45	2,299.19	1.79%
367.45	Anodes and Cathodic Protection	1,325.87	0%	1,325.87	1,155.83	170.04	25-R3	8.58	19.82	1.49%
367.50	Valves	3,185.68	0%	3,185.68	3,846.01	-660.33	40-R3	5.84	-113.07	-3.55%
367.60-	61 Farm & Side Taps	29,814.38	0%	29,814.38	29,668.17	146.21	30-R4	7.51	19.47	0.07%
	Total Transmission Mains	1,229,610.09	0%	1,229,610.09	1,066,163.82	163,446.27		14.54	11,239.02	0.91%
369.00	Meas & Reg Station Equipment	568,933.23	0%	568,933.23	105,501.74	463,431.49	35-R1	28.83	16,074.63	2.83%
	Total Transmission Plant	1,956,695.35	0%	1,956,695.35	1,283,429.38	673,265.97		22.88	29,431.83	1.50%
<b>Distribution Plant</b>										
374.20	Rights of Way	17,653.59	0%	17,653.59	6,485.95	11,167.64	50-R2.5	28.47	392.26	2.22%
375.00	Distr. Meas & Reg Station Structures	68,090.28	0%	68,090.28	21,421.79	46,668.49	85-S1.5	24.24	1,925.27	2.83%
<b>Mains</b>										
376.00	Steel Mains	3,827,672.45	0%	3,827,672.45	1,736,575.73	2,091,096.72	54-R3	31.02	67,411.24	1.76%
376.10	Plastic Mains	5,835,099.75	0%	5,835,099.75	2,153,233.84	3,681,865.91	45-R4	34.30	107,343.03	1.84%
376.11	Plastic Mains - PVC	1,360,797.66	0%	1,360,797.66	1,170,644.04	190,153.62	(2)	7.50	25,353.82	1.86%
376.20	Valves	298,962.25	0%	298,962.25	93,639.03	205,323.22	47-R3	31.88	6,440.50	2.15%
376.28-	50 Railroad, River & Highway Crossings	377,544.45	0%	377,544.45	181,405.62	196,138.83	40-R1	21.10	9,295.68	2.46%
376.55	Anodes and Cathodic Protection	81,169.34	0%	81,169.34	58,413.35	22,755.99	25-R3	7.39	3,079.30	3.79%
376.56	Pipeline Markers	171.75	0%	171.75	170.19	1.56	20-R3	1.85	0.84	0.49%
	Total Mains	11,781,417.65	0%	11,781,417.65	5,394,081.80	6,387,335.85		29.18	218,924.41	1.86%

Table 2 - Plant Only

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2011

Account No.	Description	Original Cost 12/31/11	Estimated Future Net Salvage %	Original Cost Less Salvage	Book Depreciation Reserve	Original Cost Less Book Depr Reserve	A.S.L./ Survivor Curve	Average Remaining Life	Annual Depreciation Accrual	Annual Depreciation Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(j)	(k)	(l)
378.00	Meas & Reg Station Equip-General	343,682.75	0%	0.00	343,682.75	282,139.91	40-R4	10.96	5,616.53	1.63%
379.00	Meas & Reg Station Equip-City Gate	315,351.88	0%	0.00	315,351.88	197,332.91	30-R4	16.29	7,244.87	2.30%
	Services									
380.00	Steel Services	844,801.70	0%	0.00	844,801.70	446,496.38	38-R2	16.30	24,435.91	2.89%
380.10	Plastic Services	6,632,594.30	0%	0.00	6,632,594.30	3,568,256.27	37-R5	23.34	152,881.59	2.31%
380.11	Plastic Services - PVC	1,082,679.98	0%	0.00	1,082,679.98	30,549.48	(2)	7.50	4,073.26	0.38%
380.55	Anodes and Cathodic Protection	39,103.01	0%	0.00	39,103.01	35,457.05	25-R3	2.74	1,330.64	3.40%
	Total Services	8,599,178.99	0%	0.00	8,599,178.99	4,598,421.95		21.90	182,721.41	2.12%
381.00	Meters & Meter Installations	4,077,129.17	0%	0.00	4,077,129.17	2,169,242.69	(4)	9.30	205,259.44	5.03%
383.00	House Regulators	713,325.26	0%	0.00	713,325.26	418,561.96	(4)	9.30	31,712.03	4.45%
385.00	Industrial Meas. & Reg. Station Equipment	5,088.13	0%	0.00	5,088.13	-443.16	40-S4	14.22	-31.16	0.00% (2)
387.10	Cathodic Protection Equipment	5,307.90	0%	0.00	5,307.90	3,596.66	25-R3	14.29	251.69	4.74%
387.20	Other Equipment	13,557.81	0%	0.00	13,557.81	-272.21	30-R3	7.87	-34.59	0.00% (2)
	TOTAL Distribution Plant	25,939,783.41	0%	0.00	25,939,783.41	13,108,761.51		19.62	653,982.15	2.52%
	General Plant									
	GENERAL STRUCTURES									
390.00-01	General Structures & Improvements	1,675,382.14	0%	0.00	1,675,382.14	516,608.50	45-R3	36.60	31,660.48	1.89%
390.02	Leasehold Improvements	62.04	0%	0.00	62.04	65.67	10-R4	0.73	-4.97	-8.01%
	Total General Structures	1,675,444.18	0%	0.00	1,675,444.18	516,674.17		36.61	31,655.51	1.89%
392.10	Trailers	42,073.85	0%	0.00	42,073.85	23,293.50	12-R1	6.2	3,024.21	7.19%
392.20	Transportation Equipment	982,562.86	0%	0.00	982,562.86	517,466.67	7-L2	3.91	118,950.43	12.11%
396.00	Power Operated Equipment	708,680.37	0%	0.00	708,680.37	222,107.50	8-L0	6.13	79,375.67	11.20%
	Sub-Total Depr General Plant	3,408,761.26	0%	0.00	3,408,761.26	1,279,541.84			233,005.83	6.84%
	Sub-Total - Depreciable Plant	32,008,333.05	0%	0.00	32,008,333.05	16,274,928.19		16.00	983,216.63	3.07%
	OFFICE FURNITURE & EQUIPMENT									
391.10	Office Furniture & Equipment	101,239.72	0%	0.00	101,239.72	43,661.82	0	N/A	6,816.34	6.73% *
391.30	Computer & Electronic Equipment	83,517.82	0%	0.00	83,517.82	66,281.05	0	N/A	20,879.46	25.00% *
391.50	Other Computer Equipment	19,147.10	0%	0.00	19,147.10	10,430.89	0	0.0	3,829.42	20.00% *
	Total Office Furniture & Equipment	203,904.64	0%	0.00	203,904.64	120,373.76		2.65	31,525.22	15.46%

Table 2 - Plant Only

## Great Plains Natural Gas Company

## Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2011

Account No.	Description	Original Cost 12/31/11	Estimated Future Net Salvage %	Original Cost Less Salvage	Book Depreciation Reserve	Original Cost Less Book Depr. Reserve	A.S.L./Survivor Curve	Average Remaining Life	Annual Depreciation Accrual	Annual Depreciation Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(j)	(k)	(l)
394.00	Tools, Shop & Garage Equipment	292,314.85	0%	0.00	292,314.85	98,178.46	0	N/A	14,630.28	5.00% *
397.00	Communication Equipment	238,119.85	0%	0.00	238,119.85	97,756.32	0	N/A	13,041.30	5.48% *
398.00	Miscellaneous Equipment	51,338.57	0%	0.00	51,338.57	6,019.49	0	N/A	2,053.54	4.00% *
	TOTAL General Plant	4,194,439.17	0%	0.00	4,194,439.17	1,601,869.87		8.81	294,256.17	7.02%
	Sub-Total -- Amortizable Plant	785,677.91		0.00	785,677.91	322,328.03		7.56	61,250.34	7.80%
	TOTAL Depreciable Plant	32,794,010.96		0.00	32,794,010.96	16,597,256.22		15.51	1,044,466.97	3.18%

**NON-DEPRECIABLE PLANT**

304.00	Land & Land Rights-Production	26,306.54								
365.10	Land & Land Rights-Transmission	5,584.70								
374.10	Land & Land Rights-Distribution	2,978.43								
389.00	Land & Land Rights-General	17,167.22								
	Total Land	52,036.89								

## INTANGIBLE PLANT

301.00	Organization	5,006.20								
302.00	Franchises & Consents	73,680.11								
303.00	Miscellaneous Intangible Plant	764,166.65								
	Total Intangible Plant	842,852.96								
	TOTAL Non-Depreciable Plant	894,889.85								

TOTAL Plant in Service 33,688,900.81

(1) Interim Retirement Rate. Service Lives Vary.

(2) Account Fully Depreciated

\* Proposed Amortization Rates.

Table 2 - Gross Salvage

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2011

Account No. (a)	Description (b)	Original Cost 12/31/11 (c)	Estimated Future Net Salvage % (d)	Estimated Future Amount (e)	Original Cost Less Salvage (f)	Book Depreciation Reserve (g)	Est'd Salvage Less Book Dep'r Reserve (h)	A.S.L./ Survivor Curve (i)	Average Remaining Life (j)	Annual Depreciation Accrual (k)	Annual Depreciation Rate (l)	
<b>DEPRECIABLE PLANT</b>												
<b>Production Plant</b>												
305.00	Structures & Improvements	282,997.64	10%	28,299.76	254,697.88	0.00	-28,299.76 (1)	90-R3	1.50	-18,866.51	-6.67%	
311.00	LPG Equipment	415,125.44	10%	41,512.54	373,612.90	-2,051.22	-39,461.32 (1)	70-L0.5	1.49	-26,484.11	-6.38%	
320.00	Other Gas Production	4,969.95	10%	497.00	4,472.95	0.00	-497.00 (1)	39-L5	1.32	-376.52	-7.58%	
	Total Production Plant	703,093.03		70,309.30	632,783.73	-2,051.22	-68,258.08		1.49	-45,727.14	-6.50%	
<b>Transmission Plant</b>												
365.20	Rights of Way	158,152.03	0%	0.00	158,152.03	0.00	0.00	50-R2.5	21.90	0.00	0.00%	
<b>TRANSMISSION MAINS</b>												
367.00	Transmission Mains	1,066,974.95	0%	0.00	1,066,974.95	11,299.93	-11,299.93	50-R3	12.70	-889.76	-0.08%	
367.40-42	Railroad, River & Highway Crossings	128,309.21	0%	0.00	128,309.21	937.11	-937.11	40-R2	21.45	-43.69	-0.03%	
367.45	Anodes and Cathodic Protection	1,325.87	0%	0.00	1,325.87	13.71	-13.71	25-R3	8.58	-1.60	-0.12%	
367.50	Valves	3,185.68	0%	0.00	3,185.68	34.12	-34.12	40-R3	5.84	-5.84	-0.18%	
367.60-61	Farm & Side Taps	29,814.38	0%	0.00	29,814.38	351.64	-351.64	30-R4	7.51	-46.82	-0.16%	
	Total Transmission Mains	1,229,610.09		0.00	1,229,610.09	12,636.51	-12,636.51		12.79	-987.71	-0.08%	
369.00	Meas & Reg Station Equipment	568,933.23	0%	0.00	568,933.23	0.00	0.00	35-R1	28.83	0.00	0.00%	
	Total Transmission Plant	1,956,695.35		0.00	1,956,695.35	12,636.51	-12,636.51		12.79	-987.71	-0.05%	
<b>Distribution Plant</b>												
374.20	Rights of Way	17,653.59	0%	0.00	17,653.59	0.00	0.00	50-R2.5	28.47	0.00	0.00%	
375.00	Distr. Meas & Reg Station Structures	68,090.28	0%	0.00	68,090.28	0.00	0.00	85-S1.5	24.24	0.00	0.00%	
<b>Mains</b>												
376.00	Steel Mains	3,827,672.45	0%	0.00	3,827,672.45	125.13	-125.13	54-R3	31.02	-4.03	0.00%	
376.10	Plastic Mains	5,835,099.75	0%	0.00	5,835,099.75	155.15	-155.15	45-R4	34.30	-4.52	0.00%	
376.11	Plastic Mains - PVC	1,360,797.66	0%	0.00	1,360,797.66	84.35	-84.35	(2)	7.50	-11.25	0.00%	
376.20	Valves	298,962.25	0%	0.00	298,962.25	6.75	-6.75	47-R3	31.88	-0.21	0.00%	
376.28-50	Railroad, River & Highway Crossings	377,544.45	0%	0.00	377,544.45	13.07	-13.07	40-R1	21.10	-0.62	0.00%	
376.55	Anodes and Cathodic Protection	81,169.34	0%	0.00	81,169.34	4.21	-4.21	25-R3	7.39	-0.57	0.00%	
376.56	Pipeline Markers	171.75	0%	0.00	171.75	0.01	-0.01	20-R3	1.85	-0.01	0.00%	
	Total Mains	11,781,417.65		0.00	11,781,417.65	388.67	-388.67			-21.21	0.00%	

Table 2 - Gross Salvage

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2011

Account No. (a)	Description (b)	Original Cost 12/31/11 (c)	Estimated Future Net Salvage % (d)	Estimated Future Amount (e)	Original Cost Less Salvage (f)	Book Depreciation Reserve (g)	Est'd Salvage Less Book Depr Reserve (h)	A.S.L./ Survivor Curve (i)	Average Remaining Life (j)	Annual Depreciation Accrual (k)	Annual Depreciation Rate (l)
378.00	Meas & Reg Station Equip-General	343,682.75	0%	0.00	343,682.75	0.00	0.00	40-R4	10.96	0.00	0.00%
379.00	Meas & Reg Station Equip-City Gate	315,351.88	0%	0.00	315,351.88	0.00	0.00	30-R4	16.29	0.00	0.00%
	Services										
380.00	Steel Services	844,801.70	0%	0.00	844,801.70	4.07	-4.07	38-R2	16.30	-0.25	0.00%
380.10	Plastic Services	6,632,594.30	0%	0.00	6,632,594.30	27.90	-27.90	37-R5	23.34	-1.20	0.00%
380.11	Plastic Services - PVC	1,082,679.98	0%	0.00	1,082,679.98	9.58	-9.58	(2)	7.50	-1.28	0.00%
380.55	Anodes and Cathodic Protection	39,103.01	0%	0.00	39,103.01	0.32	-0.32	25-R3	2.74	-0.12	0.00%
	Total Services	8,599,178.99		0.00	8,599,178.99	41.88	-41.87			-2.84	0.00%
381.00	Meters & Meter Installations	4,077,129.17	0%	0.00	4,077,129.17	-16,647.18	16,647.18	(4)	9.30	1,790.98	0.04%
383.00	House Regulators	713,325.26	0%	0.00	713,325.26	0.00	0.00	(4)	9.30	0.00	0.00%
385.00	Industrial Meas. & Reg. Station Equipment	5,088.13	0%	0.00	5,088.13	0.00	0.00	40-S4	14.22	0.00	0.00%
387.10	Cathodic Protection Equipment	5,307.90	0%	0.00	5,307.90	0.00	0.00	25-R3	14.29	0.00	0.00%
387.20	Other Equipment	13,557.81	0%	0.00	13,557.81	0.00	0.00	30-R3	7.87	0.00	0.00%
	TOTAL Distribution Plant	25,939,783.41	0%	0.00	25,939,783.41	-16,216.63	16,216.64		9.18	1,766.93	0.01%
	<b>General Plant</b>										
	<b>GENERAL STRUCTURES</b>										
390.00-.01	General Structures & Improvements	1,675,382.14	0%	0.00	1,675,382.14	0.00	0.00	(1)	45-R3	0.00	0.00%
390.02	Leasehold Improvements	62.04	0%	0.00	62.04	0.00	0.00	10-R4	0.73	0.00	0.00%
	Total General Structures	1,675,444.18		0.00	1,675,444.18	0.00	0.00		0.00	0.00	0.00%
392.10	Trailers	42,073.85	0%	0.00	42,073.85	0.00	0.00	12-R1	6.2	0.00	0.00%
392.20	Transportation Equipment	982,562.86	20%	196,512.57	786,050.29	0.00	-196,512.57	7-L2	3.91	-50,258.97	-5.12%
396.00	Power Operated Equipment	708,680.37	25%	177,170.09	531,510.28	0.00	-177,170.09	8-L0	6.13	-28,902.14	-4.08%
	Sub-Total Depr General Plant	3,408,761.26		373,682.66	3,035,078.60	0.00	-373,682.66			-79,161.10	-2.32%
	<b>Sub-Total -- Depreciable Plant</b>	<b>32,008,333.05</b>		<b>443,991.96</b>	<b>31,564,341.09</b>	<b>-5,631.34</b>	<b>-438,360.61</b>		3.53	<b>-124,109.02</b>	<b>-0.39%</b>
	<b>OFFICE FURNITURE &amp; EQUIPMENT</b>										
391.10	Office Furniture & Equipment	101,239.72	0%	0.00	101,239.72	0.00	0.00	0	N/A	0.00	0.00% *
391.30	Computer & Electronic Equipment	83,517.82	0%	0.00	83,517.82	0.00	0.00	0	N/A	0.00	0.00% *
391.50	Other Computer Equipment	19,147.10	0%	0.00	19,147.10	0.00	0.00	0	0.0	0.00	0.00% *
	Total Office Furniture & Equipment	203,904.64		0.00	203,904.64	0.00	0.00		0.00	0.00	0.00%

Table 2 - Gross Salvage

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2011

Account No. (a)	Description (b)	Original Cost 12/31/11 (c)	Estimated Future Net Salvage % (d)	Estimated Future Amount (e)	Original Cost Less Salvage (f)	Book Depreciation Reserve (g)	Est'd Salvage Less Book Depr Reserve (h)	A.S.L./ Survivor Curve (i)	Average Remaining Life (j)	Annual Depreciation Accrual (k)	Annual Depreciation Rate (l)
394.00	Tools, Shop & Garage Equipment	292,314.85	0%	0.00	292,314.85	0.00	0.00	0	N/A	0.00	0.00%
397.00	Communication Equipment	238,119.85	0%	0.00	238,119.85	0.00	0.00	0	N/A	0.00	0.00%
398.00	Miscellaneous Equipment	51,338.57	0%	0.00	51,338.57	0.00	0.00	0	N/A	0.00	0.00%
	TOTAL General Plant	4,194,439.17		373,682.66	3,820,756.51	0.00	-373,682.66			-79,161.10	-1.89%
	<b>Sub-Total -- Amortizable Plant</b>	<b>785,677.91</b>		<b>0.00</b>	<b>785,677.91</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00%</b>
	<b>TOTAL Depreciable Plant</b>	<b>32,794,010.96</b>		<b>443,991.96</b>	<b>32,350,019.00</b>	<b>-5,631.34</b>	<b>-438,360.61</b>			<b>-124,109.02</b>	<b>-0.38%</b>

**NON-DEPRECIABLE PLANT**

304.00	Land & Land Rights-Production	26,306.54									
365.10	Land & Land Rights-Transmission	5,584.70									
374.10	Land & Land Rights-Distribution	2,978.43									
389.00	Land & Land Rights-General	17,167.22									
	Total Land	52,036.89									

INTANGIBLE PLANT

301.00	Organization	5,006.20									
302.00	Franchises & Consents	73,680.11									
303.00	Miscellaneous Intangible Plant	764,166.65									
	Total Intangible Plant	842,852.96									
	TOTAL Non-Depreciable Plant	894,889.85									

TOTAL Plant in Service 33,688,900.81

(1) Interim Retirement Rate. Service Lives Vary.

\* Proposed Amortization Rates.

Table 2 - COR

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2011

Account No.	Description	Original Cost 12/31/11 (c)	Estimated Future Cost of Removal % (d)	Estimated Future Cost of Removal Amount (e)	Original Cost Less COR (f)	Book Depreciation Reserve (g)	Est'd COR Less Book Depr Reserve (h)	A.S.L./ Survivor Curve (i)	Average Remaining Life (j)	Annual Depreciation Accrual (k)	Annual Depreciation Rate (l)	
<b>DEPRECIABLE PLANT</b>												
<b>Production Plant</b>												
305.00	Structures & Improvements	282,997.64	0%	0.00	282,997.64	0.00	0.00 (1)	90-R3	1.50	0.00	0.00%	
311.00	LPG Equipment	415,125.44	0%	0.00	415,125.44	39,188.80	-39,188.80 (1)	70-L0.5	1.49	-26,301.21	-6.34%	
320.00	Other Gas Production	4,969.95	0%	0.00	4,969.95	0.00	0.00 (1)	39-L5	1.32	0.00	0.00%	
	Total Production Plant	703,093.03		0.00	703,093.03	39,188.80	-39,188.80		1.49	-26,301.21	-3.74%	
<b>Transmission Plant</b>												
365.20	Rights of Way	158,152.03	0%	0.00	158,152.03	0.00	0.00	50-R2.5	21.90	0.00	0.00%	
<b>TRANSMISSION MAINS</b>												
367.00	Transmission Mains	1,066,974.95	-20%	-213,394.99	1,280,369.94	294,231.19	-80,836.20	50-R3	12.70	-6,365.06	-0.60%	
367.40-42	Railroad, River & Highway Crossings	128,309.21	-20%	-25,661.84	153,971.05	24,400.79	1,261.05	40-R2	21.45	58.79	0.05%	
367.45	Anodes and Cathodic Protection	1,325.87	-20%	-265.17	1,591.04	357.04	-91.87	25-R3	8.58	-10.71	-0.81%	
367.50	Valves	3,185.68	-20%	-637.14	3,822.82	888.35	-251.21	40-R3	5.84	-43.02	-1.35%	
367.60-61	Farm & Side Taps	29,814.38	-20%	-5,962.88	35,777.26	9,156.02	-3,193.14	30-R4	7.51	-425.19	-1.43%	
	Total Transmission Mains	1,229,610.09		-245,922.02	1,475,532.11	329,033.40	-83,111.38		12.25	-6,785.19	-0.55%	
369.00	Meas & Reg Station Equipment	568,933.23	-5%	-28,446.66	597,379.89	-22,123.92	50,570.58	35-R1	28.83	1,754.10	0.31%	
	Total Transmission Plant	1,956,695.35		-274,368.68	2,231,064.03	306,909.48	-32,540.80		6.47	-5,031.09	-0.26%	
<b>Distribution Plant</b>												
374.20	Rights of Way	17,653.59	0%	0.00	17,653.59	0.00	0.00	50-R2.5	28.47	0.00	0.00%	
375.00	Distr. Meas & Reg Station Structures	68,090.28	-5%	-3,404.51	71,494.79	976.75	2,427.76	85-S1.5	24.24	100.16	0.15%	
<b>Mains</b>												
376.00	Steel Mains	3,827,672.45	-55%	-2,105,219.85	5,932,892.30	689,285.23	1,415,934.62	54-R3	31.02	45,645.86	1.19%	
376.10	Plastic Mains	5,835,099.75	-55%	-3,209,304.86	9,044,404.61	854,666.03	2,354,638.83	45-R4	34.30	68,648.36	1.18%	
376.11	Plastic Mains - PVC	1,360,797.66	-55%	-748,438.71	2,109,236.37	464,654.45	283,784.26	(2)	7.50	37,837.90	2.78%	
376.20	Valves	298,962.25	-55%	-164,429.24	463,391.49	37,167.40	127,261.84	47-R3	31.88	3,991.90	1.34%	
376.28-50	Railroad, River & Highway Crossings	377,544.45	-55%	-207,649.45	585,193.90	72,003.89	135,645.56	40-R1	21.10	6,428.70	1.70%	
376.55	Anodes and Cathodic Protection	81,169.34	-55%	-44,643.14	125,812.48	23,185.55	21,457.59	25-R3	7.39	2,903.60	3.58%	
376.56	Pipeline Markers	171.75	-55%	-94.46	266.21	67.55	26.91	20-R3	1.85	14.55	8.47%	
	Total Mains	11,781,417.65		-6,479,779.71	18,261,197.36	2,141,030.10	4,338,749.61			165,470.87	1.40%	

Table 2 - COR

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2011

Account No.	Description	Original Cost 12/31/11 (c)	Estimated Cost of Removal % (d)	Estimated Future Cost of Removal Amount (e)	Original Cost Less COR (f)	Book Depreciation Reserve (g)	Est'd COR Less Book Depr Reserve (h)	A.S.L./ Survivor Curve (i)	Average Remaining Life (j)	Annual Depreciation Accrual (k)	Annual Depreciation Rate (l)
378.00	Meas & Reg Station Equip-General	343,682.75	-15%	-51,552.41	395,235.16	29,542.33	22,010.08	40-R4	10.96	2,008.69	0.58%
379.00	Meas & Reg Station Equip-City Gate	315,351.88	-2%	-6,307.04	321,658.92	2,324.96	3,982.08	30-R4	16.29	244.45	0.08%
	Services										
380.00	Steel Services	844,801.70	-75%	-633,601.28	1,478,402.98	314,604.56	318,996.72	38-R2	16.30	19,570.35	2.32%
380.10	Plastic Services	6,632,594.30	-75%	-4,974,445.73	11,607,040.03	2,159,154.61	2,815,291.12	37-R5	23.34	120,620.87	1.82%
380.11	Plastic Services - PVC	1,082,679.98	-75%	-812,009.99	1,894,689.97	741,338.72	70,671.27	(2)	7.50	9,422.84	0.87%
380.55	Anodes and Cathodic Protection	39,103.01	-75%	-29,327.26	68,430.27	24,983.29	4,343.97	25-R3	2.74	1,585.39	4.05%
	Total Services	8,599,178.99		-6,449,384.26	15,048,563.25	3,240,081.18	3,209,303.08			151,199.45	1.76%
381.00	Meters & Meter Installations	4,077,129.17	-15%	-611,569.38	4,688,698.55	119,334.21	492,235.17	(4)	9.30	52,956.98	1.30%
383.00	House Regulators	713,325.26	0%	0.00	713,325.26	0.00	0.00	(4)	9.30	0.00	0.00%
385.00	Industrial Meas. & Reg. Station Equipment	5,088.13	0%	0.00	5,088.13	0.00	0.00	40-S4	14.22	0.00	0.00%
387.10	Cathodic Protection Equipment	5,307.90	0%	0.00	5,307.90	0.00	0.00	25-R3	14.29	0.00	0.00%
387.20	Other Equipment	13,557.81	0%	0.00	13,557.81	0.00	0.00	30-R3	7.87	0.00	0.00%
	TOTAL Distribution Plant	25,939,783.41	0%	-13,601,997.31	39,541,780.72	5,533,289.53	8,068,707.78		21.69	371,980.59	1.43%
	<b>General Plant</b>										
	<b>GENERAL STRUCTURES</b>										
390.00-01	General Structures & Improvements	1,675,382.14	0%	0.00	1,675,382.14	0.00	0.00 (1)	45-R3	36.60	0.00	0.00%
390.02	Leasehold Improvements	62.04	0%	0.00	62.04	0.00	0.00	10-R4	0.73	0.00	0.00%
	Total General Structures	1,675,444.18		0.00	1,675,444.18	0.00	0.00		0.00	0.00	0.00%
392.10	Trailers	42,073.85	0%	0.00	42,073.85	0.00	0.00	12-R1	6.2	0.00	0.00%
392.20	Transportation Equipment	982,562.86	0%	0.00	982,562.86	0.00	0.00	7-L2	3.91	0.00	0.00%
396.00	Power Operated Equipment	708,680.37	0%	0.00	708,680.37	0.00	0.00	8-L0	6.13	0.00	0.00%
	Sub-Total Depr General Plant	3,408,761.26		0.00	3,408,761.26	0.00	0.00			0.00	0.00%
	<b>Sub-Total - Depreciable Plant</b>	<b>32,008,333.05</b>		<b>-13,876,365.99</b>	<b>45,884,699.04</b>	<b>5,879,387.81</b>	<b>7,996,978.18</b>		<b>23.48</b>	<b>340,648.29</b>	<b>1.06%</b>
	<b>OFFICE FURNITURE &amp; EQUIPMENT</b>										
391.10	Office Furniture & Equipment	101,239.72	0%	0.00	101,239.72	0.00	0.00	0	N/A	0.00	0.00% *
391.30	Computer & Electronic Equipment	83,517.82	0%	0.00	83,517.82	0.00	0.00	0	N/A	0.00	0.00% *
391.50	Other Computer Equipment	19,147.10	0%	0.00	19,147.10	0.00	0.00	0	0.0	0.00	0.00% *
	Total Office Furniture & Equipment	203,904.64		0.00	203,904.64	0.00	0.00		0.00	0.00	0.00%

Table 2 - COR

## Great Plains Natural Gas Company

**Summary of Original Cost of Utility Plant in Service and Calculation of  
Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of  
Book Depreciation Reserve and Average Remaining Lives as of December 31, 2011**

Account No.	Description	Original Cost 12/31/11	Estimated Future Cost of Removal	Original Cost Less COR	Book Depreciation Reserve	Est'd COR Less Book Depr Reserve	A.S.L./ Survivor Curve	Average Remaining Life	Annual Depreciation Accrual	Annual Depreciation Rate
394.00	Tools, Shop & Garage Equipment	292,314.85	0%	292,314.85	0.00	0.00	0	N/A	0.00	0.00%
397.00	Communication Equipment	238,119.85	0%	238,119.85	0.00	0.00	0	N/A	0.00	0.00%
398.00	Miscellaneous Equipment	51,338.57	0%	51,338.57	0.00	0.00	0	N/A	0.00	0.00%
	TOTAL General Plant	4,194,439.17	0%	4,194,439.17	0.00	0.00		0.0	0.00	0.00%
	<b>Sub-Total -- Amortizable Plant</b>	<b>785,677.91</b>		<b>785,677.91</b>	<b>0.00</b>	<b>0.00</b>		<b>0.0</b>	<b>0.00</b>	<b>0.00%</b>
	<b>TOTAL Depreciable Plant</b>	<b>32,794,010.96</b>		<b>46,670,376.95</b>	<b>-13,876,365.99</b>	<b>5,879,387.81</b>		<b>23.48</b>	<b>340,648.29</b>	<b>1.04%</b>

**NON-DEPRECIABLE PLANT**

304.00	Land & Land Rights-Production	26,306.54								
365.10	Land & Land Rights-Transmission	5,584.70								
374.10	Land & Land Rights-Distribution	2,978.43								
389.00	Land & Land Rights-General	17,167.22								
	Total Land	52,036.89								

**INTANGIBLE PLANT**

301.00	Organization	5,006.20								
302.00	Franchises & Consents	73,680.11								
303.00	Miscellaneous Intangible Plant	764,166.65								
	Total Intangible Plant	842,852.96								
	TOTAL Non-Depreciable Plant	894,889.85								

TOTAL Plant in Service 33,688,900.81

(1) Interim Retirement Rate. Service Lives Vary.

\* Proposed Amortization Rates.

## Great Plains Natural Gas Company

Original Cost Per Company Books, Adjustments, And  
Original Cost Per Depreciation Study as of December 31, 2011

Account No.	Description	Original Cost Per Co. Books 12/31/11	(Pending) Retirements	Company Pending Ret. Adjustments	Original Cost Per Depr Study Data 12/31/11
(a)	(b)	(c)	(d)	(e)	(f)
<b>DEPRECIABLE PLANT</b>					
<b>Production Plant</b>					
305.00	Structures & Improvements	282,997.64			282,997.64
311.00	LPG Equipment	415,125.44			415,125.44
320.00	Other Gas Production	4,969.95			4,969.95
	Total Production Plant	703,093.03	0.00	0.00	703,093.03
<b>Transmission Plant</b>					
365.20	Rights of Way	158,152.03			158,152.03
TRANSMISSION MAINS					
367.00	Transmission Mains	1,066,974.95			1,066,974.95
367.40-.42	Railroad, River & Highway Crossings	128,309.21			128,309.21
367.45	Anodes and Cathodic Protection	1,325.87			1,325.87
367.50	Valves	3,185.68			3,185.68
367.60-.61	Farm & Side Taps	29,814.38			29,814.38
	Total Transmission Mains	1,229,610.09	0.00	0.00	1,229,610.09
369.00	Meas & Reg Station Equipment	568,933.23			568,933.23
	Total Transmission Plant	1,956,695.35	0.00	0.00	1,956,695.35
<b>Distribution Plant</b>					
374.20	Rights of Way	17,653.59			17,653.59
375.00	Distr. Meas & Reg Station Structures	68,090.28			68,090.28
Mains					
376.00	Steel Mains	3,827,672.45			3,827,672.45
376.10	Plastic Mains	5,835,099.75			5,835,099.75
376.11	Plastic Mains - PVC	1,360,797.66			1,360,797.66
376.20	Valves	298,962.25			298,962.25
376.28-.50	Railroad, River & Highway Crossings	377,544.45			377,544.45
376.55	Anodes and Cathodic Protection	81,169.34			81,169.34
376.56	Pipeline Markers	171.75			171.75
	Total Mains	\$11,781,417.65	0.00	0.00	11,781,417.65
378.00	Meas & Reg Station Equip-General	343,682.75			343,682.75
379.00	Meas & Reg Station Equip-City Gate	315,351.88			315,351.88
Services					
380.00	Steel Services	844,801.70			844,801.70
380.10	Plastic Services	6,632,594.30			6,632,594.30
380.11	Plastic Services - PVC	1,082,679.98			1,082,679.98
380.55	Anodes and Cathodic Protection	39,103.01			39,103.01
	Total Services	\$8,599,178.99	0.00	0.00	8,599,178.99
381.00	Meters & Meter Installations	4,077,129.17			4,077,129.17
383.00	House Regulators	713,325.26			713,325.26
385.00	Industrial Meas. & Reg. Station Equipment	5,088.13			5,088.13
387.10	Cathodic Protection Equipment	5,307.90			5,307.90
387.20	Other Equipment	13,557.81			13,557.81
	TOTAL Distribution Plant	25,939,783.41	0.00	0.00	25,939,783.41

## Great Plains Natural Gas Company

Original Cost Per Company Books, Adjustments, And  
Original Cost Per Depreciation Study as of December 31, 2011

Account No.	Description	Original Cost Per Co. Books 12/31/11	(Pending) Retirements	Company Pending Ret. Adjustments	Original Cost Per Depr Study Data 12/31/11
(a)	(b)	(c)	(d)	(e)	(f)
<b>General Plant</b>					
<b>GENERAL STRUCTURES</b>					
390.00-.01	General Structures & Improvements	1,675,382.14			1,675,382.14
390.02	Leasehold Improvements	62.04			62.04
	Total General Structures	1,675,444.18	0.00	0.00	1,675,444.18
392.10	Trailers	42,073.85			42,073.85
392.20	Transportation Equipment	982,562.86		0.00	982,562.86
396.00	Power Operated Equipment	708,680.37		0.00	708,680.37
	Sub-Total Depr General Plant	3,408,761.26	0.00	0.00	3,408,761.26
	<b>Sub-Total -- Depreciable Plant</b>	<b>32,008,333.05</b>	<b>0.00</b>	<b>0.00</b>	<b>32,008,333.05</b>
<b>OFFICE FURNITURE &amp; EQUIPMENT</b>					
391.10	Office Furniture & Equipment	101,239.72			101,239.72
391.30	Computer & Electronic Equipment	83,517.82			83,517.82
391.50	Other Computer Equipment	19,147.10			19,147.10
	Total Office Furniture & Equipment	203,904.64	0.00	0.00	203,904.64
394.00	Tools, Shop & Garage Equipment	292,314.85			292,314.85
397.00	Communication Equipment	238,119.85			238,119.85
398.00	Miscellaneous Equipment	51,338.57			51,338.57
	TOTAL General Plant	4,194,439.17	0.00	0.00	4,194,439.17
	<b>Sub-Total -- Amortizable Plant</b>	<b>785,677.91</b>	<b>0.00</b>	<b>0.00</b>	<b>785,677.91</b>
	TOTAL Depreciable Plant	<b>32,794,010.96</b>	<b>0.00</b>	<b>0.00</b>	<b>32,794,010.96</b>
<b>NON-DEPRECIABLE PLANT</b>					
304.00	Land & Land Rights-Production	26,306.54			26,306.54
365.10	Land & Land Rights-Transmission	5,584.70			5,584.70
374.10	Land & Land Rights-Distribution	2,978.43			2,978.43
389.00	Land & Land Rights-General	17,167.22			17,167.22
	Total Land	52,036.89	0.00	0.00	52,036.89
<b>INTANGIBLE PLANT</b>					
301.00	Organization	5,006.20			5,006.20
302.00	Franchises & Consents	73,680.11			73,680.11
303.00	Miscellaneous Intangible Plant	764,166.65			764,166.65
	Total Intangible Plant	842,852.96	0.00	0.00	842,852.96
	TOTAL Non-Depreciable Plant	894,889.85	0.00	0.00	894,889.85
	TOTAL Plant in Service	<b>33,688,900.81</b>	<b>0.00</b>	<b>0.00</b>	<b>33,688,900.81</b>

Great Plains Natural Gas Company

Summary of Book Depreciation Reserves Relative To Original Cost of Utility Plant in Service, Adjustments, And Depreciation Reserves Per Depreciation Study as of December 31, 2011

Account No.	Description	Original Cost Per Co. Books 12/31/11 (c)	A.S.L./ Curve (d)	Salvage % (e)	Calculated Depr. Reserve 12/31/11 (f)	Plant Only Control	Total Depr Reserve Per Books 12/31/11	Gross Salv Control	Gross Salvage Depr Reserve Per Books 12/31/11 (d)	COR Control	COR Depr Reserve Per Books 12/31/11 (e)	Plant Only Depr Reserve Per Depr Study 12/31/11 (f)
<b>DEPRECIABLE PLANT</b>												
<b>Production Plant</b>												
305.00	Structures & Improvements	282,997.64 (1)					227,226.66		0.00		0.00	227,226.66
311.00	LPG Equipment	415,125.44 (1)					408,148.20	(2,051.22)	0.00		39,188.80	371,010.62
320.00	Other Gas Production	4,969.95					4,958.18	0.00	0.00		0.00	4,958.18
	<b>Total Production Plant</b>	<b>703,093.03</b>			<b>0.00</b>		<b>640,333.04</b>	<b>(2,051.22)</b>	<b>0.00</b>		<b>39,188.80</b>	<b>603,195.46</b>
<b>Transmission Plant</b>												
365.20	Rights of Way	158,152.03					111,763.82	0.00	0.00		0.00	111,763.82
<b>TRANSMISSION MAINS</b>												
367.00	Transmission Mains	1,066,974.95	50-R3	-20%	861,241.56		1,258,033.28		11,299.93		294,231.19	952,502.16
367.40-42	Railroad, River & Highway Crossings	128,309.21	40-R2	-20%	71,423.35		104,329.56		937.11		24,400.79	78,991.65
367.45	Anodes and Cathodic Protection	1,325.87	25-R3	-20%	1,045.09		1,526.58		13.71		357.04	1,155.83
367.50	Valves	3,185.68	40-R3	-20%	3,264.47		4,768.48		34.12		888.35	3,846.01
367.60-61	Farm & Side Taps	29,814.38	30-R4	-20%	26,819.52		39,175.83		351.64		9,156.02	29,668.17
	<b>Total Transmission Mains</b>	<b>1,229,610.09</b>			<b>963,793.99</b>	<b>1,407,833.73</b>	<b>1,407,833.73</b>	<b>12,636.51</b>	<b>12,636.51</b>	<b>329,033.40</b>	<b>329,033.40</b>	<b>1,066,163.83</b>
369.00	Meas & Reg Station Equipment	568,933.23					83,377.82	0.00	0.00		-22,123.92	105,501.74
	<b>Total Transmission Plant</b>	<b>1,956,695.35</b>			<b>963,793.99</b>		<b>1,602,975.37</b>	<b>12,636.51</b>	<b>12,636.51</b>		<b>306,909.48</b>	<b>1,283,429.39</b>
<b>Distribution Plant</b>												
374.20	Rights of Way	17,653.59					6,485.95	0.00	0.00		0.00	6,485.95
375.00	Distr. Meas & Reg Station Structures	68,090.28					22,398.54	0.00	0.00		976.75	21,421.79
<b>Mains</b>												
376.00	Steel Mains	3,827,672.45	54-R3	-55%	2,634,434.84		2,425,986.09		125.13		689,285.23	1,736,575.73
376.10	Plastic Mains	5,835,099.75	45-R4	-55%	3,266,517.06		3,008,055.02		155.15		854,666.03	2,153,233.84
376.11	Plastic Mains - PVC	1,360,797.66	(2)	-55%	1,775,900.34		1,635,382.84		84.35		464,654.45	1,170,644.04
376.20	Valves	298,962.25	47-R3	-55%	142,053.08		130,813.18		6.75		37,167.40	93,639.03
376.28-50	Railroad, River & Highway Crossings	377,544.45	40-R1	-55%	275,197.49		253,422.58		13.07		72,003.89	181,405.62
376.55	Anodes and Cathodic Protection	81,169.34	25-R3	-55%	88,614.71		81,603.10		4.21		23,185.55	58,413.35
376.56	Pipeline Markers	171.75	20-R3	-55%	258.18		237.75		0.01		67.55	170.19
	<b>Total Mains</b>	<b>11,781,417.65</b>			<b>8,182,975.70</b>	<b>7,535,500.57</b>	<b>7,535,500.57</b>	<b>388.67</b>	<b>388.67</b>	<b>2,141,030.10</b>	<b>2,141,030.10</b>	<b>5,394,081.79</b>
378.00	Meas & Reg Station Equip-General	343,682.75					311,682.24	0.00	0.00		29,542.33	282,139.91
379.00	Meas & Reg Station Equip-City Gate	315,351.88					199,657.87	0.00	0.00		2,324.96	197,332.91
<b>Services</b>												
380.00	Steel Services	844,801.70	38-R2	-75%	767,338.20		761,105.01		4.07		314,604.56	446,496.38
380.10	Plastic Services	6,632,594.30	37-R5	-75%	5,223,520.54		5,223,520.54		27.90		2,159,154.61	3,064,338.03
380.11	Plastic Services - PVC	1,082,679.98	(2)	-75%	1,808,166.78		1,793,478.79		9.58		741,338.72	1,052,130.50
380.55	Anodes and Cathodic Protection	39,103.01	25-R3	-75%	60,935.65		60,440.66		0.32		24,983.29	35,457.05
	<b>Total Services</b>	<b>8,599,178.99</b>			<b>7,902,740.05</b>	<b>7,838,545.00</b>	<b>7,838,545.00</b>	<b>41.87</b>	<b>41.87</b>	<b>3,240,081.18</b>	<b>3,240,081.18</b>	<b>4,598,421.95</b>
381.00	Meters & Meter Installations	4,077,129.17	(4)	-15%			2,271,929.72	(16,847.18)			119,334.21	2,169,242.69
383.00	House Regulators	713,325.26					418,561.96	0.00	0.00		0.00	418,561.96
385.00	Industrial Meas. & Reg. Station Equipment	5,088.13					5,531.29	0.00	0.00		0.00	5,531.29
387.10	Cathodic Protection Equipment	5,307.90					1,711.24	0.00	0.00		0.00	1,711.24
387.20	Other Equipment	13,557.81					13,830.02	0.00	0.00		0.00	13,830.02
	<b>TOTAL Distribution Plant</b>	<b>25,939,783.41</b>			<b>16,085,715.75</b>		<b>18,625,834.40</b>	<b>(16,216.64)</b>	<b>(16,216.64)</b>		<b>5,533,289.53</b>	<b>13,108,761.50</b>

Table 4

## Great Plains Natural Gas Company

## Summary of Book Depreciation Reserves Relative To Original Cost of Utility Plant in Service, Adjustments, And Depreciation Reserves Per Depreciation Study as of December 31, 2011

Account No.	Description	Original Cost Per Co. Books 12/31/11 (c)	A.S.L./ Curve (d)	Salvage % (e)	Calculated Depr. Reserve 12/31/11 (f)	Plant Only Control	Total Depr Reserve Per Books 12/31/11	Gross Salv Control	Gross Salvage Depr Reserve Per Books 12/31/11 (d)	COR Control	COR Depr Reserve Per Books 12/31/11 (e)	Plant Only Depr Reserve Per Depr Study 12/31/11 (f)
<b>General Plant</b>												
<b>GENERAL STRUCTURES</b>												
390.00-01	General Structures & Improvements	1,675,382.14	45-FR3	0%	455,093.89		516,608.50		0.00		0.00	516,608.50
390.02	Leasehold Improvements	62.04	10-P4	0%	57.85		65.67		0.00		0.00	65.67
	Total General Structures	1,675,444.18			455,151.74	516,674.17	516,674.17	0.00	0.00	0.00	0.00	516,674.17
392.10	Trailers	42,073.85					23,293.50		0.00		0.00	23,293.50
392.20	Transportation Equipment	982,562.86					517,466.67		0.00		0.00	517,466.67
396.00	Power Operated Equipment	708,680.37					222,107.50		0.00		0.00	222,107.50
	Sub-Total General Plant	3,408,761.26			455,151.74		1,279,541.84		0.00		0.00	1,279,541.84
	<b>Sub-Total - Depreciable Plant</b>	<b>32,008,333.05</b>			<b>17,504,661.48</b>		<b>22,148,684.65</b>		<b>(5,631.35)</b>		<b>5,879,387.81</b>	<b>16,274,928.19</b>
<b>OFFICE FURNITURE &amp; EQUIPMENT</b>												
391.10	Office Furniture & Equipment	101,239.72					43,661.82		0.00		0.00	43,661.82
391.30	Computer & Electronic Equipment	83,517.82					66,281.05		0.00		0.00	66,281.05
391.50	Other Computer Equipment	19,147.10					10,430.89		0.00		0.00	10,430.89
	Total Office Furniture & Equipment	203,904.64					120,373.76		0.00		0.00	120,373.76
394.00	Tools, Shop & Garage Equipment	292,314.85					98,178.46		0.00		0.00	98,178.46
397.00	Communication Equipment	238,119.85					97,756.32		0.00		0.00	97,756.32
398.00	Miscellaneous Equipment	51,338.57					6,019.49		0.00		0.00	6,019.49
	TOTAL General Plant	4,194,439.17			455,151.74		1,601,869.87		0.00		0.00	1,601,869.87
	<b>Sub-Total - Amortizable Plant</b>	<b>785,677.91</b>			<b>0.00</b>		<b>322,328.03</b>		<b>0.00</b>		<b>0.00</b>	<b>322,328.03</b>
	<b>TOTAL Depreciable Plant</b>	<b>32,794,010.96</b>			<b>17,504,661.48</b>		<b>22,471,012.68</b>		<b>(5,631.35)</b>		<b>5,879,387.81</b>	<b>16,597,256.22</b>
<b>NON-DEPRECIABLE PLANT</b>												
<b>INTANGIBLE PLANT</b>												
304.00	Land & Land Rights-Production	26,306.54					0.00		0.00		0.00	-
365.10	Land & Land Rights-Transmission	5,584.70					0.00		0.00		0.00	-
374.10	Land & Land Rights-Distribution	2,978.43					0.00		0.00		0.00	-
389.00	Land & Land Rights-General	17,167.22					0.00		0.00		0.00	-
	Total Land	52,036.89					0.00		0.00		0.00	0.00
301.00	Organization	5,006.20					5,006.20		0.00		0.00	5,006.20
302.00	Franchises & Consents	73,680.11					73,680.11		0.00		0.00	73,680.11
303.00	Miscellaneous Intangible Plant	764,166.65					548,337.73		0.00		0.00	548,337.73
	Total Intangible Plant	842,852.96					627,024.04		0.00		0.00	627,024.04
	TOTAL Non-Depreciable Plant	894,889.85					627,024.04		0.00		0.00	627,024.04
	TOTAL Plant in Service	33,688,900.81					23,098,036.72		(5,631.35)		5,879,387.81	17,224,280.26
	(1) Interim Retirement Rate. Service Lives Vary.											

Table 5

## Great Plains Natural Gas Company

**Summary or Original Cost of Utility Plant in Service as of December 31, 2011  
and Related Annual Depreciation/Amortization Expense  
Under Present Rates and Proposed Amortization**

Account No.	Description (b)	Original Cost		Present Rates		Proposed Amortization		Net Change Depr/Amort Expense (h)
		12/31/11 (c)	(d)	Rate % (e)	Annual Accrual (f)	Rate % (g)	Annual Accrual (g)	
<b><u>DEPRECIABLE PLANT</u></b>								
	OFFICE FURNITURE & EQUIPMENT							
391.10	Office Furniture & Equipment	101,239.72	7.94%	8,038.43	6.73%	6,816.34	-1,222.09	
391.30	Computer & Electronic Equipment	83,517.82	25.00%	20,879.46	25.00%	20,879.46	0.00	
391.50	Other Computer Equipment	19,147.10	11.51%	2,203.32	20.00%	3,829.42	1,626.10	
	Total Office Furniture & Equipment	203,904.64	15.26%	31,121.21	15.46%	31,525.22	404.01	
	Tools, Shop & Garage Equipment	292,314.85	4.18%	12,217.60	5.00%	14,630.28	2,412.68	
397.00	Communication Equipment	238,119.85	4.09%	9,739.10	5.48%	13,041.30	3,302.20	
398.00	Miscellaneous Equipment	51,338.57	4.00%	2,053.54	4.00%	2,053.54	0.00	
	<b>Sub-Total -- Amortizable Plant</b>	<b>785,677.91</b>	<b>7.02%</b>	<b>55,131.45</b>	<b>7.80%</b>	<b>61,250.34</b>	<b>6,118.89</b>	

**Great Plains Natural Gas Company**

**Table 5-391.1**

**Account 391.10 - Office Furniture & Equipment**

**Development of Annual Amortization Amount Over Estimated Average Life of Property**

**Average Service Life: 16 Years**

<b>Year</b>	<b>Original Cost</b>	<b>12/31/2011 Accum. Reserve</b>	<b>Remaining Amount To Be Amortized</b>	<b>Remaining Amortization Period</b>	<b>Annual Amortization Amount</b>
1995	77.79	73.12	4.67	1.00	4.67
1996	28,188.55	25,396.41	2,792.14	1.25	2,238.17
1997	-	-	-	-	-
1998	-	-	-	-	-
1999	749.29	488.35	260.94	4.39	59.49
2000	-	-	-	-	-
2001	-	-	-	-	-
2002	3,448.59	2,051.25	1,397.34	6.48	215.54
2003	-	-	-	-	-
2004	5,409.98	2,659.87	2,750.11	8.13	338.12
2005	-	-	-	-	-
2006	9,426.59	3,383.80	6,042.79	10.26	589.16
2007	29,164.21	8,050.30	21,113.91	11.58	1,822.76
2008	14,789.70	2,901.41	11,888.29	12.86	924.36
2009	2,445.64	336.90	2,108.74	13.80	152.85
2010	-	-	-	-	-
2011	7,539.38	365.78	7,173.60	15.22	471.21
	<u>101,239.72</u>	<u>45,707.19</u>	<u>55,532.53</u>		<u>6,816.34</u>

Composite Depr. Rate                      6,816.34 / 101,239.72 =                      6.73%

Composite Depr. Rate  
Through 2001 Vintage                      2,302.33 / 29,015.63 =                      7.93%

**Great Plains Natural Gas Company**

**Table 5-391.3**

Account 391.30 - Computer & Electronic Equipment

Development of Annual Amortization Amount Over Estimated Average Life of Property

Average Service Life: 4 Years

Year	Original Cost	12/31/2011 Accum. Reserve	Remaining Amount To Be Amortized	Remaining Amortization Period	Annual Amortization Amount	
2008	64,251.37	57,153.01	7,098.36	0.44	16,062.84	
2009	6,770.19	4,050.73	2,719.46	1.61	1,692.55	
2010	12,496.26	5,077.31	7,418.95	2.37	3,124.07	
	83,517.82	66,281.05	17,236.77		20,879.46	
Composite Depr. Rate		20,879.46	/	83,517.82	=	25.00%

**Great Plains Natural Gas Company**

**Table 5-391.5**

**Account 391.50 - Other Computer Equipment**

**Development of Annual Amortization Amount Over Estimated Average Life of Property**

**Average Service Life: 5 Years**

<b>Year</b>	<b>Original Cost</b>	<b>12/31/2011 Accum. Reserve</b>	<b>Remaining Amount To Be Amortized</b>	<b>Remaining Amortization Period</b>	<b>Annual Amortization Amount</b>
2006	-	-	-		-
2007	-	-	-		-
2008	15,652.89	10,430.89	5,222.00	1.67	3,130.58
2009	-	-	-		-
2010	-	-	-		-
2011	3,494.21	-	3,494.21	5.00	698.84
	<u>19,147.10</u>	<u>10,430.89</u>	<u>8,716.21</u>		<u>3,829.42</u>

Composite Depr. Rate                      3,829.42 / 19,147.10 =                      20.00%



**Great Plains Natural Gas Company**

**Table 5-397**

**Account 397 - Communication Equipment**

**Development of Annual Amortization Amount Over Estimated Average Life of Property**

**Average Service Life: 18 Years**

<b>Year</b>	<b>Original Cost</b>	<b>12/31/2011 Accum. Reserve</b>	<b>Remaining Amount To Be Amortized</b>	<b>Remaining Amortization Period</b>	<b>Annual Amortization Amount</b>
1998	-	-	-	-	-
1999	873.56	680.18	193.38	5.41	35.73
2000	8,194.36	5,931.19	2,263.17	6.75	335.15
2001	3,731.37	2,479.33	1,252.04	8.20	152.61
2002	11,369.56	9,549.41	1,820.15	2.88	631.64
2003	2,420.43	1,078.95	1,341.48	9.98	134.47
2004	186,554.41	75,025.99	111,528.42	10.76	10,364.13
2005	-	-	-	-	-
2006	-	-	-	-	-
2007	-	-	-	-	-
2008	11,117.11	1,819.72	9,297.39	15.05	617.62
2009	3,964.27	641.83	3,322.44	15.09	220.24
2010	9,894.78	549.72	9,345.06	17.00	549.71
	<u>238,119.85</u>	<u>97,756.32</u>	<u>131,018.47</u>		<u>13,041.30</u>
Composite Depr. Rate		13,041.30 /	238,119.85 =		5.48%
Composite Depr. Rate Through 2001 Vintage		523.49 /	12,799.29 =		4.09%
		523.49	12,799.29 =		4.09%

**Great Plains Natural Gas Company**

**Table 5-398**

Account 398 - Miscellaneous Equipment

Development of Annual Amortization Amount Over Estimated Average Life of Property

Average Service Life: 25 Years

Year	Original Cost	12/31/2011 Accum. Reserve	Remaining Amount To Be Amortized	Remaining Amortization Period	Annual Amortization Amount
2006	7,526.60	1,505.95	6,020.65	20.00	301.06
2007	806.08	156.02	650.06	20.16	32.24
2008	2,580.90	264.10	2,316.80	22.44	103.24
2009	40,424.99	4,093.42	36,331.57	22.47	1,617.00
2010	-	-	-		-
	<u>51,338.57</u>	<u>6,019.49</u>	<u>45,319.08</u>		<u>2,053.54</u>
Composite Depr. Rate		2,053.54 /	51,338.57 =	4.00%	

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12:20 AM

**GPNG**  
**ACCOUNT #1012**  
**SCHEDULE OF UTILITY PLANT TRANSACTIONS BY SUB-PLANT ACCOUNT**  
**FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2011**

ACCT NO	NATURAL GAS PLANT	BALANCE 01-01-11	2011 ADDITIONS	2011 RETIREMENTS	2011 TRANSFERS	2011 ADJUST.	BALANCE 12-31-11
<b>INTANGIBLE PLANT</b>							
301	ORGANIZATION INTANGIBLE PLANT	5,006.20	0.00	0.00	0.00	0.00	5,006.20
302	FRANCHISES & CONSENTS INTANGIBLE PLANT	73,680.11	0.00	0.00	0.00	0.00	73,680.11
303	MISCELLANEOUS INTANGIBLE PLANT	838,969.80	(74,803.15)	0.00	0.00	0.00	764,166.65
	<b>TOTAL GAS INTANGIBLE PLANT</b>	<b>917,656.11</b>	<b>(74,803.15)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>842,852.96</b>
<b>PRODUCTION PLANT</b>							
304	LAND & LAND RIGHTS	31,491.44	0.00	(5,184.90)	0.00	0.00	26,306.54
305	STRUCTURES & IMPROVEMENTS	335,273.43	0.00	(52,275.79)	0.00	0.00	282,997.64
3111	LIQUIFIED PETRO. PROPANE	664,095.87	0.00	(248,970.43)	0.00	0.00	415,125.44
320	OTHER GAS PRODUCTION	8,385.36	0.00	(3,415.41)	0.00	0.00	4,969.95
	<b>TOTAL GAS PRODUCTION PLANT</b>	<b>1,039,246.10</b>	<b>0.00</b>	<b>(309,846.53)</b>	<b>0.00</b>	<b>0.00</b>	<b>729,399.57</b>
<b>TRANSMISSION PLANT</b>							
3651	LAND	5,584.70	0.00	0.00	0.00	0.00	5,584.70
3652	LAND RIGHTS	158,152.03	0.00	0.00	0.00	0.00	158,152.03
3671	MAINS	1,229,610.09	0.00	0.00	0.00	0.00	1,229,610.09
3691	MEASURING & REGULATING STATION EQUIP.	257,112.58	352,403.98	(40,583.33)	0.00	0.00	568,933.23
	<b>TOTAL TRANSMISSION PLANT</b>	<b>1,650,459.40</b>	<b>352,403.98</b>	<b>(40,583.33)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,962,280.05</b>
<b>DISTRIBUTION PLANT</b>							
3741	LAND	2,978.43	0.00	0.00	0.00	0.00	2,978.43
3742	LAND RIGHTS	17,653.59	0.00	0.00	0.00	0.00	17,653.59
375	STRUCTURES & IMPROVEMENTS	28,239.44	39,850.84	0.00	0.00	0.00	68,090.28
376	MAINS	10,977,027.14	851,411.90	(47,021.39)	0.00	0.00	11,781,417.65
378	MEAS. & REG. STATION EQUIP.-GENERAL	348,505.54	2,168.45	(6,991.24)	0.00	0.00	343,682.75
379	MEAS. & REG. STATION EQUIP-CITY GATE	239,064.63	76,287.25	0.00	0.00	0.00	315,351.88
380	SERVICES	8,238,111.52	420,984.52	(59,917.05)	0.00	0.00	8,599,178.99
381	METERS	3,882,671.06	125,933.08	(47,355.16)	115,880.19	0.00	4,077,129.17
382	METER SET INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00
383	SERVICE REGULATORS	670,459.61	20,081.66	0.00	22,783.99	0.00	713,325.26
385	INDUSTRIAL MEAS. & REG. STATION EQUIP.	5,088.13	0.00	0.00	0.00	0.00	5,088.13
3871	CATHODIC PROTECTION EQUIPMENT	5,307.90	0.00	0.00	0.00	0.00	5,307.90
3872	OTHER DISTRIBUTION EQUIPMENT	13,557.81	0.00	0.00	0.00	0.00	13,557.81
388	ARO DISTRIBUTION PLANT	30,763.49	0.00	0.00	0.00	0.00	30,763.49
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>24,459,428.29</b>	<b>1,536,717.70</b>	<b>(161,284.84)</b>	<b>138,664.18</b>	<b>0.00</b>	<b>25,973,525.33</b>
<b>GENERAL PLANT</b>							
389	LAND & LAND RIGHTS	22,167.22	0.00	(5,000.00)	0.00	0.00	17,167.22
390	STRUCTURES & IMPROVEMENTS	1,668,236.87	76,867.95	(69,660.64)	0.00	0.00	1,675,444.18
3911	OFFICE FURNITURE & EQUIPMENT	97,577.69	7,539.38	(3,877.35)	0.00	0.00	101,239.72
3913	COMPUTER EQUIPMENT-PC	91,555.65	0.00	(8,037.83)	0.00	0.00	83,517.82
3915	OTHER COMPUTER EQUIPMENT	27,205.10	3,494.21	(11,552.21)	0.00	0.00	19,147.10
3921	TRANSPORTATION EQUIPMENT-UNITIZED TRAILER	34,329.76	0.00	0.00	7,744.09	0.00	42,073.85
3922	TRANSPORTATION EQUIPMENT-UNITIZED VEHICLE	906,069.88	117,195.13	(18,474.35)	(22,227.80)	0.00	982,562.86
393	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
3941	MISCELLANEOUS TOOLS	276,208.34	32,239.61	(16,133.10)	0.00	0.00	292,314.85
395	LABORATORY EQUIPMENT	5,977.68	0.00	(5,977.68)	0.00	0.00	0.00
3961	WORK EQUIPMENT TRAILERS	41,557.89	0.00	(3,200.00)	(1,666.02)	0.00	36,691.87
3962	POWER OPERATED EQUIPMENT	724,820.01	230,573.66	(204,054.74)	(79,350.43)	0.00	671,988.50
3971	RADIO COMMUNICATION EQUIPMENT-FIXED	96,294.42	0.00	0.00	0.00	0.00	96,294.42
3972	RADIO COMMUNICATION EQUIPMENT-MOBILE	13,841.35	0.00	0.00	0.00	0.00	13,841.35
3973	GENERAL TELEPHONE COMMUNICATIONS EQUIP.	27,483.58	0.00	0.00	0.00	0.00	27,483.58
3978	NETWORK EQUIPMENT	100,500.50	0.00	0.00	0.00	0.00	100,500.50
398	MISCELLANEOUS EQUIPMENT	51,338.57	0.00	0.00	0.00	0.00	51,338.57
	<b>TOTAL GENERAL PLANT</b>	<b>4,185,164.51</b>	<b>467,909.94</b>	<b>(345,967.90)</b>	<b>(95,500.16)</b>	<b>0.00</b>	<b>4,211,606.39</b>
	<b>TOTAL NATURAL GAS PLANT IN SERVICE</b>	<b>32,251,954.41</b>	<b>2,282,228.47</b>	<b>(857,682.60)</b>	<b>43,164.02</b>	<b>0.00</b>	<b>33,719,664.30</b>

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**GPNG**  
**ACCOUNT #1082 & 1112**  
**SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION**  
**FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2011**

FERC Account	Account Description	Balance 01-01-11	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	GPNG 12/31/2011
301	Organization Intangible Plant	(5,006.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,006.20)
302	Franchises and Consents Intangible Plant	(73,680.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(73,680.11)
303	Miscellaneous Intangible Plant	(501,680.41)	0.00	0.00	0.00	0.00	(46,657.32)	0.00	0.00	(548,337.73)
	<b>TOTAL GAS INTANGIBLE PLANT</b>	<b>(580,366.72)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(46,657.32)</b>	<b>0.00</b>	<b>0.00</b>	<b>(627,024.04)</b>
305	Structures & Improvements	(280,578.33)	0.00	52,275.79	0.00	0.00	(4,109.02)	0.00	5,184.90	(227,226.66)
3111	Liquified Petro. Propane	(615,278.81)	0.00	248,970.43	0.00	0.00	(4,702.24)	0.00	0.00	(371,010.62)
320	Other Gas Production	(8,371.95)	0.00	3,415.41	0.00	0.00	(1.64)	0.00	0.00	(4,958.18)
	<b>TOTAL GAS PRODUCTION PLANT</b>	<b>(904,229.09)</b>	<b>0.00</b>	<b>304,661.63</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,812.90)</b>	<b>0.00</b>	<b>5,184.90</b>	<b>(603,195.46)</b>
3652	Land Rights	(109,643.96)	0.00	0.00	0.00	0.00	(2,119.86)	0.00	0.00	(111,763.82)
3671	Mains	(1,064,493.72)	0.00	0.00	0.00	0.00	(1,670.10)	0.00	0.00	(1,066,163.82)
3691	Meas. & Reg. Station Equip.	(138,495.99)	0.00	40,583.33	0.00	0.00	(7,589.08)	0.00	0.00	(105,501.74)
	<b>TOTAL GAS TRANSMISSION PLANT</b>	<b>(1,312,633.67)</b>	<b>0.00</b>	<b>40,583.33</b>	<b>0.00</b>	<b>0.00</b>	<b>(11,379.04)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,283,429.38)</b>
3742	Land Rights	(6,092.35)	0.00	0.00	0.00	0.00	(393.60)	0.00	0.00	(6,485.95)
375	Structures & Improvements	(20,277.07)	0.00	0.00	0.00	0.00	(1,144.72)	0.00	0.00	(21,421.79)
376	Mains	(5,150,434.92)	0.00	47,021.39	0.00	0.00	(290,668.27)	0.00	0.00	(5,394,081.80)
378	Meas. & Reg. Station Equip.-General	(284,739.13)	0.00	6,991.24	0.00	0.00	(4,392.02)	0.00	0.00	(282,139.91)
379	Meas. & Reg. Station Equip.-City Gate	(192,640.09)	0.00	0.00	0.00	0.00	(4,692.82)	0.00	0.00	(197,332.91)
380	Services	(4,400,480.55)	0.00	59,917.05	0.00	0.00	(257,858.45)	0.00	0.00	(4,598,421.95)
381	Meters	(2,114,957.87)	(30,897.41)	47,355.16	8,375.22	0.00	(79,117.79)	0.00	0.00	(2,169,242.69)
382	Meter Set Installation	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
383	Service Regulators	(403,867.33)	(831.07)	0.00	0.00	0.00	(13,863.56)	0.00	0.00	(418,561.96)
385	Industrial Meas. & Reg. Station Equipment	(5,531.29)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,531.29)
3871	Catholic Protection Equipment	(1,458.64)	0.00	0.00	0.00	0.00	(252.60)	0.00	0.00	(1,711.24)
3872	Other Distribution Equipment	(13,830.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,830.02)
388	ARO	(8,691.58)	0.00	0.00	0.00	0.00	(568.68)	0.00	0.00	(9,260.26)
	<b>TOTAL GAS DISTRIBUTION PLANT</b>	<b>(12,603,000.84)</b>	<b>(31,728.48)</b>	<b>161,284.84</b>	<b>8,375.22</b>	<b>0.00</b>	<b>(652,952.51)</b>	<b>0.00</b>	<b>0.00</b>	<b>(13,118,021.77)</b>
390	Structures & Improvements	(472,190.45)	0.00	69,660.64	2,418.70	(17,500.00)	(104,063.06)	0.00	5,000.00	(516,674.17)
3911	Office Furniture & Equipment	(40,766.02)	0.00	3,877.35	0.00	0.00	(6,773.15)	0.00	0.00	(43,661.82)
3913	Computer Equipment-PC	(52,461.94)	0.00	8,037.83	0.00	0.00	(21,856.94)	0.00	0.00	(66,281.05)
3915	Other Computer Equipment	(18,852.54)	0.00	11,552.21	0.00	0.00	(3,130.56)	0.00	0.00	(10,430.89)
3921	Transportation Equipment- Trailers	(22,650.64)	2,070.97	0.00	0.00	0.00	(2,713.83)	0.00	0.00	(23,293.50)

**GPNG  
 ACCOUNT #1082 & 1112  
 SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION  
 FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2011**

FERC Account	Account Description	Balance 01-01-11	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	GPNG 12/31/2011
3922	Transportation Equipment- Vehicles	(491,128.49)	22,931.68	18,474.35	0.00	(7,600.00)	(60,144.21)	0.00	0.00	(517,466.67)
393	Stores Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3941	Miscellaneous Tools	(100,763.70)	0.00	16,133.10	0.00	0.00	(13,547.86)	0.00	0.00	(98,178.46)
395	Laboratory Equipment	(5,937.98)	0.00	5,977.68	0.00	0.00	(39.70)	0.00	0.00	0.00
3961	Work Equipment Trailers	(27,676.99)	(797.59)	3,200.00	0.00	0.00	(3,033.31)	0.00	0.00	(28,307.89)
3962	Power Operated Equipment	(287,842.77)	51,954.88	204,054.74	0.00	(111,837.67)	(50,128.79)	0.00	0.00	(193,799.61)
3971	Communications Equipment-Fixed Radios	(34,705.75)	0.00	0.00	0.00	0.00	(5,298.60)	0.00	0.00	(40,004.35)
3972	Communications Equipment-Mobile Radios	(438.48)	0.00	0.00	0.00	0.00	(768.96)	0.00	0.00	(1,207.44)
3973	General Telephone Communication Equipmer	(14,758.46)	0.00	0.00	0.00	0.00	(1,444.68)	0.00	0.00	(16,203.14)
3978	Network Equipment	(34,812.63)	0.00	0.00	0.00	0.00	(5,528.76)	0.00	0.00	(40,341.39)
398	Miscellaneous Equipment	(3,965.81)	0.00	0.00	0.00	0.00	(2,053.68)	0.00	0.00	(6,019.49)
	<b>TOTAL GAS GENERAL PLANT</b>	<b>(1,608,952.65)</b>	<b>76,159.94</b>	<b>340,967.90</b>	<b>2,418.70</b>	<b>(136,937.67)</b>	<b>(280,526.09)</b>	<b>0.00</b>	<b>5,000.00</b>	<b>(1,601,869.87)</b>
	<b>TOTAL GAS PLANT IN SERVICE</b>	<b>(17,009,182.97)</b>	<b>44,431.46</b>	<b>847,497.70</b>	<b>10,793.92</b>	<b>(136,937.67)</b>	<b>(1,000,327.86)</b>	<b>0.00</b>	<b>10,184.90</b>	<b>(17,233,540.52)</b>

Table 7 - Gross Salvage

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**GPNG**  
**ACCOUNT #1087**  
**SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION-SALVAGE**  
**FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2011**

FERC Account	Account Description	Balance 01-01-11	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	GPNG 12/31/2011
301	Organization Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302	Franchises and Consents Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	Miscellaneous Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GAS INTANGIBLE PLANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
305	Structures & Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3111	Liquified Petro. Propane	4,449.94	0.00	0.00	0.00	(2,050.00)	(348.72)	2,051.22
320	Other Gas Production	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GAS PRODUCTION PLANT</b>	<b>4,914.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,050.00)</b>	<b>(348.72)</b>	<b>2,051.22</b>
3652	Land Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3671	Mains	(13,497.15)	0.00	0.00	0.00	0.00	860.64	(12,636.51)
3691	Meas. & Reg. Station Equip.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GAS TRANSMISSION PLANT</b>	<b>(14,357.79)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>860.64</b>	<b>(12,636.51)</b>
3742	Land Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00
375	Structures & Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
376	Mains	(388.67)	0.00	0.00	0.00	0.00	0.00	(388.67)
378	Meas. & Reg. Station Equip.-General	0.00	0.00	0.00	0.00	0.00	0.00	0.00
379	Meas. & Reg. Station Equip.-City Gate	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Services	(41.87)	0.00	0.00	0.00	0.00	0.00	(41.87)
381	Meters	17,442.46	0.00	0.00	0.00	0.00	(795.28)	16,647.18
382	Meter Set Installation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
383	Service Regulators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
385	Industrial Meas. & Reg. Station Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3871	Cathodic Protection Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3872	Other Distribution Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
388	ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GAS DISTRIBUTION PLANT</b>	<b>17,775.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(795.28)</b>	<b>16,216.64</b>
390	Structures & Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3911	Office Furniture & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3913	Computer Equipment-PC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3915	Other Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3921	Transportation Equipment- Trailers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3922	Transportation Equipment- Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
393	Stores Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3941	Miscellaneous Tools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
395	Laboratory Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3961	Work Equipment Trailers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3962	Power Operated Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3971	Communications Equipment-Fixed Radios	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3972	Communications Equipment-Mobile Radios	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3973	General Telephone Communication Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3978	Network Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398	Miscellaneous Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GAS GENERAL PLANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL GAS PLANT IN SERVICE</b>	<b>8,331.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,050.00)</b>	<b>(283.36)</b>	<b>5,631.35</b>

Table 7 - Cost of Removal

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**GPNG**  
**ACCOUNT #1087**  
**SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION-REMOVAL COSTS**  
**FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2011**

FERC Account	Account Description	Balance 01-01-11	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Gain/ Loss	GPNG 12/31/2011
301	Organization Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302	Franchises and Consents Intangible Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	Miscellaneous Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GAS INTANGIBLE PLANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
305	Structures & Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3111	Liquified Petro. Propane	(38,073.60)	0.00	0.00	1,126.40	0.00	(2,241.60)	0.00	(39,188.80)
320	Other Gas Production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GAS PRODUCTION PLANT</b>	<b>(35,022.63)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,126.40</b>	<b>0.00</b>	<b>(2,241.60)</b>	<b>0.00</b>	<b>(39,188.80)</b>
3652	Land Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3671	Mains	(335,283.78)	0.00	0.00	0.00	0.00	6,250.38	0.00	(329,033.40)
3691	Meas. & Reg. Station Equip.	8,598.05	0.00	0.00	14,928.31	0.00	(1,402.44)	0.00	22,123.92
	<b>TOTAL GAS TRANSMISSION PLANT</b>	<b>(331,359.25)</b>	<b>0.00</b>	<b>0.00</b>	<b>14,928.31</b>	<b>0.00</b>	<b>4,847.94</b>	<b>0.00</b>	<b>(306,909.48)</b>
3742	Land Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
375	Structures & Improvements	(892.73)	0.00	0.00	0.00	0.00	(84.02)	0.00	(976.75)
376	Mains	(1,962,001.44)	0.00	0.00	34,266.79	0.00	(213,295.45)	0.00	(2,141,030.10)
378	Meas. & Reg. Station Equip.-General	(26,570.98)	0.00	0.00	845.10	0.00	(3,816.45)	0.00	(29,542.33)
379	Meas. & Reg. Station Equip.-City Gate	(2,052.72)	0.00	0.00	0.00	0.00	(272.24)	0.00	(2,324.96)
380	Services	(3,058,713.62)	0.00	0.00	55,368.20	0.00	(236,735.76)	0.00	(3,240,081.18)
381	Meters	(104,017.66)	0.00	0.00	5,384.26	0.00	(20,700.81)	0.00	(119,334.21)
382	Meter Set Installation	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
383	Service Regulators	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
385	Industrial Meas. & Reg. Station Equipmer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3871	Cathodic Protection Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3872	Other Distribution Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
388	ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GAS DISTRIBUTION PLANT</b>	<b>(4,748,002.01)</b>	<b>0.00</b>	<b>0.00</b>	<b>95,864.35</b>	<b>0.00</b>	<b>(474,904.73)</b>	<b>0.00</b>	<b>(5,533,289.53)</b>
390	Structures & Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3911	Office Furniture & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3913	Computer Equipment-PC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3915	Other Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3921	Transportation Equipment- Trailers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3922	Transportation Equipment- Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
393	Stores Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3941	Miscellaneous Tools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
395	Laboratory Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3961	Work Equipment Trailers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3962	Power Operated Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3971	Communications Equipment-Fixed Radio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3972	Communications Equipment-Mobile Radi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3973	General Telephone Communication Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3978	Network Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398	Miscellaneous Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GAS GENERAL PLANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL GAS PLANT IN SERVICE</b>	<b>(5,114,383.89)</b>	<b>0.00</b>	<b>0.00</b>	<b>111,919.06</b>	<b>0.00</b>	<b>(472,298.39)</b>	<b>0.00</b>	<b>(5,879,387.81)</b>

**GPNG**  
**ACCOUNT #1082 & 1087 & 1112**  
**SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION**  
**FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2011**

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FERC Account	Account Description	Balance 01-01-11	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Gain/ Loss	GPNG 12/31/2011
301	Organization Intangible Plant	-5,006.20	0.00	0.00	0.00	0.00	0.00	0.00	-5,006.20
302	Franchises and Consents Intangible Plan	-73,680.11	0.00	0.00	0.00	0.00	0.00	0.00	-73,680.11
303	Miscellaneous Intangible Plant	-501,680.41	0.00	0.00	0.00	0.00	-46,657.32	0.00	-548,337.73
	<b>TOTAL GAS INTANGIBLE PLANT</b>	<b>-580,366.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-46,657.32</b>	<b>0.00</b>	<b>-627,024.04</b>
305	Structures & Improvements	-280,578.33	0.00	52,275.79	0.00	0.00	-4,109.02	5,184.90	-227,226.66
3111	Liquidified Petro. Propane	-648,902.47	0.00	248,970.43	1,126.40	-2,050.00	-7,292.56	0.00	-408,148.20
320	Other Gas Production	-8,371.95	0.00	3,415.41	0.00	0.00	-1.64	0.00	-4,958.18
	<b>TOTAL GAS PRODUCTION PLANT</b>	<b>-937,852.75</b>	<b>0.00</b>	<b>304,661.63</b>	<b>1,126.40</b>	<b>-2,050.00</b>	<b>-11,403.22</b>	<b>5,184.90</b>	<b>-640,333.04</b>
3652	Land Rights	-109,643.96	0.00	0.00	0.00	0.00	-2,119.86	0.00	-111,763.82
3671	Mains	-1,413,274.65	0.00	0.00	0.00	0.00	5,440.92	0.00	-1,407,833.73
3691	Meas. & Reg. Station Equip.	-129,897.94	0.00	40,583.33	14,928.31	0.00	-8,991.52	0.00	-83,377.82
	<b>TOTAL GAS TRANSMISSION PLANT</b>	<b>-1,652,816.55</b>	<b>0.00</b>	<b>40,583.33</b>	<b>14,928.31</b>	<b>0.00</b>	<b>-5,670.46</b>	<b>0.00</b>	<b>-1,602,975.37</b>
3742	Land Rights	-6,092.35	0.00	0.00	0.00	0.00	-393.60	0.00	-6,485.95
375	Structures & Improvements	-21,169.80	0.00	0.00	0.00	0.00	-1,228.74	0.00	-22,398.54
376	Mains	-7,112,825.03	0.00	47,021.39	34,599.64	0.00	-503,963.72	0.00	-7,535,500.57
378	Meas. & Reg. Station Equip.-General	-311,310.11	0.00	6,991.24	845.10	0.00	-8,208.47	0.00	-311,682.24
379	Meas. & Reg. Station Equip.-City Gate	-194,692.81	0.00	0.00	0.00	0.00	-4,965.06	0.00	-199,657.87
380	Services	-7,459,236.04	0.00	59,917.05	55,368.20	0.00	-494,594.21	0.00	-7,838,545.00
381	Meters	-2,201,533.07	-30,897.41	47,355.16	13,759.48	0.00	-100,613.88	0.00	-2,271,929.72
382	Meter Set Installation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
383	Service Regulators	-403,867.33	-831.07	0.00	0.00	0.00	-13,863.56	0.00	-418,561.96
385	Industrial Meas. & Reg. Station Equipme	-5,531.29	0.00	0.00	0.00	0.00	0.00	0.00	-5,531.29
3871	Catholic Protection Equipment	-1,458.64	0.00	0.00	0.00	0.00	-252.60	0.00	-1,711.24
3872	Other Distribution Equipment	-13,830.02	0.00	0.00	0.00	0.00	0.00	0.00	-13,830.02
388		-8,691.58	0.00	0.00	0.00	0.00	-568.68	0.00	-9,260.26
	<b>TOTAL GAS DISTRIBUTION PLANT</b>	<b>-17,740,238.07</b>	<b>-31,728.48</b>	<b>161,284.84</b>	<b>104,572.42</b>	<b>0.00</b>	<b>-1,128,652.52</b>	<b>0.00</b>	<b>-18,635,094.66</b>

**GPNG**  
**ACCOUNT #1082 & 1087 & 1112**  
**SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION**  
**FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2011**

FERC Account	Account Description	Balance 01-01-11	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Gain/ Loss	GPNG 12/31/2011
390	Structures & Improvements	-472,190.45	0.00	69,660.64	2,418.70	-17,500.00	-104,063.06	5,000.00	-516,674.17
3911	Office Furniture & Equipment	-40,766.02	0.00	3,877.35	0.00	0.00	-6,773.15	0.00	-43,661.82
3913	Computer Equipment-PC	-52,461.94	0.00	8,037.83	0.00	0.00	-21,856.94	0.00	-66,281.05
3915		-18,852.54	0.00	11,552.21	0.00	0.00	-3,130.56	0.00	-10,430.89
3921	Transportation Equipment- Trailers	-22,650.64	2,070.97	0.00	0.00	0.00	-2,713.83	0.00	-23,293.50
3922	Transportation Equipment- Vehicles	-491,128.49	22,931.68	18,474.35	0.00	-7,600.00	-60,144.21	0.00	-517,466.67
393	Stores Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3941	Miscellaneous Tools	-100,763.70	0.00	16,133.10	0.00	0.00	-13,547.86	0.00	-98,178.46
395	Laboratory Equipment	-5,937.98	0.00	5,977.68	0.00	0.00	-39.70	0.00	0.00
3961	Work Equipment Trailers	-27,676.99	-797.59	3,200.00	0.00	0.00	-3,033.31	0.00	-28,307.89
3962	Power Operated Equipment	-287,842.77	51,954.88	204,054.74	0.00	-111,837.67	-50,128.79	0.00	-193,799.61
3971	Communications Equipment-Fixed Radio	-34,705.75	0.00	0.00	0.00	0.00	-5,298.60	0.00	-40,004.35
3972	Communications Equipment-Mobile Radi	-438.48	0.00	0.00	0.00	0.00	-768.96	0.00	-1,207.44
3973	General Telephone Communication Equi	-14,758.46	0.00	0.00	0.00	0.00	-1,444.68	0.00	-16,203.14
3978	Network Equipment	-34,812.63	0.00	0.00	0.00	0.00	-5,528.76	0.00	-40,341.39
398	Miscellaneous Equipment	-3,965.81	0.00	0.00	0.00	0.00	-2,053.68	0.00	-6,019.49
<b>TOTAL GAS GENERAL PLANT</b>		<b>-1,608,952.65</b>	<b>76,159.94</b>	<b>340,967.90</b>	<b>2,418.70</b>	<b>-136,937.67</b>	<b>-280,526.09</b>	<b>5,000.00</b>	<b>-1,601,869.87</b>
<b>TOTAL GAS PLANT IN SERVICE</b>		<b>-22,520,226.74</b>	<b>44,431.46</b>	<b>847,497.70</b>	<b>123,045.83</b>	<b>-138,987.67</b>	<b>-1,472,909.61</b>	<b>10,184.90</b>	<b>-23,107,296.98</b>

Table 8

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service as of December 31, 2011 and Present and Proposed Parameters

Account No.	Description	Present Parameters				Proposed Parameters				Annual Depr Rate	
		Original Cost 12/31/11	Net Salvage W/COR %	W/O COR %	A.S.L./Survivor Curve (e)	Present Depr Rate (f)	W/COR %	W/O COR %	A.S.L./Survivor Curve (i)		Average Remaining Life (m)
<b>DEPRECIABLE PLANT</b>											
<b>Production Plant</b>											
305.00	Structures & Improvements	282,997.64	0%	0%	0% (1)	1.39%	10%	0%	90-R3	1.50	6.47%
311.00	LPG Equipment	415,125.44	-10%	0%	-10% (1)	1.30%	10%	0%	70-L0.5	1.49	-5.59%
320.00	Other Gas Production	4,969.95	0%	0%	0%	0.06%	10%	0%	39-L5	1.32	-7.40%
	Total Production Plant	703,093.03									-0.75%
<b>Transmission Plant</b>											
365.20	Rights of Way	158,152.03	0%	0%	0%	1.36%	0%	0%	50-R2.5	21.90	1.34%
TRANSMISSION MAINS											
367.00	Transmission Mains	1,066,974.95	-20%	0%	-20%	0.08%	-20%	0%	50-R3	12.70	0.16%
367.40-42	Railroad, River & Highway Crossings	128,309.21	-20%	0%	-20%	1.80%	-20%	0%	40-R2	21.45	1.81%
367.45	Anodes and Cathodic Protection	1,325.87	-20%	0%	-20%	0.73%	-20%	0%	25-R3	8.58	0.56%
367.50	Valves	3,185.68	-20%	0%	-20%	-5.06%	-20%	0%	40-R3	5.84	-5.08%
367.60-61	Farm & Side Taps	29,814.38	-20%	0%	-20%	-1.33%	-20%	0%	30-R4	7.51	-1.52%
	Total Transmission Mains	1,229,610.09									0.28%
369.00	Meas & Reg Station Equipment	568,933.23	-5%	0%	-5%	2.78%	-5%	0%	35-R1	28.83	3.14%
	Total Transmission Plant	1,956,695.35									1.20%
<b>Distribution Plant</b>											
374.20	Rights of Way	17,653.59	0%	0%	0%	2.24%	0%	0%	50-R2.5	28.47	2.22%
375.00	Distr. Meas & Reg Station Structures	68,090.28	-5%	0%	-5% (1)	2.10%	-5%	0%	85-S1.5	24.24	2.98%
Mains											
376.00	Steel Mains	3,827,672.45	-55%	0%	-55%	3.07%	-55%	0%	54-R3	31.02	2.95%
376.10	Plastic Mains	5,835,099.75	-55%	0%	-55%	5.43%	-55%	0%	45-R4	34.30	3.02%
376.11	Plastic Mains - PVC	1,360,797.66	-55%	0%	-55%	5.05%	-55%	0%	45-L5 (2)	7.50	4.64%
376.20	Valves	298,962.25	-55%	0%	-55%	3.42%	-55%	0%	47-R2.5	31.88	3.49%
376.28-50	Railroad, River & Highway Crossings	377,544.45	-55%	0%	-55%	4.17%	-55%	0%	40-R1	21.10	4.16%
376.55	Anodes and Cathodic Protection	81,169.34	-55%	0%	-55%	7.43%	-55%	0%	25-R3	7.39	7.37%
376.56	Pipeline Markers	171.75	-55%	0%	-55%	9.09%	-55%	0%	20-R3	1.85	8.96%
	Total Mains	11,781,417.65									3.26%

Table 8

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service as of December 31, 2011 and Present and Proposed Parameters

Account No.	Description	Original Cost 12/31/11	Present Parameters				Proposed Parameters				Annual Depr Rate
			Net Salvage W/COR	Gross COR	A.S.L./ Survivor Curve	Present Depr Rate	Net Salvage W/O COR	Gross COR	A.S.L./ Survivor Curve	Average Remaining Life	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(l)	(m)	(n)
378.00	Meas & Reg Station Equip-General	343,682.75	-15%	-15%	35-R3	2.06%	-15%	0%	40-R4	10.96	2.21%
379.00	Meas & Reg Station Equip-City Gate	315,351.88	-2%	-2%	30-R4	1.57%	-2%	0%	30-R4	16.29	2.38%
	<u>Services</u>										
380.00	Steel Services	844,801.70	-75%	-75%	43-R2	4.17%	-75%	0%	38-R2	16.30	5.21%
380.10	Plastic Services	6,632,594.30	-75%	-75%	29-S4	6.15%	-75%	0%	37-R5	23.34	4.13%
380.11	Plastic Services - PVC	1,082,679.98	-75%	-75%	30-R4	8.29%	-75%	0%	37-R5 (2)	7.50	1.25%
380.55	Anodes and Cathodic Protection	39,103.01	-75%	-75%	25-R3	8.16%	-75%	0%	25-R3	2.74	7.45%
	Total Services	8,599,178.99									3.89%
381.00	Meters	4,077,129.17	-15%	-15%	40-R2.5	2.52%	-15%	0%	(4)	9.30	6.37%
383.00	House Regulators	713,325.26	0%	0%	40-S4	2.00%	0%	0%	(4)	9.30	4.45%
385.00	Industrial Meas. & Reg. Station Equip	5,088.13	0%	0%	40-S4	0.00%	0%	0%	40-S4	14.22	0.00%
387.10	Cathodic Protection Equipment	5,307.90	0%	0%	25-R3	4.79%	0%	0%	25-R3	14.29	4.74%
387.20	Other Equipment	13,557.81	0%	0%	30-R3	0.00%	0%	0%	30-R3	7.87	0.00%
	TOTAL Distribution Plant	25,939,783.41									3.96%
	<b>General Plant</b>										
	<b>GENERAL STRUCTURES</b>										
390.00-01	General Structures & Improvements	1,675,382.14	0%	0%	70-S0.5	4.22%	0%	0%	45-R3	36.60	1.89%
390.02	Leasehold Improvements	62.04	0%	0%	10-R4	5.39%	0%	0%	10-R4	0.73	-8.01%
	Total General Structures	1,675,444.18								16.40	1.89%
392.10	Trailers	42,073.85	0%	0%		6.79%	0%	0%	12-R1	6.21	7.19%
392.20	Transportation Equipment	982,562.86	20%	20%	8-R3	6.13%	20%	20%	7-L2	3.91	6.99%
396.00	Power Operated Equipment	708,680.37	25%	0%	8-L1	6.28%	25%	25%	8-L0	6.13	7.12%
	Sub-Total Depr General Plant	3,408,761.26									
	<b>Sub-Total -- Depreciable Plant</b>	<b>32,008,333.05</b>								20.19	3.75%
	<b>OFFICE FURNITURE &amp; EQUIPMENT</b>										
391.10	Office Furniture & Equipment	101,239.72	0%	0%		7.94%	0%	0%	N/A	N/A	6.73%
391.30	Computer & Electronic Equipment	83,517.82	0%	0%		25.00%	0%	0%	N/A	N/A	25.00%
391.50	Other Computer Equipment	19,147.10	0%	0%		11.51%	0%	0%	N/A	N/A	20.00%
	Total Office Furniture & Equipment	203,904.64									15.46%

Table 8

Great Plains Natural Gas Company

Summary of Original Cost of Utility Plant in Service as of December 31, 2011 and Present and Proposed Parameters

Account No.	Description	Present Parameters				Proposed Parameters				Annual Depr Rate (n)	
		Original Cost (c)	Net Salvage W/ COR % (d)	Gross COR % (e)	A.S.L./ Survivor Curve (e)	Present Depr Rate (f)	Net Salvage W/ COR % (g)	Gross COR % (h)	A.S.L./ Survivor Curve (i)		Average Remaining Life (m)
394.00	Tools, Shop & Garage Equipment	292,314.85	0%	0%		4.18%	0%	0%		N/A	5.00%
397.00	Communication Equipment	238,119.85	0%	0%		4.09%	0%	0%		N/A	5.48%
398.00	Miscellaneous Equipment	51,338.57	0%	0%		4.00%	0%	0%		N/A	4.00%
	TOTAL General Plant	4,194,439.17									5.13%
	<b>Sub-Total - Amortizable Plant</b>	<b>785,677.91</b>									7.80%
	TOTAL Depreciable Plant	<b>32,794,010.96</b>									3.85%
	<b><u>NON-DEPRECIABLE PLANT</u></b>										
304.00	Land & Land Rights-Production	26,306.54									
365.10	Land & Land Rights-Transmission	5,584.70									
374.10	Land & Land Rights-Distribution	2,978.43									
389.00	Land & Land Rights-General	17,167.22									
	Total Land	52,036.89									
	<b>INTANGIBLE PLANT</b>										
301.00	Organization	5,006.20									
302.00	Franchises & Consents	73,680.11									
303.00	Miscellaneous Intangible Plant	764,166.65									
	Total Intangible Plant	842,852.96									
	TOTAL Non-Depreciable Plant	894,889.85									
	TOTAL Plant in Service	33,688,900.81									
	(1) Interim Retirement Rate. Service Lives Vary.										
	(2) Based Upon PVC Conversion Program										
	(3) Based Upon Anticipated District Regulator Change Out/Eliminations										
	(4) Based Upon Probable AMR Meter Program Between 2014 & 2020										

**Great Plains Natural Gas Co**

**Calculation of ASL & ARL for**

**Account 376.11-PVC Mains & Account 380.11- PVC Services**

**Based Upon 15 Year Retirement Program and 7.5 Year ARL**

(15 Years/2)

7.5 ARL

<u>Account</u>	<u>Description</u>	<u>12-31-11 Balance</u>	<u>Age</u>	<u>ARL</u>	<u>Probable Life</u>
376.11	Mains-PVC	1,360,798	42.9	7.5	50.4
380.11	Services_PVC	1,082,680	40.8	7.5	48.3

**Implicit PVC Mains & Services Retirements**

**2007 to 2011**

**Mains-PVC**

<u>Date</u>	<u>Miles</u>	<u>Implicit Miles PVC Main Ret</u>	<u>Feet of PVC Mains Retired</u>	<u>15 Year Replacement Program</u>	<u>Future Retirements Required Per Year (Ft)</u>
12/31/2007	182.526				
12/31/2008	181.579	0.947	5,000		
12/31/2009	179.143	2.436	12,862		
12/31/2010	176.683	2.460	12,989		
12/31/2011	173.997	2.686	14,182		
Balance 12/31/2011	173.997		918,704	15	61,247

**Services-PVC**

<u>Date</u>	<u>Qty</u>	<u>Implicit Qty Ret</u>	<u>Future Retirements Required Per Year (Qty)</u>
12/31/2007	8,701		
12/31/2008	8,654	47	
12/31/2009	8,564	90	
12/31/2010	8,458	106	
12/31/2011	8,318	140	
Balance 12/31/2011	8,318		15
			555

**Great Plains Natural Gas Co**

**Calculation of ASL & ARL for**

**Account 378-Measuring & Regulating Equipment**

**Based Upon Anticipated Upgrade of Existing Sites and Elimination of Pits and 1/3 of Current Sites**

		12/31/2011	Historic
	Quantity	Plt In Serv	Average
<b>Distr Reg Sites</b>	58	343,683	5,926
<b>Upgraded/Converted to Date</b>	<u>4</u>		
<b>Remaining to be Upgraded/ Replaced or Eliminate</b>	54		
<b>Upgraded/ Replaced or Eliminated Per Year in Future</b>	5		
	ARL (54/2)/5	<u>5.4</u>	Yrs ARL

	Average	Avg Start	Age	Qty Recent	Amount	Estimated
	Recent Cost	Date	(2011.5- 2001)	Upgrades		ASL/Curve
<b>Recent Upgrades (1996-2010)</b>	25,000	2001	10.5	4	100,000	35-R4

<u>Description</u>	<u>12-31-11 Balance</u>	<u>Estimated ASL/Curve</u>	<u>Age</u>	<u>ARL (Yrs)</u>	<u>Weight</u>	<u>Estimated ASL/Curve</u>
Existing Total Plant	<u>343,683</u>					
Recently Installed Upgraded Plant	100,000	35-R4	10.5	24.5	2,450,000	35-R4
Remaining Plant to Be Upgrade/Converted/Eliminated	243,683			5.4	1,315,887	
<b>Total</b>	<b>343,683</b>			<b>10.96</b>	<b>3,765,887</b>	

**Great Plains Natural Gas Co**  
**Calculation of ASL & ARL for**  
**Account 381-Meters & Meter Install**  
**Based Upon Probable 2014-2020 AMR Meter Program**

<b>381 Meters</b>	<b>Description</b>	<b>Avg Completion Date</b>	<b>12-31-11 Balance</b>	<b>ASL/Curve</b>	<b>ARL (Yrs)</b>	<b>Weight</b>
Total Account			4,077,129	45-R5	25.45	
Existing Meters- Not Requiring Change Out---10%			407,713		25.45	10,376,294
Estimated Probably Implementation Date of AMR Program with 3 year change out starting 2017 (2020-2014/2)		2017	<u>3,669,416</u>		2.75	<u>10,090,895</u>
Weighted Average Remaining Life (2017-2011.5)/2			4,077,129		5.02	20,467,188

# **SECTION 3**

# **Great Plains Natural Gas Company**

## **General**

This report sets forth the results of our study of the depreciable property of Great Plains Natural Gas Company (or the Company) as of December 31, 2011 and contains the basic parameters (recommended average service lives and life characteristics) for the proposed average remaining life depreciation rates. All average service lives set forth in this report are developed based upon plant in service as of December 31, 2011.

The scope of the study included an analysis of Great Plains Natural Gas Company's historical data through December 31, 2011, discussions with Company management and staff to identify prior and prospective factors affecting the Company's plant in service, as well as interpretation of past service life data experience and future life expectancies to determine the appropriate average service lives of the Company's surviving plant. The service lives and life characteristics resulting from the in-depth study were utilized together with the Company's plant in service and book depreciation reserve to determine the recommended Average Remaining Life (ARL) depreciation rates related to the Company's plant in service as of December 31, 2011.

In preparing the study, the Company's historical investment data were studied using various service life analysis techniques. Further, discussions were held with the Great Plains' management to obtain an overview of the Company's facilities and to discuss the general scope of operations together with other factors which could have a bearing on the service lives of the Company's property. Finally, the study results were tempered by information gathered during plant inspection tours of a representative portion of the Company's property.

The Company maintains property records containing a summary of its fixed capital investments by property account. This investment data was analyzed and summarized by property group and/or sub group and vintage then utilized as a basis for the various depreciation calculations.

### Depreciation Study Overview

There are numerous methods utilized to recover property investment depending upon the goal. For example, accelerated methods such as double declining balance and sum of years digits are methods used in tax accounting to motivate additional investments. Broad Group (BG) and Equal Life Group (ELG) are both Straight Line Grouping Procedures recognized and utilized by various regulatory jurisdictions depending upon the policy of the specific agency.

The Straight Line Group Method of depreciation utilized in this study to develop the recommended depreciation rates is the Broad Group Procedure together with the Average Remaining Life Technique. The use of this procedure and technique is based upon recovering the net book cost (original cost less book reserve) of the surviving plant in service over its estimated remaining useful life. Any variance between the book reserve and an implied theoretical calculated reserve is compensated for under this procedure. That is, as the Company's book reserve increases above or declines below the theoretical reserve at a specific point in time, the Company's average remaining life depreciation rate in subsequent years will be increased or decreased to compensate for the variance, thereby, assuring full recovery of the Company's investment by the end of the property's life.

The Company, like any other business, includes as an annual operating expense

an amount which reflects a portion of the capital investment which was consumed in providing service during the accounting period. The annual depreciation amount to be recognized is based upon the remaining productive life over which the un-depreciated capital investment needs to be recovered. The determination of the productive remaining life for each property group usually includes an in-depth study of past experience in addition to estimates of future expectations.

#### Annual Depreciation Accrual

Through the utilization of the Average Remaining Life Technique, the Company will recover the un-depreciated fixed capital investment in the appropriate amounts as annual depreciation expense in each year throughout the remaining life of the property. The procedure incorporates the future life expectancy of the property, the vintaged surviving plant in service, and estimated net salvage, together with the book depreciation reserve balance to develop the annual depreciation rate for each property account. Accordingly, the ARL technique meets the objective of providing a straight line recovery of the un-depreciated fixed capital property investment.

As indicated, the use of the Average Remaining Life Technique results in charging the appropriate annual depreciation amounts over the remaining life of the property to insure full recovery by the end of the life of the property. The annual expense is calculated on a Straight Line Method rather than by the previously mentioned, "sum of the years digits" or "double declining balance" methods, etc. The "group" refers to the method of calculating annual depreciation on the summation of the investment in any one depreciable group or plant account rather than calculating depreciation for each individual unit.

Under Broad Group Depreciation some units may be over depreciated and other units may be under depreciated at the time when they are retired from service, but overall, the account is fully depreciated when average service life is attained. By comparison, Equal Life Group depreciation rates are designed to fully accrue the cost of the asset group by the time of retirement. For both the Broad Group and Equal Life Group Procedures the full cost of the investment is credited to plant in service when the retirement occurs and likewise the depreciation reserve is debited with an equal retirement cost. No gain or loss is recognized at the time of property retirement because of the assumption that the retired property was at average service life.

#### Group Depreciation Procedures

Group depreciation procedures are utilized to depreciate property when more than one item of property is being depreciated. Such a procedure is appropriate because all of the items within a specific group typically do not have identical service lives, but have lives which are dispersed over a range of time. Utilizing a group depreciation procedure allows for a condensed application of depreciation rates to groups of similar property in lieu of extensive depreciation calculations on an item by item basis. The two more common group depreciation procedures are the Broad Group (BG) and Equal Life Group (ELG) approach.

In developing depreciation rates using the Broad Group procedure, the annual depreciation rate is based on the average life of the overall property group, which is then applied to the group's surviving original cost investment. A characteristic of this procedure is that retirements of individual units occurring prior to average service life will be under depreciated, while individual units retired after average service life will be

over depreciated when removed from service, but overall, the group investment will achieve full recovery by the end of the life of the total property group. That is, the under recovery occurring early in the life of the account is balanced by the over recovery occurring subsequent to average service life. In summary, the cost of the investment is complete at the end of the property's life cycle, but the rate of recovery does not match the consumption pattern which was used to provide service to the company's customers.

Under the average service life procedure, the annual depreciation rate is calculated by the following formula:

$$\text{Annual Accrual Rate, Percent} = \frac{100\% - \text{Salvage}}{\text{Average Service Life}} \times 100$$

The application of the broad group procedure to life span groups results in each vintage investment having a different average service life. This circumstance exists because the concurrent retirement of all vintages at the anticipated retirement year results in truncating and, therefore, restricting the life of each successive year's vintage investment. An average service life is calculated for each vintage investment in accordance with the above formula. Subsequently, a composite service life and depreciation rate is calculated relative to all vintages within the property group by weighting the life for each vintage by the related surviving vintage investment within the group.

In the Equal Life Group, the property group is subdivided, through the use of plant life tables, into equal life groups. In each equal life group, portions of the overall property group includes that portion which experiences the life of the specific sub-group. The relative size of each sub-group is determined from the overall group life

characteristic (property dispersion curve). This procedure both overcomes the disadvantage of voluminous record requirements of unit depreciation, as well as eliminates the need to base depreciation on overall lives as required under the broad group procedure. The application of this procedure results in each sub-group of the property having a single life. In this procedure, the full cost of short lived units is accrued during their lives leaving no under accruals to be recovered by over accruals on long lived plant. The annual depreciation for the group is the summation of the depreciation accruals based on the service life of each Equal Life Group.

The ELG Procedure is viewed as being the more definitive procedure for identifying the life characteristics of utility property and as a basis for developing service lives and depreciation rates, nevertheless, the Broad Group procedure is more widely utilized throughout the utility industry by regulatory commissions as a basis for depreciation rates. That is, the ELG Procedure is more definitive because it allocates the capital cost of a group property to annual expense in accordance with the consumption of the property group providing service to customers. In this regard, the company's customers are more appropriately charged with the cost of the property consumed in providing them service during the applicable service period. The more timely return of plant cost is accomplished by fully accruing each unit's cost during its service life, thereby not only reducing the risk of incomplete cost recovery, but also resulting in less return on rate base over the life of a depreciable group. The total depreciation expense over the life of the property is the same for all procedures which allocate the full capital cost to expense, but at any specific point in time, the depreciated original cost is less under the ELG procedure than under the BG procedure. This

circumstance exists because under the equal life group procedure, the rate base is not maintained at a level of greater than the future service value of the surviving plant as is the case when using the average service life procedure. Consequently, the total return required from the ratepayers is less under the ELG procedure.

While the Equal Life Group procedure has been known to depreciation experts for many years, widespread interest in applying the procedure developed only after high speed electronic computers became available to perform the large volume of arithmetic computations required in developing ELG based depreciation lives and rates. The table on the following page illustrates the procedure for calculating equal life group depreciation accrual rates and summarizes the results of the underlying calculations. Depreciation rates are determined for each age interval (one year increment) during the life of a group of property which was installed in a given year or vintage group. The age of the vintage group is shown in column (A) of the ELG table. The percent surviving at the beginning of each age interval is determined from the Iowa 10-R3 survivor curve which is set forth in column (B). The percent retired during each age interval, as shown in column (C), is the difference between the percent surviving at successive age intervals. Accordingly, the percentage amount of the vintage group retired defines the size of each equal life group. For example, during the interval 3 1/2 to 4 1/2, 1.93690 percent of the vintage group is retired at an average age of four years. In this case, the 1.93690 percent of the group experiences an equal life of four years. Likewise, 3.00339 percent is retired during the interval 4 1/2 to 5 1/2 and experiences a service life of five years. Furthermore, 4.42969 percent experiences a six-year life; etc. Calculations are made for each age interval from the zero age interval through the end of the life of the

XYZ UTILITY COMPANY							Table 9			
CALCULATION OF ASL, ARL AND ACCRUED DEPRECIATION FACTORS										
BASED UPON AN IOWA 10-R3 CURVE USING THE EQUAL LIFE GROUP (ELG) PROCEDURE										
AGE AT BEGIN OF INTERVAL	LIFE TABLE BEGIN OF INTERVAL	RETIREMENT DURING INTERVAL	AVERAGE SURVIVING	AGE OF AMOUNT RETIRED	AMOUNT FOR EACH LIFE GROUP	AMOUNT FOR REMAINING LIFE GROUPS	EQUAL LIFE GROUP PROCEDURE			
							AVERAGE SERVICE LIFE	AVERAGE REMAINING LIFE	ELG/ARL DEPR RATE	ACCRUED DEPR RES FACTOR
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
0.0	1.0000000	0.0009198	0.9995401	0.25	0.0009198	0.0583036	8.57	8.57	11.67	0.0000000
0.5	0.9990802	0.0033314	0.9974145	1.0	0.0033314	0.1131019	8.82	8.32	11.34	0.0566975
1.5	0.9957488	0.0065393	0.9924792	2.0	0.0032697	0.1098013	9.04	7.54	11.06	0.1659501
2.5	0.9892095	0.0117037	0.9833577	3.0	0.0039012	0.1062159	9.26	6.76	10.80	0.2700337
3.5	0.9775058	0.0193690	0.9678213	4.0	0.0048422	0.1018442	9.50	6.00	10.52	0.3683062
4.5	0.9581368	0.0300339	0.9431199	5.0	0.0060068	0.0964196	9.78	5.28	10.22	0.4600565
5.5	0.9281029	0.0442969	0.9059545	6.0	0.0073828	0.0897248	10.10	4.60	9.90	0.5447146
6.5	0.8838060	0.0631367	0.8522377	7.0	0.0090195	0.0815237	10.45	3.95	9.57	0.6217794
7.5	0.8206693	0.0876232	0.7768577	8.0	0.0109529	0.0715375	10.86	3.36	9.21	0.6906424
8.5	0.7330461	0.1166879	0.6747022	9.0	0.0129653	0.0595783	11.32	2.82	8.83	0.7505770
9.5	0.6163582	0.1431836	0.5447664	10.0	0.0143184	0.0459365	11.86	2.36	8.43	0.8010714
10.5	0.4731746	0.1533568	0.3964962	11.0	0.0139415	0.0318066	12.47	1.97	8.02	0.8423003
11.5	0.3198178	0.1363216	0.2516570	12.0	0.0113601	0.0191557	13.14	1.64	7.61	0.8753616
12.5	0.1834962	0.0975199	0.1347363	13.0	0.0075015	0.0097249	13.85	1.35	7.22	0.9022159
13.5	0.0859763	0.0559043	0.0580242	14.0	0.0039932	0.0039775	14.59	1.09	6.85	0.9254232
14.5	0.0300720	0.0244398	0.0178521	15.0	0.0016293	0.0011663	15.31	0.81	6.53	0.9473077
15.5	0.0056322	0.0055324	0.0028660	16.0	0.0003458	0.0001788	16.03	0.53	6.24	0.9667657
16.5	0.0000998	0.0000998	0.0000499	17.0	0.0000059	0.0000029	17.00	0.50	5.88	0.9705882
17.5	0.0000000	0.0000000	0.0000000	18.0	0.0000000	0.0000000				
		1.0000000				1.0000000				

vintage group. The average service life for each age interval's equal life group is shown in column (E) of the table. The amount to be accrued annually for each equal life group is equal to the percentage retired in the equal life group divided by its service life. In as much as additions and retirements are assumed, for calculation purposes, to occur at midyear only one-half of the equal life group's annual accrual is allocated to expense

during its first and last years of service life. The accrual amount for the property retired during age interval 0 to .5 must be equal to the amount retired to insure full recovery of that component during that period. The accruals for each equal life group during the age intervals of the vintage group's life cycle are shown in column (F). The total accrual for a given year is the summation of the equal life group accruals for that year. For example, the total accrual for the second year, as shown in column (G), is 11.31019 percent and is the sum of all succeeding years remaining equal life group accruals plus one half of the current years life group accrual listed in column (F). For the zero age interval year, the total accrual is equal to one half of the sum of all succeeding years remaining equal life accruals plus the amount for the zero interval equal life group accrual. The one half year accrual for the zero age interval is consistent with the half year convention relative to property during its installation year. The sum of the annual accruals for each age interval contained in column (G) total to 1.000 demonstrating that the developed rates will recover 100% of plant no more and no less. The annual accrual rate which will result in the accrual amount is the ratio of the accrual amount (11.31019 percent) to the average percent surviving during the interval, column (D), (99.74145 percent), which is a rate of 11.34% (column J). Column (J) contains a summary of the accrual rates for each age interval of the property groups life cycle based upon an Iowa 10-R3 survivor curve.

#### Remaining Life Technique

In the Average Remaining Life depreciation technique, the annual accrual is calculated according to the following formula where, (A) the annual depreciation for each group equals, (D) the depreciable cost of plant less (U) the accumulated provision

for depreciation less (S) the estimated future net salvage, divided by (R) the composite remaining life of the group:

$$A = \frac{D - U - S}{R}$$

The annual accrual rate (a) is expressed as a percentage of the depreciable plant balance by dividing the equation by (D) the depreciable cost of plant times 100:

$$(a) = \frac{D - U - S}{R} \times \frac{1}{D} \times 100$$

As further indicated by the equation, the accumulated provision for depreciation by vintage is required in order to calculate the remaining life depreciation rate for each property group. In practice, most often such detail is not available; therefore, composite remaining lives are determined for each depreciable group, (i.e., property account).

The remaining life for a depreciable group is calculated by first determining the remaining life for each vintage year in which there is surviving investment. This is accomplished by solving the area under the survivor curve selected to represent the average life and life characteristic of the property account. The remaining life for each vintage is determined by dividing (D) the depreciable cost of each vintage, by (L) its average service life, and multiplying this ratio by its average remaining life (E). The composite remaining life of the group (R) equals the sums of products divided by the sum of the quotients:

$$R \text{ Group} = \frac{\sum D/L \times E}{\sum D/L}$$

The functional level accumulated provision for depreciation, which was the basis for developing the composite average remaining life accrual and annual depreciation rate for each property account as per this report, was obtained from the Company's

books and records. The functional level depreciation reserve was further allocated to selected property accounts and sub-accounts based upon a detailed theoretical depreciation reserve calculation as of December 31, 2011.

### Salvage

Net salvage is the difference between gross salvage, or what is received when an asset is disposed of, and the cost of removing it from service. Salvage experience is normally included with the depreciation rate so that current accounting periods reflect a proportional share of the ultimate abandonment and removal cost or salvage received at the end of the property service life. Net salvage is said to be positive if gross salvage exceeds the cost of removal, but if cost of removal exceeds gross salvage the result is then negative salvage.

The cost of removal includes such costs as demolishing, dismantling, tearing down, disconnecting or otherwise removing plant, as well as normal environmental clean up costs associated with the property. Salvage includes proceeds received for the sale of plant and materials or the return of equipment to stores for reuse.

Net salvage experience is studied for a period of years to determine the trends which have occurred in the past. These trends are considered together with any changes that are anticipated in the future to determine the future net salvage factor for remaining life depreciation purposes. The net salvage percentage is determined by relating the total net positive or negative salvage to the book cost of the property investment.

Many retired assets generate little, if any, positive salvage. Instead, many of the Company's asset property groups generate negative net salvage at end of their life as a

result of the cost of removal (retirement).

The method used to estimate the retirement cost is a standard analysis approach which is used to identify a company's historical experience with regard to what the end of life cost will be relative to the cost of the plant when first placed into service. This information, along with knowledge about the average age of the historical retirements that have occurred to date, enables the depreciation professional to estimate the level of retirement cost that will be experienced by the Company at the end of each property group's useful life. The study methodology utilized has been extensively set forth in depreciation textbooks and has been the accepted practice by depreciation professionals for many decades. Furthermore, the cost of removal analysis approach is the current standard practice used for mass assets by essentially all depreciation professionals in estimating future net salvage for the purpose of identifying the applicable depreciation for a property group. There is a direct relationship to the installation of specific plant in service and its corresponding removal in that the installation is its beginning of life cost while the removal is its end of life cost. Also, it is important to note that average remaining life based depreciation rates incorporate future net salvage which is routinely more representative of recent versus long-term past average net salvage.

The Company's historical net salvage experience was analyzed to identify the historical net salvage factor for each applicable property group. This analysis routinely identifies that historical retirements have occurred at average ages significantly prior to the property group's average service life. This occurrence of historical retirements, at an age which is significantly younger than the average service life of the property

category, clearly demonstrates that the historical data does not appropriately recognize the true level of retirement cost at the end of the property's useful life. An additional level of cost to retire will occur due to the passage of time until all the current in service plant is retired at end of life. That is, the level of retirement costs will increase over time until the average service life is attained. The estimated additional inflation, within the estimate of retirement cost, is related to those additional year's cost increases (primarily higher labor costs over time) that will occur prior to the end of the property group's average life.

To provide an additional explanation of the issue, several general principles surrounding property retirements and related net salvage need to be highlighted. Those are that as property continues to age, the retirement of assets, if generating positive salvage when retired, will typically generate a lower percent of positive salvage. By comparison, if the class of property is one that typically generates negative net salvage (cost of removal), with increasing age at retirement the negative percentage as related to original cost will typically be greater. This situation is routinely driven by the higher labor cost with the passage of time.

Next, a simple example will aid in a better understanding of the above discussed net salvage analysis and the required adjustment to the historical analysis results. Assume the following scenario. A company has two (2) cars, Car #1 and Car #2, each purchased for \$20,000. Car #1 is retired after 2 years and Car #2, is retired after 10 years. Accordingly, the average life of the two cars is six (6) years (2 Yrs. Plus 10 Yrs./2). Car #1 generates 75% salvage or \$15,000 when retired and Car #2 generates 5% salvage or \$1,000 when retired.

<u>Unit</u>	<u>Cost</u>	<u>Ret. Age (Yrs)</u>	<u>% Salv.</u>	<u>Salvage Amount</u>
Car # 1	\$20,000	2	75%	\$15,000
<u>Car # 2</u>	<u>20,000</u>	<u>10</u>	<u>5%</u>	<u>1,000</u>
Total	40,000	6	40%	16,000

Assume an analysis of the experienced net salvage at year three (3). Based upon the Car #1 retirement, which was retired at a young age (2 Yrs.) as compared to the average six (6) year life of the property group, the analysis indicates that the property group would generate 75% salvage. This analysis indication is incorrect and is the result of basing the estimate on incomplete data. That is, the estimate is based upon the salvage generated from a retirement that occurred at an age which is far less than the average service life of the property group. The actual total net salvage, that occurred over the average life of the assets (which experienced a six (6) year average life for the property group) is 40% as opposed to the initial incorrect estimate of 75%.

This is exactly the situation with the majority of the Company's historical net salvage data except that most of the Company's plant property groups routinely experience negative net salvage (cost of removal) as opposed to positive salvage.

The total end of life net salvage amount must be incorporated in the development of annual depreciation rates to enable the Company to fully recover its total plant life costs. Otherwise, upon retirement of the plant, the Company will incur end of life costs without having recovered those plant related costs from the customers who benefitted from the use of the expired plant.

With regard to location type properties (e.g. generation facilities, etc.) a company will routinely experience both interim and terminal net salvage. Interim net salvage

occurs in conjunction with interim retirements that occur throughout the life of the asset group. This net salvage activity (routinely and largely cost of removal) is attributable to the removal of components within the Company's facilities to enable the placement of a new asset component. Interim net salvage is routinely negative given the care required in removing the defective component so as not to damage the remaining plant in service. Interim net salvage is applicable to the estimated interim retirement assets.

The terminal net salvage component is attributable to the end of life costs incurred (less any gross salvage received) to disconnect, remove, demolish and/or dispose of the operating asset. Terminal net salvage is attributable to those assets remaining in service subsequent to the occurrence of interim retirements.

The total net salvage incorporated into the depreciation rate for location type plant account investments is the sum of interim and terminal net salvage. Both of the items must be incorporated in the development of annual depreciation rates to enable the Company to fully recover its total plant life costs. Otherwise, upon retirement of the plant, the Company will incur end of life costs without having recovered those plant related costs from the customers who benefitted from the use of the expired facility.

### Service Lives

Several factors contribute to the length of time or average service life which the property achieves. The three (3) major categories under which these factors fall are: (1) physical; (2) functional, and; (3) contingent casualties.

The physical category includes such things as deterioration, wear and tear and the action of the natural elements. The functional category includes inadequacy, obsolescence and requirements of governmental authorities. Obsolescence occurs

when it is no longer economically feasible to use the property to provide service to customers or when technological advances have provided a substitute of superior performance. The remaining factor of contingent casualties relates to retirements caused by accidental damage or construction activity of one type or another.

In performing the life analysis for any property being studied, both past experience and future expectations must be considered in order to fully evaluate the circumstances which may have a bearing on the remaining life of the property. This ensures the selection of an average service life which best represents the expected life of each property investment.

### Survivor Curves

The preparation of a depreciation study or theoretical depreciation reserve typically incorporates smooth curves to represent the experienced or estimated survival characteristics of the property. The "smoothed" or standard survivor curves generally used are the family of curves developed at Iowa State University which are widely used and accepted throughout the utility industry.

The shape of the curves within the Iowa family are dependent upon whether the maximum rate of retirement occurs before, during or after the average service life. If the maximum retirement rate occurs earlier in life, it is a left (L) mode curve; if occurring at average life, it is a symmetrical (S) mode curve; if it occurs after average life, it is a right (R) mode curve. In addition, there is the origin (O) mode curve for plant which has heavy retirements at the beginning of life.

Many times, actual Company data has not completed its life cycle, therefore, the survivor table generated from the Company data is not extended to zero percent

surviving. This situation requires an estimate be made with regard to the remaining segment of the property group's life experience. Furthermore, actual Company experience is often erratic, making its utilization for average service life estimating difficult. Accordingly, the lowa curves are used to both extend Company experience to zero percent surviving as well as to smooth actual Company data.

### Study Procedures

Several study procedures were used to determine the prospective service lives recommended for the Company's plant in service. These include the review and analysis of historical retirements, current and future construction, historical experience and future expectations of salvage and cost of removal as related to plant investment. Service lives are affected by many different factors, some of which can be obtained from studying plant experience, others which may rely heavily on future expectations. When physical aspects are the controlling factor in determining the service life of property, historical experience is a valuable tool in selecting service lives. In the case where changing technology or a less costly alternative develops, then historical experience is of lesser value.

While various methods are available to study historical data, the principal methods utilized to determine average service lives for a Company's property are the Retirement Rate Method, the Simulated Plant Record Method, the Life Span Method, and the Judgment Method.

Retirement Rate Method - The Retirement Rate Method uses actual Company retirement experience to develop a survivor curve (Observed Life Table) which is used to determine the average service life being experienced in the account under study.

Computer processing provides the opportunity to review various experience bands throughout the life of the account to observe trends and changes. For each experience band studied, the "observed life table" is constructed based on retirement experience within the band of years. In some cases, the total life of the account has not been achieved and the experienced life table, when plotted, results in a "stub curve." It is this "stub curve" or total life curve, if achieved, which is matched or fitted to a standard Survivor curve. The matching process is performed both by computer analysis, using a least squares technique, and by manually plotting observed life tables to which smooth curves are fitted. The fitted smooth curve provides the basis to determine the average service life of the property group under study.

Simulated Balances Method - In this method of analysis, simulated surviving balances are determined for each balance included in the test band by multiplying each proceeding year's original gross additions installed by the Company by the appropriate factor of each Standard Survivor Curve, summing the products, and comparing the results with the related year end plant balance to determine the "best fitting" curve and life within the test period. Various test bands are reviewed to determine trends or changes to indicated service lives in various bands of years. By definition, the curve with the "best fit" is the curve which produces simulated plant balances that most closely matches the actual plant balances as determined by the sum of the "least squares". The sum of the "least squares" is arrived at by starting with the difference between the simulated balances and the actual balance for a given year, squaring the difference, and the curve which produces the smallest sum (of squared difference) is judged to be the "best fit".

Period Retirements Method - The application of the Period Retirements Method is similar to the "Simulated Plant Balances" Method, except the procedure utilizes a Standard Survivor Curve and service life to simulate annual retirements instead of balances in performing the "least squares" fitting process during the test period. This procedure does tend to experience wider fluctuations due to the greater variations in level of experienced retirements versus additions and balances thereby producing greater variation in the study results.

Life Span Method - The Life Span or Forecast Method is a method utilized to study various accounts in which the expected retirement dates of specific property or locations can be reasonably estimated. In the Life Span Method, an estimated probable retirement year is determined for each location of the property group. An example of this would be a structure account, in which the various segments of the account are "life spanned" to a probable retirement date which is determined after considering a number of factors, such as management plans, industry standards, the original construction date, subsequent additions, resultant average age and the current - as well as the overall - expected service life of the property being studied. If, in the past, the property has experienced interim retirements, these are studied to determine an interim retirement rate. Otherwise, interim retirement rate parameters are estimated for properties which are anticipated to experience such retirements. The selected interim service life parameters (Iowa curve and life) are then used with the vintage investment and probable retirement year of the property to determine the average remaining life as of the study date.

Judgment Method - Standard quantitative methods such as the Retirement Rate Method, Simulated Plant Record Method, etc. are normally utilized to analyze a Company's available historical service life data. The results of the analysis together with information provided by management as well as judgment are utilized in estimating the prospective recommended average service lives. However, there are some circumstances where sufficient retirements have not occurred, or where prospective plans or guidelines are unavailable. In these circumstances, judgment alone is utilized to estimate service lives based upon service lives used by other utilities for this class of plant as well as what is considered to be a reasonable life for this plant giving consideration to the current age and use of the facilities.

# **SECTION 4**

# Great Plains Natural Gas Company

## Study Analysis & Results

### ACCOUNT – 305.00 Structures & Improvements

#### Historical Experience

Plant Statistics      Plant Balance = \$282,998  
Average Age of Survivors = 26.9 years  
Original Gross Additions = \$444,538  
Oldest Surviving vintage = 1971  
Retirements = \$9,921 or 2.2% of historical additions.  
Average Age of Retirements = 23.8 years

Historical  
Experience Bands      1966-2011 (full Depth) 90-R3 - FTA 35 Years - Interim Retirement Rate

Net Salvage: (87-11)

Forecasted Net Salvage: 0%

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1987-11</u>
0%	0%	0%	0%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 0%

#### Future Expectations and Considerations

The average service life for this property group was developed via the application of the Life Span Method. In addition, life analysis was completed to identify the level of interim retirements that have occurred historically. Each property location's investment was life spanned to the estimated time period when the property anticipated to be removed from service. Given that the property has not been activity used in some period management has concluded that the peak shaving property is no longer required. To eliminate the cost of maintaining the property on even a standby basis it is anticipated that the property will be disconnected and removed by 2013. Accordingly, the recovery of the cost is based upon life spanning the property to 2013, the planned retirement date.

**Life Analysis Method:** Retirement Rate Method (Actuarial) – Life Span Method

**Average Remaining Life Development:** Full Mortality

## **Current Depreciation Parameters**

ASL/Curve: 80-S1.5

Net Salv: 0%

## **Proposed Depreciation Parameters**

Interim Retirement Rate ASL/Curve: 90-R3

Net Salv: 10 %

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	6.47 %	1.39 %
Av. Remaining Life	1.50 years	

## ACCOUNT – 311.00 LPG Equipment

### Historical Experience

Plant Statistics      Plant Balance = \$415,125  
Average Age of Survivors = 35.4 years  
Original Gross Additions = \$996,100  
Oldest Surviving vintage = 1982  
Retirements = \$97,600 or 9.8% of historical additions.  
Average Age of Retirements = 15.1 years

Historical  
Experience Bands      1967 – 2011 (Full Depth) 70-L0.5 – Interim Retirement Rate

Net Salvage: (77-11)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1977-11</u>
8%	8%	0%	1%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
6%	9%	9%	3%

Forecasted Net Salvage: -1%

### Future Expectations and Considerations

The average service life for this property group was developed via the application of the Life Span Method. In addition, life analysis was completed to identify the level of interim retirements that have occurred historically. Each property location's investment was life spanned to the estimated time period when the property anticipated to be removed from service. Given that the property has not been activity used in some period management has concluded that the peak shaving property is no longer required. To eliminate the cost of maintaining the property on even a standby basis it is anticipated that the property will be disconnected and removed by 2013. Accordingly, the recovery of the cost is based upon life spanning the property to 2013, the planned retirement date.

**Life Analysis Method:** Retirement Rate Method (Actuarial) - Life Span Method

**Average Remaining Life Development:** Full Mortality

### Current Depreciation Parameters

ASL/Curve: 75-L0.5  
Net Salv: -10%

### Proposed Depreciation Parameters

Interim Retirement ASL/Curve: 70-L0.5

Net Salv: 10%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	-5.59 %	1.30 %
Av. Remaining Life	1.49 years	

**ACCOUNT – 320.00 Other Gas Production**

**Historical Experience**

Plant Statistics      Plant Balance = \$4,970  
Average Age of Survivors = 41.3 years  
Original Gross Additions = \$12,127  
Oldest Surviving vintage = 1967  
Retirements = \$7,157 or 5.9% of historical additions.  
Average Age of Retirements = 35.6 years

Historical  
Experience Bands      1966 – 2011 (Full Depth) 39-L5

Net Salvage: (08-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>2008-11</u>
N/A	0%	0%	0%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
.4%	.4%	.4%	.4%

Forecasted Net Salvage: .4%

**Future Expectations and Considerations**

The average service life for this property group was developed via the application of the Life Span Method. In addition, life analysis was completed to identify the level of interim retirements that have occurred historically. Each property location’s investment was life spanned to the estimated time period when the property anticipated to be removed from service. Given that the property has not been activity used in some period management has concluded that the peak shaving property is no longer required. To eliminate the cost of maintaining the property on even a standby basis it is anticipated that the property will be disconnected and removed by 2013. Accordingly, the recovery of the cost is based upon life spanning the property to 2013, the planned retirement date.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 25-S2  
Net Salv: 0%

**Proposed Depreciation Parameters**

Interim Retirement Rate ASL/Curve: 39-L5

Net Salv: 10%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	-7.40%	0.06 %
Av. Remaining Life	1.32 years	

**ACCOUNT – 365.20 Transmission Rights of Way**

**Historical Experience**

Plant Statistics      Plant Balance = \$158,152  
Average Age of Survivors = 35.3 years  
Original Gross Additions = \$158,152  
Oldest Surviving vintage = 1965  
Retirements = \$0 or 0% of historical additions.  
Average Age of Retirements = 0 years

**Historical**

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: N/A

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1987-11</u>
N/A	N/A	N/A	N/A

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

**Future Expectations and Considerations**

The annual investments in this account have been limited. Accordingly, an insufficient level of historical data is available to produce any meaningful service life indications. Therefore the life was based upon general industry information and future expectations for the property group.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 50-R2.5  
Net Salv: 0%

**Proposed Depreciation Parameters**

ASL/Curve: 50-R2.5  
Net Salv: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	1.34 %	1.36 %
Av. Remaining Life	21.90 years	

## ACCOUNT – 367.00 Transmission Mains

### Historical Experience

Plant Statistics      Plant Balance = \$1,066,975  
Average Age of Survivors = 45.1 years  
Original Gross Additions = \$1,084,073  
Oldest Surviving Vintage = 1966  
Retirements = \$17,098 or 1.6% of historical additions.  
Average Age of Retirements = 33.0 years

### Historical

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: (77-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1977-11</u>
0%	0%	0%	-92%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -18%

### Future Expectations and Considerations

The investment in gas mains is related to mains, crossings, and taps, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into five (5) sub-account categories which include Transmission Mains, Railroad, River, and Highway Crossings, Anodes and Cathodic Protection, Valves, Farm and Side Taps. The various analyzed components within the account recognizes that the various Company investments represent property of somewhat different use categories and/or equipment types. That is for example, the piping installed in various types of Crossing is subject to increased risk. Likewise, the useful life of Taps, etc. are estimated to be different from the life of the piping.

While the retirements from this property class, which have occurred throughout the account's history have generally been limited and have produced no significant levels of salvage, it is anticipated that due to factors including government regulations, environment concerns and related requirements, and safety requirements, etc. the company will incur costs in the process of retiring this property class at the end of its useful life. That is, to meet the requirements of the pending pipeline integrity rule, the Company anticipates incurring various costs along with the need to abandon various segments of pipe. Furthermore, at the end of the future life of the transmission main property the Company will incur work efforts and related costs in the process of abandoning and/or removing the facilities. Such tasks will include but not be limited to completing environmental tests, physically disconnecting and cutting the pipe at numerous locations, purging the gas from the line, filling and capping the property to meet safety requirements.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 50-R2

Net Salv: 0%

**Proposed Depreciation Parameters**

ASL/Curve: 50-R3

Net Salv: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	0.16 %	0.08 %
Av. Remaining Life	12.70 years	

**ACCOUNT – 367.40, 367.41 & 367.42 Railroad, River & Highway Crossings**

**Historical Experience**

Plant Statistics      Plant Balance = \$128,309  
Average Age of Survivors = 25.5 years  
Original Gross Additions = \$128,309  
Oldest Surviving Vintage = 1966  
Retirements = \$424 or 0.3% of historical additions.  
Average Age of Retirements = 38.5 years

**Historical**

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: (77-11)

Three Year Average Net Salvage Percent				<u>Full Depth</u>
	<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1977-11</u>
	0%	0%	0%	-92%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -18%

**Future Expectations and Considerations**

The investment in gas mains is related to mains, crossings, and taps, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into five (5) sub-account categories which include Transmission Mains, Railroad, River, and Highway Crossings, Anodes and Cathodic Protection, Valves, Farm and Side Taps. The various analyzed components within the account recognizes that the various Company investments represent property of somewhat different use categories and/or equipment types. That is for example, the piping installed in various types of Crossing is subject to increased risk. Likewise, the useful life of Taps, etc. are estimated to be different from the life of the piping.

While the retirements from this property class, which have occurred throughout the account's history have generally been limited and have produced no significant levels of salvage, it is anticipated that due to factors including government regulations, environment concerns and related requirements, and safety requirements, etc. the company will incur costs in the process of retiring this property class at the end of its useful life. That is, to meet the requirements of the pending pipeline integrity rule, the Company anticipates incurring various costs along with the need to abandon various segments of pipe. Furthermore, at the end of the future life of the transmission main property the Company will incur work efforts and related costs in the process of abandoning and/or removing the facilities. Such tasks will include but not be limited to completing environmental tests, physically disconnecting and cutting the

pipe at numerous locations, purging the gas from the line, filling and capping the property to meet safety requirements.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 40-R2

Net Salv: -20%

**Proposed Depreciation Parameters**

ASL/Curve: 40-R2

Net Salv: -20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	1.81%	1.80 %
Av. Remaining Life	21.45 years	

**ACCOUNT – 367.45 Anodes & Cathodic Protection**

**Historical Experience**

Plant Statistics      Plant Balance = \$1,326  
                                  Average Age of Survivors = 20.6 years  
                                  Original Gross Additions = \$1,326  
                                  Oldest Surviving Vintage = 1977  
                                  Retirements = \$0 or 0% of historical additions.  
                                  Average Age of Retirements = 0 years

**Historical**

Retirement Rate  
 Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: (77-11)

	<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
	<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1977-11</u>
	0%	0%	0%	-92%

	<u>Gross Salvage Trend Analysis</u>			
	<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
	0%	0%	0%	0%

Forecasted Net Salvage: -18%

**Future Expectations and Considerations**

The investment in gas mains is related to mains, crossings, and taps, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into five (5) sub-account categories which include Transmission Mains, Railroad, River, and Highway Crossings, Anodes and Cathodic Protection, Valves, Farm and Side Taps. The various analyzed components within the account recognizes that the various Company investments represent property of somewhat different use categories and/or equipment types. That is for example, the piping installed in various types of Crossing is subject to increased risk. Likewise, the useful life of Taps, etc. are estimated to be different from the life of the piping.

While the retirements from this property class, which have occurred throughout the account’s history have generally been limited and have produced no significant levels of salvage, it is anticipated that due to factors including government regulations, environment concerns and related requirements, and safety requirements, etc. the company will incur costs in the process of retiring this property class at the end of its useful life. That is, to meet the requirements of the pending pipeline integrity rule, the Company anticipates incurring various costs along with the need to abandon various segments of pipe. Furthermore, at the end of the future life of the transmission main property the Company will incur work efforts and related costs in the process of abandoning and/or removing the facilities. Such tasks will include but not be limited to completing environmental tests, physically disconnecting and cutting the

pipe at numerous locations, purging the gas from the line, filling and capping the property to meet safety requirements.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 25-R3

Net Salv: -20%

**Proposed Depreciation Parameters**

ASL/Curve: 25-R3

Net Salv: -20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	0.56 %	0.73 %
Av. Remaining Life	8.58 years	

**ACCOUNT – 367.50 Valves**

**Historical Experience**

Plant Statistics      Plant Balance = \$3,186  
Average Age of Survivors = 45.5 years  
Original Gross Additions = \$3,186  
Oldest Surviving Vintage = 1966  
Retirements = \$0 or 0% of historical additions.  
Average Age of Retirements = 0 years

**Historical**

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: (77-11)

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1977-11</u>
0%	0%	0%	-92%

<u>Gross Salvage Trend Analysis</u>			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -18%

**Future Expectations and Considerations**

The investment in gas mains is related to mains, crossings, and taps, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into five (5) sub-account categories which include Transmission Mains, Railroad, River, and Highway Crossings, Anodes and Cathodic Protection, Valves, Farm and Side Taps. The various analyzed components within the account recognizes that the various Company investments represent property of somewhat different use categories and/or equipment types. That is for example, the piping installed in various types of Crossing is subject to increased risk. Likewise, the useful life of Taps, etc. are estimated to be different from the life of the piping.

While the retirements from this property class, which have occurred throughout the account's history have generally been limited and have produced no significant levels of salvage, it is anticipated that due to factors including government regulations, environment concerns and related requirements, and safety requirements, etc. the company will incur costs in the process of retiring this property class at the end of its useful life. That is, to meet the requirements of the pending pipeline integrity rule, the Company anticipates incurring various costs along with the need to abandon various segments of pipe. Furthermore, at the end of the future life of the transmission main property the Company will incur work efforts and related costs in the process of abandoning and/or removing the facilities. Such tasks will include but not be limited to completing environmental tests, physically disconnecting and cutting the

pipe at numerous locations, purging the gas from the line, filling and capping the property to meet safety requirements.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 40-R3

Net Salv: -20%

**Proposed Depreciation Parameters**

ASL/Curve: 40-R3

Net Salv: -20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	-5.08 %	-5.06 %
Av. Remaining Life	5.84 years	

**ACCOUNT – 367.60 & 367.61 Farm & Side Taps**

**Historical Experience**

Plant Statistics      Plant Balance = \$29,814  
Average Age of Survivors = 27.5 years  
Original Gross Additions = \$30,883  
Oldest Surviving Vintage = 1966  
Retirements = \$1,068 or 3.5% of historical additions.  
Average Age of Retirements = 16.3 years

**Historical**

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) 30-R4 - FTA 20 Years

Net Salvage: (77-11)

<u>Three Year Average Net Salvage Percent</u>				<u>Full Depth</u>
<u>2007-09</u>				<u>1977-11</u>
<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>-92%</u>

<u>Gross Salvage Trend Analysis</u>			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>

Forecasted Net Salvage: -18%

**Future Expectations and Considerations**

The investment in gas mains is related to mains, crossings, and taps, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into five (5) sub-account categories which include Transmission Mains, Railroad, River, and Highway Crossings, Anodes and Cathodic Protection, Valves, Farm and Side Taps. The various analyzed components within the account recognizes that the various Company investments represent property of somewhat different use categories and/or equipment types. That is for example, the piping installed in various types of Crossing is subject to increased risk. Likewise, the useful life of Taps, etc. are estimated to be different from the life of the piping.

While the retirements from this property class, which have occurred throughout the account's history have generally been limited and have produced no significant levels of salvage, it is anticipated that due to factors including government regulations, environment concerns and related requirements, and safety requirements, etc. the company will incur costs in the process of retiring this property class at the end of its useful life. That is, to meet the requirements of the pending pipeline integrity rule, the Company anticipates incurring various costs along with the need to abandon various segments of pipe. Furthermore, at the end of the future life of the transmission main property the Company will incur work efforts and related costs in the process of abandoning and/or removing the facilities. Such tasks will include but not be limited to completing environmental tests, physically disconnecting and cutting the

pipe at numerous locations, purging the gas from the line, filling and capping the property to meet safety requirements.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 30-R4

Net Salv: -20%

**Proposed Depreciation Parameters**

ASL/Curve: 30-R4

Net Salv: -20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	-1.52 %	-1.33 %
Av. Remaining Life	7.51 years	

**ACCOUNT – 369.00 Measuring & Regulating Stations Equipment**

**Historical Experience**

Plant Statistics      Plant Balance = \$568,933  
Average Age of Survivors = 9.3 years  
Original Gross Additions = \$691,378  
Oldest Surviving Vintage = 1966  
Retirements = \$108,926, or 15.8% of historical additions.  
Average Age of Retirements = 15.0 years

**Historical**

Retirement Rate

Experience Bands      1966 – 2011 (Full Depth) 35-R1

Net Salvage: (76-11)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1976-11</u>
-343%	-343%	0%	-15%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -29%

**Future Expectations and Considerations**

The measuring and regulating equipment is utilized to regulate gas pressure within the Company’s various service areas to the appropriate level to meet the customer needs. As the Company continues to upgrade and/or modify its operating pressure within its service territory, ongoing changes will be required to the Company’s existing measuring and regulating facilities. Several large additions and related retirements occurred during the 1990’s. Likewise, it is anticipated that further changes will continue as the Company continues to maintain and/or upgrade its system and provide improved customer service in future years.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 30-R2  
Net Salv: -5%

**Proposed Depreciation Parameters**

ASL/Curve: 35-R1  
Net Salv: -5%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.14 %	2.78%
Av. Remaining Life	28.83 years	

**ACCOUNT – 374.20 Distribution Rights of Way**

**Historical Experience**

Plant Statistics      Plant Balance = \$17,654  
Average Age of Survivors = 25.2 years  
Original Gross Additions = \$12,577  
Oldest Surviving Vintage = 1969  
Retirements = \$200 or 1.6% of historical additions.  
Average Age of Retirements = 12.5 years

**Historical**

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: N/A

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1987-11</u>
N/A	N/A	N/A	N/A

<u>Gross Salvage Trend Analysis</u>			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

**Future Expectations and Considerations**

The investment originally analyzed within this account totals only \$17,654 with no experienced historical data, therefore the life of the property was based upon the analysis and consideration of the Company's general historical experience in other property accounts, as well as general industry information.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 50-R2.5  
Net Salv: 0%

**Proposed Depreciation Parameters**

ASL/Curve: 50-R2.5  
Net Salv: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.22 %	2.24 %
Av. Remaining Life	28.47 years	

**ACCOUNT – 375.00 Meas. & Regulating Station Structures**

**Historical Experience**

Plant Statistics      Plant Balance = \$68,090  
Average Age of Survivors = 9.5 years  
Original Gross Additions = \$55,683  
Oldest Surviving Vintage = 1985  
Retirements = \$0 or 0% of historical additions.  
Average Age of Retirements = 0 years

**Historical**

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) N/A - Interim Retirement Rate

Net Salvage: N/A

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1987-11</u>
N/A	N/A	N/A	N/A

<u>Gross Salvage Trend Analysis</u>			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

**Future Expectations and Considerations**

This account contains investments in the Company’s various distribution measuring & regulating station structures located throughout the Company’s operating system. The Company has measuring and regulating stations located throughout its service territory and these facilities are anticipated to experience various levels of activity over the account’s history. That is, the Company needs to continuously review its operating requirements and upgrade its facilities accordingly. Giving consideration to the property group’s general construction, use and expectancies, each property location’s investment was life spanned forty (40) years to its applicable probable retirement years. While an insufficient level of historical data is available to produce meaningful service life indications, an interim retirement rate representative of an Iowa 85-S1.5 was estimated, based upon general industry information, as the applicable interim retirement rate for the property group.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 85-S1.5  
Net Salv: -5%

## **Proposed Depreciation Parameters**

ASL/Curve: 85-S1.5

Net Salv: -5%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.98 %	2.10 %
Av. Remaining Life	24.24 years	

**ACCOUNT – 376.00 Steel Mains**

**Historical Experience**

Plant Statistics      Plant Balance = \$3,827,672  
Average Age of Survivors = 25.9 years  
Original Gross Additions = \$3,758,387  
Oldest Surviving Vintage = 1966  
Retirements = \$310,906, or 8.3% of historical additions.  
Average Age of Retirements = 27.8 years

**Historical**

Retirement Rate

Experience Bands      1966 – 2011 (Full Depth) 55-R3 - FTA 45 Years

Net Salvage: (67-11)

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1967-11</u>
-44%	-32%	-21%	-24%

<u>Gross Salvage Trend Analysis</u>			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -96%

**Future Expectations and Considerations**

The investment in gas mains is related to several types of pipe, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into six (6) sub-account categories which include Steel, Plastic, Valves, River and Railroad Crossings, Anodes and Cathodic Protection and Pipeline Markers. The Company’s mains investment has continually grown over the years since late 1966 through the present day. The compound growth rate of the total account investment over the history has aggregated approximately six (6) percent.

As of December 31, 2011 the Company has approximately 430 miles of distribution main in service. Of the miles of Mains currently in service the overwhelming majority of the Mains are of 4 Inch or smaller diameter. That is, more than 90% of the current Mains are of those smaller sizes. Similarly, more than 70% of the Mains are plastic Material while the remaining current Mains were installed using Steel pipe. However, an amount approaching 40 percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely PVC and PE pipe. In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe. Based upon discussions with Company management, the Company believes that in future years the Minnesota Office of Pipeline Safety may require a replacement program for PVC pipe.

Accordingly, the Company has implemented a program to eliminate PVC pipe from its service territory over time. The overall plan is to replace approximately 60,000 feet of PVC pipe of about a 15 year timeframe. To the extent that the Company meets its replacement goal, the PVC pipe will be eliminated in approximately 15 years.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 55-R4

Net Salv: -55%

**Proposed Depreciation Parameters**

ASL/Curve: 54-R3

Net Salv: -55%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.95 %	3.07 %
Av. Remaining Life	31.02 years	

**ACCOUNT – 376.10 Plastic Mains**

**Historical Experience**

Plant Statistics      Plant Balance = \$5,835,100  
Average Age of Survivors = 10.9 years  
Original Gross Additions = \$5,962,463  
Oldest Surviving Vintage = 1975  
Retirements = \$49,072, or 0.8% of historical additions.  
Average Age of Retirements = 11.3 years

**Historical**

Retirement Rate  
Experience Bands      1955 – 2011 (Full Depth) 45-R4

Net Salvage: (67-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1967-11</u>
-44%	-32%	-21%	-24%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -96%

**Future Expectations and Considerations**

The investment in gas mains is related to several types of pipe, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into six (6) sub-account categories which include Steel, Plastic, Valves, River and Railroad Crossings, Anodes and Cathodic Protection and Pipeline Markers. The Company’s mains investment has continually grown over the years since late 1966 through the present day. The compound growth rate of the total account investment over the history has aggregated approximately six (6) percent.

As of December 31, 2011 the Company has approximately 430 miles of distribution main in service. Of the miles of Mains currently in service the overwhelming majority of the Mains are of 4 Inch or smaller diameter. That is, more than 90% of the current Mains are of those smaller sizes. Similarly, more than 70% of the Mains are plastic Material while the remaining current Mains were installed using Steel pipe. However, an amount approaching 40 percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely Account 376.10-PE and Account 376.11-PVC pipe, whose investments are contained within 2 separate sub accounts. At the time of the prior comprehensive depreciation study there was a somewhat growing history of retirements for Account 376.10-Plastic Mains (PE). Likewise, other operating gas company study data was showing shorter service lives for Plastic Mains. Thus, based

upon the statistical analysis results and related industry data a shorter average service life was estimated at the time of the prior comprehensive study.

With the inclusion of the additional years' data in the current study for Account 376.10-Plastic Mains (PE), there have been far fewer retirements during the past five years as opposed to earlier periods. The incorporation of this additional historical data into the overall and recent period life analysis plus the fact that management has indicated few or no foreseeable significant replacements were anticipated in coming years was a driver for the movement to currently estimating a longer service life, than presently exists, for Account 376.10-Plastic Mains (PE). The longer estimated service life together with the continual growth of new vintage Plastic Mains serves to maintain and/or lengthen the average remaining life of the property group.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 30-S6

Net Salv: -55%

**Proposed Depreciation Parameters**

ASL/Curve: 45-R4

Net Salv: -55%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.02 %	5.43 %
Av. Remaining Life	34.30 years	

**ACCOUNT – 376.11 Plastic Mains - PVC**

**Historical Experience**

Plant Statistics      Plant Balance = \$1,360,798  
Average Age of Survivors = 42.9 years  
Original Gross Additions = \$1,480,889  
Oldest Surviving Vintage = 1966  
Retirements = \$120,091, or 8.1% of historical additions.  
Average Age of Retirements = 18.5 years

**Historical**

Retirement Rate  
Experience Bands      1966-2011 (Full Depth) 45-L5

Net Salvage: (67-11)

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1967-11</u>
-44%	-32%	-21%	-24%

<u>Gross Salvage Trend Analysis</u>			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -96%

**Future Expectations and Considerations**

The investment in gas mains is related to several types of pipe, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into six (6) sub-account categories which include Steel, Plastic, Valves, River and Railroad Crossings, Anodes and Cathodic Protection and Pipeline Markers. The Company’s mains investment has continually grown over the years since late 1966 through the present day. The compound growth rate of the total account investment over the history has aggregated approximately six (6) percent.

As of December 31, 2011 the Company has approximately 430 miles of distribution main in service. Of the miles of Mains currently in service the overwhelming majority of the Mains are of 4 Inch or smaller diameter. That is, more than 90% of the current Mains are of those smaller sizes. Similarly, more than 70% of the Mains are plastic Material while the remaining current Mains were installed using Steel pipe. However, an amount approaching 40 percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely PVC and PE pipe. In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe. Based upon discussions with Company management, the Company believes that in future years the Minnesota Office of Pipeline Safety may require a replacement program for PVC pipe.

Accordingly, the Company has implemented a program to eliminate PVC pipe from its service territory over time. The overall plan is to replace approximately 60,000 feet of PVC pipe of about a 15 year timeframe. To the extent that the Company meets its replacement goal, the PVC pipe will be eliminated in approximately 15 years.

The average remaining life of PVC mains was, therefore, determined based upon the overall retirement of the current property investment within a 15 year period, with the property then achieving an average remaining life of 7.5 years.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 45-L5

Net Salv: -55%

**Proposed Depreciation Parameters**

ASL/Curve: 45-L5

Net Salv: -55%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	4.64 %	5.05 %
Av. Remaining Life	7.50 years	

## ACCOUNT – 376.20 Mains - Valves

### Historical Experience

Plant Statistics      Plant Balance = \$298,962  
Average Age of Survivors = 17.0 years  
Original Gross Additions = \$319,204  
Oldest Surviving Vintage = 1966  
Retirements = \$35,371, or 11.1% of historical additions.  
Average Age of Retirements = 24.7 years

### Historical

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) 47-R3

Net Salvage: (67-11)

#### Three Year Average Net Salvage Percent

<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>Full Depth</u>
-44%	-32%	-21%	<u>1967-11</u>
			-24%

#### Full Depth

1967-11  
-24%

#### Gross Salvage Trend Analysis

<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -96%

### Future Expectations and Considerations

The investment in gas mains is related to several types of pipe, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into six (6) sub-account categories which include Steel, Plastic, Valves, River and Railroad Crossings, Anodes and Cathodic Protection and Pipeline Markers. The Company's mains investment has continually grown over the years since late 1966 through the present day. The compound growth rate of the total account investment over the history has aggregated approximately six (6) percent.

As of December 31, 2011 the Company has approximately 430 miles of distribution main in service. Of the miles of Mains currently in service the overwhelming majority of the Mains are of 4 Inch or smaller diameter. That is, more than 90% of the current Mains are of those smaller sizes. Similarly, more than 70% of the Mains are plastic Material while the remaining current Mains were installed using Steel pipe. However, an amount approaching 40 percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely PVC and PE pipe. In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe. Based upon discussions with Company management, the Company believes that in future years the Minnesota Office of Pipeline Safety may require a replacement program for PVC pipe.

Accordingly, the Company has implemented a program to eliminate PVC pipe from its service territory over time. The overall plan is to replace approximately 60,000 feet of PVC pipe of about a 15 year timeframe. To the extent that the Company meets its replacement goal, the PVC pipe will be eliminated in approximately 15 years.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 47-R2.5

Net Salv: -55%

**Proposed Depreciation Parameters**

ASL/Curve: 47-R3

Net Salv: -55%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.49 %	3.42 %
Av. Remaining Life	31.88 years	

**ACCOUNT – 376.28, 376.30, 376.40, & 376.50 Railroad, River & Highway Crossings**

**Historical Experience**

Plant Statistics      Plant Balance = \$377,544  
Average Age of Survivors = 29.0 years  
Original Gross Additions = \$422,639  
Oldest Surviving Vintage = 1966  
Retirements = \$83,911, or 19.9% of historical additions.  
Average Age of Retirements = 11.2 years

**Historical**

Retirement Rate

Experience Bands      1966 – 2011 (Full Depth) 40-R1 - FTA 30 Years

Net Salvage: (67-11)

Three Year Average Net Salvage Percent

<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>
-44%	-32%	-21%

Full Depth

<u>1967-11</u>
-24%

Gross Salvage Trend Analysis

<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -96%

**Future Expectations and Considerations**

The investment in gas mains is related to several types of pipe, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into six (6) sub-account categories which include Steel, Plastic, Valves, River and Railroad Crossings, Anodes and Cathodic Protection and Pipeline Markers. The Company's mains investment has continually grown over the years since late 1966 through the present day. The compound growth rate of the total account investment over the history has aggregated approximately six (6) percent.

As of December 31, 2011 the Company has approximately 430 miles of distribution main in service. Of the miles of Mains currently in service the overwhelming majority of the Mains are of 4 Inch or smaller diameter. That is, more than 90% of the current Mains are of those smaller sizes. Similarly, more than 70% of the Mains are plastic Material while the remaining current Mains were installed using Steel pipe. However, an amount approaching 40 percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely PVC and PE pipe. In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe. Based upon discussions with Company management, the Company believes that in future years the Minnesota Office of Pipeline Safety may require a replacement program for PVC pipe.

Accordingly, the Company has implemented a program to eliminate PVC pipe from its service territory over time. The overall plan is to replace approximately 60,000 feet of PVC pipe of about a 15 year timeframe. To the extent that the Company meets its replacement goal, the PVC pipe will be eliminated in approximately 15 years.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 40-R1

Net Salv: -55%

**Proposed Depreciation Parameters**

ASL/Curve: 40-R1

Net Salv: -55%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	4.16 %	4.17 %
Av. Remaining Life	21.10 years	

## ACCOUNT – 376.55 Anodes & Cathodic Protection

### Historical Experience

Plant Statistics      Plant Balance = \$81,169  
Average Age of Survivors = 23.0 years  
Original Gross Additions = \$81,169  
Oldest Surviving Vintage = 1970.  
Retirements = \$580, or 0.7% of historical additions.  
Average Age of Retirements = 17.6 years

### Historical

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: (67-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1967-11</u>
-44%	-32%	-21%	-24%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -96%

### Future Expectations and Considerations

The investment in gas mains is related to several types of pipe, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into six (6) sub-account categories which include Steel, Plastic, Valves, River and Railroad Crossings, Anodes and Cathodic Protection and Pipeline Markers. The Company's mains investment has continually grown over the years since late 1966 through the present day. The compound growth rate of the total account investment over the history has aggregated approximately six (6) percent.

As of December 31, 2011 the Company has approximately 430 miles of distribution main in service. Of the miles of Mains currently in service the overwhelming majority of the Mains are of 4 Inch or smaller diameter. That is, more than 90% of the current Mains are of those smaller sizes. Similarly, more than 70% of the Mains are plastic Material while the remaining current Mains were installed using Steel pipe. However, an amount approaching 40 percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely PVC and PE pipe. In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe. Based upon discussions with Company management, the Company believes that in future years the Minnesota Office of Pipeline Safety may require a replacement program for PVC pipe.

Accordingly, the Company has implemented a program to eliminate PVC pipe from its service territory over time. The overall plan is to replace approximately 60,000 feet of PVC pipe of about a 15 year timeframe. To the extent that the Company meets its replacement goal, the PVC pipe will be eliminated in approximately 15 years.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 25-R3

Net Salv: -55%

**Proposed Depreciation Parameters**

ASL/Curve: 25-R3

Net Salv: -55%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	7.37 %	7.43 %
Av. Remaining Life	7.39 years	

**ACCOUNT – 376.56 Pipeline Markers**

**Historical Experience**

Plant Statistics      Plant Balance = \$172  
Average Age of Survivors = 32.3 years  
Original Gross Additions = \$172  
Oldest Surviving Vintage = 1976  
Retirements = \$0, or 0 % of historical additions.  
Average Age of Retirements = 0 years

**Historical**

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: (67-11)

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1967-11</u>
-44%	-32%	-21%	-24%

<u>Gross Salvage Trend Analysis</u>			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -96%

**Future Expectations and Considerations**

The investment in gas mains is related to several types of pipe, as well as other appurtenant equipment. Accordingly, the investment in the account has been segmented into six (6) sub-account categories which include Steel, Plastic, Valves, River and Railroad Crossings, Anodes and Cathodic Protection and Pipeline Markers. The Company’s mains investment has continually grown over the years since late 1966 through the present day. The compound growth rate of the total account investment over the history has aggregated approximately six (6) percent.

As of December 31, 2011 the Company has approximately 430 miles of distribution main in service. Of the miles of Mains currently in service the overwhelming majority of the Mains are of 4 Inch or smaller diameter. That is, more than 90% of the current Mains are of those smaller sizes. Similarly, more than 70% of the Mains are plastic Material while the remaining current Mains were installed using Steel pipe. However, an amount approaching 40 percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely PVC and PE pipe. In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe. Based upon discussions with Company management, the Company believes that in future years the Minnesota Office of Pipeline Safety may require a replacement program for PVC pipe.

Accordingly, the Company has implemented a program to eliminate PVC pipe from its service territory over time. The overall plan is to replace approximately 60,000 feet of PVC pipe of about a 15 year timeframe. To the extent that the Company meets its replacement goal, the PVC pipe will be eliminated in approximately 15 years.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 20-R3

Net Salv: -55%

**Proposed Depreciation Parameters**

ASL/Curve: 20-R3

Net Salv: -55%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	8.96 %	9.09 %
Av. Remaining Life	1.85 years	

**ACCOUNT – 378.00 Meas. & Regulating Station Equipment-General**

**Historical Experience**

Plant Statistics      Plant Balance = \$343,683  
                                  Average Age of Survivors = 29.0 years  
                                  Original Gross Additions = \$365,310  
                                  Oldest Surviving Vintage = 1966  
                                  Retirements = \$45,630, or 12.5% of historical additions.  
                                  Average Age of Retirements = 24.0years

**Historical**

Retirement Rate  
 Experience Bands      2002 – 2011 (Full Depth) 40-R3

Net Salvage: (74-11)

	<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
	<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1974-11</u>
	-179%	0%	-387%	-54%
	<u>Net Salvage Trend Analysis</u>			
	<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
	0%	0%	0%	0%

Forecasted Net Salvage: -152%

**Future Expectations and Considerations**

This property investment is related to distribution measuring and regulating station equipment of which a sizable portion of the original property was installed during the late 1960's and 1970's. An analysis of the Company's overall available historical retirement data via the Retirement Rate Method produced a general life indication of an Iowa 50-R3 life and curve, while the more recent historical data generally identified a life and curve of and Iowa 40-R4.

However, neither of the historical life analyses are considered to be representative of the life this property class is anticipated to experience in the foreseeable future. That is, current company plans to complete significant changes to this class of property in the future. Currently, the company has 58 district regulator stations of which only 4 sites have been upgraded or replacement in recent years leaving 54 sites to be upgraded/ replaced or eliminated. Numerous to the existing sites are in regulator pits that are difficult to access and/or work on depending upon weather conditions. Also, due to planned pressure changes, the Company anticipates to eliminate upwards to 1/3 of its existing district regulator station sites. The Company's plans are to upgrade/replace or eliminate 5 district regulator sites per year until improvements are completed at all the remaining existing sites. Giving consideration to the limited site improvements that have been completed, and the Company's proposed schedule results in an overall average remaining life of 10.96 years for the Company's current property investment

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development: Full Mortality**

**Current Depreciation Parameters**

ASL/Curve: 35-R3

Net Salv: -15%

**Proposed Depreciation Parameters**

ASL/Curve: 40-R3

Net Salv: -15%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.21 %	2.06%
Av. Remaining Life	10.96 years	

**ACCOUNT – 379.00 Meas. & Regulating Station Equipment-City Gate**

**Historical Experience**

Plant Statistics      Plant Balance = \$315,352  
Average Age of Survivors = 15.5 years  
Original Gross Additions = \$379,902  
Oldest Surviving Vintage = 1972  
Retirements = \$36,612, or 9.6% of historical additions.  
Average Age of Retirements = 21.2 years

**Historical**

Retirement Rate  
Experience Bands      1971 – 2011 (Full Depth) 30-R4

Net Salvage: (93-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1993-11</u>
0%	0%	0%	-1%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -2%

**Future Expectations and Considerations**

This property investment is related to a city gate stations which were installed at various intermittent years throughout the history of the property account. Some limited ongoing upgrades and/or changes are anticipated to occur during future years. Such changes are not anticipated to be significantly different than what has occurred during prior years.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 30-R4  
Net Salv: -2%

**Proposed Depreciation Parameters**

ASL/Curve: 30-R4  
Net Salv: -2%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.38 %	1.57 %
Av. Remaining Life	14.45 years	

## ACCOUNT – 380.00 Services

### Historical Experience

Plant Statistics      Plant Balance = \$844,802  
Average Age of Survivors = 28.5 years  
Original Gross Additions = \$1,200,634  
Oldest Surviving Vintage = 1966  
Retirements = \$405,626, or 33.8% of historical additions.  
Average Age of Retirements = 21.8 years

### Historical

Retirement Rate  
Experience Bands      2002 – 2011 38-R2

Net Salvage: (67-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1967-11</u>
-99%	-81%	-51%	-54%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -124%

### Future Expectations and Considerations

During the Company's overall history, the total investment in this account has grown at approximately eight (8) percent per year. Along with the increased growth in investment, the Company's replacement of existing facilities has continued to result in increased levels of retirements over the Company's recent history. The historical analysis identified that during earlier periods the annual average age of retirements had remained relatively constant. During the last several years, while the average age of retirements have increased somewhat, the level of retirements have increased.

The Company's investment in services is comprised of several categories of material types, namely, Steel, Plastic, along with generally limited investments in Anodes and Cathodic Protection. An analysis was performed using various reports, as well as other internal data sources, to identify the investment levels for each material type. As of December 31, 2011 the Company's plant in service investment includes more than 22,900 customer services. Of the Services currently in service, nearly 90% of the current Services are of smaller diameter sizes of 1 Inch or smaller diameter. Similarly, approaching 85% of the Services are plastic material while the remaining current Services were installed using Steel pipe. However, an amount of about thirty-six (36) percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely PVC and PE pipe. In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe. Based upon discussions with

Company management, the Company believes that in future years the Minnesota Office of Pipeline Safety may require a replacement program for PVC pipe.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 43-R2

Net Salv: -75%

**Proposed Depreciation Parameters**

ASL/Curve: 38-R2

Net Salv: -75%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	5.21 %	4.17 %
Av. Remaining Life	16.30 years	

**ACCOUNT – 380.10 Plastic Services**

**Historical Experience**

Plant Statistics      Plant Balance = \$6,632,594  
Average Age of Survivors = 13.8 years  
Original Gross Additions = \$7,342,097  
Oldest Surviving Vintage = 1966  
Retirements = \$219,289, or 3.0 % of historical additions.  
Average Age of Retirements = 10.9 years

**Historical**

Retirement Rate  
Experience Bands      2002 – 2011 37-R5

Net Salvage: (67-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1967-11</u>
-99%	-81%	-51%	-54%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -124%

**Future Expectations and Considerations**

During the Company’s overall history, the total investment in this account has grown at approximately eight (8) percent per year. Along with the increased growth in investment, the Company’s replacement of existing facilities has continued to result in increased levels of retirements over the Company’s recent history. The historical analysis identified that during earlier periods the annual average age of retirements had remained relatively constant. During the last several years, while the average age of retirements have increased somewhat, the level of retirements have increased.

The Company’s investment in services is comprised of several categories of material types, namely, Steel, Plastic, along with generally limited investments in Anodes and Cathodic Protection. An analysis was performed using various reports, as well as other internal data sources, to identify the investment levels for each material type. As of December 31, 2011 the Company’s plant in service investment includes more than 22,900 customer services. Of the Services currently in service, nearly 90% of the current Services are of smaller diameter sizes of 1 Inch or smaller diameter. Similarly, approaching 85% of the Services are plastic material while the remaining current Services were installed using Steel pipe. However, an amount of about thirty-six (36) percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely PVC and PE pipe. In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe. Based upon discussions with

Company management, the Company believes that in future years the Minnesota Office of Pipeline Safety may require a replacement program for PVC pipe.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 29-S4

Net Salv: -75%

**Proposed Depreciation Parameters**

ASL/Curve: 37-R5

Net Salv: -75%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	4.13 %	6.15 %
Av. Remaining Life	23.34 years	

**ACCOUNT – 380.11 Plastic Services - PVC**

**Historical Experience**

Plant Statistics      Plant Balance = \$1,082,680  
Average Age of Survivors = 40.8 years  
Original Gross Additions = \$1,491,554  
Oldest Surviving Vintage = 1966  
Retirements = \$234,247, or 15.7% of historical additions.  
Average Age of Retirements = 19.3 years

**Historical**

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) 40-R3

Net Salvage: (67-11)

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1967-11</u>
-99%	-81%	-51%	-54%

<u>Gross Salvage Trend Analysis</u>			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -124%

**Future Expectations and Considerations**

During the Company’s overall history, the total investment in this account has grown at approximately eight (8) percent per year. Along with the increased growth in investment, the Company’s replacement of existing facilities has continued to result in increased levels of retirements over the Company’s recent history. The historical analysis identified that during earlier periods the annual average age of retirements had remained relatively constant. During the last several years, while the average age of retirements have increased somewhat, the level of retirements have increased.

The Company’s investment in services is comprised of several categories of material types, namely, Steel, Plastic, along with generally limited investments in Anodes and Cathodic Protection. An analysis was performed using various reports, as well as other internal data sources, to identify the investment levels for each material type. As of December 31, 2011 the Company’s plant in service investment includes more than 22,900 customer services. Of the Services currently in service, nearly 90% of the current Services are of smaller diameter sizes of 1 Inch or smaller diameter. Similarly, approaching 85% of the Services are plastic material while the remaining current Services were installed using Steel pipe. However, an amount of about thirty-six (36) percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely PVC and PE pipe. In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe. Based upon discussions with

Company management, the Company believes that in future years the Minnesota Office of Pipeline Safety may require a replacement program for PVC pipe.

Accordingly, the Company has implemented a program to eliminate PVC pipe from its service territory over time. The overall plan is to replace approximately 60,000 feet of PVC pipe of about a 15 year timeframe. To the extent that the Company meets its replacement goal, the PVC pipe will be eliminated in approximately 15 years.

In concert with the replacement/elimination of PVC Mains the Company will likewise be eliminating PVC Services from its distribution system. The elimination of PVC Services during the 15 year time frame will require the removal of approximately 550 PVC Services per year. The average remaining life of PVC mains was, therefore, determined based upon the overall retirement of the current property investment within a 15 year period, with the property then achieving an average remaining life of 7.5 years.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 30-R4  
Net Salv: -75%

**Proposed Depreciation Parameters**

ASL/Curve: 40-R3  
Net Salv: -75%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	1.25%	8.29 %
Av. Remaining Life	7.50 years	

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

**ACCOUNT – 380.55 Anodes & Cathodic Protection**

**Historical Experience**

Plant Statistics      Plant Balance = \$39,103  
Average Age of Survivors = 33.7 years  
Original Gross Additions = \$39,103  
Oldest Surviving Vintage = 1971  
Retirements = \$0, or 0 % of historical additions.  
Average Age of Retirements = 0 years

**Historical**

Retirement Rate  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: (67-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1967-11</u>
-99%	-81%	-51%	-54%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -124%

**Future Expectations and Considerations**

During the Company’s overall history, the total investment in this account has grown at approximately eight (8) percent per year. Along with the increased growth in investment, the Company’s replacement of existing facilities has continued to result in increased levels of retirements over the Company’s recent history. The historical analysis identified that during earlier periods the annual average age of retirements had remained relatively constant. During the last several years, while the average age of retirements have increased somewhat, the level of retirements have increased.

The Company’s investment in services is comprised of several categories of material types, namely, Steel, Plastic, along with generally limited investments in Anodes and Cathodic Protection. An analysis was performed using various reports, as well as other internal data sources, to identify the investment levels for each material type. As of December 31, 2011 the Company’s plant in service investment includes more than 22,900 customer services. Of the Services currently in service, nearly 90% of the current Services are of smaller diameter sizes of 1 Inch or smaller diameter. Similarly, approaching 85% of the Services are plastic material while the remaining current Services were installed using Steel pipe. However, an amount of about thirty-six (36) percent of the property in service was constructed using Plastic-PVC pipe.

In the process of constructing its distribution system, the Company has utilized two (2) types of plastic pipe, namely PVC and PE pipe. In recent years concern has been voiced within the regulatory arena about the longer term life of the installed base of PVC pipe. Based upon discussions with

Company management, the Company believes that in future years the Minnesota Office of Pipeline Safety may require a replacement program for PVC pipe.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 25-R3

Net Salv: -75%

**Proposed Depreciation Parameters**

ASL/Curve: 25-R3

Net Salv: -75%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	7.45 %	8.16 %
Av. Remaining Life	2.74 years	



retirements as opposed to Meter Installation costs. A life analysis of the more recent historical data indicated a life of 45 years was being achieved by Account 381 plant in service investments.

Company management anticipates that it is probable that the Company will implement the use of an AMR Meter system in future years. In the process of moving to an AMR system it is estimated that 90% of the existing Meters in service would need to be changed out during the phase in time frame. Likewise Meter sets, inclusive of the House Regulators, would also require replacement.

Accordingly, in the development of the annual depreciation rate for this property group the following process was utilized. Giving consideration of the results of the life analysis related to recent experience, an Iowa 45-R5 life and curve was used along with the estimated average age of the property not requiring replacement with the implementation of an AMR Meter program. For the remaining 90% of the current property that would be required to be replaced in conjunction with the implementation of an AMR Meter program an average remaining life was developed based upon an estimated average implementation period during the coming 15 years. The resulting weighted average remaining life for Meters, under the reference scenario, is 9.30 years based upon a 25.45 year average remaining life for 10% of the meters not requiring change out and 7.50 year (15 year phase in divided by 2) average remaining life for the Meters requiring change out over the 15 year period.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 40-R2.5  
 Net Salv: -15%

**Proposed Depreciation Parameters**

ASL/Curve: 45-R5  
 Net Salv: -15%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	6.37 %	2.52 %
Av. Remaining Life	9.30 years	

**ACCOUNT – 383.00 House Regulators**

**Historical Experience**

Plant Statistics      Plant Balance = \$713,325  
Average Age of Survivors = 21.3 years  
Original Gross Additions = \$562,440  
Oldest Surviving Vintage = 1966  
Retirements = \$19,135, or 3.4% of historical additions.  
Average Age of Retirements = 24.6 years

Historical  
Experience Bands      1966 – 2011 (Full Depth) 40-R5

Net Salvage: (78-11)

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1978-11</u>
0%	0%	0%	0%

<u>Gross Salvage Trend Analysis</u>			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 0%

**Future Expectations and Considerations**

Additions have been placed into service for this property class continuously over the life of the account with many of the property additions being related to additions of plant in conjunction with pressure rebuilds and new customers. Various retirements have also occurred in conjunction with the upgrading of distribution systems to higher pressures, as well as normal ongoing retirements.

Company management anticipates that it is probable that the Company will implement the use of an AMR Meter system in future years. In the process of moving to an AMR system it is estimated that 90% of the existing Meters in service would need to be changed out during the phase in time frame. Likewise Meter sets, inclusive of the House Regulators, would also require replacement.

Accordingly, in the development of the annual depreciation rate for this property group the following process was utilized. Giving consideration of the results of the life analysis related to recent experience, an Iowa 45-R5 life and curve was used along with the estimated average age of the property not requiring replacement with the implementation of an AMR Meter program. For the remaining 90% of the current property that would be required to be replaced in conjunction with the implementation of an AMR Meter program an average remaining life was developed based upon an estimated average implementation period during the coming 15 years. The resulting weighted average remaining life for Meters, under the reference scenario, is 9.30 years based upon a 25.45 year average remaining life for 10% of the meters not requiring change out and 7.50 year (15 year phase in divided by 2) average remaining life for the Meters requiring change out over the 15 year period. Based upon the above

indicated need to change out the House Regulators in conjunction with an AMR Meter program, the same 9.30 year average remaining life is being estimated for this property group.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 40-S4

Net Salv: 0%

**Proposed Depreciation Parameters**

ASL/Curve: Based Upon Meters

Net Salv: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	4.45%	2.00%
Av. Remaining Life	9.30 years	

**ACCOUNT – 385.00 Industrial Meas. & Reg. Station Equipment**

**Historical Experience**

Plant Statistics      Plant Balance = \$5,088  
Average Age of Survivors = 26.2 years  
Original Gross Additions = \$4,177  
Oldest Surviving Vintage = 1985  
Retirements = \$0, or 0% of historical additions.  
Average Age of Retirements = 0 years

Historical  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: N/A

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1988-11</u>
N/A	N/A	N/A	N/A

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

**Future Expectations and Considerations**

The Company’s investment within this account is related to a minor investment related to Industrial Measuring & Regulating Equipment.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 40-S4  
Net Salv: 0%

**Proposed Depreciation Parameters**

ASL/Curve: 40-S4  
Net Salv: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	0 %	0%
Av. Remaining Life	14.42 years	

## ACCOUNT – 387.10 Cathodic Protection Equipment

### Historical Experience

Plant Statistics      Plant Balance = \$5,308  
Average Age of Survivors = 11.5 years  
Original Gross Additions = \$5,308  
Oldest Surviving Vintage = 2000  
Retirements = \$0, or 0% of historical additions.  
Average Age of Retirements = 0 years

Historical  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: N/A

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1988-11</u>
N/A	N/A	N/A	N/A

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

### Future Expectations and Considerations

No retirements have occurred during the study period, therefore a life and curve is estimated for this investment based upon the typical content of the property group.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

### Current Depreciation Parameters

ASL/Curve: 25-R3  
Net Salv: 0%

### Proposed Depreciation Parameters

ASL/Curve: 25-R3  
Net Salv: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	4.74%	4.79%
Av. Remaining Life	14.29 years	

**ACCOUNT – 387.20 Other Equipment**

**Historical Experience**

Plant Statistics      Plant Balance = \$13,558  
Average Age of Survivors = 26.6 years  
Original Gross Additions = \$52  
Oldest Surviving Vintage = 1972  
Retirements = \$0, or 0% of historical additions.  
Average Age of Retirements = 0 years

Historical  
Experience Bands      1966 – 2011 (Full Depth) N/A

Net Salvage: N/A

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1988-11</u>
N/A	N/A	N/A	N/A

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

**Future Expectations and Considerations**

No retirements have occurred during the study period, therefore a life and curve is estimated for this investment based upon the typical content of the property group.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 30-R3  
Net Salv: 0%

**Proposed Depreciation Parameters**

ASL/Curve: 30-R3  
Net Salv: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	0 %	0%
Av. Remaining Life	7.87 years	

**ACCOUNT – 390.00-.01 General Structures & Improvements**

**Historical Experience**

Plant Statistics      Plant Balance = \$1,675,382  
Average Age of Survivors = 9.1 years  
Original Gross Additions = \$1,949,206  
Oldest Surviving Vintage = 1966  
Retirements = \$445,525 or 22.9% of historical additions.  
Average Age of Retirements = 22.6 years

Historical  
Experience Bands      1966 – 2011 (Full Depth) 25-R3

Net Salvage: (77-11)

	Three Year Average Net Salvage Percent			<u>Full Depth</u>
	<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1977-11</u>
	26%	10%	32%	22%

	Gross Salvage Trend Analysis			
	<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
	38%	45%	51%	0%

Forecasted Net Salvage: -2%

**Future Expectations and Considerations**

An analysis of the historical retirement data from this property group indicates an average service life of 23 years based upon various smaller properties which are no longer in service. However, the content of the property group has changed significantly in recent years in that the property account now contains investments related to a new larger administrative building as well as the adjoining warehouse and service center. Sufficient levels of retirement activity have not occurred from the more recently installed property investment to produce a meaningful service life indication. Accordingly, a 45-R3 life and curve is estimated for the property group based upon the current property investments within the account.

**Life Analysis Method:** Retirement Rate Method (Actuarial) – Life Span Method

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 70-S0.5  
Net Salv: 0%

**Proposed Depreciation Parameters**

ASL/Curve: 45-R3

Net Salv: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	1.89%	4.22%
Av. Remaining Life	36.60 years	

**ACCOUNT – 392.10 Transportation Equip. - Trailers**

**Historical Experience**

Plant Statistics      Plant Balance = \$42,074  
Average Age of Survivors = 9.9 years  
Original Gross Additions = \$325,551  
Oldest Surviving Vintage = 1989  
Retirements = \$314,658, or 96.7% of historical additions.  
Average Age of Retirements = 11.6 years

Historical  
Experience Bands      1971 – 2011 (Full Depth) 12-R1

Net Salvage: (09-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>2009-11</u>
N/A	N/A	56%	56%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
56%	56%	56%	56%

Forecasted Net Salvage: 56%

**Future Expectations and Considerations**

This account contains investment related to the Company’s work trailers.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: N/A  
Net Salv: N/A

**Proposed Depreciation Parameters**

ASL/Curve: 12-R1  
Net Salv: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	7.19 %	6.79%
Ave. Remaining Life	6.21 years	

**ACCOUNT – 392.20 Transportation Equipment**

**Historical Experience**

Plant Statistics      Plant Balance = \$982,563  
Average Age of Survivors = 4.8 years  
Original Gross Additions = \$2,969,114  
Oldest Surviving Vintage = 2000  
Retirements = \$1,975,304, or 6.7% of historical additions.  
Average Age of Retirements = 6.4 years

Historical  
Experience Bands      1971 – 2011 (Full Depth) 7-L2

Net Salvage: (08-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>2008-11</u>
N/A	45%	32%	45%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
39%	39%	39%	39%

Forecasted Net Salvage: 39%

**Future Expectations and Considerations**

The property group includes vehicles used by the Company’s workforce.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

**Current Depreciation Parameters**

ASL/Curve: 8-R3  
Net Salv: 20%

**Proposed Depreciation Parameters**

ASL/Curve: 7-L2  
Net Salv: 20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	6.99 %	6.13%
Ave. Remaining Life	3.91 years	

## ACCOUNT – 396.00 Power Operated Equipment

### Historical Experience

Plant Statistics      Plant Balance = \$708,680  
Average Age of Survivors = 4.7 years  
Original Gross Additions = \$2,128,041  
Oldest Surviving Vintage = 1973  
Retirements = \$1,518,930, or 71.4% of historical additions.  
Average Age of Retirements = 7.0 years

Historical  
Experience Bands      1967 – 2011 (Full Depth) 8-L0

Net Salvage: (76-11)

Three Year Average Net Salvage Percent			Full Depth
<u>2007-09</u>	<u>2008-10</u>	<u>2009-11</u>	<u>1976-11</u>
428%	216%	66%	41%

Gross Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
175%	208%	233%	219%

Forecasted Net Salvage: 219%

### Future Expectations and Considerations

This investment is related to equipment such as backhoes and other such facilities utilized by the Company's work force.

**Life Analysis Method:** Retirement Rate Method (Actuarial)

**Average Remaining Life Development:** Full Mortality

### Current Depreciation Parameters

ASL/Curve: 8-L1  
Net Salv: 25%

### Proposed Depreciation Parameters

ASL/Curve: 8-L0  
Net Salv: 25%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	7.12%	6.28%
Av. Remaining Life	6.13 years	

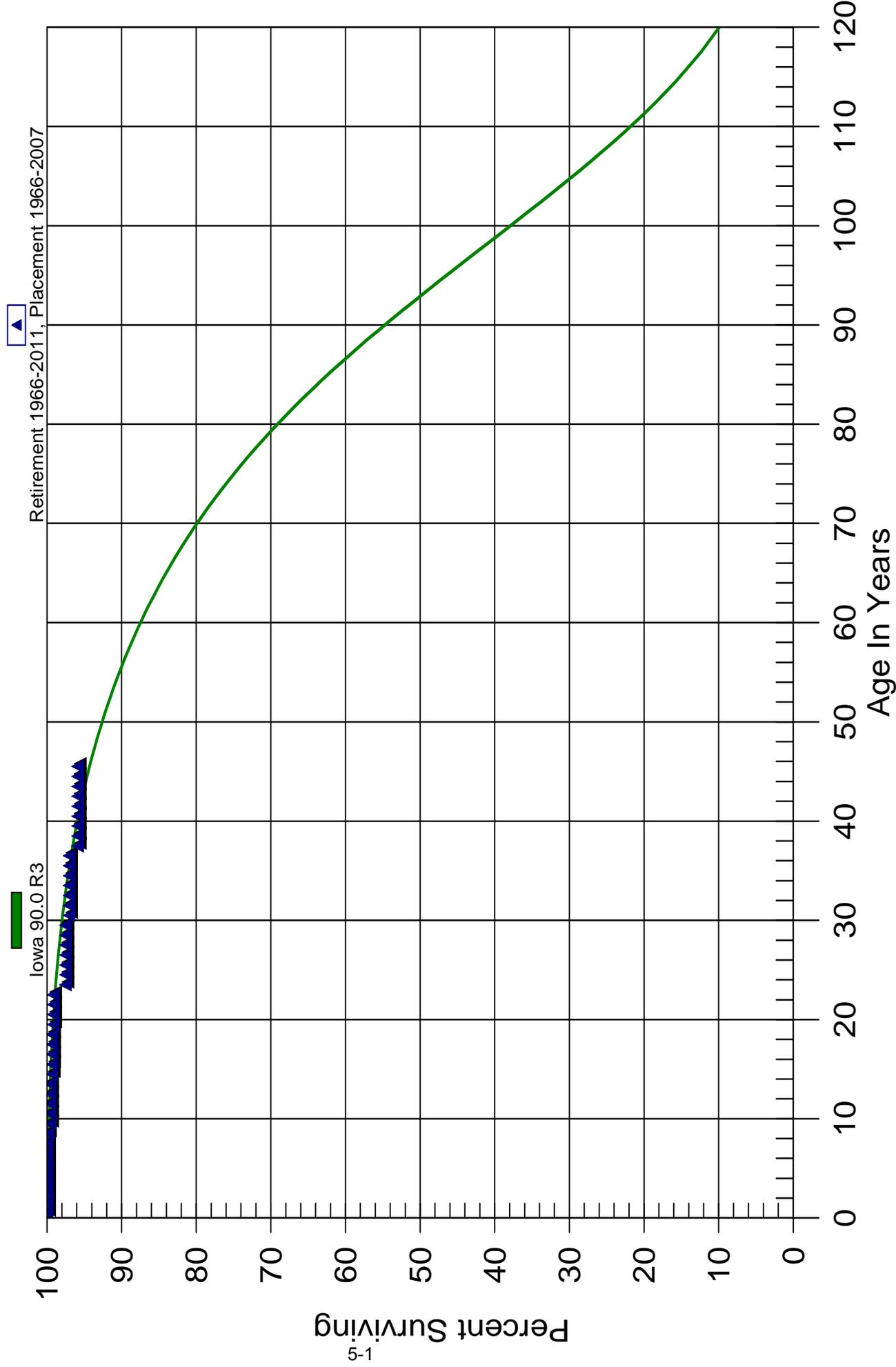
# **SECTION 5**

# Great Plains Natural Gas Company

All Divisions

## 305.00 STRUCTURES AND IMPROVEMENTS

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**  
**All Divisions**  
**305.00 STRUCTURES AND IMPROVEMENTS**

**Observed Life Table**  
**Retirement Expr. 1966 TO 2011**  
**Placement Years 1966 TO 2007**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$392,261.74	\$0.00	0.00000	100.00
0.5 - 1.5	\$392,261.74	\$0.00	0.00000	100.00
1.5 - 2.5	\$392,261.74	\$0.00	0.00000	100.00
2.5 - 3.5	\$392,261.74	\$0.00	0.00000	100.00
3.5 - 4.5	\$392,261.74	\$0.00	0.00000	100.00
4.5 - 5.5	\$387,228.04	\$0.00	0.00000	100.00
5.5 - 6.5	\$387,228.04	\$0.00	0.00000	100.00
6.5 - 7.5	\$387,228.04	\$0.00	0.00000	100.00
7.5 - 8.5	\$363,267.50	\$514.03	0.00142	100.00
8.5 - 9.5	\$362,680.30	\$1,047.05	0.00289	99.86
9.5 - 10.5	\$360,379.18	\$0.00	0.00000	99.57
10.5 - 11.5	\$360,379.18	\$0.00	0.00000	99.57
11.5 - 12.5	\$357,413.40	\$0.00	0.00000	99.57
12.5 - 13.5	\$357,413.40	\$0.00	0.00000	99.57
13.5 - 14.5	\$356,756.49	\$717.68	0.00201	99.57
14.5 - 15.5	\$342,183.12	\$167.89	0.00049	99.37
15.5 - 16.5	\$317,463.73	\$0.00	0.00000	99.32
16.5 - 17.5	\$317,106.38	\$0.00	0.00000	99.32
17.5 - 18.5	\$315,829.42	\$0.00	0.00000	99.32
18.5 - 19.5	\$315,829.42	\$468.91	0.00148	99.32
19.5 - 20.5	\$309,922.59	\$0.00	0.00000	99.17
20.5 - 21.5	\$238,044.96	\$0.00	0.00000	99.17
21.5 - 22.5	\$237,890.20	\$0.00	0.00000	99.17
22.5 - 23.5	\$237,061.12	\$3,912.52	0.01650	99.17
23.5 - 24.5	\$231,678.24	\$0.00	0.00000	97.54
24.5 - 25.5	\$228,282.93	\$0.00	0.00000	97.54
25.5 - 26.5	\$228,282.93	\$0.00	0.00000	97.54
26.5 - 27.5	\$227,888.34	\$0.00	0.00000	97.54
27.5 - 28.5	\$227,313.34	\$0.00	0.00000	97.54
28.5 - 29.5	\$226,863.34	\$0.00	0.00000	97.54
29.5 - 30.5	\$226,863.34	\$1,115.37	0.00492	97.54
30.5 - 31.5	\$225,747.97	\$0.00	0.00000	97.06
31.5 - 32.5	\$224,341.75	\$0.00	0.00000	97.06
32.5 - 33.5	\$208,874.16	\$0.00	0.00000	97.06
33.5 - 34.5	\$203,572.32	\$0.00	0.00000	97.06
34.5 - 35.5	\$198,234.21	\$0.00	0.00000	97.06
35.5 - 36.5	\$197,178.07	\$0.00	0.00000	97.06

**Great Plains Natural Gas Company**  
**All Divisions**  
**305.00 STRUCTURES AND IMPROVEMENTS**

**Observed Life Table**  
**Retirement Expr. 1966 TO 2011**  
**Placement Years 1966 TO 2007**

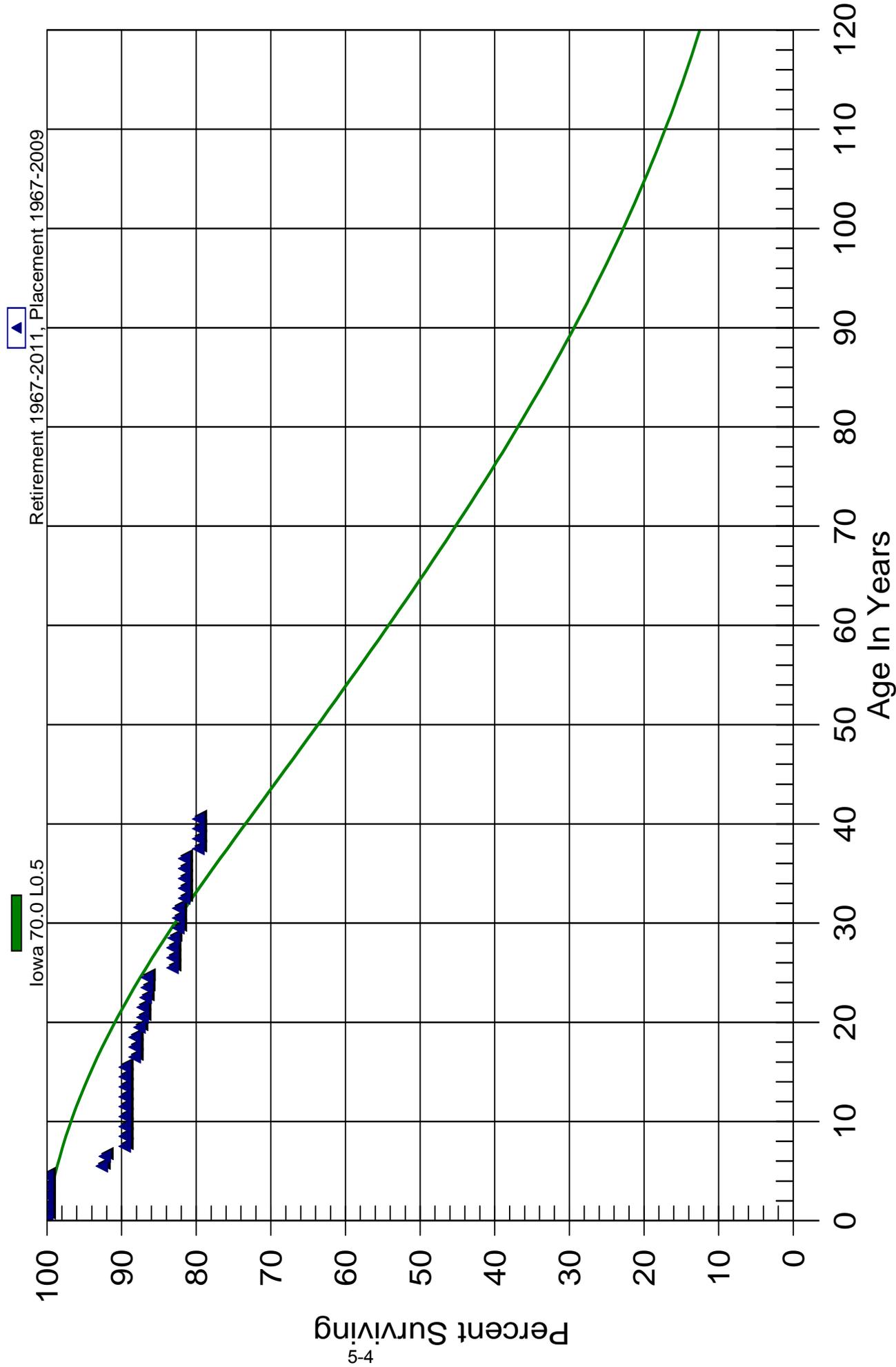
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$165,790.81	\$1,977.95	0.01193	97.06
37.5 - 38.5	\$135,541.87	\$0.00	0.00000	95.90
38.5 - 39.5	\$135,541.87	\$0.00	0.00000	95.90
39.5 - 40.5	\$54,463.69	\$0.00	0.00000	95.90
40.5 - 41.5	\$0.00	\$0.00	0.00000	95.90
41.5 - 42.5	\$0.00	\$0.00	0.00000	95.90
42.5 - 43.5	\$0.00	\$0.00	0.00000	95.90
43.5 - 44.5	\$0.00	\$0.00	0.00000	95.90
44.5 - 45.5	\$0.00	\$0.00	0.00000	95.90

# Great Plains Natural Gas Company

All Divisions

311.00 LPG EQUIPMENT

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**311.00 LPG EQUIPMENT**

**Observed Life Table**

**Retirement Expr. 1967 TO 2011**

**Placement Years 1967 TO 2009**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$522,702.01	\$0.00	0.00000	100.00
0.5 - 1.5	\$522,702.01	\$0.00	0.00000	100.00
1.5 - 2.5	\$522,702.01	\$0.00	0.00000	100.00
2.5 - 3.5	\$513,445.54	\$0.00	0.00000	100.00
3.5 - 4.5	\$513,445.54	\$0.00	0.00000	100.00
4.5 - 5.5	\$513,445.54	\$37,717.72	0.07346	100.00
5.5 - 6.5	\$475,727.82	\$2,000.00	0.00420	92.65
6.5 - 7.5	\$473,727.82	\$13,840.16	0.02922	92.26
7.5 - 8.5	\$459,887.66	\$0.00	0.00000	89.57
8.5 - 9.5	\$459,887.66	\$0.00	0.00000	89.57
9.5 - 10.5	\$459,887.66	\$0.00	0.00000	89.57
10.5 - 11.5	\$459,887.66	\$0.00	0.00000	89.57
11.5 - 12.5	\$459,887.66	\$0.00	0.00000	89.57
12.5 - 13.5	\$459,887.66	\$0.00	0.00000	89.57
13.5 - 14.5	\$459,887.66	\$0.00	0.00000	89.57
14.5 - 15.5	\$459,887.66	\$0.00	0.00000	89.57
15.5 - 16.5	\$433,035.69	\$6,405.56	0.01479	89.57
16.5 - 17.5	\$426,630.13	\$0.00	0.00000	88.24
17.5 - 18.5	\$426,630.13	\$0.00	0.00000	88.24
18.5 - 19.5	\$426,630.13	\$3,000.00	0.00703	88.24
19.5 - 20.5	\$413,628.80	\$2,000.00	0.00484	87.62
20.5 - 21.5	\$409,462.84	\$0.00	0.00000	87.20
21.5 - 22.5	\$409,462.84	\$2,000.00	0.00488	87.20
22.5 - 23.5	\$407,462.84	\$650.00	0.00160	86.77
23.5 - 24.5	\$406,812.84	\$100.00	0.00025	86.64
24.5 - 25.5	\$406,712.84	\$16,180.85	0.03978	86.61
25.5 - 26.5	\$390,531.99	\$0.00	0.00000	83.17
26.5 - 27.5	\$390,531.99	\$0.00	0.00000	83.17
27.5 - 28.5	\$390,531.99	\$650.00	0.00166	83.17
28.5 - 29.5	\$389,881.99	\$3,000.00	0.00769	83.03
29.5 - 30.5	\$386,830.82	\$0.00	0.00000	82.39
30.5 - 31.5	\$386,830.82	\$0.00	0.00000	82.39
31.5 - 32.5	\$386,590.54	\$3,650.00	0.00944	82.39
32.5 - 33.5	\$382,642.07	\$0.00	0.00000	81.61
33.5 - 34.5	\$380,592.77	\$0.00	0.00000	81.61
34.5 - 35.5	\$292,976.63	\$0.00	0.00000	81.61
35.5 - 36.5	\$292,976.63	\$0.00	0.00000	81.61

**Great Plains Natural Gas Company**

**All Divisions**

**311.00 LPG EQUIPMENT**

**Observed Life Table**

**Retirement Expr. 1967 TO 2011**

**Placement Years 1967 TO 2009**

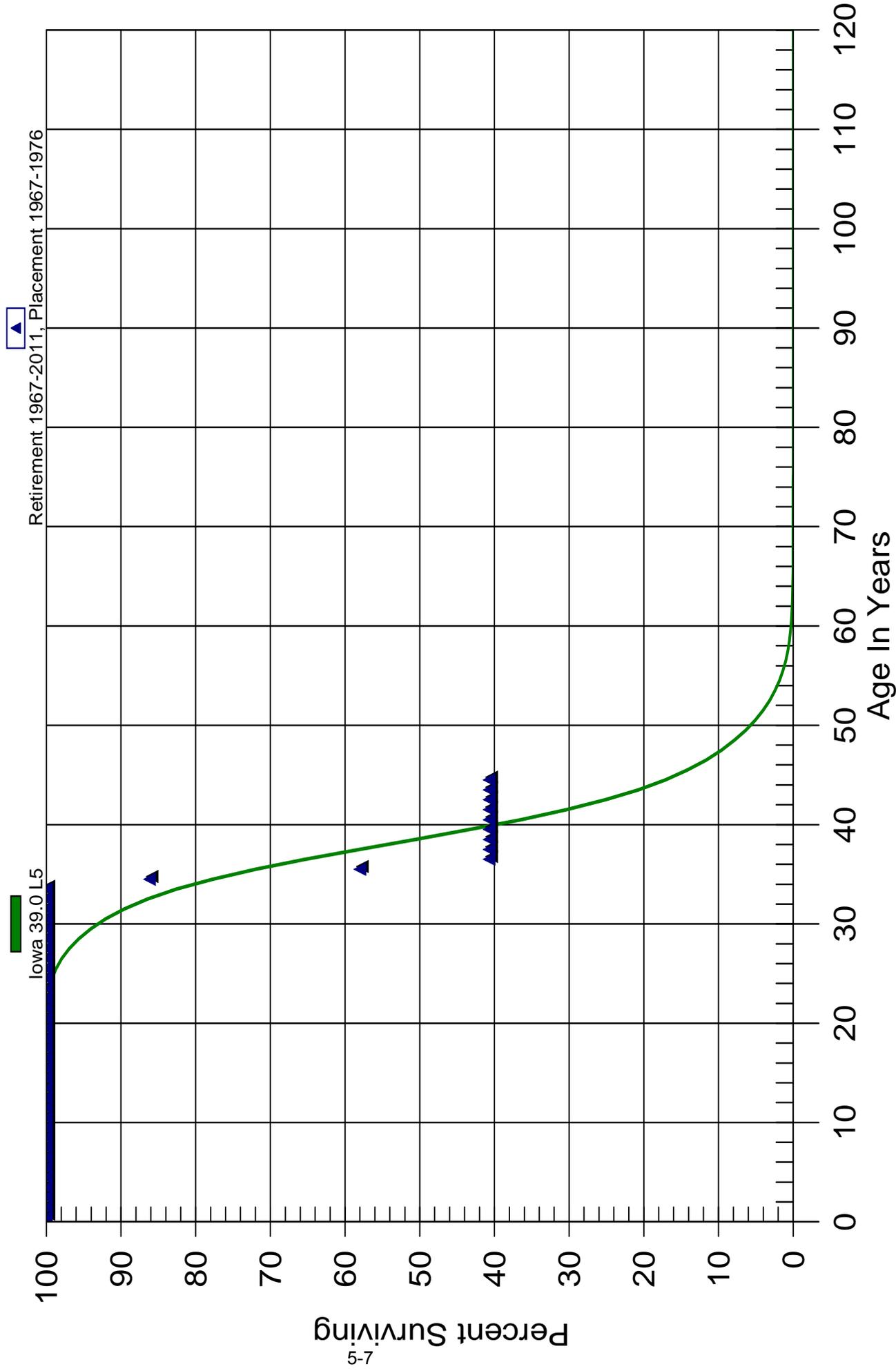
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$275,632.58	\$6,405.56	0.02324	81.61
37.5 - 38.5	\$155,871.82	\$0.00	0.00000	79.72
38.5 - 39.5	\$128,984.94	\$0.00	0.00000	79.72
39.5 - 40.5	\$100,084.81	\$0.00	0.00000	79.72

# Great Plains Natural Gas Company

All Divisions

## 320.00 OTHER GAS PRODUCTION EQUIPMENT

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**  
**All Divisions**  
**320.00 OTHER GAS PRODUCTION EQUIPMENT**

**Observed Life Table**  
**Retirement Expr. 1967 TO 2011**  
**Placement Years 1967 TO 1976**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$12,126.95	\$0.00	0.00000	100.00
0.5 - 1.5	\$12,126.95	\$0.00	0.00000	100.00
1.5 - 2.5	\$12,126.95	\$0.00	0.00000	100.00
2.5 - 3.5	\$12,126.95	\$0.00	0.00000	100.00
3.5 - 4.5	\$12,126.95	\$0.00	0.00000	100.00
4.5 - 5.5	\$12,126.95	\$0.00	0.00000	100.00
5.5 - 6.5	\$12,126.95	\$0.00	0.00000	100.00
6.5 - 7.5	\$12,126.95	\$0.00	0.00000	100.00
7.5 - 8.5	\$12,126.95	\$0.00	0.00000	100.00
8.5 - 9.5	\$12,126.95	\$0.00	0.00000	100.00
9.5 - 10.5	\$12,126.95	\$0.00	0.00000	100.00
10.5 - 11.5	\$12,126.95	\$0.00	0.00000	100.00
11.5 - 12.5	\$12,126.95	\$0.00	0.00000	100.00
12.5 - 13.5	\$12,126.95	\$0.00	0.00000	100.00
13.5 - 14.5	\$12,126.95	\$0.00	0.00000	100.00
14.5 - 15.5	\$12,126.95	\$0.00	0.00000	100.00
15.5 - 16.5	\$12,126.95	\$0.00	0.00000	100.00
16.5 - 17.5	\$12,126.95	\$0.00	0.00000	100.00
17.5 - 18.5	\$12,126.95	\$0.00	0.00000	100.00
18.5 - 19.5	\$12,126.95	\$0.00	0.00000	100.00
19.5 - 20.5	\$12,126.95	\$0.00	0.00000	100.00
20.5 - 21.5	\$12,126.95	\$0.00	0.00000	100.00
21.5 - 22.5	\$12,126.95	\$0.00	0.00000	100.00
22.5 - 23.5	\$12,126.95	\$0.00	0.00000	100.00
23.5 - 24.5	\$12,126.95	\$0.00	0.00000	100.00
24.5 - 25.5	\$12,126.95	\$0.00	0.00000	100.00
25.5 - 26.5	\$12,126.95	\$0.00	0.00000	100.00
26.5 - 27.5	\$12,126.95	\$0.00	0.00000	100.00
27.5 - 28.5	\$12,126.95	\$0.00	0.00000	100.00
28.5 - 29.5	\$12,126.95	\$0.00	0.00000	100.00
29.5 - 30.5	\$12,126.95	\$0.00	0.00000	100.00
30.5 - 31.5	\$12,126.95	\$0.00	0.00000	100.00
31.5 - 32.5	\$12,126.95	\$0.00	0.00000	100.00
32.5 - 33.5	\$12,126.95	\$0.00	0.00000	100.00
33.5 - 34.5	\$12,126.95	\$1,677.00	0.13829	100.00
34.5 - 35.5	\$10,449.95	\$3,415.41	0.32684	86.17
35.5 - 36.5	\$6,921.55	\$2,064.59	0.29828	58.01

**Great Plains Natural Gas Company**  
**All Divisions**  
**320.00 OTHER GAS PRODUCTION EQUIPMENT**

**Observed Life Table**  
**Retirement Expr. 1967 TO 2011**  
**Placement Years 1967 TO 1976**

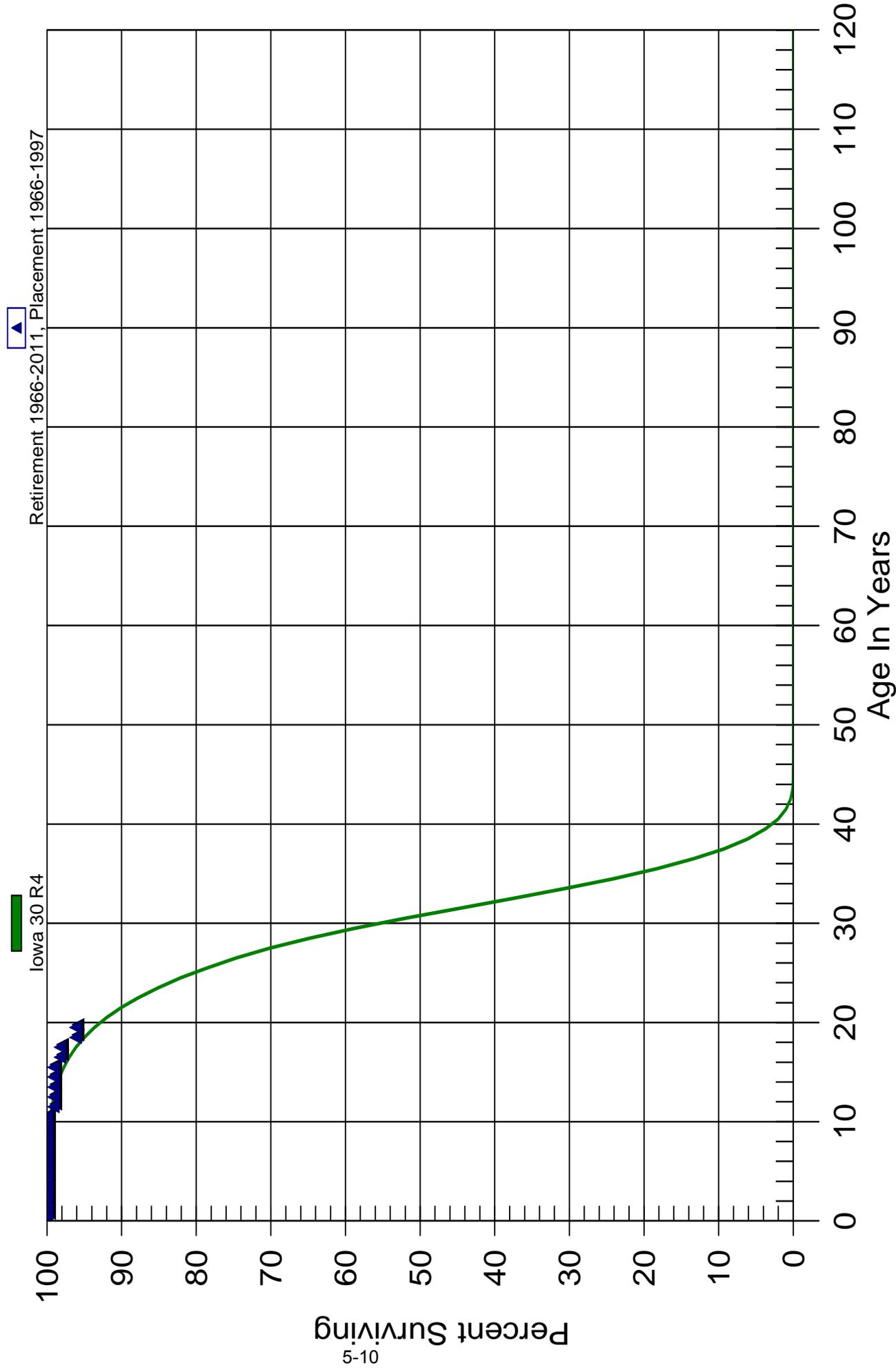
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$4,856.96	\$0.00	0.00000	40.70
37.5 - 38.5	\$4,856.96	\$0.00	0.00000	40.70
38.5 - 39.5	\$4,856.96	\$0.00	0.00000	40.70
39.5 - 40.5	\$3,495.67	\$0.00	0.00000	40.70
40.5 - 41.5	\$1,527.35	\$0.00	0.00000	40.70
41.5 - 42.5	\$1,527.35	\$0.00	0.00000	40.70
42.5 - 43.5	\$1,527.35	\$0.00	0.00000	40.70
43.5 - 44.5	\$1,527.35	\$0.00	0.00000	40.70

# Great Plains Natural Gas Company

All Divisions

367.60, 367.61

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**367.60, 367.61**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 1997**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$30,882.71	\$0.00	0.00000	100.00
0.5 - 1.5	\$30,882.71	\$0.00	0.00000	100.00
1.5 - 2.5	\$30,882.71	\$0.00	0.00000	100.00
2.5 - 3.5	\$30,882.71	\$0.00	0.00000	100.00
3.5 - 4.5	\$30,882.71	\$0.00	0.00000	100.00
4.5 - 5.5	\$30,882.71	\$0.00	0.00000	100.00
5.5 - 6.5	\$30,882.71	\$0.00	0.00000	100.00
6.5 - 7.5	\$30,882.71	\$0.00	0.00000	100.00
7.5 - 8.5	\$30,882.71	\$0.00	0.00000	100.00
8.5 - 9.5	\$30,882.71	\$0.00	0.00000	100.00
9.5 - 10.5	\$30,882.71	\$0.00	0.00000	100.00
10.5 - 11.5	\$30,882.71	\$266.87	0.00864	100.00
11.5 - 12.5	\$30,615.84	\$0.00	0.00000	99.14
12.5 - 13.5	\$30,615.84	\$0.00	0.00000	99.14
13.5 - 14.5	\$30,615.84	\$0.00	0.00000	99.14
14.5 - 15.5	\$30,598.47	\$0.00	0.00000	99.14
15.5 - 16.5	\$29,943.48	\$266.87	0.00891	99.14
16.5 - 17.5	\$29,676.61	\$0.00	0.00000	98.25
17.5 - 18.5	\$25,486.86	\$534.59	0.02098	98.25
18.5 - 19.5	\$24,441.30	\$0.00	0.00000	96.19
19.5 - 20.5	\$24,441.30	\$0.00	0.00000	96.19
20.5 - 21.5	\$23,635.55	\$0.00	0.00000	96.19
21.5 - 22.5	\$22,165.05	\$0.00	0.00000	96.19
22.5 - 23.5	\$22,165.05	\$0.00	0.00000	96.19
23.5 - 24.5	\$7,312.89	\$0.00	0.00000	96.19
24.5 - 25.5	\$7,227.92	\$0.00	0.00000	96.19
25.5 - 26.5	\$7,227.92	\$0.00	0.00000	96.19
26.5 - 27.5	\$7,227.92	\$0.00	0.00000	96.19
27.5 - 28.5	\$7,227.92	\$0.00	0.00000	96.19
28.5 - 29.5	\$7,227.92	\$0.00	0.00000	96.19
29.5 - 30.5	\$7,227.92	\$0.00	0.00000	96.19
30.5 - 31.5	\$7,227.92	\$0.00	0.00000	96.19
31.5 - 32.5	\$7,227.92	\$0.00	0.00000	96.19
32.5 - 33.5	\$7,227.92	\$0.00	0.00000	96.19
33.5 - 34.5	\$7,227.92	\$0.00	0.00000	96.19
34.5 - 35.5	\$6,982.13	\$0.00	0.00000	96.19
35.5 - 36.5	\$6,982.13	\$0.00	0.00000	96.19

**Great Plains Natural Gas Company**

**All Divisions**

**367.60, 367.61**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 1997**

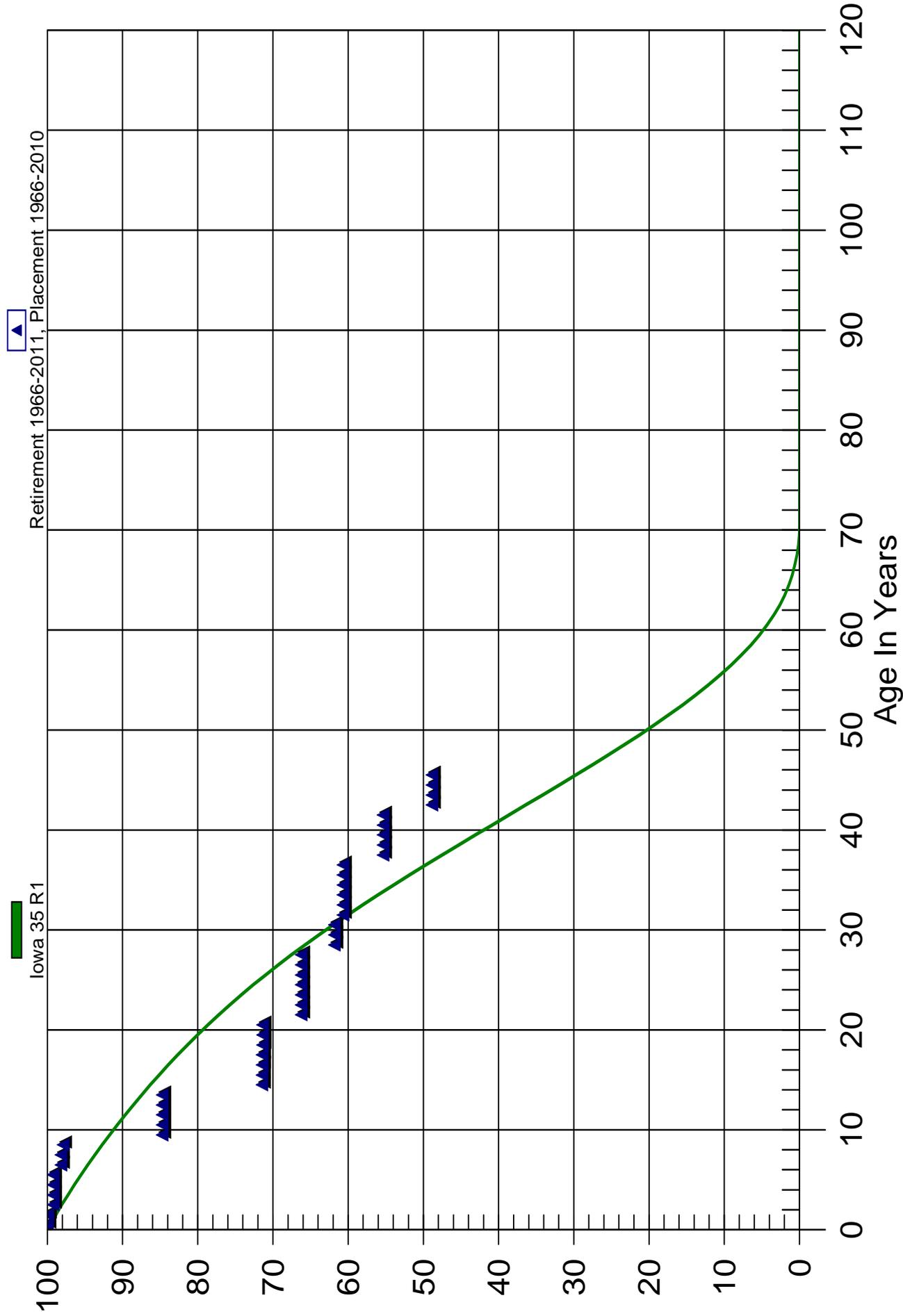
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$6,982.13	\$0.00	0.00000	96.19
37.5 - 38.5	\$6,982.13	\$0.00	0.00000	96.19
38.5 - 39.5	\$6,982.13	\$0.00	0.00000	96.19
39.5 - 40.5	\$6,982.13	\$0.00	0.00000	96.19
40.5 - 41.5	\$6,982.13	\$0.00	0.00000	96.19
41.5 - 42.5	\$6,982.13	\$0.00	0.00000	96.19
42.5 - 43.5	\$6,982.13	\$0.00	0.00000	96.19
43.5 - 44.5	\$6,982.13	\$0.00	0.00000	96.19
44.5 - 45.5	\$6,982.13	\$0.00	0.00000	96.19

# Great Plains Natural Gas Company

All Divisions

## 369.00 MEAS AND REG STATION EQUIPMENT

### Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**  
**All Divisions**  
**369.00 MEAS AND REG STATION EQUIPMENT**

**Observed Life Table**  
**Retirement Expr. 1966 TO 2011**  
**Placement Years 1966 TO 2010**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$691,377.97	\$0.00	0.00000	100.00
0.5 - 1.5	\$691,377.97	\$500.00	0.00072	100.00
1.5 - 2.5	\$338,473.99	\$2,300.00	0.00680	99.93
2.5 - 3.5	\$336,173.99	\$0.00	0.00000	99.25
3.5 - 4.5	\$336,173.99	\$0.00	0.00000	99.25
4.5 - 5.5	\$336,173.99	\$0.00	0.00000	99.25
5.5 - 6.5	\$336,173.99	\$3,589.50	0.01068	99.25
6.5 - 7.5	\$332,584.49	\$0.00	0.00000	98.19
7.5 - 8.5	\$332,584.49	\$930.99	0.00280	98.19
8.5 - 9.5	\$312,685.79	\$42,098.20	0.13463	97.91
9.5 - 10.5	\$270,587.59	\$0.00	0.00000	84.73
10.5 - 11.5	\$270,587.59	\$0.00	0.00000	84.73
11.5 - 12.5	\$270,587.59	\$0.00	0.00000	84.73
12.5 - 13.5	\$261,186.32	\$0.00	0.00000	84.73
13.5 - 14.5	\$259,428.68	\$40,583.33	0.15643	84.73
14.5 - 15.5	\$213,079.22	\$0.00	0.00000	71.48
15.5 - 16.5	\$172,858.26	\$50.00	0.00029	71.48
16.5 - 17.5	\$168,798.55	\$0.00	0.00000	71.46
17.5 - 18.5	\$109,101.86	\$96.81	0.00089	71.46
18.5 - 19.5	\$99,711.80	\$0.00	0.00000	71.39
19.5 - 20.5	\$95,734.35	\$0.00	0.00000	71.39
20.5 - 21.5	\$69,648.91	\$5,000.00	0.07179	71.39
21.5 - 22.5	\$64,648.91	\$20.00	0.00031	66.27
22.5 - 23.5	\$64,628.91	\$0.00	0.00000	66.25
23.5 - 24.5	\$60,897.64	\$0.00	0.00000	66.25
24.5 - 25.5	\$60,295.52	\$0.00	0.00000	66.25
25.5 - 26.5	\$60,295.52	\$0.00	0.00000	66.25
26.5 - 27.5	\$60,295.52	\$0.00	0.00000	66.25
27.5 - 28.5	\$60,061.82	\$4,000.00	0.06660	66.25
28.5 - 29.5	\$55,610.00	\$0.00	0.00000	61.83
29.5 - 30.5	\$54,696.76	\$0.00	0.00000	61.83
30.5 - 31.5	\$54,696.76	\$1,000.00	0.01828	61.83
31.5 - 32.5	\$53,696.76	\$0.00	0.00000	60.70
32.5 - 33.5	\$53,696.76	\$0.00	0.00000	60.70
33.5 - 34.5	\$50,546.52	\$0.00	0.00000	60.70
34.5 - 35.5	\$50,546.52	\$0.00	0.00000	60.70
35.5 - 36.5	\$48,981.29	\$0.00	0.00000	60.70

**Great Plains Natural Gas Company**  
**All Divisions**  
**369.00 MEAS AND REG STATION EQUIPMENT**

**Observed Life Table**  
**Retirement Expr. 1966 TO 2011**  
**Placement Years 1966 TO 2010**

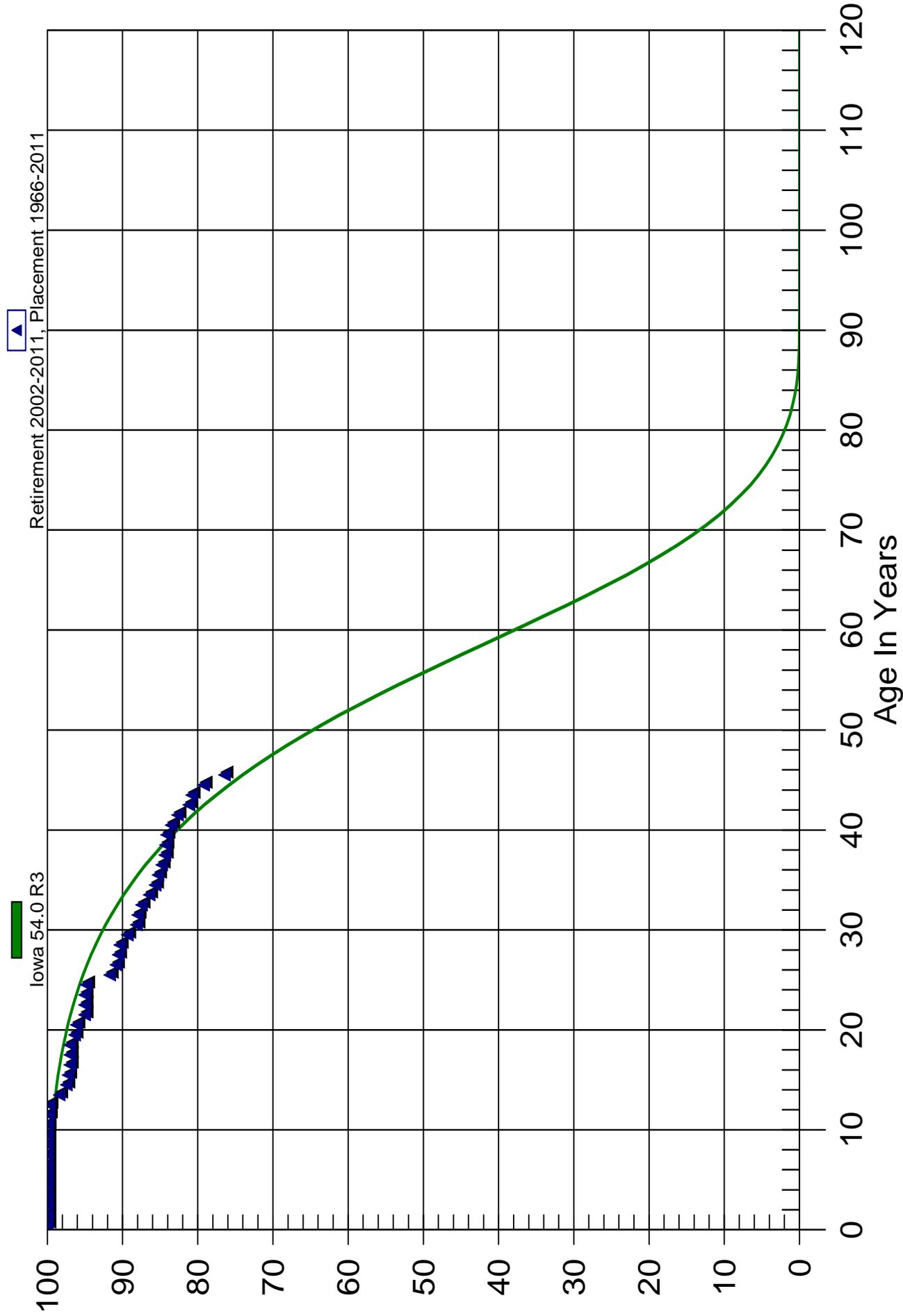
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$48,514.18	\$4,267.88	0.08797	60.70
37.5 - 38.5	\$44,246.30	\$0.00	0.00000	55.36
38.5 - 39.5	\$44,246.30	\$0.00	0.00000	55.36
39.5 - 40.5	\$42,307.26	\$0.00	0.00000	55.36
40.5 - 41.5	\$42,307.26	\$0.00	0.00000	55.36
41.5 - 42.5	\$38,361.72	\$4,489.20	0.11702	55.36
42.5 - 43.5	\$33,872.52	\$0.00	0.00000	48.89
43.5 - 44.5	\$33,872.52	\$0.00	0.00000	48.89
44.5 - 45.5	\$31,450.57	\$0.00	0.00000	48.89

# Great Plains Natural Gas Company

All Divisions

376.00 STEEL MAINS

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**376.00 STEEL MAINS**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1966 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$787,719.23	\$0.00	0.00000	100.00
0.5 - 1.5	\$518,489.98	\$0.00	0.00000	100.00
1.5 - 2.5	\$360,830.20	\$0.00	0.00000	100.00
2.5 - 3.5	\$375,950.95	\$0.00	0.00000	100.00
3.5 - 4.5	\$367,292.73	\$0.00	0.00000	100.00
4.5 - 5.5	\$637,473.33	\$151.10	0.00024	100.00
5.5 - 6.5	\$645,790.91	\$0.00	0.00000	99.98
6.5 - 7.5	\$787,985.61	\$0.00	0.00000	99.98
7.5 - 8.5	\$701,786.50	\$0.00	0.00000	99.98
8.5 - 9.5	\$568,817.05	\$0.00	0.00000	99.98
9.5 - 10.5	\$638,893.46	\$58.14	0.00009	99.98
10.5 - 11.5	\$692,230.36	\$1,045.66	0.00151	99.97
11.5 - 12.5	\$703,498.13	\$577.72	0.00082	99.82
12.5 - 13.5	\$692,060.23	\$8,996.71	0.01300	99.73
13.5 - 14.5	\$726,611.45	\$7,055.09	0.00971	98.44
14.5 - 15.5	\$460,796.92	\$1,128.92	0.00245	97.48
15.5 - 16.5	\$469,465.32	\$1,097.90	0.00234	97.24
16.5 - 17.5	\$972,261.53	\$0.00	0.00000	97.02
17.5 - 18.5	\$1,040,194.40	\$83.44	0.00008	97.02
18.5 - 19.5	\$1,083,976.58	\$6,981.11	0.00644	97.01
19.5 - 20.5	\$1,013,049.24	\$2,422.64	0.00239	96.38
20.5 - 21.5	\$903,211.77	\$10,291.83	0.01139	96.15
21.5 - 22.5	\$900,315.66	\$0.00	0.00000	95.06
22.5 - 23.5	\$980,638.73	\$0.00	0.00000	95.06
23.5 - 24.5	\$975,738.69	\$2,016.10	0.00207	95.06
24.5 - 25.5	\$979,534.58	\$32,575.79	0.03326	94.86
25.5 - 26.5	\$965,245.01	\$8,595.12	0.00890	91.71
26.5 - 27.5	\$513,043.22	\$1,740.94	0.00339	90.89
27.5 - 28.5	\$459,644.93	\$1,007.96	0.00219	90.58
28.5 - 29.5	\$421,230.06	\$4,686.85	0.01113	90.38
29.5 - 30.5	\$428,926.15	\$5,752.35	0.01341	89.38
30.5 - 31.5	\$397,728.41	\$864.26	0.00217	88.18
31.5 - 32.5	\$430,716.63	\$2,457.78	0.00571	87.99
32.5 - 33.5	\$416,161.76	\$4,813.94	0.01157	87.48
33.5 - 34.5	\$422,810.59	\$3,782.81	0.00895	86.47
34.5 - 35.5	\$1,170,453.82	\$5,806.29	0.00496	85.70
35.5 - 36.5	\$1,498,010.89	\$8,409.56	0.00561	85.27

**Great Plains Natural Gas Company**

**All Divisions**

**376.00 STEEL MAINS**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1966 TO 2011**

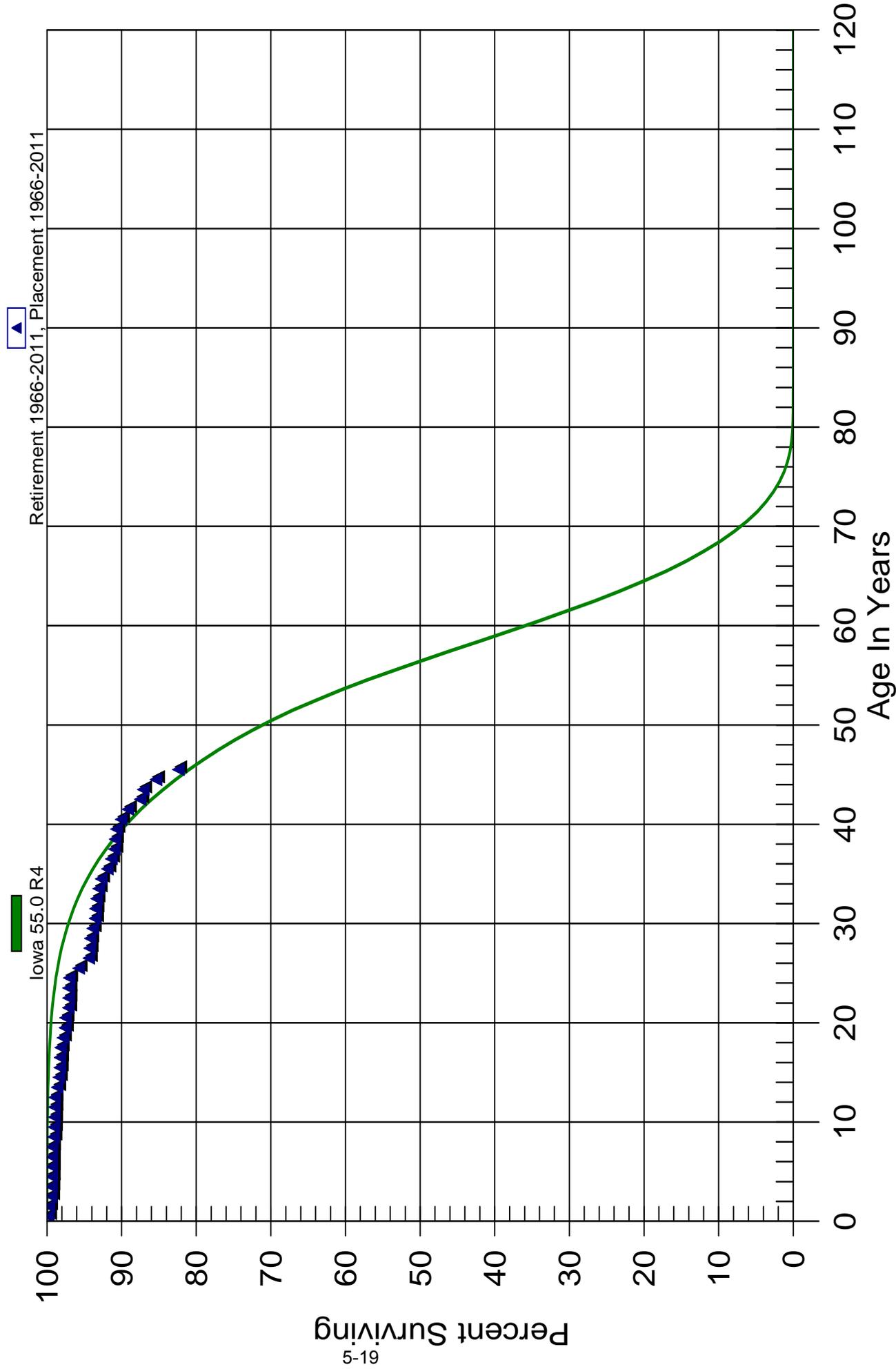
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$1,339,864.85	\$6,446.16	0.00481	84.79
37.5 - 38.5	\$1,325,078.26	\$1,283.95	0.00097	84.39
38.5 - 39.5	\$1,296,782.41	\$2,325.11	0.00179	84.31
39.5 - 40.5	\$1,283,499.43	\$8,983.10	0.00700	84.15
40.5 - 41.5	\$1,271,695.84	\$13,267.02	0.01043	83.56
41.5 - 42.5	\$1,204,180.34	\$21,849.29	0.01814	82.69
42.5 - 43.5	\$1,117,646.86	\$5,156.75	0.00461	81.19
43.5 - 44.5	\$1,076,119.48	\$20,999.85	0.01951	80.82
44.5 - 45.5	\$320,163.24	\$11,251.75	0.03514	79.24

# Great Plains Natural Gas Company

All Divisions

376.00 STEEL MAINS

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**376.00 STEEL MAINS**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$4,324,002.14	\$6,699.73	0.00155	100.00
0.5 - 1.5	\$3,959,784.46	\$4,378.31	0.00111	99.85
1.5 - 2.5	\$3,791,940.94	\$11,298.38	0.00298	99.73
2.5 - 3.5	\$3,777,524.17	\$1,154.93	0.00031	99.44
3.5 - 4.5	\$3,767,711.02	\$987.57	0.00026	99.41
4.5 - 5.5	\$3,766,723.45	\$1,088.03	0.00029	99.38
5.5 - 6.5	\$3,717,637.45	\$54.40	0.00001	99.35
6.5 - 7.5	\$3,716,195.54	\$900.02	0.00024	99.35
7.5 - 8.5	\$3,629,096.41	\$7,662.86	0.00211	99.33
8.5 - 9.5	\$3,457,151.87	\$1,467.63	0.00042	99.12
9.5 - 10.5	\$3,452,744.18	\$1,272.66	0.00037	99.08
10.5 - 11.5	\$3,363,182.82	\$1,405.57	0.00042	99.04
11.5 - 12.5	\$3,355,971.82	\$577.72	0.00017	99.00
12.5 - 13.5	\$3,337,732.68	\$11,750.67	0.00352	98.98
13.5 - 14.5	\$3,325,982.01	\$8,205.60	0.00247	98.63
14.5 - 15.5	\$3,048,718.86	\$2,971.49	0.00097	98.39
15.5 - 16.5	\$3,037,278.69	\$1,117.99	0.00037	98.29
16.5 - 17.5	\$2,909,708.94	\$2,227.00	0.00077	98.26
17.5 - 18.5	\$2,907,481.94	\$10,046.52	0.00346	98.18
18.5 - 19.5	\$2,867,252.11	\$7,270.45	0.00254	97.84
19.5 - 20.5	\$2,786,965.19	\$2,649.45	0.00095	97.59
20.5 - 21.5	\$2,643,453.10	\$10,294.32	0.00389	97.50
21.5 - 22.5	\$2,615,473.20	\$269.21	0.00010	97.12
22.5 - 23.5	\$2,609,446.55	\$336.94	0.00013	97.11
23.5 - 24.5	\$2,568,452.29	\$2,414.63	0.00094	97.10
24.5 - 25.5	\$2,565,336.31	\$33,343.03	0.01300	97.01
25.5 - 26.5	\$2,517,069.82	\$35,735.55	0.01420	95.75
26.5 - 27.5	\$1,885,769.44	\$1,931.48	0.00102	94.39
27.5 - 28.5	\$1,817,767.16	\$2,094.22	0.00115	94.29
28.5 - 29.5	\$1,750,518.55	\$5,833.24	0.00333	94.18
29.5 - 30.5	\$1,738,068.97	\$5,969.39	0.00343	93.87
30.5 - 31.5	\$1,698,747.78	\$865.48	0.00051	93.55
31.5 - 32.5	\$1,673,256.00	\$2,754.33	0.00165	93.50
32.5 - 33.5	\$1,586,871.29	\$4,825.87	0.00304	93.34
33.5 - 34.5	\$1,551,801.57	\$5,131.48	0.00331	93.06
34.5 - 35.5	\$1,544,334.94	\$13,947.65	0.00903	92.75
35.5 - 36.5	\$1,498,010.89	\$8,409.56	0.00561	91.91

**Great Plains Natural Gas Company**

**All Divisions**

**376.00 STEEL MAINS**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2011**

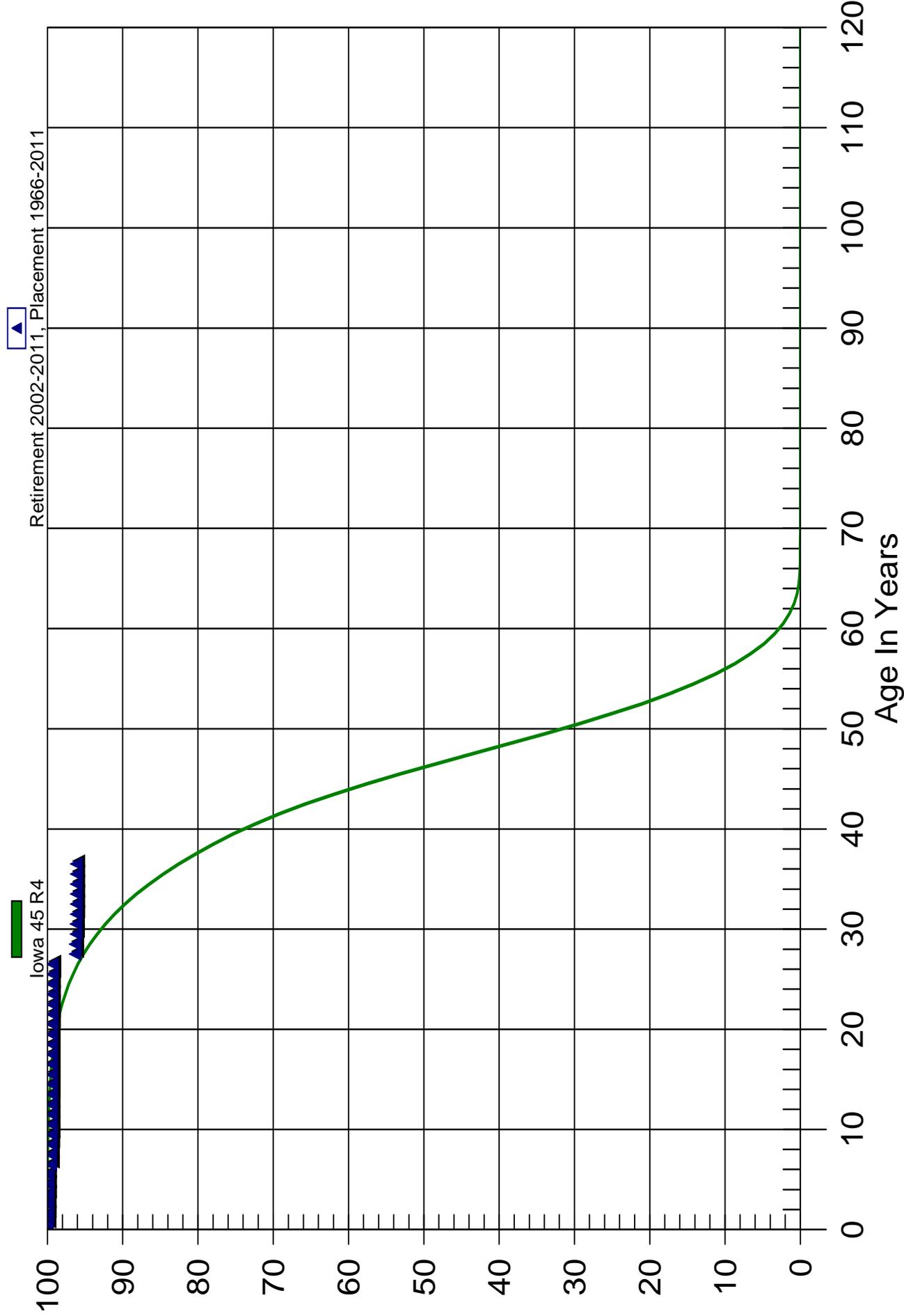
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$1,339,864.85	\$6,446.16	0.00481	91.40
37.5 - 38.5	\$1,325,078.26	\$1,283.95	0.00097	90.96
38.5 - 39.5	\$1,296,782.41	\$2,325.11	0.00179	90.87
39.5 - 40.5	\$1,283,499.43	\$8,983.10	0.00700	90.71
40.5 - 41.5	\$1,271,695.84	\$13,267.02	0.01043	90.07
41.5 - 42.5	\$1,204,180.34	\$21,849.29	0.01814	89.13
42.5 - 43.5	\$1,117,646.86	\$5,156.75	0.00461	87.52
43.5 - 44.5	\$1,076,119.48	\$20,999.85	0.01951	87.11
44.5 - 45.5	\$320,163.24	\$11,251.75	0.03514	85.41

# Great Plains Natural Gas Company

All Divisions

376.10 PLASTIC MAINS

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**376.10 PLASTIC MAINS**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1966 TO 2011**

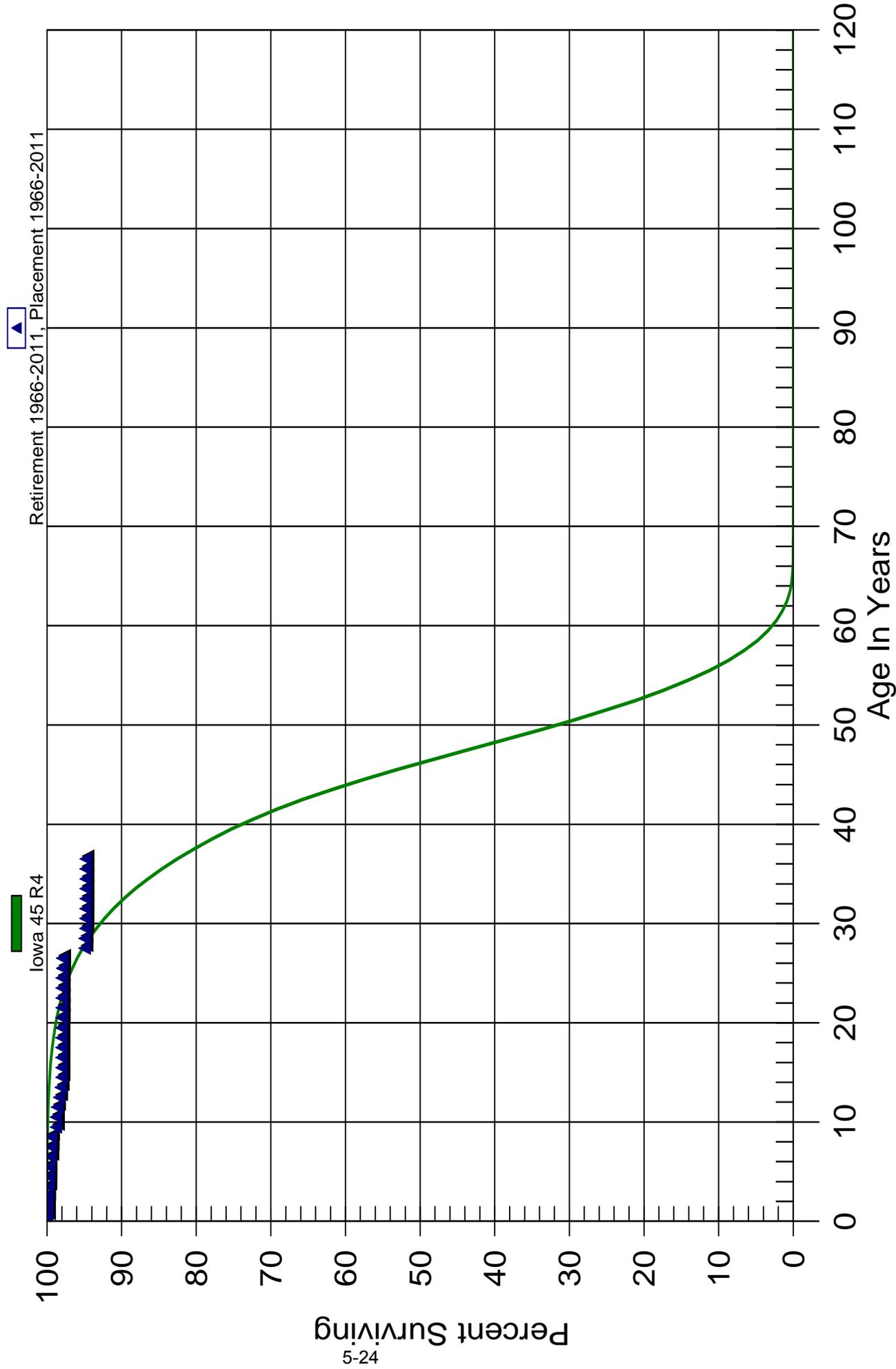
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$3,182,573.10	\$0.00	0.00000	100.00
0.5 - 1.5	\$2,920,222.39	\$905.95	0.00031	100.00
1.5 - 2.5	\$2,572,242.35	\$0.00	0.00000	99.97
2.5 - 3.5	\$2,486,075.29	\$1,127.26	0.00045	99.97
3.5 - 4.5	\$1,991,702.68	\$0.00	0.00000	99.92
4.5 - 5.5	\$2,038,829.36	\$0.00	0.00000	99.92
5.5 - 6.5	\$1,910,542.99	\$7,162.07	0.00375	99.92
6.5 - 7.5	\$1,830,662.58	\$0.00	0.00000	99.55
7.5 - 8.5	\$1,632,439.14	\$1,044.86	0.00064	99.55
8.5 - 9.5	\$1,715,203.79	\$240.62	0.00014	99.49
9.5 - 10.5	\$1,792,814.53	\$95.64	0.00005	99.47
10.5 - 11.5	\$1,732,289.75	\$3.88	0.00000	99.47
11.5 - 12.5	\$1,601,768.13	\$178.48	0.00011	99.47
12.5 - 13.5	\$1,491,614.31	\$145.36	0.00010	99.45
13.5 - 14.5	\$1,380,468.89	\$0.00	0.00000	99.45
14.5 - 15.5	\$1,246,590.69	\$0.00	0.00000	99.45
15.5 - 16.5	\$1,331,249.55	\$0.00	0.00000	99.45
16.5 - 17.5	\$1,523,259.87	\$0.00	0.00000	99.45
17.5 - 18.5	\$1,270,851.91	\$0.00	0.00000	99.45
18.5 - 19.5	\$1,114,683.31	\$0.00	0.00000	99.45
19.5 - 20.5	\$1,009,706.58	\$344.40	0.00034	99.45
20.5 - 21.5	\$989,987.95	\$0.00	0.00000	99.41
21.5 - 22.5	\$943,915.93	\$0.00	0.00000	99.41
22.5 - 23.5	\$935,898.06	\$0.00	0.00000	99.41
23.5 - 24.5	\$871,101.04	\$0.00	0.00000	99.41
24.5 - 25.5	\$691,843.82	\$320.00	0.00046	99.41
25.5 - 26.5	\$510,642.46	\$0.00	0.00000	99.37
26.5 - 27.5	\$203,377.57	\$6,230.68	0.03064	99.37
27.5 - 28.5	\$172,010.30	\$0.00	0.00000	96.32
28.5 - 29.5	\$125,907.64	\$158.24	0.00126	96.32
29.5 - 30.5	\$102,468.36	\$0.00	0.00000	96.20
30.5 - 31.5	\$47,745.39	\$10.81	0.00023	96.20
31.5 - 32.5	\$37,220.70	\$0.00	0.00000	96.18
32.5 - 33.5	\$2,928.26	\$0.00	0.00000	96.18
33.5 - 34.5	\$265.63	\$0.00	0.00000	96.18
34.5 - 35.5	\$265.63	\$0.00	0.00000	96.18
35.5 - 36.5	\$115.63	\$0.00	0.00000	96.18

# Great Plains Natural Gas Company

All Divisions

376.10 PLASTIC MAINS

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**376.10 PLASTIC MAINS**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2011**

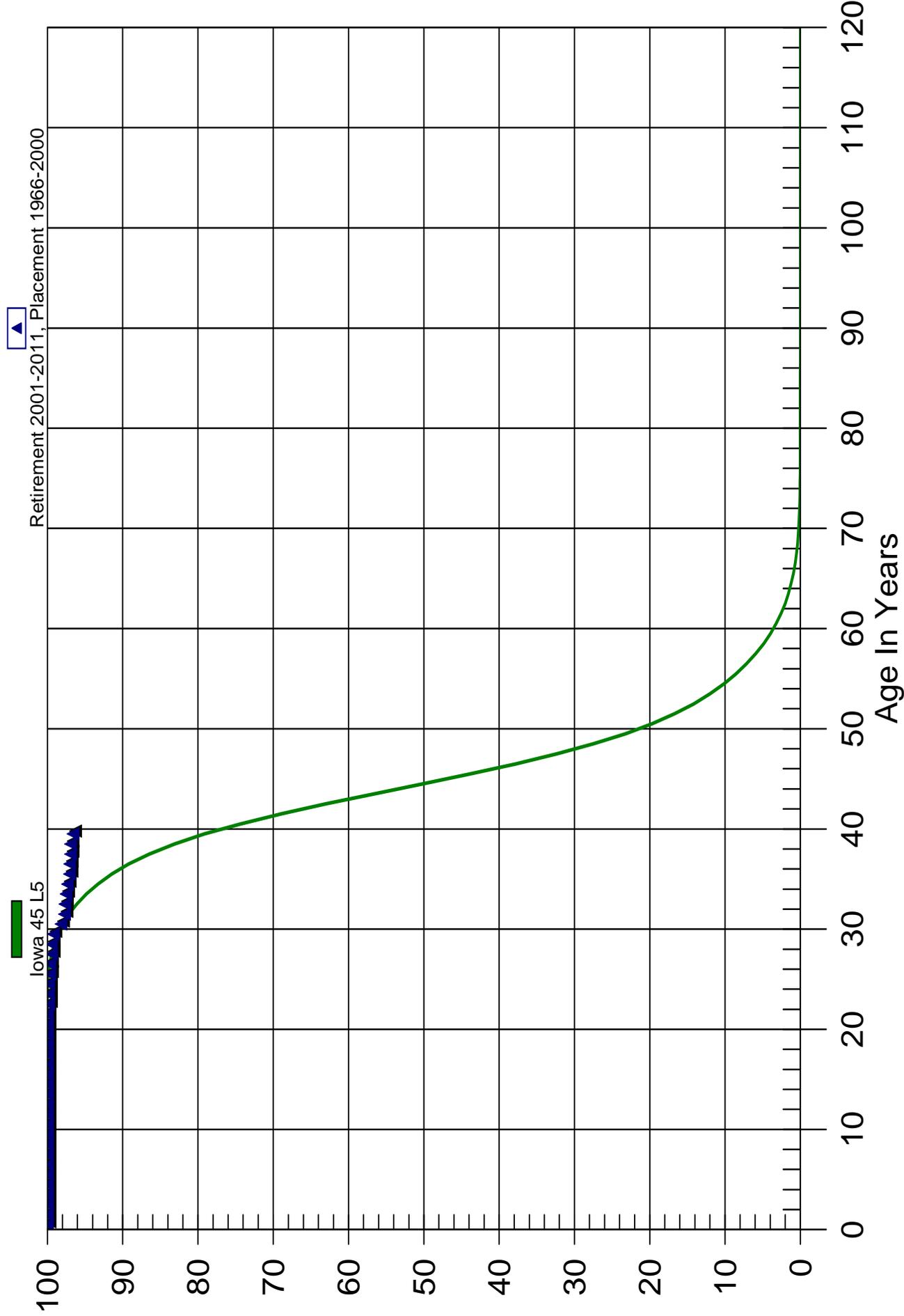
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$6,130,479.58	\$29.78	0.00000	100.00
0.5 - 1.5	\$5,733,069.80	\$1,022.83	0.00018	100.00
1.5 - 2.5	\$5,196,937.74	\$1,249.98	0.00024	99.98
2.5 - 3.5	\$4,950,684.37	\$7,805.67	0.00158	99.96
3.5 - 4.5	\$4,270,413.14	\$1,113.91	0.00026	99.80
4.5 - 5.5	\$4,000,475.17	\$0.00	0.00000	99.77
5.5 - 6.5	\$3,775,816.30	\$8,038.13	0.00213	99.77
6.5 - 7.5	\$3,579,394.46	\$2,584.73	0.00072	99.56
7.5 - 8.5	\$3,100,863.26	\$1,063.62	0.00034	99.49
8.5 - 9.5	\$2,980,780.69	\$285.92	0.00010	99.46
9.5 - 10.5	\$2,930,088.36	\$95.64	0.00003	99.45
10.5 - 11.5	\$2,795,466.38	\$3,288.00	0.00118	99.44
11.5 - 12.5	\$2,605,074.74	\$8,090.20	0.00311	99.33
12.5 - 13.5	\$2,438,148.21	\$4,579.31	0.00188	99.02
13.5 - 14.5	\$2,255,109.19	\$2,751.66	0.00122	98.83
14.5 - 15.5	\$1,939,063.87	\$0.00	0.00000	98.71
15.5 - 16.5	\$1,842,691.37	\$0.00	0.00000	98.71
16.5 - 17.5	\$1,727,310.36	\$0.00	0.00000	98.71
17.5 - 18.5	\$1,449,765.81	\$0.00	0.00000	98.71
18.5 - 19.5	\$1,247,150.15	\$8.52	0.00001	98.71
19.5 - 20.5	\$1,118,883.86	\$344.40	0.00031	98.71
20.5 - 21.5	\$1,044,442.26	\$0.00	0.00000	98.68
21.5 - 22.5	\$987,856.36	\$0.00	0.00000	98.68
22.5 - 23.5	\$938,995.37	\$0.00	0.00000	98.68
23.5 - 24.5	\$871,535.72	\$0.00	0.00000	98.68
24.5 - 25.5	\$692,120.26	\$320.00	0.00046	98.68
25.5 - 26.5	\$510,768.90	\$0.00	0.00000	98.63
26.5 - 27.5	\$203,377.57	\$6,230.68	0.03064	98.63
27.5 - 28.5	\$172,010.30	\$0.00	0.00000	95.61
28.5 - 29.5	\$125,907.64	\$158.24	0.00126	95.61
29.5 - 30.5	\$102,468.36	\$0.00	0.00000	95.49
30.5 - 31.5	\$47,745.39	\$10.81	0.00023	95.49
31.5 - 32.5	\$37,220.70	\$0.00	0.00000	95.47
32.5 - 33.5	\$2,928.26	\$0.00	0.00000	95.47
33.5 - 34.5	\$265.63	\$0.00	0.00000	95.47
34.5 - 35.5	\$265.63	\$0.00	0.00000	95.47
35.5 - 36.5	\$115.63	\$0.00	0.00000	95.47

# Great Plains Natural Gas Company

All Divisions

376.11 PLASTIC MAINS - PVC

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**376.11 PLASTIC MAINS - PVC**

**Observed Life Table**

**Retirement Expr. 2001 TO 2011**

**Placement Years 1966 TO 2000**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$0.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$3,758.79	\$0.00	0.00000	100.00
1.5 - 2.5	\$5,074.32	\$0.00	0.00000	100.00
2.5 - 3.5	\$5,434.20	\$0.00	0.00000	100.00
3.5 - 4.5	\$6,482.87	\$0.00	0.00000	100.00
4.5 - 5.5	\$6,591.52	\$0.00	0.00000	100.00
5.5 - 6.5	\$6,632.99	\$0.00	0.00000	100.00
6.5 - 7.5	\$8,275.98	\$0.00	0.00000	100.00
7.5 - 8.5	\$8,275.98	\$0.00	0.00000	100.00
8.5 - 9.5	\$9,558.47	\$0.00	0.00000	100.00
9.5 - 10.5	\$9,843.61	\$0.00	0.00000	100.00
10.5 - 11.5	\$13,186.19	\$0.00	0.00000	100.00
11.5 - 12.5	\$9,427.40	\$0.00	0.00000	100.00
12.5 - 13.5	\$8,425.95	\$0.00	0.00000	100.00
13.5 - 14.5	\$8,213.77	\$0.00	0.00000	100.00
14.5 - 15.5	\$7,629.61	\$0.00	0.00000	100.00
15.5 - 16.5	\$8,079.65	\$0.00	0.00000	100.00
16.5 - 17.5	\$11,481.79	\$0.00	0.00000	100.00
17.5 - 18.5	\$23,032.93	\$0.00	0.00000	100.00
18.5 - 19.5	\$29,289.40	\$0.00	0.00000	100.00
19.5 - 20.5	\$31,590.50	\$0.00	0.00000	100.00
20.5 - 21.5	\$40,458.09	\$0.00	0.00000	100.00
21.5 - 22.5	\$45,924.65	\$80.64	0.00176	100.00
22.5 - 23.5	\$78,089.40	\$0.00	0.00000	99.82
23.5 - 24.5	\$90,305.97	\$0.00	0.00000	99.82
24.5 - 25.5	\$110,401.10	\$178.50	0.00162	99.82
25.5 - 26.5	\$148,760.94	\$4.20	0.00003	99.66
26.5 - 27.5	\$166,357.90	\$388.60	0.00234	99.66
27.5 - 28.5	\$185,209.13	\$0.00	0.00000	99.43
28.5 - 29.5	\$195,215.61	\$437.74	0.00224	99.43
29.5 - 30.5	\$209,164.30	\$2,107.77	0.01008	99.20
30.5 - 31.5	\$222,518.62	\$1,029.71	0.00463	98.20
31.5 - 32.5	\$223,097.31	\$177.72	0.00080	97.75
32.5 - 33.5	\$232,813.02	\$303.95	0.00131	97.67
33.5 - 34.5	\$882,080.61	\$1,784.33	0.00202	97.54
34.5 - 35.5	\$1,266,415.63	\$3,424.73	0.00270	97.35
35.5 - 36.5	\$1,243,307.39	\$401.35	0.00032	97.08

**Great Plains Natural Gas Company**

**All Divisions**

**376.11 PLASTIC MAINS - PVC**

**Observed Life Table**

**Retirement Expr. 2001 TO 2011**

**Placement Years 1966 TO 2000**

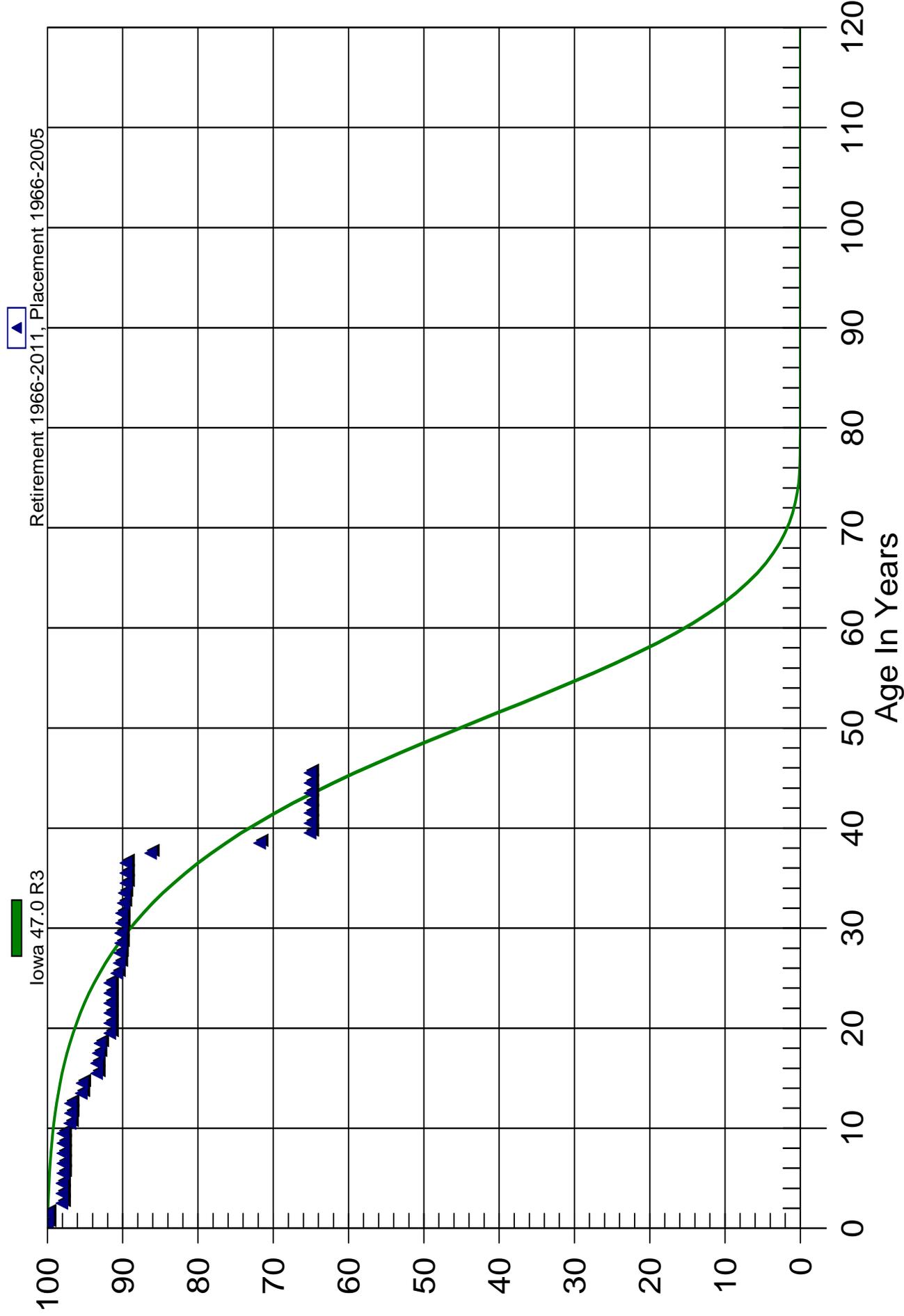
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$1,203,903.19	\$1,423.72	0.00118	97.05
37.5 - 38.5	\$1,184,551.12	\$0.00	0.00000	96.94
38.5 - 39.5	\$1,161,867.68	\$3,956.19	0.00341	96.94
39.5 - 40.5	\$1,135,740.59	\$0.00	0.00000	96.61
40.5 - 41.5	\$1,117,383.18	\$0.00	0.00000	96.61
41.5 - 42.5	\$1,098,722.09	\$0.00	0.00000	96.61
42.5 - 43.5	\$1,087,960.96	\$0.00	0.00000	96.61
43.5 - 44.5	\$1,069,270.60	\$0.00	0.00000	96.61
44.5 - 45.5	\$389,853.37	\$0.00	0.00000	96.61

# Great Plains Natural Gas Company

All Divisions

376.20 MAINS - VALVES

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**376.20 MAINS - VALVES**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2005**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$337,665.05	\$0.00	0.00000	100.00
0.5 - 1.5	\$337,665.05	\$0.00	0.00000	100.00
1.5 - 2.5	\$337,665.05	\$6,520.20	0.01931	100.00
2.5 - 3.5	\$331,144.85	\$0.00	0.00000	98.07
3.5 - 4.5	\$331,144.85	\$0.00	0.00000	98.07
4.5 - 5.5	\$331,144.85	\$409.28	0.00124	98.07
5.5 - 6.5	\$330,735.57	\$0.00	0.00000	97.95
6.5 - 7.5	\$168,207.92	\$0.00	0.00000	97.95
7.5 - 8.5	\$168,207.92	\$0.00	0.00000	97.95
8.5 - 9.5	\$168,207.92	\$0.00	0.00000	97.95
9.5 - 10.5	\$168,207.92	\$1,575.71	0.00937	97.95
10.5 - 11.5	\$166,632.21	\$194.47	0.00117	97.03
11.5 - 12.5	\$166,437.74	\$0.00	0.00000	96.92
12.5 - 13.5	\$159,968.69	\$2,329.05	0.01456	96.92
13.5 - 14.5	\$146,887.51	\$161.25	0.00110	95.51
14.5 - 15.5	\$141,379.92	\$2,865.03	0.02026	95.40
15.5 - 16.5	\$126,453.74	\$0.00	0.00000	93.47
16.5 - 17.5	\$123,956.32	\$313.38	0.00253	93.47
17.5 - 18.5	\$120,793.61	\$286.77	0.00237	93.23
18.5 - 19.5	\$117,218.15	\$1,637.16	0.01397	93.01
19.5 - 20.5	\$113,803.06	\$0.00	0.00000	91.71
20.5 - 21.5	\$109,919.26	\$0.00	0.00000	91.71
21.5 - 22.5	\$108,296.43	\$0.00	0.00000	91.71
22.5 - 23.5	\$107,016.28	\$0.00	0.00000	91.71
23.5 - 24.5	\$105,722.31	\$0.00	0.00000	91.71
24.5 - 25.5	\$104,812.89	\$1,053.81	0.01005	91.71
25.5 - 26.5	\$96,558.85	\$331.57	0.00343	90.79
26.5 - 27.5	\$80,967.97	\$77.34	0.00096	90.48
27.5 - 28.5	\$80,888.15	\$101.82	0.00126	90.39
28.5 - 29.5	\$79,297.34	\$0.00	0.00000	90.28
29.5 - 30.5	\$78,038.23	\$116.36	0.00149	90.28
30.5 - 31.5	\$77,867.66	\$0.00	0.00000	90.14
31.5 - 32.5	\$77,840.64	\$194.47	0.00250	90.14
32.5 - 33.5	\$77,287.79	\$104.05	0.00135	89.92
33.5 - 34.5	\$77,114.70	\$194.47	0.00252	89.80
34.5 - 35.5	\$75,978.75	\$0.00	0.00000	89.57
35.5 - 36.5	\$68,874.35	\$0.00	0.00000	89.57

**Great Plains Natural Gas Company**

**All Divisions**

**376.20 MAINS - VALVES**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2005**

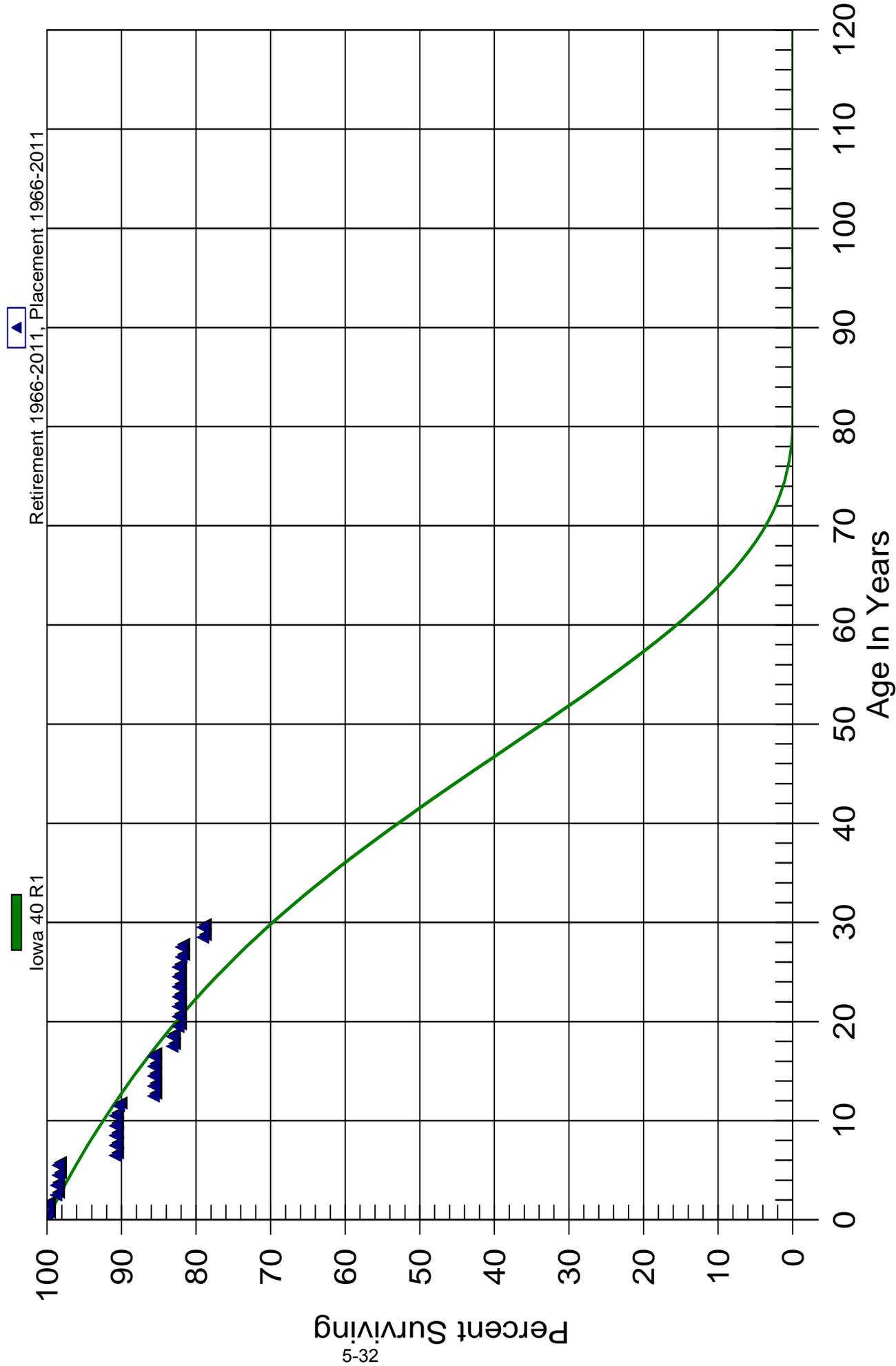
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$63,149.59	\$2,314.01	0.03664	89.57
37.5 - 38.5	\$59,456.71	\$9,968.77	0.16766	86.29
38.5 - 39.5	\$49,487.94	\$4,622.34	0.09340	71.82
39.5 - 40.5	\$44,865.60	\$0.00	0.00000	65.11
40.5 - 41.5	\$44,823.38	\$0.00	0.00000	65.11
41.5 - 42.5	\$44,642.71	\$0.00	0.00000	65.11
42.5 - 43.5	\$44,388.59	\$0.00	0.00000	65.11
43.5 - 44.5	\$44,388.59	\$0.00	0.00000	65.11
44.5 - 45.5	\$15,424.63	\$0.00	0.00000	65.11

# Great Plains Natural Gas Company

All Divisions

376.28, 376.30, 376.40, 376.50

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**376.28, 376.30, 376.40, 376.50**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$473,398.18	\$0.00	0.00000	100.00
0.5 - 1.5	\$473,398.18	\$0.00	0.00000	100.00
1.5 - 2.5	\$473,398.18	\$5,785.22	0.01222	100.00
2.5 - 3.5	\$467,612.96	\$109.80	0.00023	98.78
3.5 - 4.5	\$460,745.16	\$1,126.44	0.00244	98.75
4.5 - 5.5	\$449,766.65	\$0.00	0.00000	98.51
5.5 - 6.5	\$449,766.65	\$35,009.19	0.07784	98.51
6.5 - 7.5	\$414,757.46	\$0.00	0.00000	90.85
7.5 - 8.5	\$414,757.46	\$0.00	0.00000	90.85
8.5 - 9.5	\$414,757.46	\$0.00	0.00000	90.85
9.5 - 10.5	\$414,757.46	\$0.00	0.00000	90.85
10.5 - 11.5	\$414,757.46	\$2,059.33	0.00497	90.85
11.5 - 12.5	\$412,698.13	\$21,359.64	0.05176	90.39
12.5 - 13.5	\$373,213.15	\$0.00	0.00000	85.72
13.5 - 14.5	\$373,213.15	\$0.00	0.00000	85.72
14.5 - 15.5	\$367,420.50	\$0.00	0.00000	85.72
15.5 - 16.5	\$365,374.22	\$0.00	0.00000	85.72
16.5 - 17.5	\$305,526.27	\$8,889.17	0.02909	85.72
17.5 - 18.5	\$293,636.15	\$0.00	0.00000	83.22
18.5 - 19.5	\$287,799.76	\$2,797.75	0.00972	83.22
19.5 - 20.5	\$281,392.04	\$0.00	0.00000	82.41
20.5 - 21.5	\$275,363.38	\$0.00	0.00000	82.41
21.5 - 22.5	\$275,363.38	\$0.00	0.00000	82.41
22.5 - 23.5	\$270,922.90	\$0.00	0.00000	82.41
23.5 - 24.5	\$270,922.90	\$0.00	0.00000	82.41
24.5 - 25.5	\$270,922.90	\$0.00	0.00000	82.41
25.5 - 26.5	\$260,996.07	\$1,280.85	0.00491	82.41
26.5 - 27.5	\$171,400.17	\$0.00	0.00000	82.01
27.5 - 28.5	\$154,117.39	\$5,493.49	0.03564	82.01
28.5 - 29.5	\$146,226.25	\$0.00	0.00000	79.09
29.5 - 30.5	\$146,083.62	\$0.00	0.00000	79.09
30.5 - 31.5	\$146,076.12	\$0.00	0.00000	79.09
31.5 - 32.5	\$145,895.78	\$0.00	0.00000	79.09
32.5 - 33.5	\$136,880.90	\$0.00	0.00000	79.09
33.5 - 34.5	\$136,880.90	\$0.00	0.00000	79.09
34.5 - 35.5	\$133,035.76	\$0.00	0.00000	79.09
35.5 - 36.5	\$131,983.12	\$0.00	0.00000	79.09

**Great Plains Natural Gas Company**

**All Divisions**

**376.28, 376.30, 376.40, 376.50**

**Observed Life Table**

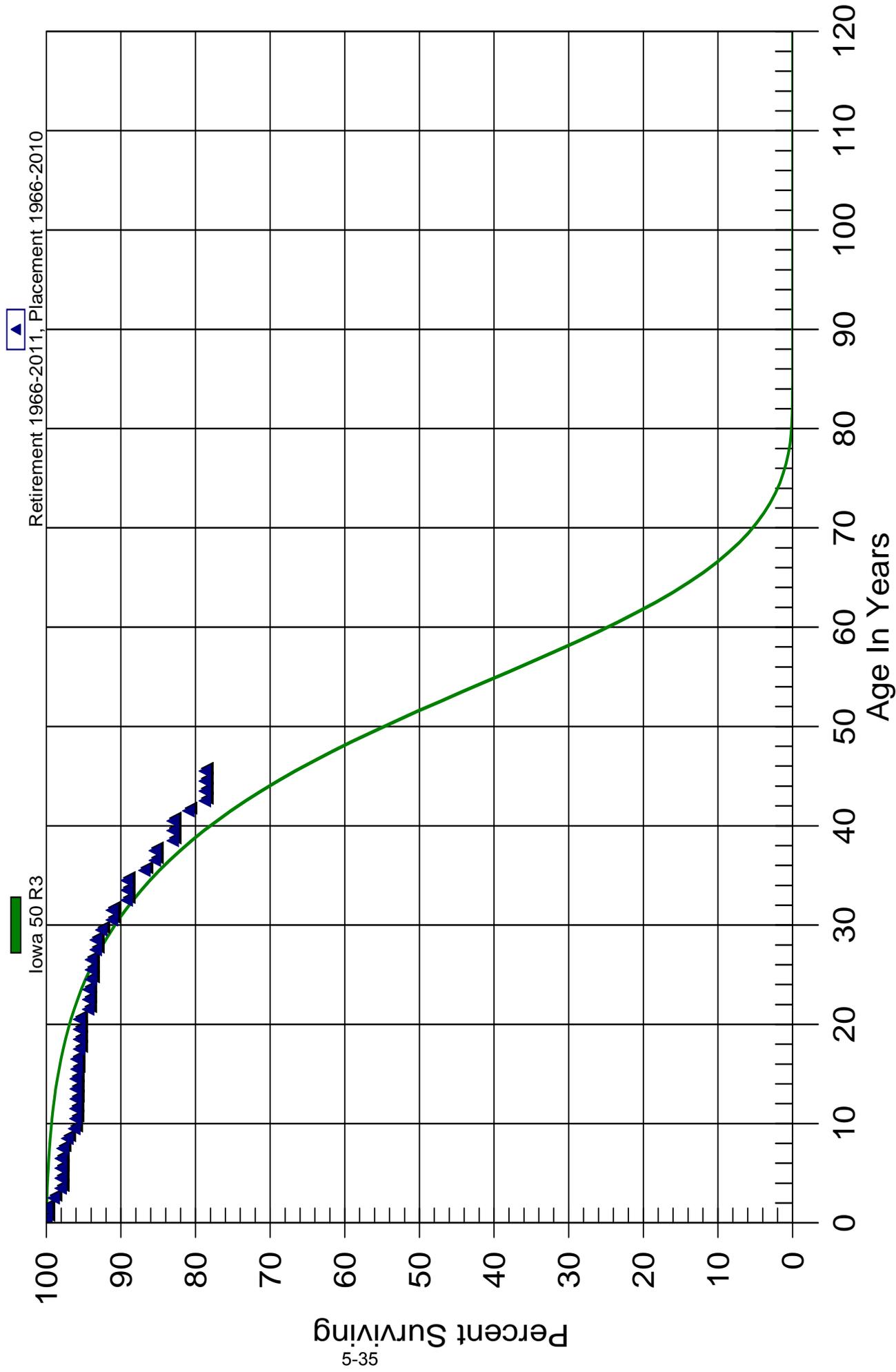
**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$128,134.11	\$0.00	0.00000	79.09
37.5 - 38.5	\$128,117.36	\$0.00	0.00000	79.09
38.5 - 39.5	\$128,117.36	\$0.00	0.00000	79.09
39.5 - 40.5	\$128,117.36	\$0.00	0.00000	79.09
40.5 - 41.5	\$127,819.21	\$0.00	0.00000	79.09
41.5 - 42.5	\$126,585.70	\$0.00	0.00000	79.09
42.5 - 43.5	\$94,278.73	\$0.00	0.00000	79.09
43.5 - 44.5	\$93,869.83	\$0.00	0.00000	79.09
44.5 - 45.5	\$50,228.29	\$0.00	0.00000	79.09

# Great Plains Natural Gas Company

All Divisions  
 378.00 MEAS & REG STATION EQUIP - GENERAL  
 Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**378.00 MEAS & REG STATION EQUIP - GENERAL**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2010**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$390,102.09	\$0.00	0.00000	100.00
0.5 - 1.5	\$390,102.09	\$0.00	0.00000	100.00
1.5 - 2.5	\$358,613.67	\$3,482.13	0.00971	100.00
2.5 - 3.5	\$355,131.54	\$3,417.91	0.00962	99.03
3.5 - 4.5	\$351,713.63	\$0.00	0.00000	98.08
4.5 - 5.5	\$351,713.63	\$54.60	0.00016	98.08
5.5 - 6.5	\$351,659.03	\$0.00	0.00000	98.06
6.5 - 7.5	\$351,653.76	\$900.03	0.00256	98.06
7.5 - 8.5	\$350,753.73	\$2,247.76	0.00641	97.81
8.5 - 9.5	\$348,505.97	\$3,234.79	0.00928	97.18
9.5 - 10.5	\$345,271.18	\$641.64	0.00186	96.28
10.5 - 11.5	\$344,629.54	\$0.00	0.00000	96.10
11.5 - 12.5	\$344,629.54	\$100.00	0.00029	96.10
12.5 - 13.5	\$333,437.01	\$0.00	0.00000	96.07
13.5 - 14.5	\$312,030.98	\$0.00	0.00000	96.07
14.5 - 15.5	\$312,030.98	\$390.39	0.00125	96.07
15.5 - 16.5	\$295,523.43	\$0.00	0.00000	95.95
16.5 - 17.5	\$295,095.88	\$1,045.78	0.00354	95.95
17.5 - 18.5	\$294,050.10	\$0.00	0.00000	95.61
18.5 - 19.5	\$280,415.08	\$0.00	0.00000	95.61
19.5 - 20.5	\$272,357.49	\$0.00	0.00000	95.61
20.5 - 21.5	\$271,364.45	\$3,447.01	0.01270	95.61
21.5 - 22.5	\$259,389.16	\$100.00	0.00039	94.40
22.5 - 23.5	\$259,155.27	\$0.00	0.00000	94.36
23.5 - 24.5	\$257,905.11	\$931.52	0.00361	94.36
24.5 - 25.5	\$256,973.59	\$0.00	0.00000	94.02
25.5 - 26.5	\$256,973.59	\$0.00	0.00000	94.02
26.5 - 27.5	\$233,945.14	\$1,564.65	0.00669	94.02
27.5 - 28.5	\$222,904.50	\$0.00	0.00000	93.39
28.5 - 29.5	\$222,878.25	\$1,819.86	0.00817	93.39
29.5 - 30.5	\$221,058.39	\$3,363.03	0.01521	92.63
30.5 - 31.5	\$216,746.58	\$0.00	0.00000	91.22
31.5 - 32.5	\$216,147.10	\$4,681.45	0.02166	91.22
32.5 - 33.5	\$210,285.42	\$0.00	0.00000	89.25
33.5 - 34.5	\$208,127.59	\$0.00	0.00000	89.25
34.5 - 35.5	\$203,734.64	\$5,426.59	0.02664	89.25
35.5 - 36.5	\$174,665.69	\$2,852.29	0.01633	86.87

**Great Plains Natural Gas Company**

**All Divisions**

**378.00 MEAS & REG STATION EQUIP - GENERAL**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2010**

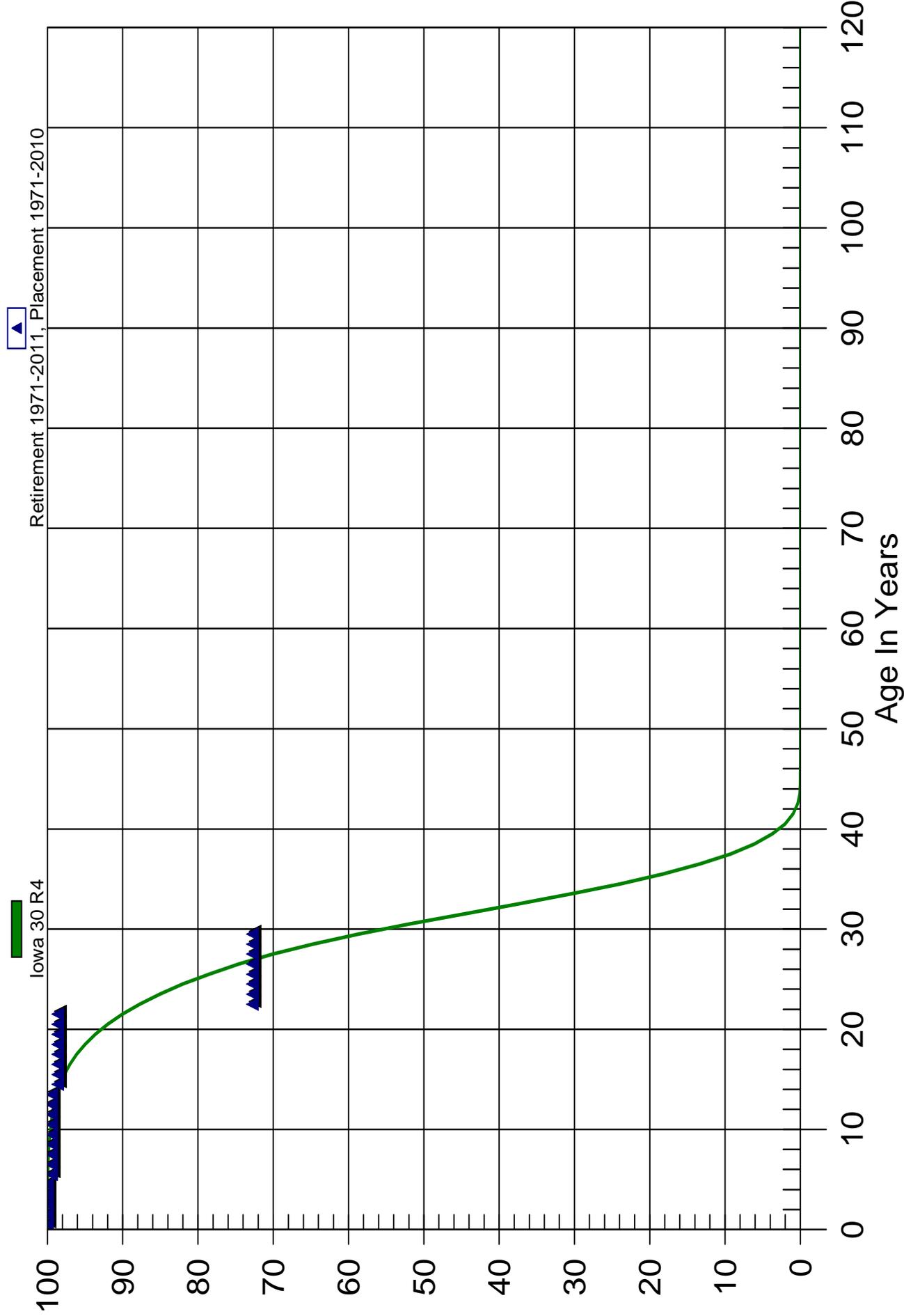
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$102,669.13	\$0.00	0.00000	85.45
37.5 - 38.5	\$98,056.33	\$2,742.24	0.02797	85.45
38.5 - 39.5	\$62,152.95	\$0.00	0.00000	83.06
39.5 - 40.5	\$61,954.56	\$0.00	0.00000	83.06
40.5 - 41.5	\$61,666.90	\$1,559.88	0.02530	83.06
41.5 - 42.5	\$60,107.02	\$1,626.10	0.02705	80.96
42.5 - 43.5	\$58,480.92	\$0.00	0.00000	78.77
43.5 - 44.5	\$54,266.70	\$0.00	0.00000	78.77
44.5 - 45.5	\$7,017.22	\$0.00	0.00000	78.77

# Great Plains Natural Gas Company

All Divisions

379.00 MEAS & REG STATION EQUIP. - CITY GATE

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**379.00 MEAS & REG STATION EQUIP. - CITY GATE**

**Observed Life Table**

**Retirement Expr. 1971 TO 2011**

**Placement Years 1971 TO 2010**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$399,981.14	\$0.00	0.00000	100.00
0.5 - 1.5	\$399,981.14	\$0.00	0.00000	100.00
1.5 - 2.5	\$323,693.89	\$0.00	0.00000	100.00
2.5 - 3.5	\$316,912.06	\$0.00	0.00000	100.00
3.5 - 4.5	\$316,912.06	\$0.00	0.00000	100.00
4.5 - 5.5	\$316,912.06	\$1,812.26	0.00572	100.00
5.5 - 6.5	\$315,099.80	\$0.00	0.00000	99.43
6.5 - 7.5	\$315,099.80	\$0.00	0.00000	99.43
7.5 - 8.5	\$282,608.84	\$0.00	0.00000	99.43
8.5 - 9.5	\$282,608.84	\$0.00	0.00000	99.43
9.5 - 10.5	\$282,608.84	\$0.00	0.00000	99.43
10.5 - 11.5	\$282,608.84	\$0.00	0.00000	99.43
11.5 - 12.5	\$282,608.84	\$0.00	0.00000	99.43
12.5 - 13.5	\$246,245.65	\$0.00	0.00000	99.43
13.5 - 14.5	\$246,186.06	\$2,000.00	0.00812	99.43
14.5 - 15.5	\$213,063.95	\$0.00	0.00000	98.62
15.5 - 16.5	\$200,358.75	\$0.00	0.00000	98.62
16.5 - 17.5	\$200,072.84	\$0.00	0.00000	98.62
17.5 - 18.5	\$200,072.84	\$0.00	0.00000	98.62
18.5 - 19.5	\$145,559.52	\$0.00	0.00000	98.62
19.5 - 20.5	\$125,984.55	\$0.00	0.00000	98.62
20.5 - 21.5	\$125,119.99	\$0.00	0.00000	98.62
21.5 - 22.5	\$125,119.99	\$32,800.00	0.26215	98.62
22.5 - 23.5	\$91,213.24	\$0.00	0.00000	72.77
23.5 - 24.5	\$89,908.37	\$0.00	0.00000	72.77
24.5 - 25.5	\$89,908.37	\$0.00	0.00000	72.77
25.5 - 26.5	\$89,908.37	\$0.00	0.00000	72.77
26.5 - 27.5	\$71,829.42	\$0.00	0.00000	72.77
27.5 - 28.5	\$58,953.76	\$0.00	0.00000	72.77
28.5 - 29.5	\$58,953.76	\$0.00	0.00000	72.77
29.5 - 30.5	\$58,421.07	\$0.00	0.00000	72.77
30.5 - 31.5	\$57,623.83	\$0.00	0.00000	72.77
31.5 - 32.5	\$29,397.48	\$0.00	0.00000	72.77
32.5 - 33.5	\$24,209.07	\$0.00	0.00000	72.77
33.5 - 34.5	\$22,798.64	\$0.00	0.00000	72.77
34.5 - 35.5	\$17,456.53	\$0.00	0.00000	72.77
35.5 - 36.5	\$17,456.53	\$0.00	0.00000	72.77

**Great Plains Natural Gas Company**

**All Divisions**

**379.00 MEAS & REG STATION EQUIP. - CITY GATE**

**Observed Life Table**

**Retirement Expr. 1971 TO 2011**

**Placement Years 1971 TO 2010**

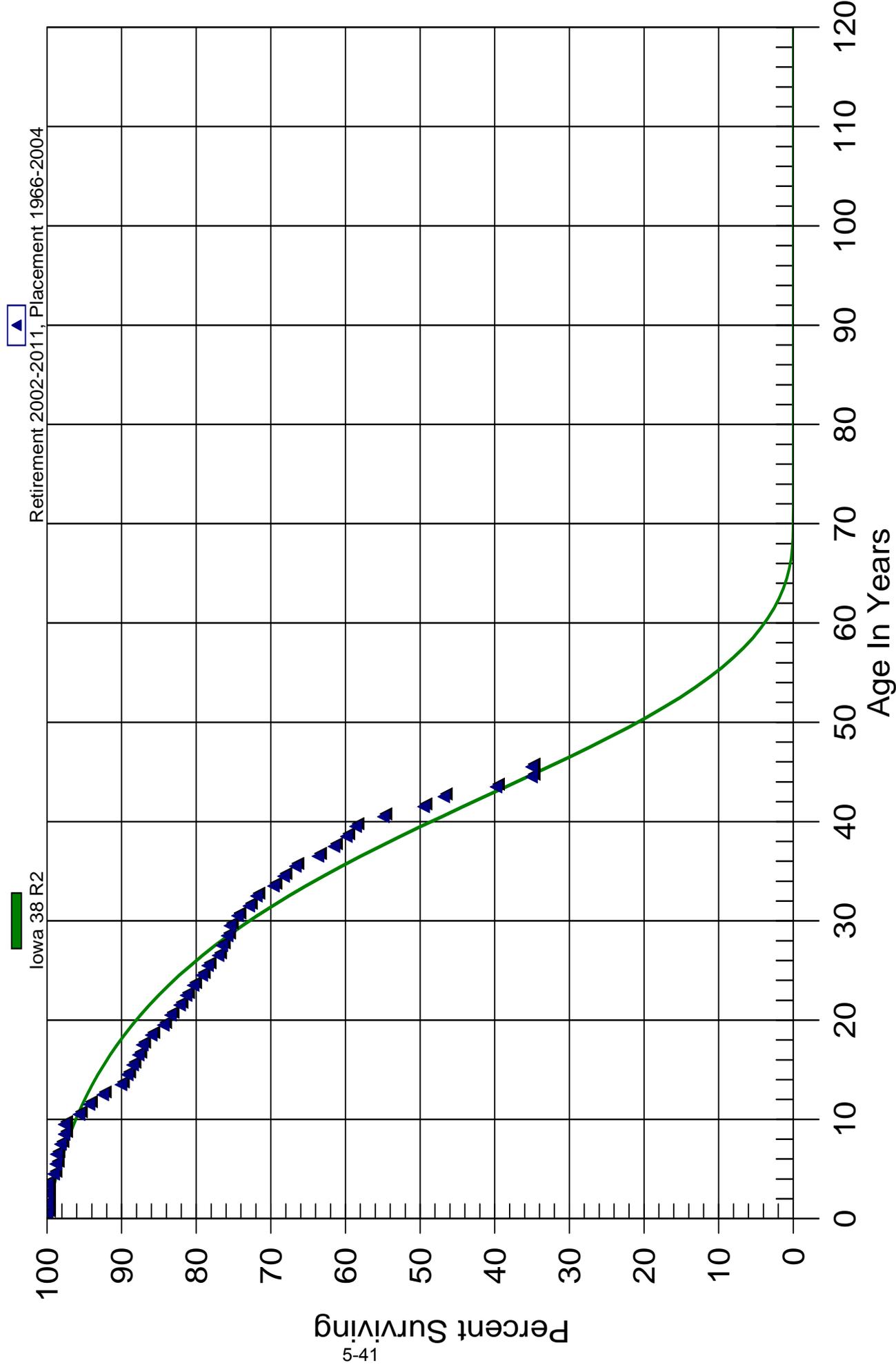
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$17,456.53	\$0.00	0.00000	72.77
37.5 - 38.5	\$17,456.53	\$0.00	0.00000	72.77
38.5 - 39.5	\$14,227.33	\$0.00	0.00000	72.77
39.5 - 40.5	\$0.00	\$0.00	0.00000	72.77

# Great Plains Natural Gas Company

All Divisions

380.00 STEEL SERVICES

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**380.00 STEEL SERVICES**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1966 TO 2004**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$6,642.99	\$0.00	0.00000	100.00
0.5 - 1.5	\$23,893.39	\$0.00	0.00000	100.00
1.5 - 2.5	\$38,803.27	\$0.00	0.00000	100.00
2.5 - 3.5	\$45,366.88	\$0.00	0.00000	100.00
3.5 - 4.5	\$76,616.20	\$676.80	0.00883	100.00
4.5 - 5.5	\$90,012.06	\$255.33	0.00284	99.12
5.5 - 6.5	\$103,268.49	\$79.46	0.00077	98.84
6.5 - 7.5	\$121,081.10	\$688.04	0.00568	98.76
7.5 - 8.5	\$137,822.14	\$696.74	0.00506	98.20
8.5 - 9.5	\$161,500.71	\$0.00	0.00000	97.70
9.5 - 10.5	\$169,081.37	\$3,408.86	0.02016	97.70
10.5 - 11.5	\$193,329.77	\$2,745.84	0.01420	95.73
11.5 - 12.5	\$200,726.48	\$3,917.01	0.01951	94.37
12.5 - 13.5	\$236,094.70	\$6,206.34	0.02629	92.53
13.5 - 14.5	\$247,546.36	\$2,293.02	0.00926	90.10
14.5 - 15.5	\$259,090.68	\$2,128.54	0.00822	89.26
15.5 - 16.5	\$270,051.50	\$2,311.75	0.00856	88.53
16.5 - 17.5	\$416,944.31	\$2,544.93	0.00610	87.77
17.5 - 18.5	\$464,314.18	\$6,427.25	0.01384	87.24
18.5 - 19.5	\$480,333.55	\$9,058.73	0.01886	86.03
19.5 - 20.5	\$496,176.22	\$5,691.35	0.01147	84.41
20.5 - 21.5	\$498,515.35	\$7,182.19	0.01441	83.44
21.5 - 22.5	\$543,149.31	\$5,852.60	0.01078	82.24
22.5 - 23.5	\$544,573.63	\$6,313.31	0.01159	81.35
23.5 - 24.5	\$544,667.55	\$7,797.09	0.01432	80.41
24.5 - 25.5	\$528,068.59	\$5,181.28	0.00981	79.26
25.5 - 26.5	\$528,323.41	\$9,457.60	0.01790	78.48
26.5 - 27.5	\$393,206.18	\$2,477.63	0.00630	77.07
27.5 - 28.5	\$356,374.10	\$3,334.28	0.00936	76.59
28.5 - 29.5	\$334,457.43	\$1,769.43	0.00529	75.87
29.5 - 30.5	\$323,641.15	\$4,223.79	0.01305	75.47
30.5 - 31.5	\$294,762.26	\$6,086.66	0.02065	74.49
31.5 - 32.5	\$248,698.34	\$3,452.35	0.01388	72.95
32.5 - 33.5	\$218,882.79	\$6,880.09	0.03143	71.93
33.5 - 34.5	\$192,902.33	\$3,815.63	0.01978	69.67
34.5 - 35.5	\$298,842.12	\$6,954.41	0.02327	68.30
35.5 - 36.5	\$283,430.88	\$12,748.74	0.04498	66.71

**Great Plains Natural Gas Company**

**All Divisions**

**380.00 STEEL SERVICES**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1966 TO 2004**

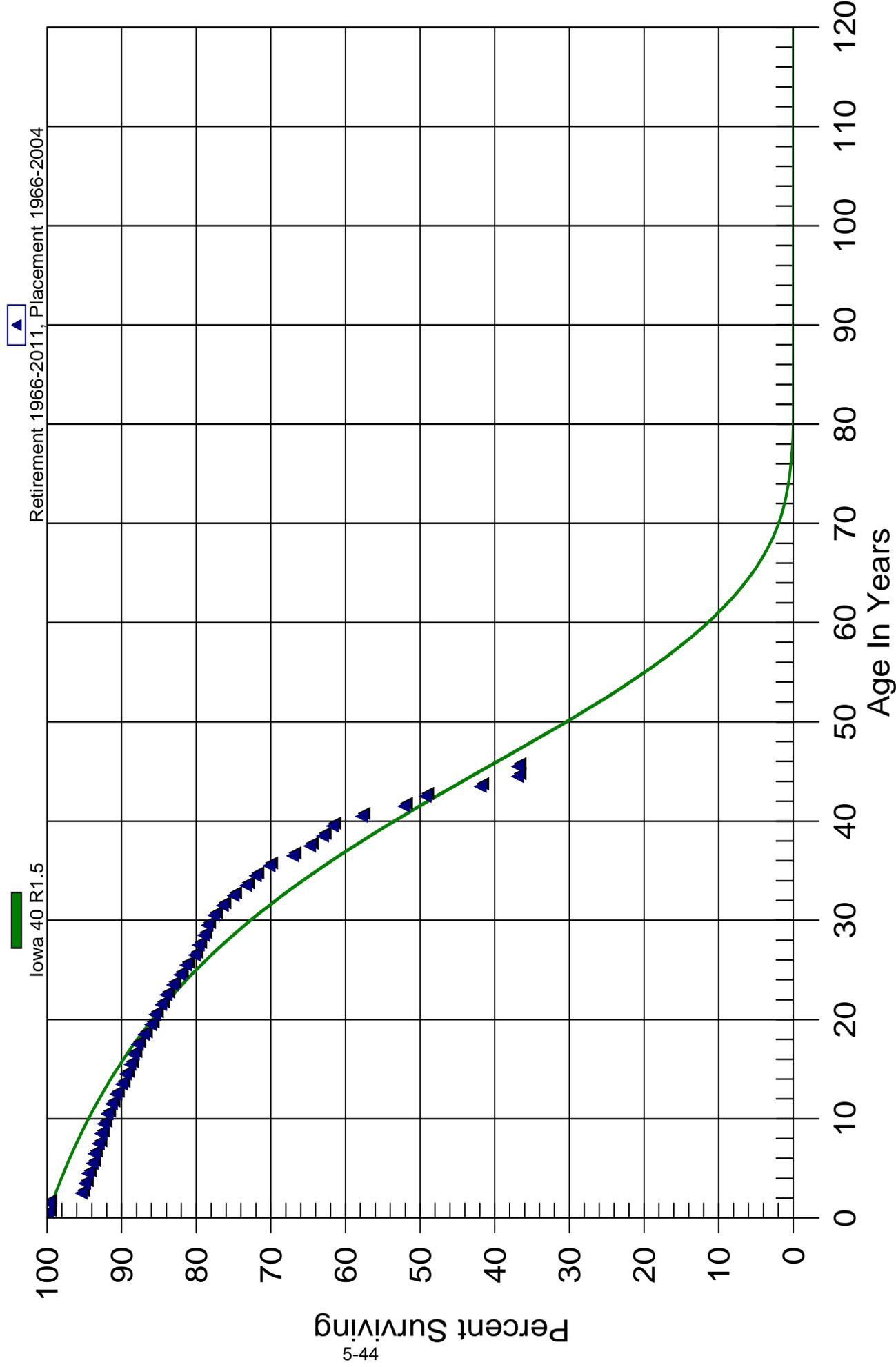
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$259,728.81	\$8,884.04	0.03421	63.71
37.5 - 38.5	\$235,486.08	\$6,276.03	0.02665	61.53
38.5 - 39.5	\$212,718.27	\$4,424.52	0.02080	59.89
39.5 - 40.5	\$188,137.80	\$11,944.89	0.06349	58.64
40.5 - 41.5	\$158,642.56	\$15,520.34	0.09783	54.92
41.5 - 42.5	\$126,375.04	\$6,946.58	0.05497	49.55
42.5 - 43.5	\$110,583.19	\$16,512.68	0.14932	46.82
43.5 - 44.5	\$85,269.90	\$10,175.69	0.11934	39.83
44.5 - 45.5	\$2,177.68	\$0.00	0.00000	35.08

# Great Plains Natural Gas Company

All Divisions

380.00 STEEL SERVICES

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**380.00 STEEL SERVICES**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2004**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$1,411,386.34	\$1,583.75	0.00112	100.00
0.5 - 1.5	\$1,409,802.59	\$1,184.74	0.00084	99.89
1.5 - 2.5	\$1,408,617.85	\$62,096.10	0.04408	99.80
2.5 - 3.5	\$1,346,069.11	\$6,698.80	0.00498	95.40
3.5 - 4.5	\$1,339,370.31	\$5,717.13	0.00427	94.93
4.5 - 5.5	\$1,333,653.18	\$8,157.98	0.00612	94.52
5.5 - 6.5	\$1,325,495.20	\$3,463.87	0.00261	93.95
6.5 - 7.5	\$1,322,031.33	\$7,991.78	0.00605	93.70
7.5 - 8.5	\$1,314,039.55	\$4,883.79	0.00372	93.13
8.5 - 9.5	\$1,307,880.78	\$5,038.38	0.00385	92.79
9.5 - 10.5	\$1,297,474.39	\$6,959.27	0.00536	92.43
10.5 - 11.5	\$1,273,264.72	\$7,868.38	0.00618	91.93
11.5 - 12.5	\$1,251,777.04	\$8,293.48	0.00663	91.37
12.5 - 13.5	\$1,238,581.74	\$10,346.77	0.00835	90.76
13.5 - 14.5	\$1,202,263.85	\$7,395.89	0.00615	90.00
14.5 - 15.5	\$1,185,106.60	\$7,409.56	0.00625	89.45
15.5 - 16.5	\$1,165,889.99	\$6,228.66	0.00534	88.89
16.5 - 17.5	\$1,144,736.04	\$6,731.98	0.00588	88.42
17.5 - 18.5	\$1,124,046.75	\$11,162.23	0.00993	87.90
18.5 - 19.5	\$1,091,869.26	\$11,143.60	0.01021	87.02
19.5 - 20.5	\$1,070,438.37	\$7,403.61	0.00692	86.13
20.5 - 21.5	\$1,022,031.30	\$9,429.27	0.00923	85.54
21.5 - 22.5	\$994,386.44	\$8,382.95	0.00843	84.75
22.5 - 23.5	\$946,212.24	\$9,477.68	0.01002	84.03
23.5 - 24.5	\$894,867.74	\$10,824.78	0.01210	83.19
24.5 - 25.5	\$865,782.79	\$8,368.07	0.00967	82.19
25.5 - 26.5	\$841,951.84	\$11,873.17	0.01410	81.39
26.5 - 27.5	\$682,334.37	\$4,428.27	0.00649	80.24
27.5 - 28.5	\$619,081.94	\$5,397.14	0.00872	79.72
28.5 - 29.5	\$574,234.72	\$3,545.22	0.00617	79.03
29.5 - 30.5	\$538,460.87	\$6,061.16	0.01126	78.54
30.5 - 31.5	\$485,634.24	\$7,316.26	0.01507	77.66
31.5 - 32.5	\$412,307.40	\$7,683.71	0.01864	76.49
32.5 - 33.5	\$364,257.97	\$8,316.02	0.02283	75.06
33.5 - 34.5	\$318,232.35	\$5,546.35	0.01743	73.35
34.5 - 35.5	\$306,735.98	\$7,783.00	0.02537	72.07
35.5 - 36.5	\$283,430.88	\$12,748.74	0.04498	70.24

**Great Plains Natural Gas Company**

**All Divisions**

**380.00 STEEL SERVICES**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2004**

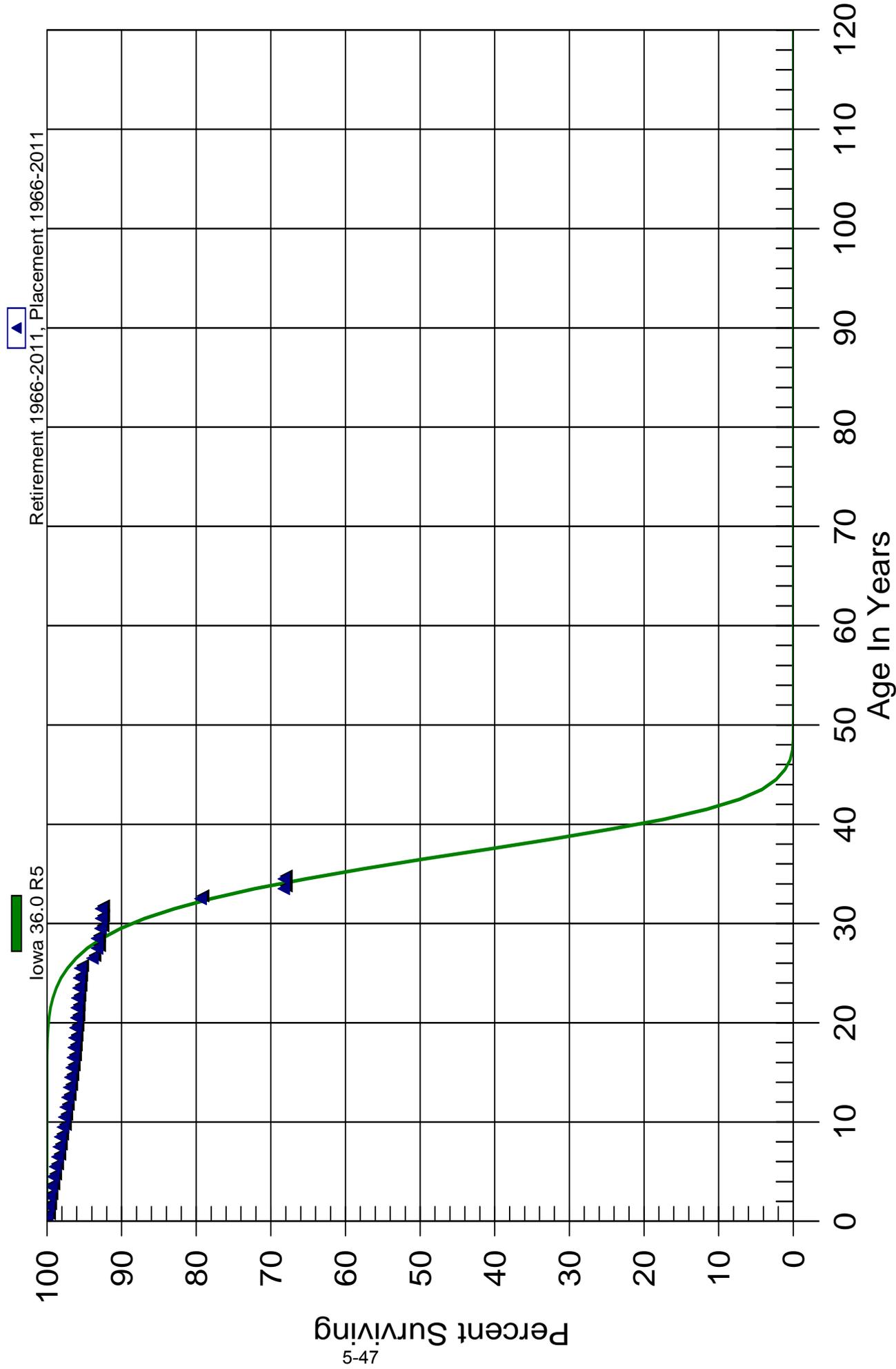
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$259,728.81	\$8,884.04	0.03421	67.08
37.5 - 38.5	\$235,486.08	\$6,276.03	0.02665	64.79
38.5 - 39.5	\$212,718.27	\$4,424.52	0.02080	63.06
39.5 - 40.5	\$188,137.80	\$11,944.89	0.06349	61.75
40.5 - 41.5	\$158,642.56	\$15,520.34	0.09783	57.83
41.5 - 42.5	\$126,375.04	\$6,946.58	0.05497	52.17
42.5 - 43.5	\$110,583.19	\$16,512.68	0.14932	49.30
43.5 - 44.5	\$85,269.90	\$10,175.69	0.11934	41.94
44.5 - 45.5	\$2,177.68	\$0.00	0.00000	36.94

# Great Plains Natural Gas Company

All Divisions

380.10 PLASTIC SERVICES

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**380.10 PLASTIC SERVICES**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1966 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$2,360,161.27	\$0.00	0.00000	100.00
0.5 - 1.5	\$2,164,189.93	\$879.28	0.00041	100.00
1.5 - 2.5	\$2,171,919.10	\$1,543.21	0.00071	99.96
2.5 - 3.5	\$2,330,867.71	\$5,415.38	0.00232	99.89
3.5 - 4.5	\$2,419,329.38	\$7,002.02	0.00289	99.66
4.5 - 5.5	\$2,609,144.96	\$2,682.97	0.00103	99.37
5.5 - 6.5	\$2,736,485.44	\$8,172.27	0.00299	99.27
6.5 - 7.5	\$2,781,222.98	\$2,895.58	0.00104	98.97
7.5 - 8.5	\$2,907,409.17	\$3,607.25	0.00124	98.87
8.5 - 9.5	\$2,977,146.13	\$13,227.73	0.00444	98.74
9.5 - 10.5	\$3,000,771.18	\$3,796.88	0.00127	98.30
10.5 - 11.5	\$3,011,642.58	\$3,445.14	0.00114	98.18
11.5 - 12.5	\$2,864,773.28	\$4,351.83	0.00152	98.07
12.5 - 13.5	\$2,706,765.47	\$2,273.88	0.00084	97.92
13.5 - 14.5	\$2,480,659.12	\$3,009.03	0.00121	97.84
14.5 - 15.5	\$2,315,198.18	\$1,451.80	0.00063	97.72
15.5 - 16.5	\$2,233,394.95	\$2,346.10	0.00105	97.66
16.5 - 17.5	\$2,172,445.54	\$1,737.76	0.00080	97.55
17.5 - 18.5	\$1,940,033.73	\$480.19	0.00025	97.48
18.5 - 19.5	\$1,762,589.60	\$1,250.82	0.00071	97.45
19.5 - 20.5	\$1,622,934.11	\$1,771.69	0.00109	97.38
20.5 - 21.5	\$1,559,540.66	\$660.29	0.00042	97.28
21.5 - 22.5	\$1,458,054.31	\$1,141.20	0.00078	97.24
22.5 - 23.5	\$1,277,359.69	\$1,871.17	0.00146	97.16
23.5 - 24.5	\$1,114,037.72	\$899.84	0.00081	97.02
24.5 - 25.5	\$923,489.44	\$1,448.36	0.00157	96.94
25.5 - 26.5	\$719,944.27	\$11,995.24	0.01666	96.79
26.5 - 27.5	\$494,301.74	\$2,803.54	0.00567	95.17
27.5 - 28.5	\$419,403.75	\$0.00	0.00000	94.63
28.5 - 29.5	\$335,122.27	\$1,645.13	0.00491	94.63
29.5 - 30.5	\$233,749.76	\$117.13	0.00050	94.17
30.5 - 31.5	\$96,686.11	\$0.00	0.00000	94.12
31.5 - 32.5	\$1,465.74	\$192.90	0.13161	94.12
32.5 - 33.5	\$1,398.27	\$0.00	0.00000	81.74
33.5 - 34.5	\$516.14	\$0.00	0.00000	81.74
34.5 - 35.5	\$305.59	\$0.00	0.00000	81.74
35.5 - 36.5	\$790.22	\$0.00	0.00000	81.74

**Great Plains Natural Gas Company**

**All Divisions**

**380.10 PLASTIC SERVICES**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1966 TO 2011**

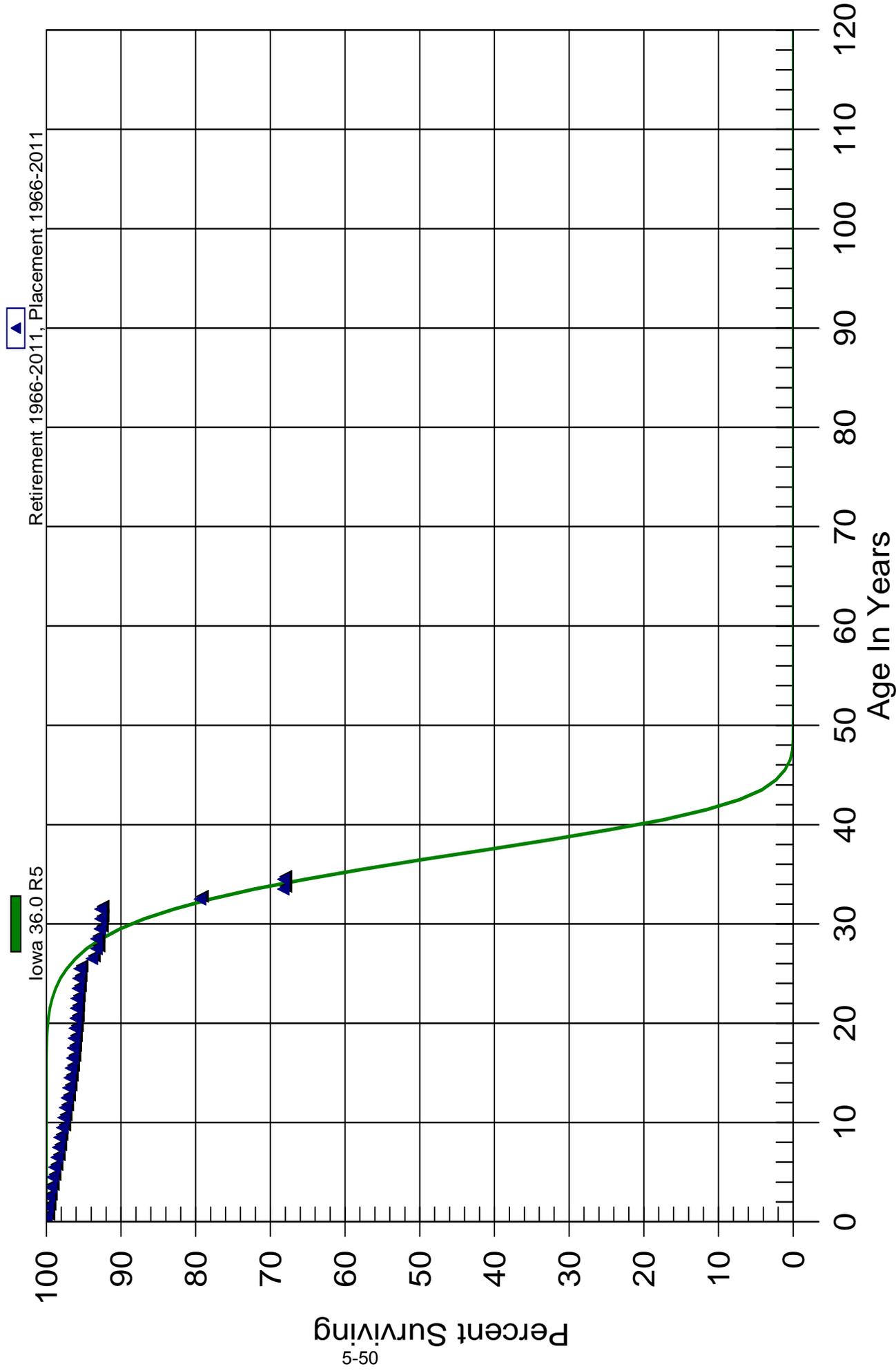
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$677.59	\$0.00	0.00000	81.74
37.5 - 38.5	\$610.59	\$0.00	0.00000	81.74
38.5 - 39.5	\$610.59	\$0.00	0.00000	81.74
39.5 - 40.5	\$598.99	\$0.00	0.00000	81.74
40.5 - 41.5	\$598.99	\$0.00	0.00000	81.74
41.5 - 42.5	\$598.99	\$0.00	0.00000	81.74
42.5 - 43.5	\$560.51	\$0.00	0.00000	81.74
43.5 - 44.5	\$560.51	\$0.00	0.00000	81.74
44.5 - 45.5	\$484.63	\$0.00	0.00000	81.74

# Great Plains Natural Gas Company

All Divisions

380.10 PLASTIC SERVICES

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**380.10 PLASTIC SERVICES**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$7,410,180.48	\$1,938.97	0.00026	100.00
0.5 - 1.5	\$7,025,001.67	\$9,524.48	0.00136	99.97
1.5 - 2.5	\$6,659,654.59	\$11,853.70	0.00178	99.84
2.5 - 3.5	\$6,466,143.92	\$17,119.92	0.00265	99.66
3.5 - 4.5	\$6,151,814.55	\$13,044.19	0.00212	99.40
4.5 - 5.5	\$5,975,670.87	\$16,404.77	0.00275	99.19
5.5 - 6.5	\$5,801,747.32	\$18,032.47	0.00311	98.91
6.5 - 7.5	\$5,560,040.57	\$11,242.08	0.00202	98.61
7.5 - 8.5	\$5,360,980.47	\$10,361.43	0.00193	98.41
8.5 - 9.5	\$5,159,361.10	\$19,045.95	0.00369	98.22
9.5 - 10.5	\$4,932,044.92	\$9,474.74	0.00192	97.85
10.5 - 11.5	\$4,736,454.30	\$9,491.16	0.00200	97.67
11.5 - 12.5	\$4,373,162.77	\$10,197.48	0.00233	97.47
12.5 - 13.5	\$4,022,506.22	\$8,831.91	0.00220	97.24
13.5 - 14.5	\$3,625,884.04	\$6,344.56	0.00175	97.03
14.5 - 15.5	\$3,263,846.40	\$5,539.24	0.00170	96.86
15.5 - 16.5	\$2,973,401.11	\$4,879.63	0.00164	96.70
16.5 - 17.5	\$2,694,716.89	\$3,141.42	0.00117	96.54
17.5 - 18.5	\$2,387,810.70	\$3,333.00	0.00140	96.42
18.5 - 19.5	\$2,121,797.29	\$2,536.96	0.00120	96.29
19.5 - 20.5	\$1,879,799.02	\$2,002.24	0.00107	96.17
20.5 - 21.5	\$1,677,842.64	\$1,159.62	0.00069	96.07
21.5 - 22.5	\$1,467,172.67	\$1,141.20	0.00078	96.01
22.5 - 23.5	\$1,283,353.83	\$1,871.17	0.00146	95.93
23.5 - 24.5	\$1,118,879.40	\$1,101.98	0.00098	95.79
24.5 - 25.5	\$927,023.41	\$1,448.36	0.00156	95.70
25.5 - 26.5	\$723,478.24	\$12,492.58	0.01727	95.55
26.5 - 27.5	\$496,264.57	\$3,130.82	0.00631	93.90
27.5 - 28.5	\$420,855.17	\$0.00	0.00000	93.31
28.5 - 29.5	\$336,573.69	\$1,645.13	0.00489	93.31
29.5 - 30.5	\$234,996.68	\$270.97	0.00115	92.85
30.5 - 31.5	\$97,779.19	\$0.00	0.00000	92.74
31.5 - 32.5	\$2,558.82	\$367.59	0.14366	92.74
32.5 - 33.5	\$2,278.18	\$319.40	0.14020	79.42
33.5 - 34.5	\$1,076.65	\$0.00	0.00000	68.28
34.5 - 35.5	\$790.22	\$0.00	0.00000	68.28
35.5 - 36.5	\$790.22	\$0.00	0.00000	68.28

**Great Plains Natural Gas Company**

**All Divisions**

**380.10 PLASTIC SERVICES**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2011**

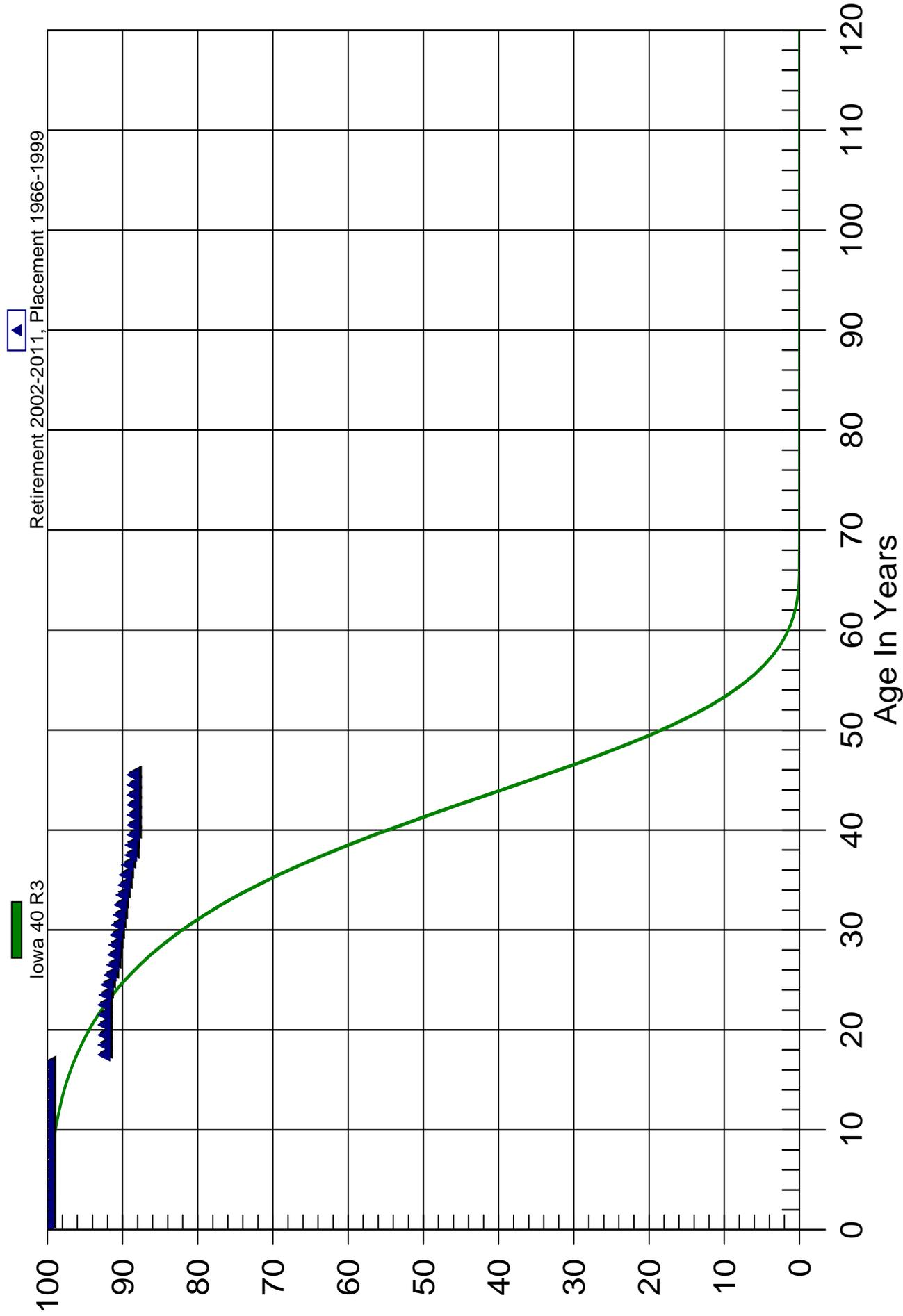
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$677.59	\$0.00	0.00000	68.28
37.5 - 38.5	\$610.59	\$0.00	0.00000	68.28
38.5 - 39.5	\$610.59	\$0.00	0.00000	68.28
39.5 - 40.5	\$598.99	\$0.00	0.00000	68.28
40.5 - 41.5	\$598.99	\$0.00	0.00000	68.28
41.5 - 42.5	\$598.99	\$0.00	0.00000	68.28
42.5 - 43.5	\$560.51	\$0.00	0.00000	68.28
43.5 - 44.5	\$560.51	\$0.00	0.00000	68.28
44.5 - 45.5	\$484.63	\$0.00	0.00000	68.28

# Great Plains Natural Gas Company

All Divisions

380.111 PLASTIC SERVICES - PVC

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**380.11 PLASTIC SERVICES - PVC**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1966 TO 1999**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$0.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$0.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$0.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$1,715.58	\$0.00	0.00000	100.00
3.5 - 4.5	\$1,715.58	\$0.00	0.00000	100.00
4.5 - 5.5	\$1,715.58	\$0.00	0.00000	100.00
5.5 - 6.5	\$1,715.58	\$0.00	0.00000	100.00
6.5 - 7.5	\$2,093.69	\$0.00	0.00000	100.00
7.5 - 8.5	\$2,168.68	\$0.00	0.00000	100.00
8.5 - 9.5	\$2,168.68	\$0.00	0.00000	100.00
9.5 - 10.5	\$2,168.68	\$0.00	0.00000	100.00
10.5 - 11.5	\$2,293.49	\$0.00	0.00000	100.00
11.5 - 12.5	\$2,988.84	\$0.00	0.00000	100.00
12.5 - 13.5	\$3,215.05	\$0.00	0.00000	100.00
13.5 - 14.5	\$3,913.58	\$0.00	0.00000	100.00
14.5 - 15.5	\$4,609.01	\$0.00	0.00000	100.00
15.5 - 16.5	\$4,897.18	\$0.00	0.00000	100.00
16.5 - 17.5	\$5,405.63	\$406.07	0.07512	100.00
17.5 - 18.5	\$6,515.39	\$0.00	0.00000	92.49
18.5 - 19.5	\$8,311.16	\$0.00	0.00000	92.49
19.5 - 20.5	\$9,140.71	\$0.00	0.00000	92.49
20.5 - 21.5	\$12,714.38	\$0.00	0.00000	92.49
21.5 - 22.5	\$40,113.27	\$0.00	0.00000	92.49
22.5 - 23.5	\$167,658.59	\$275.35	0.00164	92.49
23.5 - 24.5	\$245,508.07	\$650.34	0.00265	92.34
24.5 - 25.5	\$292,334.16	\$1,350.07	0.00462	92.09
25.5 - 26.5	\$339,822.54	\$1,165.84	0.00343	91.67
26.5 - 27.5	\$401,256.48	\$729.25	0.00182	91.35
27.5 - 28.5	\$429,733.80	\$539.22	0.00125	91.19
28.5 - 29.5	\$485,400.69	\$1,086.51	0.00224	91.07
29.5 - 30.5	\$532,765.38	\$1,213.42	0.00228	90.87
30.5 - 31.5	\$573,457.58	\$1,272.87	0.00222	90.66
31.5 - 32.5	\$617,560.46	\$872.40	0.00141	90.46
32.5 - 33.5	\$545,394.60	\$1,369.64	0.00251	90.33
33.5 - 34.5	\$525,783.34	\$1,517.22	0.00289	90.10
34.5 - 35.5	\$772,189.75	\$1,650.04	0.00214	89.84
35.5 - 36.5	\$923,572.67	\$2,762.80	0.00299	89.65

**Great Plains Natural Gas Company**

**All Divisions**

**380.11 PLASTIC SERVICES - PVC**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1966 TO 1999**

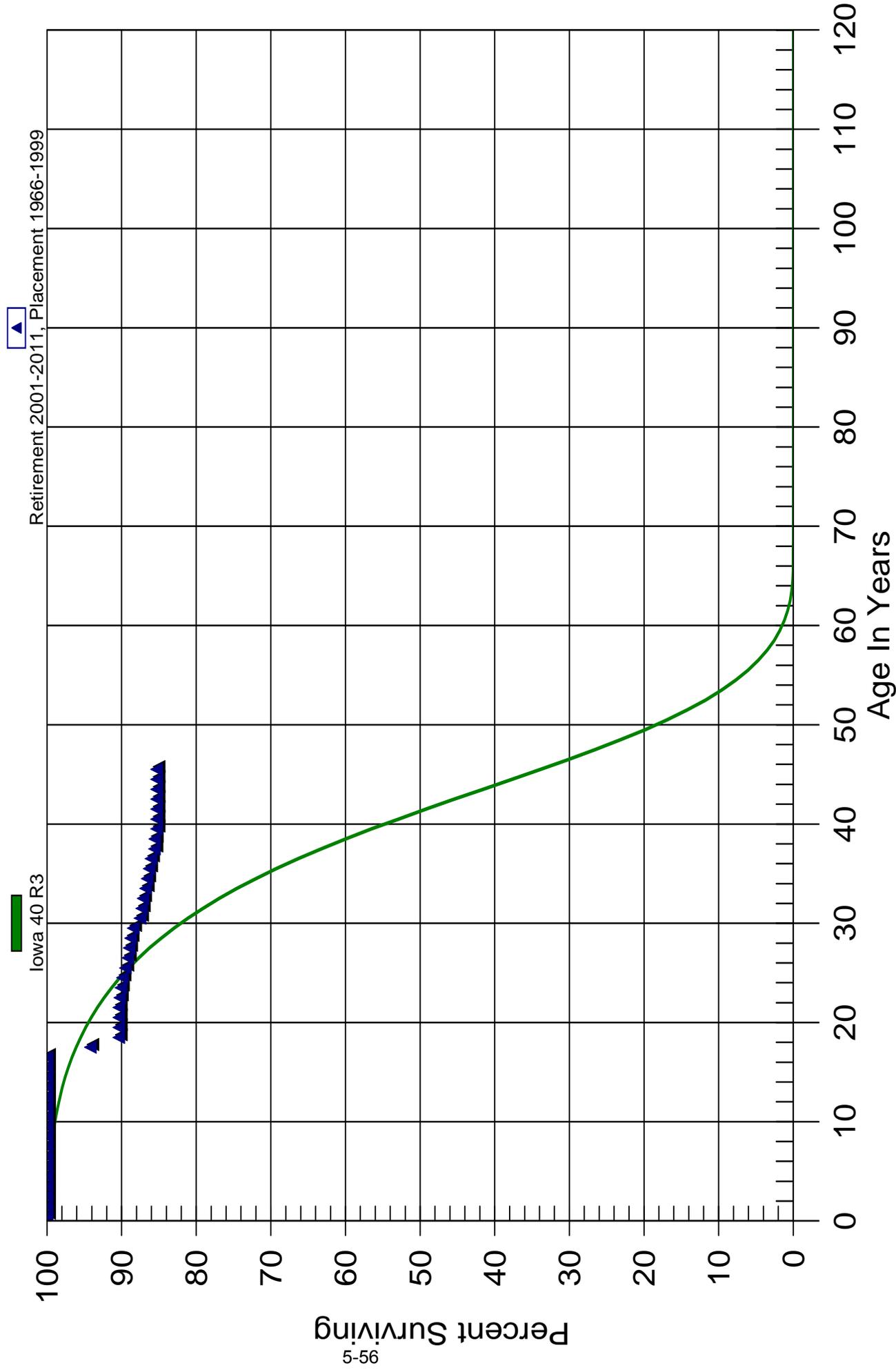
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$858,322.81	\$4,412.44	0.00514	89.38
37.5 - 38.5	\$823,726.93	\$277.68	0.00034	88.92
38.5 - 39.5	\$766,549.62	\$2,387.80	0.00311	88.89
39.5 - 40.5	\$716,206.38	\$0.00	0.00000	88.62
40.5 - 41.5	\$671,231.29	\$0.00	0.00000	88.62
41.5 - 42.5	\$599,401.23	\$0.00	0.00000	88.62
42.5 - 43.5	\$544,753.13	\$0.00	0.00000	88.62
43.5 - 44.5	\$486,905.66	\$0.00	0.00000	88.62
44.5 - 45.5	\$193,087.69	\$0.00	0.00000	88.62

# Great Plains Natural Gas Company

All Divisions

380.111 PLASTIC SERVICES - PVC

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**380.11 PLASTIC SERVICES - PVC**

**Observed Life Table**

**Retirement Expr. 2001 TO 2011**

**Placement Years 1966 TO 1999**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$0.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$0.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$1,715.58	\$0.00	0.00000	100.00
2.5 - 3.5	\$1,715.58	\$0.00	0.00000	100.00
3.5 - 4.5	\$1,715.58	\$0.00	0.00000	100.00
4.5 - 5.5	\$1,715.58	\$0.00	0.00000	100.00
5.5 - 6.5	\$2,093.69	\$0.00	0.00000	100.00
6.5 - 7.5	\$2,168.68	\$0.00	0.00000	100.00
7.5 - 8.5	\$2,168.68	\$0.00	0.00000	100.00
8.5 - 9.5	\$2,168.68	\$0.00	0.00000	100.00
9.5 - 10.5	\$2,293.49	\$0.00	0.00000	100.00
10.5 - 11.5	\$2,988.84	\$0.00	0.00000	100.00
11.5 - 12.5	\$4,930.63	\$0.00	0.00000	100.00
12.5 - 13.5	\$3,913.58	\$0.00	0.00000	100.00
13.5 - 14.5	\$4,609.01	\$0.00	0.00000	100.00
14.5 - 15.5	\$4,897.18	\$0.00	0.00000	100.00
15.5 - 16.5	\$5,783.74	\$0.00	0.00000	100.00
16.5 - 17.5	\$6,996.45	\$406.07	0.05804	100.00
17.5 - 18.5	\$8,662.69	\$351.53	0.04058	94.20
18.5 - 19.5	\$9,140.71	\$0.00	0.00000	90.37
19.5 - 20.5	\$12,839.19	\$0.00	0.00000	90.37
20.5 - 21.5	\$40,808.62	\$0.00	0.00000	90.37
21.5 - 22.5	\$169,836.90	\$236.52	0.00139	90.37
22.5 - 23.5	\$246,621.12	\$414.52	0.00168	90.25
23.5 - 24.5	\$293,679.93	\$650.34	0.00221	90.10
24.5 - 25.5	\$341,621.98	\$1,511.27	0.00442	89.90
25.5 - 26.5	\$403,200.57	\$1,463.60	0.00363	89.50
26.5 - 27.5	\$432,121.31	\$796.69	0.00184	89.17
27.5 - 28.5	\$488,345.37	\$1,148.91	0.00235	89.01
28.5 - 29.5	\$535,681.92	\$2,086.99	0.00390	88.80
29.5 - 30.5	\$583,320.52	\$6,164.46	0.01057	88.45
30.5 - 31.5	\$647,311.44	\$1,656.74	0.00256	87.52
31.5 - 32.5	\$674,301.14	\$1,367.01	0.00203	87.30
32.5 - 33.5	\$605,548.77	\$2,292.14	0.00379	87.12
33.5 - 34.5	\$821,850.22	\$1,930.24	0.00235	86.79
34.5 - 35.5	\$974,402.23	\$3,099.76	0.00318	86.58
35.5 - 36.5	\$923,572.67	\$2,762.80	0.00299	86.31

**Great Plains Natural Gas Company**

**All Divisions**

**380.11 PLASTIC SERVICES - PVC**

**Observed Life Table**

**Retirement Expr. 2001 TO 2011**

**Placement Years 1966 TO 1999**

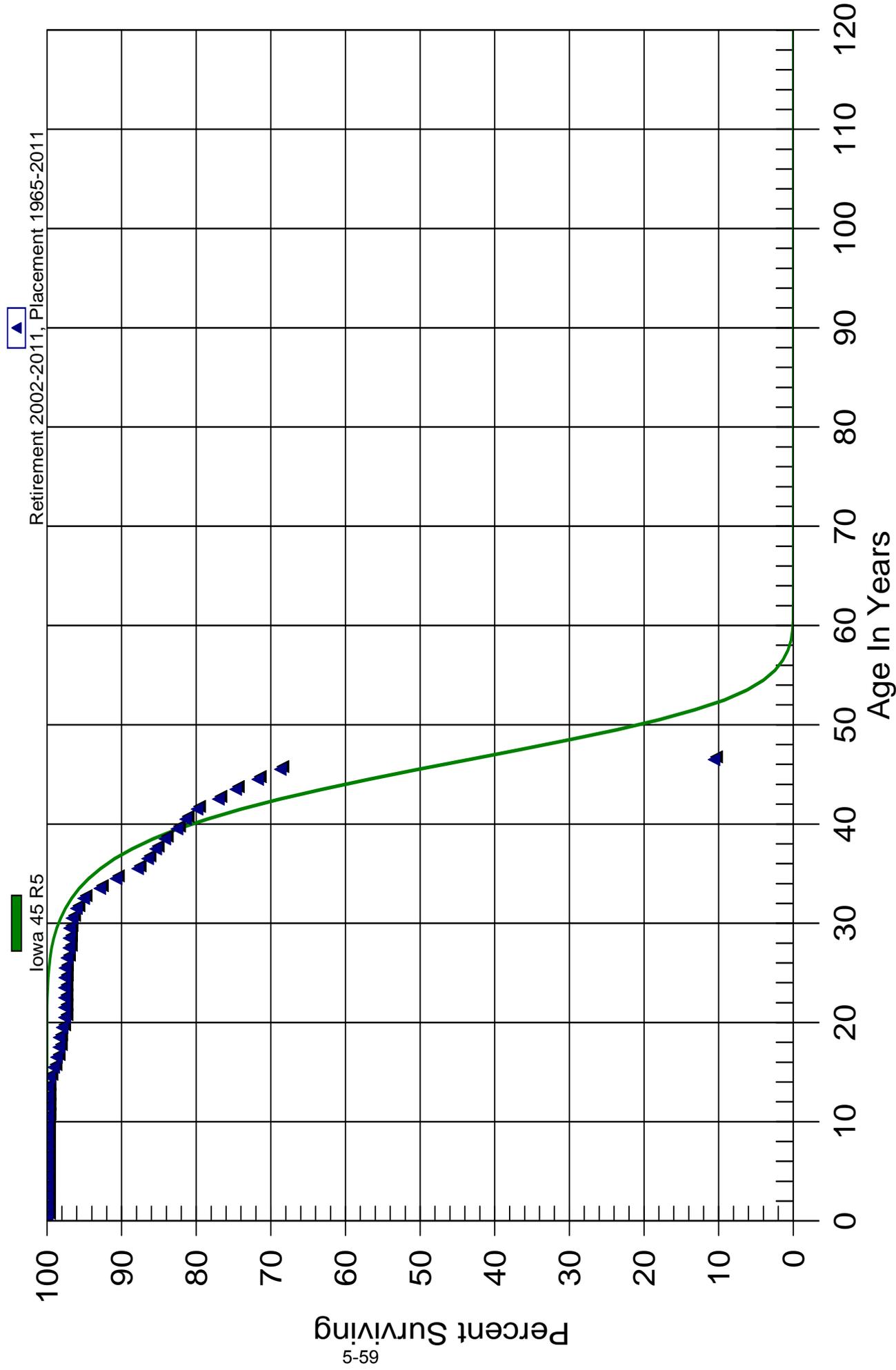
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$858,322.81	\$4,412.44	0.00514	86.05
37.5 - 38.5	\$823,726.93	\$277.68	0.00034	85.61
38.5 - 39.5	\$766,549.62	\$2,387.80	0.00311	85.58
39.5 - 40.5	\$716,206.38	\$0.00	0.00000	85.31
40.5 - 41.5	\$671,231.29	\$0.00	0.00000	85.31
41.5 - 42.5	\$599,401.23	\$0.00	0.00000	85.31
42.5 - 43.5	\$544,753.13	\$0.00	0.00000	85.31
43.5 - 44.5	\$486,905.66	\$0.00	0.00000	85.31
44.5 - 45.5	\$193,087.69	\$0.00	0.00000	85.31

# Great Plains Natural Gas Company

All Divisions

## 381.00 METERS & METER INSTALLATIONS

### Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**381.00 METERS & METER INSTALLATIONS**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1965 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$734,379.55	\$0.00	0.00000	100.00
0.5 - 1.5	\$829,194.68	\$0.00	0.00000	100.00
1.5 - 2.5	\$915,533.69	\$0.00	0.00000	100.00
2.5 - 3.5	\$944,374.07	\$0.00	0.00000	100.00
3.5 - 4.5	\$868,063.10	\$0.00	0.00000	100.00
4.5 - 5.5	\$968,496.40	\$0.00	0.00000	100.00
5.5 - 6.5	\$1,085,869.59	\$0.00	0.00000	100.00
6.5 - 7.5	\$1,216,674.47	\$0.00	0.00000	100.00
7.5 - 8.5	\$1,200,193.41	\$141.17	0.00012	100.00
8.5 - 9.5	\$1,194,306.30	\$141.17	0.00012	99.99
9.5 - 10.5	\$1,147,690.08	\$460.50	0.00040	99.98
10.5 - 11.5	\$1,050,280.28	\$169.26	0.00016	99.94
11.5 - 12.5	\$1,044,634.94	\$0.00	0.00000	99.92
12.5 - 13.5	\$1,070,975.15	\$0.00	0.00000	99.92
13.5 - 14.5	\$1,096,874.77	\$2,900.38	0.00264	99.92
14.5 - 15.5	\$1,015,460.10	\$5,409.75	0.00533	99.66
15.5 - 16.5	\$935,205.04	\$3,932.28	0.00420	99.13
16.5 - 17.5	\$954,257.94	\$3,001.17	0.00315	98.71
17.5 - 18.5	\$824,645.78	\$296.70	0.00036	98.40
18.5 - 19.5	\$781,623.24	\$3,115.53	0.00399	98.36
19.5 - 20.5	\$711,178.36	\$2,308.49	0.00325	97.97
20.5 - 21.5	\$696,027.41	\$0.00	0.00000	97.65
21.5 - 22.5	\$715,411.24	\$0.00	0.00000	97.65
22.5 - 23.5	\$688,837.86	\$66.89	0.00010	97.65
23.5 - 24.5	\$649,866.94	\$65.22	0.00010	97.64
24.5 - 25.5	\$625,372.03	\$317.69	0.00051	97.63
25.5 - 26.5	\$644,513.62	\$1,563.17	0.00243	97.58
26.5 - 27.5	\$496,357.53	\$1,422.15	0.00287	97.35
27.5 - 28.5	\$561,316.59	\$160.06	0.00029	97.07
28.5 - 29.5	\$572,377.30	\$363.84	0.00064	97.04
29.5 - 30.5	\$599,745.72	\$2,018.28	0.00337	96.98
30.5 - 31.5	\$566,055.52	\$3,497.30	0.00618	96.65
31.5 - 32.5	\$494,031.29	\$5,002.95	0.01013	96.06
32.5 - 33.5	\$462,337.16	\$10,456.15	0.02262	95.08
33.5 - 34.5	\$431,815.59	\$10,086.65	0.02336	92.93
34.5 - 35.5	\$479,678.27	\$15,353.88	0.03201	90.76
35.5 - 36.5	\$806,945.16	\$12,214.14	0.01514	87.86

**Great Plains Natural Gas Company**

**All Divisions**

**381.00 METERS & METER INSTALLATIONS**

**Observed Life Table**

**Retirement Expr. 2002 TO 2011**

**Placement Years 1965 TO 2011**

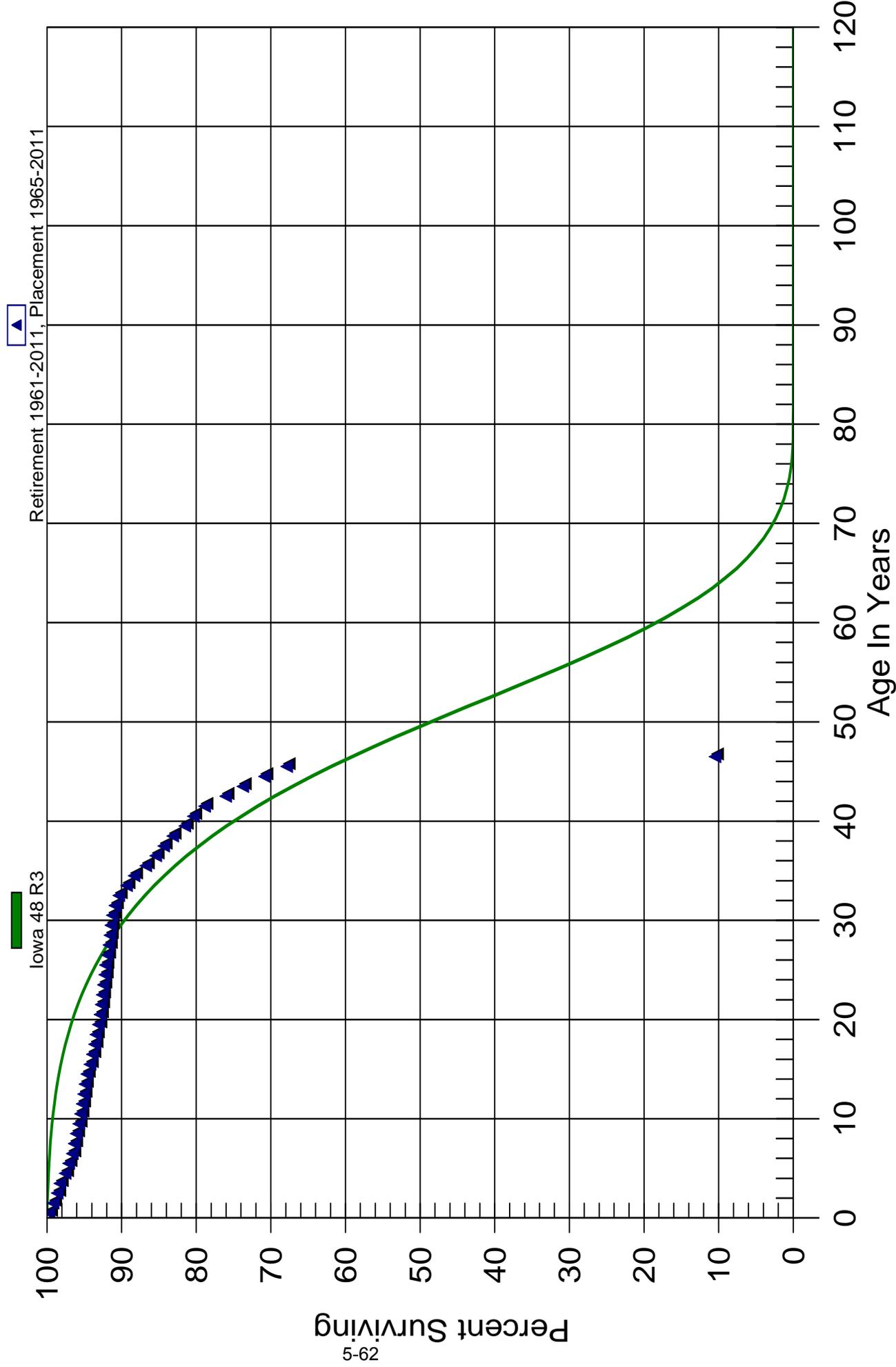
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$752,771.78	\$9,601.59	0.01275	86.53
37.5 - 38.5	\$672,127.69	\$9,553.73	0.01421	85.42
38.5 - 39.5	\$632,800.38	\$12,351.14	0.01952	84.21
39.5 - 40.5	\$590,386.57	\$8,254.87	0.01398	82.56
40.5 - 41.5	\$563,838.84	\$10,494.35	0.01861	81.41
41.5 - 42.5	\$499,430.01	\$17,926.51	0.03589	79.90
42.5 - 43.5	\$439,625.86	\$13,332.97	0.03033	77.03
43.5 - 44.5	\$415,721.86	\$16,220.21	0.03902	74.69
44.5 - 45.5	\$336,604.74	\$14,306.41	0.04250	71.78
45.5 - 46.5	\$319.96	\$270.54	0.84554	68.73

# Great Plains Natural Gas Company

All Divisions

## 381.00 METERS & METER INSTALLATIONS

### Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**381.00 METERS & METER INSTALLATIONS**

**Observed Life Table**

**Retirement Expr. 1961 TO 2011**

**Placement Years 1965 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$3,965,669.80	\$10,797.45	0.00272	100.00
0.5 - 1.5	\$3,924,862.95	\$21,446.35	0.00546	99.73
1.5 - 2.5	\$3,886,146.68	\$21,096.91	0.00543	99.18
2.5 - 3.5	\$3,816,124.09	\$13,634.50	0.00357	98.64
3.5 - 4.5	\$3,684,155.48	\$27,330.87	0.00742	98.29
4.5 - 5.5	\$3,610,117.08	\$17,231.67	0.00477	97.56
5.5 - 6.5	\$3,591,241.42	\$17,909.96	0.00499	97.10
6.5 - 7.5	\$3,527,400.70	\$9,144.17	0.00259	96.61
7.5 - 8.5	\$3,362,949.07	\$8,957.14	0.00266	96.36
8.5 - 9.5	\$3,261,249.59	\$12,606.42	0.00387	96.11
9.5 - 10.5	\$3,123,001.31	\$7,113.52	0.00228	95.73
10.5 - 11.5	\$2,964,368.93	\$6,682.89	0.00225	95.52
11.5 - 12.5	\$2,851,039.82	\$6,426.59	0.00225	95.30
12.5 - 13.5	\$2,764,692.12	\$5,140.89	0.00186	95.09
13.5 - 14.5	\$2,711,610.28	\$3,874.83	0.00143	94.91
14.5 - 15.5	\$2,564,827.43	\$53,098.52	0.02070	94.77
15.5 - 16.5	\$2,436,931.99	\$8,379.62	0.00344	92.81
16.5 - 17.5	\$2,241,557.09	\$4,877.24	0.00218	92.49
17.5 - 18.5	\$2,094,976.82	\$11,681.28	0.00558	92.29
18.5 - 19.5	\$1,995,046.41	\$6,822.26	0.00342	91.78
19.5 - 20.5	\$1,912,989.62	\$2,564.04	0.00134	91.46
20.5 - 21.5	\$1,855,856.02	\$2,997.60	0.00162	91.34
21.5 - 22.5	\$1,751,688.28	\$2,691.34	0.00154	91.19
22.5 - 23.5	\$1,654,580.54	\$2,394.19	0.00145	91.05
23.5 - 24.5	\$1,579,173.30	\$3,411.00	0.00216	90.92
24.5 - 25.5	\$1,518,466.73	\$48,097.13	0.03167	90.72
25.5 - 26.5	\$1,439,368.27	\$1,706.98	0.00119	87.85
26.5 - 27.5	\$1,280,531.54	\$3,228.36	0.00252	87.75
27.5 - 28.5	\$1,260,507.73	\$1,968.83	0.00156	87.53
28.5 - 29.5	\$1,234,140.36	\$1,584.21	0.00128	87.39
29.5 - 30.5	\$1,220,783.00	\$1,950.46	0.00160	87.28
30.5 - 31.5	\$1,156,113.58	\$2,816.33	0.00244	87.14
31.5 - 32.5	\$1,020,453.45	\$3,211.04	0.00315	86.92
32.5 - 33.5	\$942,437.13	\$3,948.28	0.00419	86.65
33.5 - 34.5	\$904,834.60	\$3,052.24	0.00337	86.29
34.5 - 35.5	\$870,373.72	\$2,861.40	0.00329	86.00
35.5 - 36.5	\$821,599.21	\$4,575.12	0.00557	85.71

**Great Plains Natural Gas Company**  
**All Divisions**  
**381.00 METERS & METER INSTALLATIONS**

**Observed Life Table**  
**Retirement Expr. 1961 TO 2011**  
**Placement Years 1965 TO 2011**

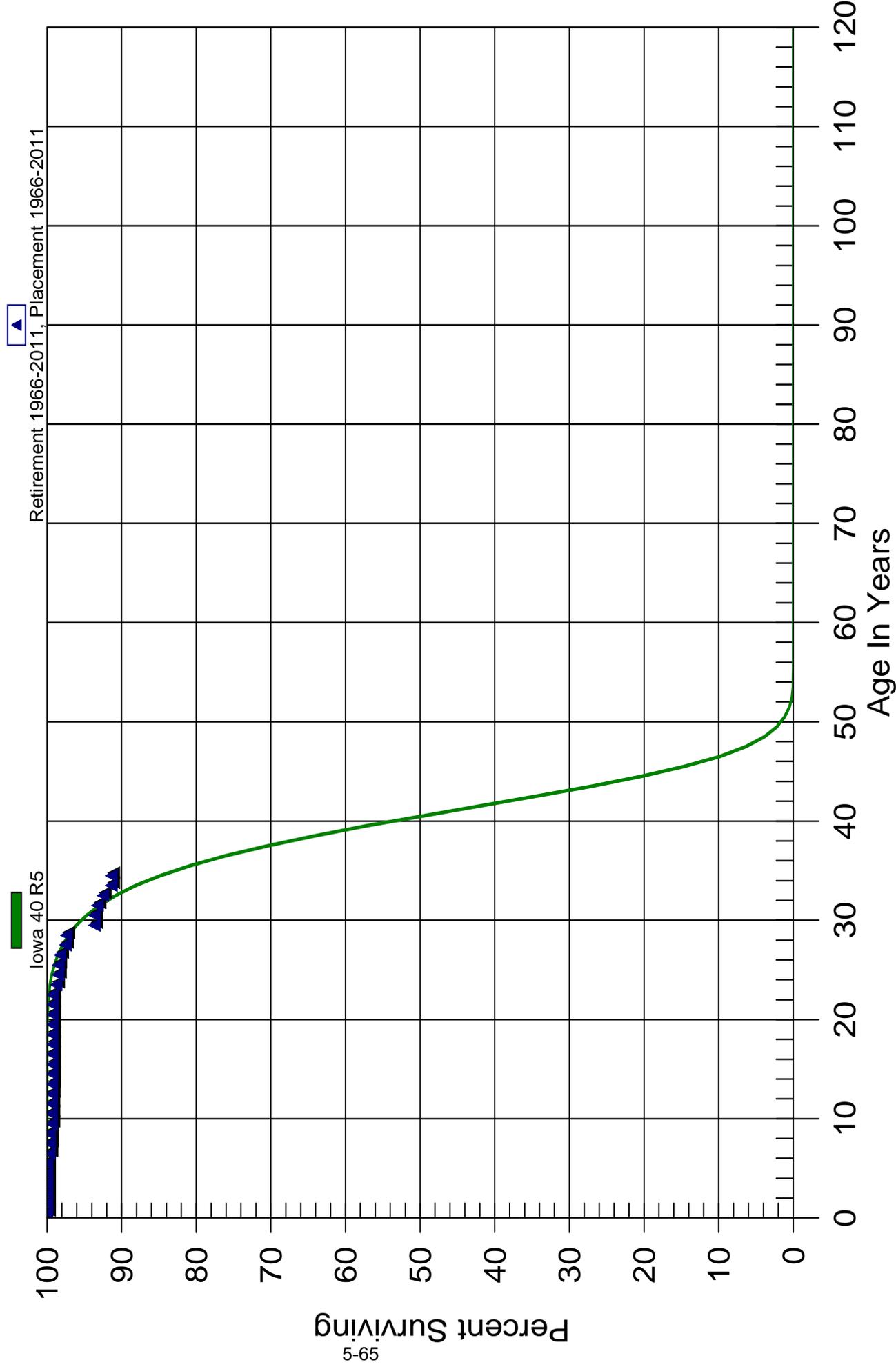
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$762,494.39	\$3,822.79	0.00501	85.24
37.5 - 38.5	\$678,681.67	\$5,868.05	0.00865	84.81
38.5 - 39.5	\$638,974.82	\$37,410.76	0.05855	84.08
39.5 - 40.5	\$565,989.98	\$889.85	0.00157	79.15
40.5 - 41.5	\$538,556.46	\$3,576.75	0.00664	79.03
41.5 - 42.5	\$504,991.66	\$13,394.44	0.02652	78.50
42.5 - 43.5	\$446,296.43	\$0.00	0.00000	76.42
43.5 - 44.5	\$435,053.26	\$0.00	0.00000	76.42
44.5 - 45.5	\$359,769.72	\$0.00	0.00000	76.42
45.5 - 46.5	\$319.96	\$0.00	0.00000	76.42

# Great Plains Natural Gas Company

All Divisions

383.00 HOUSE REGULATORS

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**383.00 HOUSE REGULATORS**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$667,343.17	\$11.28	0.00002	100.00
0.5 - 1.5	\$652,942.20	\$0.00	0.00000	100.00
1.5 - 2.5	\$676,394.97	\$0.00	0.00000	100.00
2.5 - 3.5	\$647,008.81	\$24.42	0.00004	100.00
3.5 - 4.5	\$636,800.04	\$52.92	0.00008	99.99
4.5 - 5.5	\$636,604.80	\$0.00	0.00000	99.99
5.5 - 6.5	\$636,604.80	\$1,968.12	0.00309	99.99
6.5 - 7.5	\$640,063.68	\$250.81	0.00039	99.68
7.5 - 8.5	\$634,385.87	\$0.00	0.00000	99.64
8.5 - 9.5	\$632,404.87	\$1,370.94	0.00217	99.64
9.5 - 10.5	\$625,844.85	\$0.00	0.00000	99.42
10.5 - 11.5	\$590,884.85	\$111.71	0.00019	99.42
11.5 - 12.5	\$575,733.77	\$83.72	0.00015	99.40
12.5 - 13.5	\$552,049.28	\$162.90	0.00030	99.39
13.5 - 14.5	\$534,958.44	\$172.97	0.00032	99.36
14.5 - 15.5	\$505,442.10	\$63.61	0.00013	99.33
15.5 - 16.5	\$468,024.01	\$0.00	0.00000	99.31
16.5 - 17.5	\$432,514.31	\$0.00	0.00000	99.31
17.5 - 18.5	\$402,050.69	\$0.00	0.00000	99.31
18.5 - 19.5	\$368,193.15	\$0.00	0.00000	99.31
19.5 - 20.5	\$350,126.36	\$36.90	0.00011	99.31
20.5 - 21.5	\$318,857.07	\$0.00	0.00000	99.30
21.5 - 22.5	\$297,877.89	\$31.83	0.00011	99.30
22.5 - 23.5	\$288,764.76	\$1,493.59	0.00517	99.29
23.5 - 24.5	\$272,128.75	\$661.50	0.00243	98.78
24.5 - 25.5	\$258,264.27	\$173.06	0.00067	98.54
25.5 - 26.5	\$248,655.93	\$537.18	0.00216	98.47
26.5 - 27.5	\$183,033.70	\$1,344.33	0.00734	98.26
27.5 - 28.5	\$173,447.51	\$229.32	0.00132	97.54
28.5 - 29.5	\$171,389.19	\$6,620.32	0.03863	97.41
29.5 - 30.5	\$158,951.57	\$0.00	0.00000	93.65
30.5 - 31.5	\$158,453.19	\$671.75	0.00424	93.65
31.5 - 32.5	\$137,898.63	\$1,076.42	0.00781	93.25
32.5 - 33.5	\$129,425.52	\$1,570.46	0.01213	92.52
33.5 - 34.5	\$124,505.88	\$0.00	0.00000	91.40
34.5 - 35.5	\$121,117.28	\$0.00	0.00000	91.40
35.5 - 36.5	\$117,702.84	\$283.40	0.00241	91.40

**Great Plains Natural Gas Company**

**All Divisions**

**383.00 HOUSE REGULATORS**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2011**

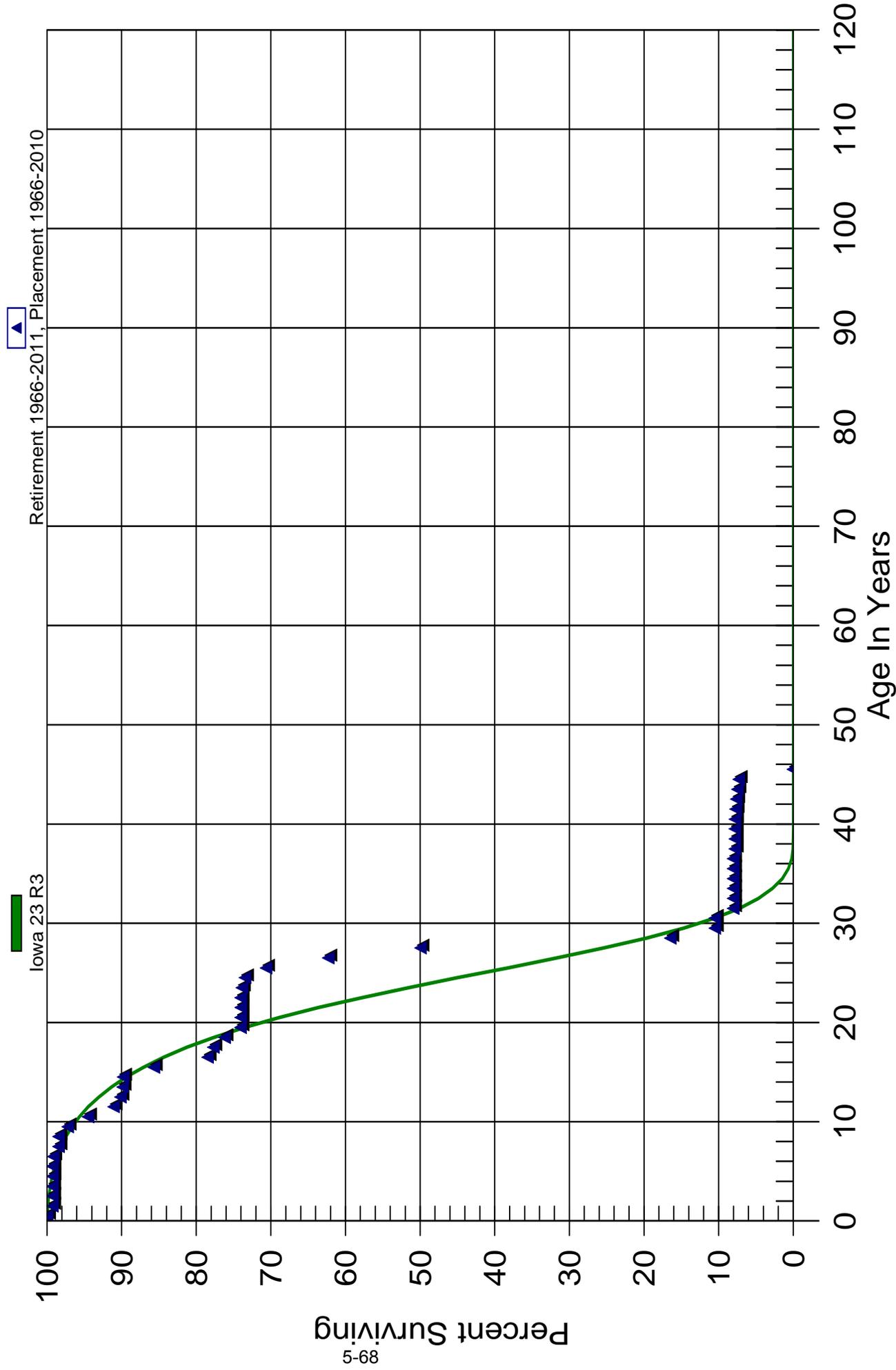
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$110,879.83	\$131.04	0.00118	91.18
37.5 - 38.5	\$105,767.76	\$0.00	0.00000	91.07
38.5 - 39.5	\$101,462.56	\$0.00	0.00000	91.07
39.5 - 40.5	\$99,303.33	\$0.00	0.00000	91.07
40.5 - 41.5	\$93,909.61	\$0.00	0.00000	91.07
41.5 - 42.5	\$88,502.34	\$0.00	0.00000	91.07
42.5 - 43.5	\$83,320.65	\$0.00	0.00000	91.07
43.5 - 44.5	\$82,477.29	\$0.00	0.00000	91.07
44.5 - 45.5	\$79,403.39	\$0.00	0.00000	91.07

# Great Plains Natural Gas Company

All Divisions

390.00, 390.01

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**390.00, 390.01**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2010**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$2,021,564.89	\$0.00	0.00000	100.00
0.5 - 1.5	\$2,021,564.89	\$14,188.21	0.00702	100.00
1.5 - 2.5	\$1,930,508.73	\$200.00	0.00010	99.30
2.5 - 3.5	\$1,930,308.73	\$0.00	0.00000	99.29
3.5 - 4.5	\$976,246.03	\$105.85	0.00011	99.29
4.5 - 5.5	\$976,140.18	\$0.00	0.00000	99.28
5.5 - 6.5	\$737,470.24	\$889.05	0.00121	99.28
6.5 - 7.5	\$736,581.19	\$5,200.00	0.00706	99.16
7.5 - 8.5	\$731,381.19	\$0.00	0.00000	98.46
8.5 - 9.5	\$730,281.32	\$9,265.29	0.01269	98.46
9.5 - 10.5	\$713,171.03	\$19,725.08	0.02766	97.21
10.5 - 11.5	\$675,867.21	\$24,507.67	0.03626	94.52
11.5 - 12.5	\$632,925.06	\$6,578.58	0.01039	91.09
12.5 - 13.5	\$626,346.48	\$1,930.94	0.00308	90.15
13.5 - 14.5	\$624,415.54	\$407.13	0.00065	89.87
14.5 - 15.5	\$624,008.41	\$28,643.26	0.04590	89.81
15.5 - 16.5	\$587,227.49	\$49,442.70	0.08420	85.69
16.5 - 17.5	\$534,819.01	\$5,299.16	0.00991	78.47
17.5 - 18.5	\$529,519.85	\$10,233.62	0.01933	77.69
18.5 - 19.5	\$516,231.23	\$14,351.40	0.02780	76.19
19.5 - 20.5	\$501,879.83	\$133.82	0.00027	74.07
20.5 - 21.5	\$496,196.59	\$0.00	0.00000	74.05
21.5 - 22.5	\$398,854.52	\$0.00	0.00000	74.05
22.5 - 23.5	\$326,919.24	\$644.86	0.00197	74.05
23.5 - 24.5	\$327,744.74	\$2,029.00	0.00619	73.91
24.5 - 25.5	\$329,111.05	\$12,596.54	0.03827	73.45
25.5 - 26.5	\$316,514.51	\$37,293.99	0.11783	70.64
26.5 - 27.5	\$207,119.56	\$41,103.30	0.19845	62.32
27.5 - 28.5	\$166,016.26	\$111,303.22	0.67044	49.95
28.5 - 29.5	\$53,692.68	\$19,429.32	0.36186	16.46
29.5 - 30.5	\$30,868.05	\$0.00	0.00000	10.50
30.5 - 31.5	\$30,868.05	\$7,204.38	0.23339	10.50
31.5 - 32.5	\$24,675.30	\$0.00	0.00000	8.05
32.5 - 33.5	\$39,713.89	\$0.00	0.00000	8.05
33.5 - 34.5	\$44,541.79	\$0.00	0.00000	8.05
34.5 - 35.5	\$48,502.94	\$0.00	0.00000	8.05
35.5 - 36.5	\$49,546.21	\$0.00	0.00000	8.05

**Great Plains Natural Gas Company**

**All Divisions**

**390.00, 390.01**

**Observed Life Table**

**Retirement Expr. 1966 TO 2011**

**Placement Years 1966 TO 2010**

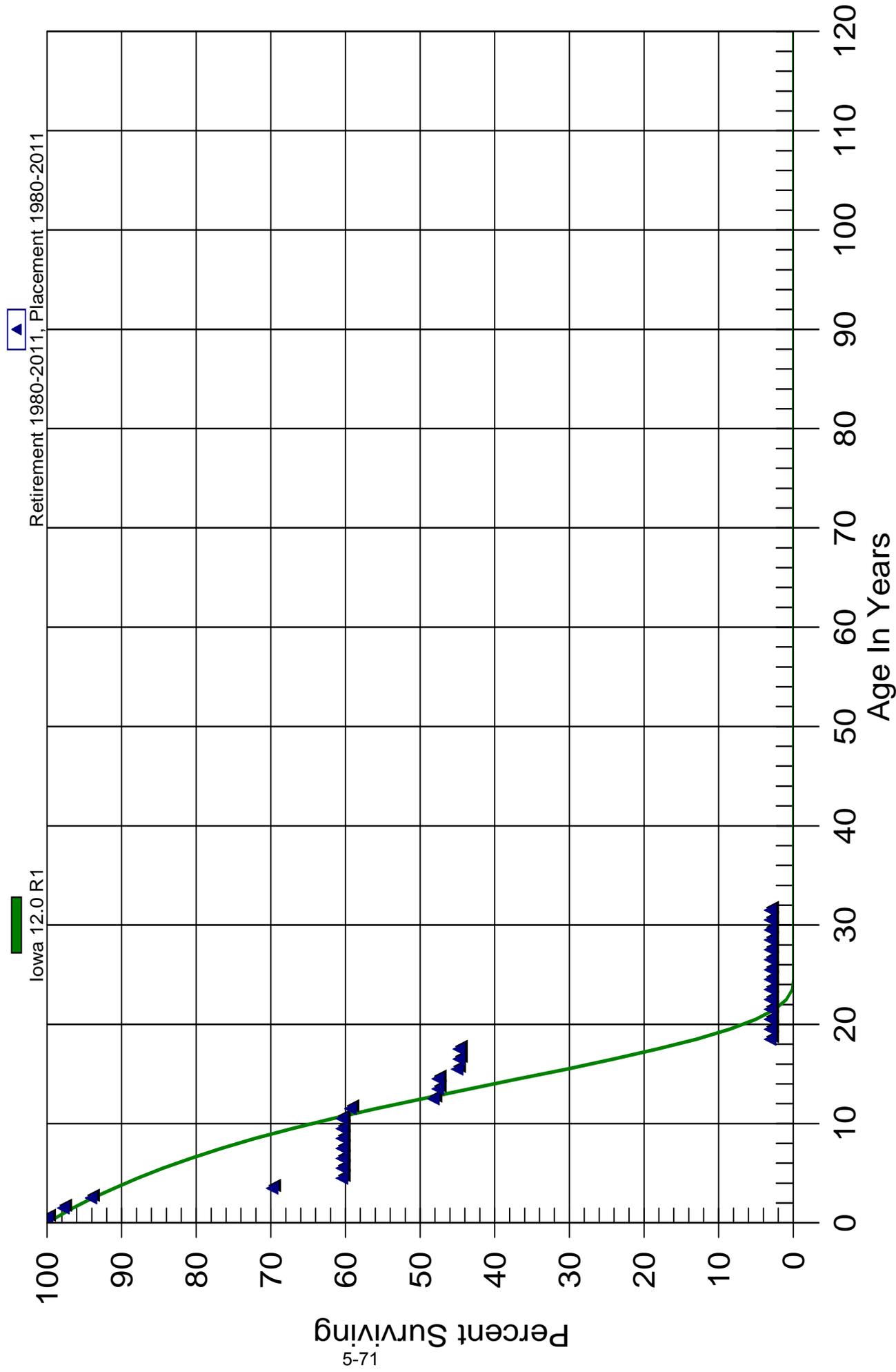
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$48,139.99	\$1,348.97	0.02802	8.05
37.5 - 38.5	\$31,752.43	\$0.00	0.00000	7.83
38.5 - 39.5	\$26,474.53	\$0.00	0.00000	7.83
39.5 - 40.5	\$86,198.15	\$183.27	0.00213	7.83
40.5 - 41.5	\$85,071.61	\$1,033.00	0.01214	7.81
41.5 - 42.5	\$84,038.61	\$1,118.79	0.01331	7.72
42.5 - 43.5	\$82,919.82	\$1,389.00	0.01675	7.61
43.5 - 44.5	\$81,530.82	\$1,991.00	0.02442	7.49
44.5 - 45.5	\$15,855.05	\$15,755.05	0.99369	7.30

# Great Plains Natural Gas Company

All Divisions

## 392.10 TRANSPORTATION EQUIP. - TRAILERS

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**  
**All Divisions**  
**392.10 TRANSPORTATION EQUIP. - TRAILERS**

**Observed Life Table**  
**Retirement Expr. 1980 TO 2011**  
**Placement Years 1980 TO 2011**

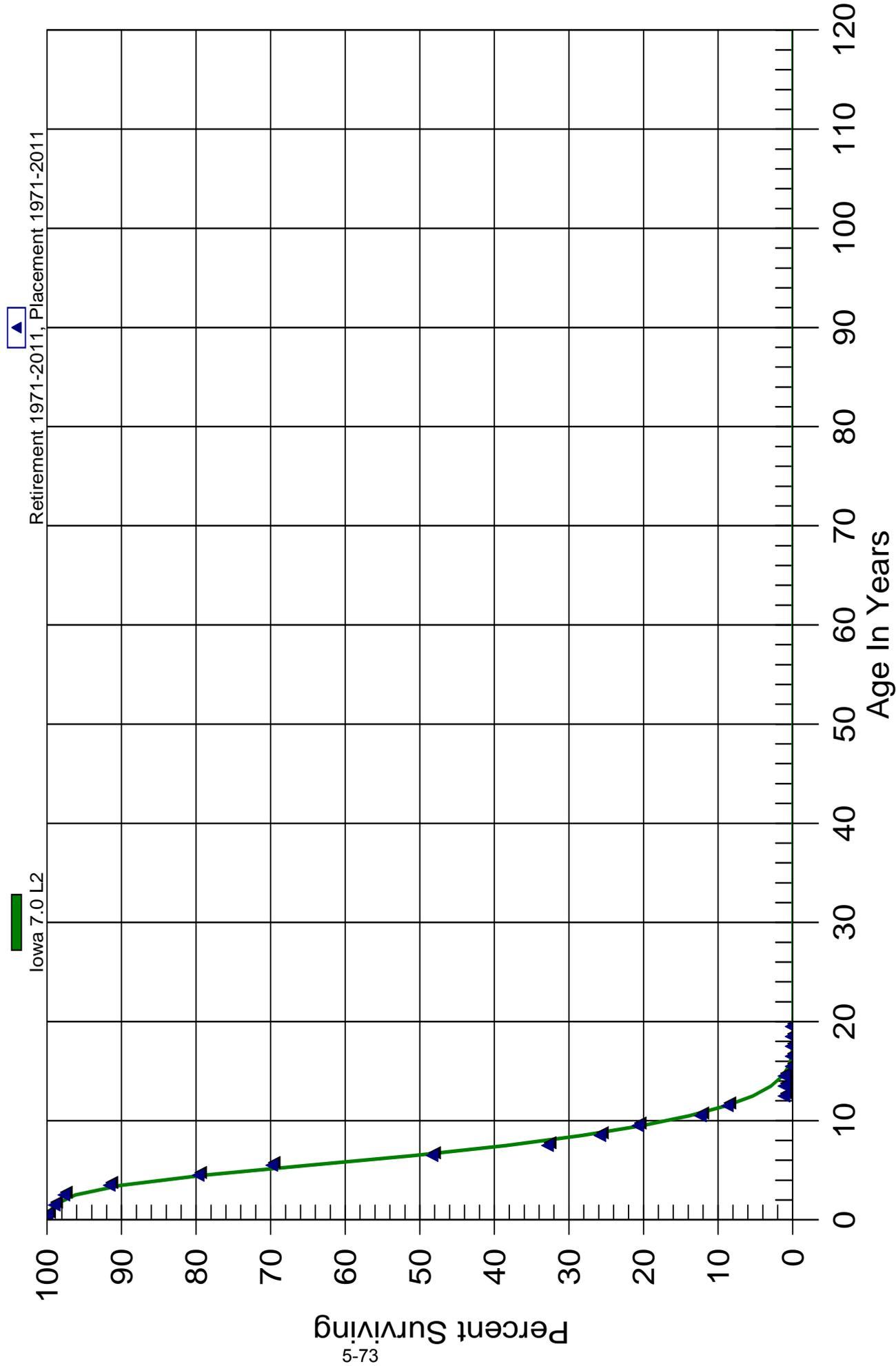
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$331,775.25	\$0.00	0.00000	100.00
0.5 - 1.5	\$322,385.73	\$7,047.63	0.02186	100.00
1.5 - 2.5	\$315,338.10	\$11,924.78	0.03782	97.81
2.5 - 3.5	\$303,413.32	\$78,300.00	0.25806	94.11
3.5 - 4.5	\$218,849.44	\$29,252.20	0.13366	69.83
4.5 - 5.5	\$198,189.87	\$0.00	0.00000	60.49
5.5 - 6.5	\$198,189.87	\$0.00	0.00000	60.49
6.5 - 7.5	\$198,189.87	\$0.00	0.00000	60.49
7.5 - 8.5	\$198,189.87	\$0.00	0.00000	60.49
8.5 - 9.5	\$201,931.79	\$0.00	0.00000	60.49
9.5 - 10.5	\$195,059.16	\$0.00	0.00000	60.49
10.5 - 11.5	\$196,704.59	\$3,741.92	0.01902	60.49
11.5 - 12.5	\$192,962.67	\$36,214.99	0.18768	59.34
12.5 - 13.5	\$149,122.38	\$1,720.00	0.01153	48.21
13.5 - 14.5	\$145,756.95	\$0.00	0.00000	47.65
14.5 - 15.5	\$155,275.55	\$8,526.61	0.05491	47.65
15.5 - 16.5	\$146,748.94	\$700.00	0.00477	45.03
16.5 - 17.5	\$146,048.94	\$0.00	0.00000	44.82
17.5 - 18.5	\$147,432.86	\$137,230.34	0.93080	44.82
18.5 - 19.5	\$10,202.52	\$0.00	0.00000	3.10
19.5 - 20.5	\$9,502.52	\$0.00	0.00000	3.10
20.5 - 21.5	\$1,383.92	\$0.00	0.00000	3.10
21.5 - 22.5	\$1,383.92	\$0.00	0.00000	3.10
22.5 - 23.5	\$0.00	\$0.00	0.00000	3.10
23.5 - 24.5	\$0.00	\$0.00	0.00000	3.10
24.5 - 25.5	\$0.00	\$0.00	0.00000	3.10
25.5 - 26.5	\$0.00	\$0.00	0.00000	3.10
26.5 - 27.5	\$0.00	\$0.00	0.00000	3.10
27.5 - 28.5	\$0.00	\$0.00	0.00000	3.10
28.5 - 29.5	\$0.00	\$0.00	0.00000	3.10
29.5 - 30.5	\$0.00	\$0.00	0.00000	3.10
30.5 - 31.5	\$0.00	\$0.00	0.00000	3.10

# Great Plains Natural Gas Company

All Divisions

392.20 TRANSPORTATION EQUIP

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**392.20 TRANSPORTATION EQUIP**

**Observed Life Table**

**Retirement Expr. 1971 TO 2011**

**Placement Years 1971 TO 2011**

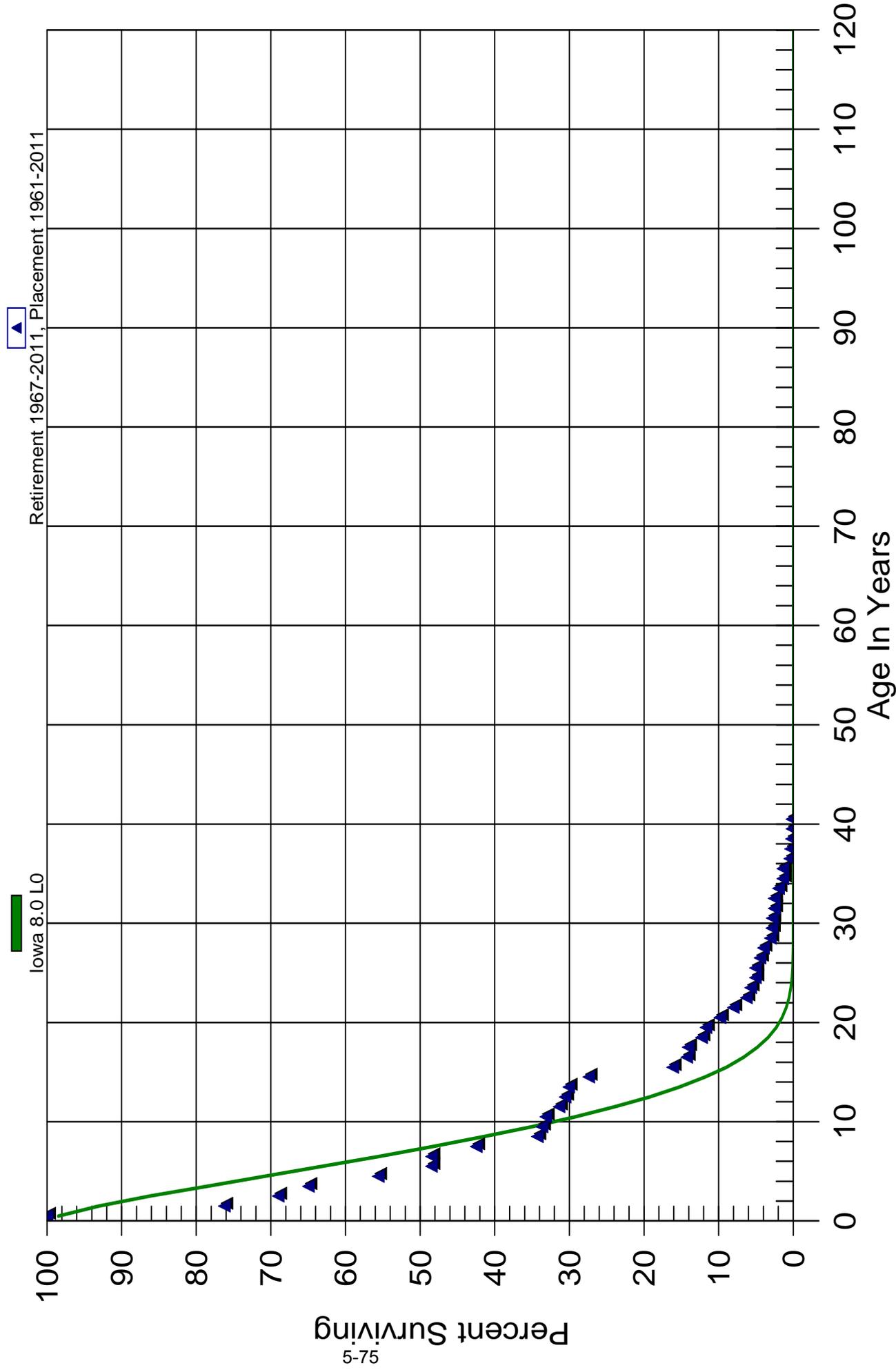
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$2,983,250.94	\$0.00	0.00000	100.00
0.5 - 1.5	\$2,850,326.92	\$27,150.00	0.00953	100.00
1.5 - 2.5	\$2,820,341.21	\$37,382.33	0.01325	99.05
2.5 - 3.5	\$2,617,343.38	\$162,969.03	0.06227	97.73
3.5 - 4.5	\$2,399,704.34	\$312,400.88	0.13018	91.65
4.5 - 5.5	\$2,076,531.92	\$256,802.49	0.12367	79.72
5.5 - 6.5	\$1,702,311.14	\$524,232.12	0.30795	69.86
6.5 - 7.5	\$916,691.50	\$293,454.99	0.32012	48.35
7.5 - 8.5	\$558,185.43	\$119,321.89	0.21377	32.87
8.5 - 9.5	\$383,579.02	\$75,441.96	0.19668	25.84
9.5 - 10.5	\$252,881.63	\$102,098.84	0.40374	20.76
10.5 - 11.5	\$102,816.79	\$30,188.60	0.29362	12.38
11.5 - 12.5	\$33,860.81	\$29,350.52	0.86680	8.74
12.5 - 13.5	\$4,510.29	\$0.00	0.00000	1.16
13.5 - 14.5	\$4,510.29	\$0.00	0.00000	1.16
14.5 - 15.5	\$4,510.29	\$3,672.09	0.81416	1.16
15.5 - 16.5	\$838.20	\$0.00	0.00000	0.22
16.5 - 17.5	\$838.20	\$0.00	0.00000	0.22
17.5 - 18.5	\$838.20	\$0.00	0.00000	0.22
18.5 - 19.5	\$838.20	\$0.00	0.00000	0.22

# Great Plains Natural Gas Company

All Divisions

396.00 POWER OPERATED EQUIPMENT

Original And Smooth Survivor Curves



**Great Plains Natural Gas Company**

**All Divisions**

**396.00 POWER OPERATED EQUIPMENT**

**Observed Life Table**

**Retirement Expr. 1967 TO 2011**

**Placement Years 1961 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$2,260,448.61	\$0.00	0.00000	100.00
0.5 - 1.5	\$2,018,150.92	\$479,669.02	0.23768	100.00
1.5 - 2.5	\$1,425,864.74	\$134,992.17	0.09467	76.23
2.5 - 3.5	\$1,254,483.82	\$73,610.97	0.05868	69.02
3.5 - 4.5	\$1,131,188.20	\$162,841.68	0.14396	64.97
4.5 - 5.5	\$870,850.44	\$111,732.08	0.12830	55.61
5.5 - 6.5	\$759,118.36	\$0.00	0.00000	48.48
6.5 - 7.5	\$743,759.85	\$91,962.26	0.12365	48.48
7.5 - 8.5	\$631,494.25	\$121,722.56	0.19275	42.48
8.5 - 9.5	\$400,149.61	\$7,620.91	0.01905	34.29
9.5 - 10.5	\$399,735.50	\$5,605.99	0.01402	33.64
10.5 - 11.5	\$397,095.09	\$21,364.38	0.05380	33.17
11.5 - 12.5	\$346,180.72	\$9,070.45	0.02620	31.39
12.5 - 13.5	\$302,382.47	\$4,824.38	0.01595	30.56
13.5 - 14.5	\$321,334.86	\$28,726.68	0.08940	30.08
14.5 - 15.5	\$290,058.95	\$118,883.66	0.40986	27.39
15.5 - 16.5	\$147,823.71	\$17,538.12	0.11864	16.16
16.5 - 17.5	\$123,422.26	\$1,368.89	0.01109	14.24
17.5 - 18.5	\$116,160.25	\$14,768.66	0.12714	14.09
18.5 - 19.5	\$102,413.14	\$5,022.25	0.04904	12.30
19.5 - 20.5	\$107,367.61	\$17,158.09	0.15981	11.69
20.5 - 21.5	\$88,055.31	\$16,033.36	0.18208	9.82
21.5 - 22.5	\$66,382.40	\$14,514.88	0.21866	8.04
22.5 - 23.5	\$102,678.04	\$9,545.42	0.09296	6.28
23.5 - 24.5	\$61,929.62	\$6,793.62	0.10970	5.69
24.5 - 25.5	\$52,265.31	\$0.00	0.00000	5.07
25.5 - 26.5	\$52,265.31	\$6,218.56	0.11898	5.07
26.5 - 27.5	\$46,046.75	\$4,888.82	0.10617	4.47
27.5 - 28.5	\$41,157.93	\$9,622.03	0.23378	3.99
28.5 - 29.5	\$31,535.90	\$1,925.73	0.06106	3.06
29.5 - 30.5	\$27,424.76	\$514.75	0.01877	2.87
30.5 - 31.5	\$26,910.01	\$2,685.73	0.09980	2.82
31.5 - 32.5	\$23,235.44	\$0.00	0.00000	2.54
32.5 - 33.5	\$17,743.23	\$3,965.64	0.22350	2.54
33.5 - 34.5	\$13,777.59	\$3,910.28	0.28381	1.97
34.5 - 35.5	\$9,867.31	\$0.00	0.00000	1.41
35.5 - 36.5	\$9,867.31	\$6,575.37	0.66638	1.41

**Great Plains Natural Gas Company**

**All Divisions**

**396.00 POWER OPERATED EQUIPMENT**

**Observed Life Table**

**Retirement Expr. 1967 TO 2011**

**Placement Years 1961 TO 2011**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$3,291.94	\$735.32	0.22337	0.47
37.5 - 38.5	\$2,556.62	\$855.09	0.33446	0.37
38.5 - 39.5	\$1,661.71	\$285.91	0.17206	0.24
39.5 - 40.5	\$1,375.80	\$0.00	0.00000	0.20

# **SECTION 6**

**Great Plains Natural Gas Company**

**All Divisions**

**305.00 STRUCTURES AND IMPROVEMENTS**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**GP-Marshall**

**Interim Survivor Curve: Iowa 90 R3**

**Probable Retirement Year: 2013**

1992	330.46	20.93	15.79	1.50	23.67
1994	273.99	18.94	14.46	1.50	21.68
1996	19,655.00	16.96	1,159.02	1.50	1,737.71
1997	13,855.69	15.96	867.92	1.50	1,301.31
1998	656.91	14.97	43.88	1.50	65.80
2004	12,712.14	8.99	1,413.87	1.50	2,120.26
<b>Total</b>	<b>47,484.19</b>	<b>13.51</b>	<b>3,514.95</b>	<b>1.50</b>	<b>5,270.44</b>

**GP-Montevideo**

**Interim Survivor Curve: Iowa 90 R3**

**Probable Retirement Year: 2013**

1996	4,896.50	16.96	288.74	1.50	432.90
2004	11,248.40	8.99	1,251.07	1.50	1,876.13
2007	5,033.70	6.00	839.45	1.50	1,258.93
<b>Total</b>	<b>21,178.60</b>	<b>8.90</b>	<b>2,379.26</b>	<b>1.50</b>	<b>3,567.96</b>

**GP-Marshall District - Southern 13 Towns**

**Interim Survivor Curve: Iowa 90 R3**

**Probable Retirement Year: 2013**

1971	54,363.69	41.42	1,312.56	1.50	1,964.58
1972	17,393.41	40.46	429.86	1.50	643.47
1974	28,270.99	38.54	733.48	1.50	1,098.17
1975	31,387.26	37.58	835.20	1.50	1,250.59

**Great Plains Natural Gas Company**

**All Divisions**

**305.00 STRUCTURES AND IMPROVEMENTS**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1976	12.87	36.62	0.35	1.50	0.53
1977	1,376.96	35.65	38.63	1.50	57.85
1978	23.94	34.68	0.69	1.50	1.03
1979	429.00	33.71	12.73	1.50	19.07
1984	575.00	28.82	19.95	1.50	29.90
1989	829.08	23.89	34.70	1.50	52.01
1991	71,877.63	21.92	3,279.50	1.50	4,915.94
1992	5,107.46	20.93	244.06	1.50	365.86
1994	1,002.97	18.94	52.94	1.50	79.37
1995	357.35	17.95	19.91	1.50	29.84
2002	1,254.07	10.99	114.15	1.50	171.18
2003	73.17	9.99	7.33	1.50	10.99
<b>Total</b>	214,334.85	30.04	7,136.03	1.50	10,690.36
<b>Account Total</b>	282,997.64	21.72	13,030.24	1.50	19,528.77

**Composite Average Remaining Life ... 1.5 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**311.00 LPG EQUIPMENT**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**GP-Fergus Falls-General Office**

**Interim Survivor Curve: Iowa 75 L0.5**

**Probable Retirement Year: 2013**

1996	8,456.46	16.56	510.63	1.49	762.59
<b>Total</b>	8,456.46	16.56	510.63	1.49	762.59

**GP-Marshall**

**Interim Survivor Curve: Iowa 75 L0.5**

**Probable Retirement Year: 2013**

1982	51.17	29.02	1.76	1.49	2.63
1992	24.61	20.26	1.21	1.49	1.81
1996	1,388.56	16.56	83.85	1.49	125.22
2009	6,198.09	3.99	1,554.91	1.50	2,328.12
<b>Total</b>	7,662.43	4.67	1,641.73	1.50	2,457.78

**GP-Montevideo**

**Interim Survivor Curve: Iowa 75 L0.5**

**Probable Retirement Year: 2013**

1996	10,917.31	16.56	659.23	1.49	984.50
2009	3,058.38	3.99	767.25	1.50	1,148.79
<b>Total</b>	13,975.69	9.80	1,426.48	1.50	2,133.29

**GP-Redwood Falls**

**Interim Survivor Curve: Iowa 75 L0.5**

**Probable Retirement Year: 2013**

1996	6,089.64	16.56	367.72	1.49	549.15
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**Great Plains Natural Gas Company**

**All Divisions**

**311.00 LPG EQUIPMENT**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	6,089.64	16.56	367.72	1.49	549.15

**GP-Marshall District - Southern 13 Towns**

**Interim Survivor Curve: Iowa 75 L0.5**

**Probable Retirement Year: 2013**

1971	100,084.81	37.72	2,653.49	1.49	3,944.47
1972	28,900.13	36.97	781.68	1.49	1,162.15
1973	26,886.88	36.22	742.39	1.49	1,103.93
1974	113,355.20	35.45	3,197.43	1.49	4,755.23
1975	17,344.05	34.68	500.14	1.49	743.92
1977	87,616.14	33.11	2,646.60	1.49	3,938.00
1978	2,049.30	32.31	63.44	1.49	94.40
1979	298.47	31.50	9.48	1.49	14.11
1980	240.28	30.68	7.83	1.49	11.66
1991	2,165.96	21.17	102.33	1.49	152.68
<b>Total</b>	<b>378,941.22</b>	<b>35.40</b>	<b>10,704.80</b>	<b>1.49</b>	<b>15,920.55</b>

**Account**

<b>Total</b>	415,125.44	28.33	14,651.36	1.49	21,823.37
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**Composite Average Remaining Life ... 1.5 Years**

**Great Plains Natural Gas Company**  
**All Divisions**  
**320.00 OTHER GAS PRODUCTION EQUIPMENT**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2011**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
GP-ALL LOCATIONS					
<i>Interim Survivor Curve: Iowa 39 L5</i>					
<i>Probable Retirement Year: 2013</i>					
1967	1,527.35	38.43	39.74	1.31	51.91
1971	1,968.32	37.66	52.27	1.31	68.70
1972	1,361.29	37.35	36.44	1.32	48.23
1976	112.99	35.47	3.19	1.40	4.45
<b>Total</b>	4,969.95	37.75	131.64	1.32	173.28
<i>Account</i>					
<b>Total</b>	4,969.95	37.75	131.64	1.32	173.28
<i>Composite Average Remaining Life ...</i>			<i>1.3 Years</i>		

**Great Plains Natural Gas Company**

**All Divisions**

**365.20 RIGHTS OF WAY**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 50*

*Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1965	4,066.02	50.00	81.32	13.66	1,111.05
1966	107,419.75	50.00	2,148.39	14.19	30,486.44
1967	2,490.06	50.00	49.80	14.73	733.80
1976	3.00	50.00	0.06	20.30	1.22
1981	297.10	50.00	5.94	23.84	141.65
1985	61.73	50.00	1.23	26.86	33.16
2000	2,732.55	50.00	54.65	39.41	2,153.61
2003	41,081.82	50.00	821.63	42.11	34,596.62
<b>Total</b>	158,152.03	50.00	3,163.03	21.90	69,257.55

**Composite Average Remaining Life ... 21.9 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**367.00 TRANSMISSION MAINS**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 50*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	1,025,856.91	50.00	20,517.13	12.40	254,327.30
1970	8,044.40	50.00	160.89	14.76	2,373.99
1971	18,005.73	50.00	360.11	15.39	5,541.34
1972	4,225.53	50.00	84.51	16.04	1,355.18
1976	1,723.25	50.00	34.46	18.77	647.03
1977	2,117.92	50.00	42.36	19.49	825.65
1997	17.37	50.00	0.35	36.11	12.54
2003	6,983.84	50.00	139.68	41.74	5,829.67
<b>Total</b>	<b>1,066,974.95</b>	<b>50.00</b>	<b>21,339.49</b>	<b>12.70</b>	<b>270,912.72</b>

**Composite Average Remaining Life ... 12.7 Years**

**Great Plains Natural Gas Company**

**All Divisions**

367.40, 367.41, 367.42

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 40*

*Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	55,217.45	40.00	1,380.43	8.68	11,975.62
1976	85.99	40.00	2.15	13.36	28.72
1978	122.93	40.00	3.07	14.47	44.48
1981	7.50	40.00	0.19	16.25	3.05
1986	3,413.47	40.00	85.34	19.48	1,662.26
1990	5,555.63	40.00	138.89	22.28	3,094.90
2003	63,906.24	40.00	1,597.65	32.54	51,980.73
<b>Total</b>	128,309.21	40.00	3,207.71	21.45	68,789.75

**Composite Average Remaining Life ... 21.4 Years**

**Great Plains Natural Gas Company  
All Divisions**

**367.45 ANODES AND CATHODIC PROTECTION**

**Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2011  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 25 Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1977	294.42	25.00	11.78	1.95	22.93
1988	325.80	25.00	13.03	5.80	75.55
1998	705.65	25.00	28.23	12.63	356.48
<b>Total</b>	1,325.87	25.00	53.03	8.58	454.96

*Composite Average Remaining Life ... 8.58 Years*

**Great Plains Natural Gas Company  
All Divisions**

**367.50 TRANS MAINS - VALVES**

**Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2011  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 40 Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	3,185.68	40.00	79.64	5.84	465.29
<b>Total</b>	3,185.68	40.00	79.64	5.84	465.29

*Composite Average Remaining Life ... 5.84 Years*

**Great Plains Natural Gas Company**

**All Divisions**

367.60, 367.61

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 30*

*Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	6,982.13	30.00	232.74	0.50	116.37
1977	245.79	30.00	8.19	2.75	22.53
1987	84.97	30.00	2.83	7.69	21.77
1988	14,852.16	30.00	495.07	8.39	4,154.75
1990	1,470.50	30.00	49.02	9.87	484.03
1991	805.75	30.00	26.86	10.66	286.19
1993	510.97	30.00	17.03	12.29	209.29
1994	4,189.75	30.00	139.66	13.14	1,835.24
1996	654.99	30.00	21.83	14.91	325.47
1997	17.37	30.00	0.58	15.82	9.16
<b>Total</b>	29,814.38	30.00	993.81	7.51	7,464.78

**Composite Average Remaining Life ... 7.51 Years**

**Great Plains Natural Gas Company**  
**All Divisions**

**369.00 MEAS AND REG STATION EQUIPMENT**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2011**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 35*

*Survivor Curve: R1*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1966	31,450.57	35.00	898.56	8.26	7,420.16
1967	2,421.95	35.00	69.20	8.65	598.88
1970	3,945.54	35.00	112.73	9.90	1,115.47
1972	1,939.04	35.00	55.40	10.77	596.39
1975	467.11	35.00	13.35	12.14	161.99
1976	1,565.23	35.00	44.72	12.61	564.12
1978	3,150.24	35.00	90.00	13.60	1,223.68
1982	913.24	35.00	26.09	15.68	409.06
1983	451.82	35.00	12.91	16.22	209.42
1984	233.70	35.00	6.68	16.78	112.03
1987	602.12	35.00	17.20	18.50	318.31
1988	3,731.27	35.00	106.60	19.10	2,035.89
1991	26,085.44	35.00	745.28	20.93	15,601.36
1992	3,977.45	35.00	113.64	21.56	2,450.39
1993	9,293.25	35.00	265.51	22.20	5,894.48
1994	46,177.86	35.00	1,319.33	22.84	30,139.88
1995	4,009.71	35.00	114.56	23.50	2,691.73
1996	40,220.96	35.00	1,149.14	24.15	27,756.47
1997	5,766.13	35.00	164.74	24.82	4,088.56
1998	1,757.64	35.00	50.22	25.49	1,279.86
1999	9,401.27	35.00	268.60	26.16	7,026.88
2003	18,967.71	35.00	541.92	28.90	15,663.07
2010	352,403.98	35.00	10,068.38	33.89	341,249.50
<b>Total</b>	<b>568,933.23</b>	<b>35.00</b>	<b>16,254.74</b>	<b>28.83</b>	<b>468,607.60</b>

**Composite Average Remaining Life ... 28.8 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**374.20 RIGHTS OF WAY**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 50*

*Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1969	2,371.92	50.00	47.44	15.87	752.89
1970	24.30	50.00	0.49	16.46	8.00
1974	385.40	50.00	7.71	18.97	146.22
1975	160.20	50.00	3.20	19.63	62.90
1978	2,137.36	50.00	42.75	21.68	926.92
1979	10.00	50.00	0.20	22.39	4.48
1980	23.00	50.00	0.46	23.11	10.63
1981	1,005.00	50.00	20.10	23.84	479.16
1982	25.00	50.00	0.50	24.58	12.29
1983	4.00	50.00	0.08	25.33	2.03
1984	2.00	50.00	0.04	26.09	1.04
1985	5,449.84	50.00	109.00	26.86	2,927.26
1986	3.00	50.00	0.06	27.63	1.66
1987	11.00	50.00	0.22	28.42	6.25
1988	10.00	50.00	0.20	29.22	5.84
1990	12.00	50.00	0.24	30.84	7.40
1991	437.00	50.00	8.74	31.66	276.72
1992	712.30	50.00	14.25	32.49	462.89
1994	42.00	50.00	0.84	34.18	28.71
1995	1,474.25	50.00	29.48	35.03	1,032.91
1996	19.50	50.00	0.39	35.89	14.00
1997	226.50	50.00	4.53	36.76	166.53
1998	60.00	50.00	1.20	37.64	45.16
1999	821.72	50.00	16.43	38.52	633.03
2000	19.50	50.00	0.39	39.41	15.37
2007	2,206.80	50.00	44.14	45.78	2,020.62

**Great Plains Natural Gas Company**

**All Divisions**

**374.20 RIGHTS OF WAY**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 50*

*Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	17,653.59	50.00	353.07	28.47	10,050.91

**Composite Average Remaining Life ... 28.4 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**375.00 STRUCTURES AND IMPROVEMENTS**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>CR-Crookston</b>					
<i>Interim Survivor Curve: Iowa 85 S1.5</i>					
<i>Probable Retirement Year: 2025</i>					
1985	12,407.54	39.29	315.82	13.21	4,171.42
1995	15,831.90	29.77	531.86	13.36	7,106.79
2011	4,011.59	13.99	286.79	13.49	3,868.19
<b>Total</b>	<b>32,251.03</b>	<b>28.43</b>	<b>1,134.47</b>	<b>13.35</b>	<b>15,146.40</b>
<b>GP-Breckenridge</b>					
<i>Interim Survivor Curve: Iowa 85 S1.5</i>					
<i>Probable Retirement Year: 2050</i>					
2010	35,839.25	39.29	912.26	37.79	34,471.02
<b>Total</b>	<b>35,839.25</b>	<b>39.29</b>	<b>912.26</b>	<b>37.79</b>	<b>34,471.02</b>
<i>Account</i>					
<b>Total</b>	<b>68,090.28</b>	<b>33.27</b>	<b>2,046.73</b>	<b>24.24</b>	<b>49,617.42</b>

**Composite Average Remaining Life ... 24.2 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**376.00 STEEL MAINS**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 54*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	308,911.49	54.00	5,720.58	15.52	88,755.51
1967	734,956.39	54.00	13,610.30	16.14	219,623.55
1968	18,514.53	54.00	342.86	16.77	5,749.87
1969	59,852.44	54.00	1,108.38	17.42	19,310.11
1970	54,248.48	54.00	1,004.60	18.09	18,170.66
1971	2,089.69	54.00	38.70	18.77	726.21
1972	10,001.37	54.00	185.21	19.46	3,603.81
1973	26,111.90	54.00	483.55	20.16	9,749.39
1974	8,340.43	54.00	154.45	20.88	3,224.67
1975	149,736.48	54.00	2,772.90	21.60	59,905.16
1976	21,916.48	54.00	405.86	22.34	9,068.44
1977	1,315.15	54.00	24.35	23.09	562.46
1978	27,725.25	54.00	513.43	23.86	12,248.38
1979	18,569.35	54.00	343.88	24.63	8,468.91
1980	24,626.30	54.00	456.04	25.41	11,587.87
1981	27,560.50	54.00	510.38	26.20	13,372.67
1982	6,616.34	54.00	122.52	27.00	3,308.34
1983	44,760.50	54.00	828.90	27.81	23,054.23
1984	66,070.80	54.00	1,223.53	28.63	35,034.73
1985	594,150.83	54.00	11,002.79	29.46	324,187.59
1986	14,923.46	54.00	276.36	30.30	8,374.57
1987	701.35	54.00	12.99	31.15	404.59
1988	40,657.32	54.00	752.91	32.01	24,097.34
1989	5,757.44	54.00	106.62	32.87	3,504.65
1990	17,685.58	54.00	327.51	33.74	11,051.54
1991	140,862.64	54.00	2,608.57	34.63	90,322.44
1992	73,016.47	54.00	1,352.16	35.51	48,020.81

**Great Plains Natural Gas Company**

**All Divisions**

**376.00 STEEL MAINS**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 54*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1993	30,183.31	54.00	558.95	36.41	20,351.71
1995	126,451.76	54.00	2,341.70	38.22	89,508.12
1996	2,977.19	54.00	55.13	39.14	2,157.98
1997	269,057.55	54.00	4,982.55	40.07	199,626.81
1999	17,661.42	54.00	327.06	41.93	13,714.13
2000	5,805.43	54.00	107.51	42.87	4,609.13
2001	88,288.70	54.00	1,634.98	43.82	71,643.04
2002	2,940.06	54.00	54.45	44.77	2,437.52
2003	164,281.68	54.00	3,042.25	45.73	139,110.58
2004	86,199.11	54.00	1,596.28	46.69	74,525.19
2005	1,387.51	54.00	25.69	47.65	1,224.39
2008	8,658.22	54.00	160.34	50.57	8,107.69
2009	3,118.39	54.00	57.75	51.54	2,976.56
2010	163,465.21	54.00	3,027.13	52.52	158,998.99
2011	357,517.95	54.00	6,620.70	53.51	354,258.25
<b>Total</b>	<b>3,827,672.45</b>	<b>54.00</b>	<b>70,882.80</b>	<b>31.02</b>	<b>2,198,738.60</b>

**Composite Average Remaining Life ... 31.0 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**376.10 PLASTIC MAINS**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 45*

*Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1975	115.63	45.00	2.57	11.70	30.07
1978	205.56	45.00	4.57	13.87	63.34
1979	33,031.36	45.00	734.03	14.62	10,732.06
1980	10,513.88	45.00	233.64	15.39	3,596.13
1981	49,248.28	45.00	1,094.40	16.18	17,706.62
1982	20,951.56	45.00	465.59	16.98	7,907.21
1983	46,102.66	45.00	1,024.50	17.81	18,242.67
1984	24,325.22	45.00	540.56	18.64	10,077.63
1985	295,608.45	45.00	6,569.05	19.49	128,061.32
1986	181,031.36	45.00	4,022.90	20.36	81,909.30
1987	179,415.46	45.00	3,986.99	21.24	84,693.81
1988	67,219.00	45.00	1,493.75	22.14	33,065.42
1989	48,860.99	45.00	1,085.79	23.04	25,018.05
1990	56,585.90	45.00	1,257.46	23.96	30,125.94
1991	68,097.20	45.00	1,513.26	24.88	37,657.13
1992	110,382.77	45.00	2,452.94	25.82	63,341.17
1993	168,884.83	45.00	3,752.98	26.77	100,459.06
1994	145,504.39	45.00	3,233.42	27.72	89,632.80
1995	112,961.59	45.00	2,510.25	28.68	71,995.42
1996	92,399.12	45.00	2,053.30	29.65	60,875.01
1997	310,048.18	45.00	6,889.93	30.62	210,961.81
1998	178,459.71	45.00	3,965.75	31.60	125,298.30
1999	147,203.21	45.00	3,271.17	32.58	106,559.41
2000	185,717.34	45.00	4,127.03	33.56	138,499.54
2001	128,039.60	45.00	2,845.31	34.55	98,294.85
2002	50,406.41	45.00	1,120.14	35.54	39,804.72
2003	119,018.95	45.00	2,644.85	36.53	96,608.53

**Great Plains Natural Gas Company**

**All Divisions**

**376.10 PLASTIC MAINS**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 45*

*Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2004	476,180.60	45.00	10,581.74	37.52	397,028.62
2005	188,383.71	45.00	4,186.29	38.51	161,234.39
2006	224,658.87	45.00	4,992.40	39.51	197,253.13
2007	268,824.06	45.00	5,973.84	40.51	241,985.06
2008	672,465.56	45.00	14,943.61	41.50	620,233.87
2009	245,003.39	45.00	5,444.49	42.50	231,407.66
2010	531,864.93	45.00	11,819.17	43.50	514,153.64
2011	397,380.00	45.00	8,830.63	44.50	392,968.39
<b>Total</b>	<b>5,835,099.73</b>	<b>45.00</b>	<b>129,668.28</b>	<b>34.30</b>	<b>4,447,482.08</b>

**Composite Average Remaining Life ... 34.3 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**376.20 MAINS - VALVES**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 47*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	15,424.63	47.00	328.18	10.21	3,351.37
1967	28,963.96	47.00	616.25	10.72	6,607.18
1969	254.12	47.00	5.41	11.80	63.82
1970	180.67	47.00	3.84	12.37	47.56
1971	42.22	47.00	0.90	12.96	11.64
1974	1,378.87	47.00	29.34	14.83	435.12
1975	5,724.76	47.00	121.80	15.49	1,886.57
1976	7,104.40	47.00	151.16	16.16	2,442.94
1977	941.48	47.00	20.03	16.85	337.58
1978	69.04	47.00	1.47	17.56	25.79
1979	5.11	47.00	0.11	18.27	1.99
1980	27.02	47.00	0.57	19.00	10.92
1981	54.21	47.00	1.15	19.75	22.77
1982	1,259.11	47.00	26.79	20.50	549.22
1983	538.99	47.00	11.47	21.27	243.91
1984	2.48	47.00	0.05	22.05	1.16
1985	15,259.31	47.00	324.67	22.84	7,416.07
1986	7,200.23	47.00	153.20	23.64	3,622.30
1987	909.42	47.00	19.35	24.46	473.25
1988	1,293.97	47.00	27.53	25.28	696.07
1989	1,280.15	47.00	27.24	26.12	711.37
1990	1,622.83	47.00	34.53	26.96	930.96
1991	3,883.80	47.00	82.63	27.82	2,298.65
1992	1,777.93	47.00	37.83	28.68	1,085.04
1993	3,288.69	47.00	69.97	29.56	2,068.21
1994	821.11	47.00	17.47	30.44	531.82
1995	2,497.42	47.00	53.14	31.33	1,664.93

**Great Plains Natural Gas Company**

**All Divisions**

**376.20 MAINS - VALVES**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 47*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1996	12,061.15	47.00	256.62	32.23	8,271.81
1997	5,346.34	47.00	113.75	33.14	3,770.01
1998	10,752.13	47.00	228.77	34.06	7,791.62
1999	6,469.05	47.00	137.64	34.98	4,815.02
2005	162,527.65	47.00	3,458.02	40.66	140,608.97
<b>Total</b>	298,962.25	47.00	6,360.88	31.88	202,795.67

**Composite Average Remaining Life ... 31.8 Years**

**Great Plains Natural Gas Company**

**All Divisions**

376.28, 376.30, 376.40, 376.50

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 40*

*Survivor Curve: R1*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	50,228.29	40.00	1,255.67	12.14	15,248.98
1967	43,641.54	40.00	1,091.01	12.59	13,734.95
1968	408.90	40.00	10.22	13.04	133.32
1969	32,306.97	40.00	807.65	13.50	10,905.98
1970	1,233.51	40.00	30.84	13.97	430.86
1971	298.15	40.00	7.45	14.45	107.71
1974	16.75	40.00	0.42	15.93	6.67
1975	3,849.01	40.00	96.22	16.45	1,582.43
1976	1,052.64	40.00	26.32	16.97	446.45
1977	3,845.14	40.00	96.13	17.50	1,681.73
1980	180.34	40.00	4.51	19.13	86.27
1981	7.50	40.00	0.19	19.70	3.69
1982	142.63	40.00	3.57	20.27	72.28
1983	2,397.65	40.00	59.94	20.85	1,249.91
1984	17,282.78	40.00	432.06	21.44	9,264.08
1985	88,315.05	40.00	2,207.82	22.04	48,660.07
1986	9,926.83	40.00	248.16	22.65	5,619.70
1989	4,440.48	40.00	111.01	24.51	2,720.63
1991	6,028.66	40.00	150.71	25.79	3,886.13
1992	3,609.97	40.00	90.25	26.43	2,385.46
1993	5,836.39	40.00	145.91	27.09	3,952.14
1994	72.98	40.00	1.82	27.75	50.62
1995	59,847.95	40.00	1,496.16	28.41	42,507.03
1996	2,046.28	40.00	51.16	29.08	1,487.59
1997	5,792.65	40.00	144.81	29.75	4,308.70
1999	18,125.34	40.00	453.12	31.11	14,098.02
2007	9,852.07	40.00	246.29	36.71	9,042.11

**Great Plains Natural Gas Company**

**All Divisions**

376.28, 376.30, 376.40, 376.50

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 40*

*Survivor Curve: R1*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	6,758.00	40.00	168.95	37.43	6,324.18
<b>Total</b>	377,544.45	40.00	9,438.35	21.19	199,997.68

**Composite Average Remaining Life ... 21.1 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**376.55 MAINS - ANODES & CATHODIC PROT**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 25*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1970	50.14	25.00	2.01	0.50	1.00
1971	7,462.74	25.00	298.51	0.57	169.21
1972	3,848.94	25.00	153.96	0.75	115.06
1973	2,846.90	25.00	113.88	0.96	109.76
1974	114.03	25.00	4.56	1.20	5.47
1976	274.92	25.00	11.00	1.69	18.64
1977	217.32	25.00	8.69	1.95	16.93
1979	148.66	25.00	5.95	2.46	14.63
1980	771.28	25.00	30.85	2.73	84.12
1981	602.27	25.00	24.09	3.01	72.47
1982	2,501.82	25.00	100.07	3.31	331.29
1983	265.84	25.00	10.63	3.64	38.70
1984	184.01	25.00	7.36	4.00	29.43
1985	14,064.68	25.00	562.59	4.39	2,470.94
1986	2,175.21	25.00	87.01	4.82	419.60
1987	434.57	25.00	17.38	5.29	91.97
1988	604.85	25.00	24.19	5.80	140.27
1989	421.95	25.00	16.88	6.34	107.04
1990	5,180.26	25.00	207.21	6.92	1,434.46
1991	727.76	25.00	29.11	7.54	219.43
1992	4,698.57	25.00	187.94	8.19	1,538.35
1993	1,305.77	25.00	52.23	8.86	462.89
1994	151.56	25.00	6.06	9.57	58.00
1995	3,019.85	25.00	120.79	10.30	1,243.95
1996	2,079.88	25.00	83.20	11.05	919.55
1997	5,289.94	25.00	211.60	11.83	2,503.27
1998	9,313.72	25.00	372.55	12.63	4,705.05

**Great Plains Natural Gas Company**

**All Divisions**

**376.55 MAINS - ANODES & CATHODIC PROT**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 25*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1999	12,411.90	25.00	496.47	13.45	6,677.09
<b>Total</b>	81,169.34	25.00	3,246.77	7.39	23,998.56

**Composite Average Remaining Life ... 7.39 Years**

**Great Plains Natural Gas Company  
All Divisions**

**376.56 MAINS - PIPELINE MARKERS**

**Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2011  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 20                      Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1976	115.78	0.00	0.00	0.00	0.00
1985	55.97	20.00	2.80	1.85	5.18
<b>Total</b>	171.75	10.00	2.80	1.85	5.18

**Composite Average Remaining Life ... 1.85 Years**

**Great Plains Natural Gas Company**  
**All Divisions**

**379.00 MEAS & REG STATION EQUIP. - CITY GATE**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2011**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 30*

*Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1972	28,454.66	30.00	948.48	1.43	1,352.60
1973	6,458.40	30.00	215.28	1.67	358.67
1977	10,684.22	30.00	356.14	2.75	979.48
1978	2,820.86	30.00	94.03	3.06	287.57
1979	10,376.82	30.00	345.89	3.39	1,173.00
1980	56,452.70	30.00	1,881.75	3.76	7,077.77
1981	1,594.48	30.00	53.15	4.17	221.85
1982	1,065.38	30.00	35.51	4.64	164.73
1984	25,751.32	30.00	858.37	5.73	4,915.74
1985	36,157.90	30.00	1,205.26	6.35	7,651.19
1988	2,609.74	30.00	86.99	8.39	730.05
1989	2,213.50	30.00	73.78	9.12	672.99
1991	1,729.12	30.00	57.64	10.66	614.15
1993	52,142.58	30.00	1,738.08	12.29	21,357.57
1995	571.82	30.00	19.06	14.01	267.12
1996	25,410.40	30.00	847.01	14.91	12,626.45
1997	62,244.22	30.00	2,074.80	15.82	32,821.38
1998	119.18	30.00	3.97	16.75	66.53
1999	72,726.38	30.00	2,424.20	17.69	42,876.63
2004	64,981.92	30.00	2,166.05	22.54	48,816.84
2009	6,781.83	30.00	226.06	27.50	6,217.49
2010	76,287.25	30.00	2,542.90	28.50	72,477.13
<b>Total</b>	<b>547,634.68</b>	<b>30.00</b>	<b>18,254.40</b>	<b>14.45</b>	<b>263,726.93</b>

**Composite Average Remaining Life ... 14.4 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**380.00 STEEL SERVICES**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 38*

*Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	2,177.68	38.00	57.31	7.38	422.74
1967	72,916.53	38.00	1,918.84	7.75	14,867.65
1968	7,271.09	38.00	191.34	8.13	1,556.30
1969	8,282.77	38.00	217.97	8.53	1,859.89
1970	16,672.18	38.00	438.74	8.95	3,925.38
1971	17,470.25	38.00	459.74	9.38	4,310.32
1972	20,155.95	38.00	530.42	9.82	5,208.72
1973	16,491.78	38.00	433.99	10.28	4,461.43
1974	15,358.69	38.00	404.17	10.75	4,346.80
1975	7,423.43	38.00	195.35	11.25	2,197.00
1976	12,447.23	38.00	327.56	11.75	3,849.91
1977	3,274.23	38.00	86.16	12.28	1,057.68
1978	25,791.67	38.00	678.72	12.81	8,697.05
1979	29,600.48	38.00	778.96	13.37	10,411.63
1980	39,457.99	38.00	1,038.36	13.94	14,470.21
1981	37,257.77	38.00	980.46	14.52	14,235.96
1982	23,117.83	38.00	608.36	15.12	9,196.57
1983	18,813.79	38.00	495.10	15.73	7,788.11
1984	50,524.19	38.00	1,329.58	16.36	21,748.78
1985	143,428.71	38.00	3,774.42	17.00	64,156.03
1986	11,624.45	38.00	305.90	17.65	5,399.97
1987	14,806.56	38.00	389.64	18.32	7,138.31
1988	38,483.24	38.00	1,012.71	19.00	19,241.32
1989	34,340.15	38.00	903.68	19.69	17,796.38
1990	10,063.77	38.00	264.83	20.40	5,401.91
1991	38,536.43	38.00	1,014.11	21.12	21,413.06
1992	8,672.16	38.00	228.21	21.84	4,985.13

**Great Plains Natural Gas Company**

**All Divisions**

**380.00 STEEL SERVICES**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 38*

*Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1993	19,559.70	38.00	514.73	22.58	11,624.30
1994	12,553.98	38.00	330.37	23.34	7,709.15
1995	5,183.86	38.00	136.42	24.10	3,287.27
1996	10,750.99	38.00	282.92	24.87	7,035.97
1997	6,494.21	38.00	170.90	25.65	4,383.96
1998	24,656.66	38.00	648.86	26.44	17,158.45
1999	4,032.11	38.00	106.11	27.25	2,891.14
2000	13,431.80	38.00	353.47	28.06	9,918.09
2001	17,034.40	38.00	448.27	28.88	12,946.09
2002	5,368.01	38.00	141.26	29.71	4,197.02
2003	1,274.98	38.00	33.55	30.55	1,025.01
<b>Total</b>	844,801.70	38.00	22,231.48	16.30	362,320.72

**Composite Average Remaining Life ... 16.3 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**380.10 PLASTIC SERVICES**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 37*

*Survivor Curve: R5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	484.63	37.00	13.10	1.30	17.06
1967	75.88	37.00	2.05	1.51	3.09
1969	38.48	37.00	1.04	1.90	1.98
1972	11.60	37.00	0.31	2.71	0.85
1974	67.00	37.00	1.81	3.47	6.28
1975	112.63	37.00	3.04	3.91	11.91
1977	286.43	37.00	7.74	4.95	38.34
1978	186.90	37.00	5.05	5.54	27.99
1979	311.90	37.00	8.43	6.19	52.15
1980	92,284.62	37.00	2,494.18	6.88	17,152.85
1981	119,825.12	37.00	3,238.52	7.61	24,649.47
1982	77,136.73	37.00	2,084.78	8.38	17,477.56
1983	76,197.16	37.00	2,059.39	9.19	18,936.04
1984	60,800.31	37.00	1,643.26	10.04	16,493.58
1985	199,471.52	37.00	5,391.13	10.90	58,787.66
1986	189,201.69	37.00	5,113.57	11.80	60,333.67
1987	180,732.92	37.00	4,884.68	12.71	62,101.76
1988	149,390.61	37.00	4,037.59	13.65	55,094.93
1989	170,362.27	37.00	4,604.40	14.60	67,206.14
1990	193,157.09	37.00	5,220.47	15.56	81,231.71
1991	181,909.05	37.00	4,916.47	16.54	81,296.03
1992	214,387.46	37.00	5,794.27	17.52	101,509.86
1993	230,636.62	37.00	6,233.44	18.51	115,378.08
1994	238,630.86	37.00	6,449.50	19.50	125,792.57
1995	232,530.51	37.00	6,284.62	20.50	128,844.12
1996	245,838.95	37.00	6,644.31	21.50	142,855.53
1997	314,038.90	37.00	8,487.56	22.50	190,970.37

**Great Plains Natural Gas Company**

**All Divisions**

**380.10 PLASTIC SERVICES**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 37*

*Survivor Curve: R5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1998	343,933.62	37.00	9,295.52	23.50	218,444.23
1999	293,097.19	37.00	7,921.56	24.50	194,077.66
2000	308,295.91	37.00	8,332.34	25.50	212,473.99
2001	173,539.59	37.00	4,690.27	26.50	124,291.75
2002	205,445.09	37.00	5,552.58	27.50	152,695.55
2003	191,257.94	37.00	5,169.15	28.50	147,320.20
2004	186,744.22	37.00	5,047.15	29.50	148,890.57
2005	223,674.28	37.00	6,045.26	30.50	184,380.06
2006	157,518.78	37.00	4,257.27	31.50	134,103.77
2007	163,099.49	37.00	4,408.10	32.50	143,263.02
2008	297,160.94	37.00	8,031.40	33.50	269,051.06
2009	181,656.97	37.00	4,909.66	34.50	169,382.82
2010	355,822.60	37.00	9,616.85	35.50	341,397.33
2011	383,239.84	37.00	10,357.86	36.50	378,060.91
<b>Total</b>	6,632,594.30	37.00	179,259.72	23.34	4,184,104.51

**Composite Average Remaining Life ... 23.3 Years**

**Great Plains Natural Gas Company**  
**All Divisions**

**380.55 SERVICES - ANODES & CATHODIC PROT**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2011**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 25                      Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1971	68.27	25.00	2.73	0.57	1.55
1973	1,304.75	25.00	52.19	0.96	50.31
1974	5,847.81	25.00	233.91	1.20	280.40
1975	15,597.34	25.00	623.89	1.44	900.96
1976	10,361.93	25.00	414.48	1.69	702.39
1977	42.21	25.00	1.69	1.95	3.29
1982	845.41	25.00	33.82	3.31	111.95
1983	35.01	25.00	1.40	3.64	5.10
1984	748.66	25.00	29.95	4.00	119.74
1986	132.38	25.00	5.30	4.82	25.54
1990	515.44	25.00	20.62	6.92	142.73
1999	3,603.80	25.00	144.15	13.45	1,938.70
<b>Total</b>	39,103.01	25.00	1,564.12	2.74	4,282.64

**Composite Average Remaining Life ... 2.74 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**385.00 INDUSTRIAL MEAS & REG STATION EQUIP**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 40*

*Survivor Curve: S4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	4,977.47	40.00	124.44	13.91	1,730.31
2000	110.66	40.00	2.77	28.50	78.85
<b>Total</b>	5,088.13	40.00	127.20	14.22	1,809.16

**Composite Average Remaining Life ... 14.2 Years**

**Great Plains Natural Gas Company  
All Divisions**

**387.10 ANODES & CATHODIC PROT**

**Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2011  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 25                      Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2000	5,307.90	25.00	212.32	14.29	3,033.64
<b>Total</b>	5,307.90	25.00	212.32	14.29	3,033.64

*Composite Average Remaining Life ... 14.2 Years*

**Great Plains Natural Gas Company**

**All Divisions**

**387.20 OTHER EQUIPMENT**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 30*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1972	51.96	30.00	1.73	2.81	4.87
1985	13,505.85	30.00	450.19	7.89	3,553.75
<b>Total</b>	13,557.81	30.00	451.93	7.87	3,558.63

**Composite Average Remaining Life ... 7.87 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**390.00, 390.01**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 45*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	100.00	45.00	2.22	8.85	19.67
1967	63,684.77	45.00	1,415.22	9.32	13,188.64
1971	1,043.27	45.00	23.18	11.41	264.48
1972	3,961.15	45.00	88.03	11.98	1,054.62
1973	5,277.90	45.00	117.29	12.57	1,474.66
1974	15,038.59	45.00	334.19	13.19	4,407.12
1975	1,406.22	45.00	31.25	13.82	431.78
1978	450.00	45.00	10.00	15.81	158.11
1980	394.59	45.00	8.77	17.22	150.98
1982	3,395.31	45.00	75.45	18.68	1,409.55
1983	1,470.36	45.00	32.67	19.44	635.06
1985	72,495.55	45.00	1,611.01	20.98	33,795.80
1989	71,935.28	45.00	1,598.56	24.21	38,696.06
1990	97,496.83	45.00	2,166.59	25.04	54,254.98
1991	5,549.42	45.00	123.32	25.89	3,192.39
1993	3,055.00	45.00	67.89	27.61	1,874.46
1995	2,965.78	45.00	65.91	29.37	1,935.78
1996	8,137.66	45.00	180.84	30.27	5,473.45
2000	21,400.26	45.00	475.56	33.93	16,135.41
2001	17,578.74	45.00	390.64	34.86	13,619.44
2002	7,845.00	45.00	174.33	35.81	6,242.13
2003	1,099.87	45.00	24.44	36.75	898.30
2006	238,669.94	45.00	5,303.77	39.63	210,183.81
2008	954,062.70	45.00	21,201.38	41.57	881,331.54
2010	76,867.95	45.00	1,708.18	43.53	74,348.94

**Great Plains Natural Gas Company**

**All Divisions**

**390.00, 390.01**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

**Average Service Life: 45**

**Survivor Curve: R3**

<b>Year</b>	<b>Original Cost</b>	<b>Avg. Service Life</b>	<b>Avg. Annual Accrual</b>	<b>Avg. Remaining Life</b>	<b>Future Annual Accruals</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<b>Total</b>	1,675,382.14	45.00	37,230.69	36.67	1,365,177.16

**Composite Average Remaining Life ... 36.6 Years**

**Great Plains Natural Gas Company**

**All Divisions**

**390.02 IMPROVEMENTS - RENTAL OFFICES**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 10*

*Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1971	4.42	0.00	0.00	0.00	0.00
1999	57.62	10.00	5.76	0.73	4.19
<b>Total</b>	62.04	5.00	5.76	0.73	4.19

**Composite Average Remaining Life ... 0.73 Years**

**Great Plains Natural Gas Company  
All Divisions**

**392.10 TRANSPORTATION EQUIP. - TRAILERS**

**Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2011  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 12                      Survivor Curve: R1*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1989	1,383.92	12.00	115.31	0.64	74.02
1991	8,118.60	12.00	676.43	1.20	814.05
1992	700.00	12.00	58.32	1.50	87.35
1999	7,625.30	12.00	635.33	4.18	2,654.29
2002	8,592.63	12.00	715.93	5.72	4,093.99
2008	6,263.88	12.00	521.90	9.51	4,962.09
2011	9,389.52	12.00	782.33	11.63	9,100.58
<b>Total</b>	42,073.85	12.00	3,505.55	6.21	21,786.36

*Composite Average Remaining Life ... 6.21 Years*

**Great Plains Natural Gas Company**

**All Divisions**

**392.20 TRANSPORTATION EQUIP**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 7*

*Survivor Curve: L2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2000	16,539.58	7.00	2,362.76	1.66	3,923.76
2001	47,966.00	7.00	6,852.19	1.89	12,973.55
2002	55,255.43	7.00	7,893.52	2.14	16,878.56
2003	55,284.52	7.00	7,897.68	2.39	18,846.43
2004	30,631.49	7.00	4,375.87	2.63	11,501.92
2005	203,496.37	7.00	29,070.50	2.87	83,359.25
2006	80,713.39	7.00	11,530.32	3.13	36,123.19
2007	38,952.54	7.00	5,564.57	3.48	19,384.20
2008	54,670.01	7.00	7,809.89	3.99	31,188.50
2009	148,850.47	7.00	21,264.05	4.71	100,079.25
2010	133,774.83	7.00	19,110.42	5.56	106,223.30
2011	116,428.23	7.00	16,632.37	6.50	108,158.68
<b>Total</b>	<b>982,562.86</b>	<b>7.00</b>	<b>140,364.15</b>	<b>3.91</b>	<b>548,640.58</b>

**Composite Average Remaining Life ... 3.91 Years**

**Great Plains Natural Gas Company  
All Divisions**

**396.00 POWER OPERATED EQUIPMENT**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2011  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 8*

*Survivor Curve: L0*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1973	39.82	0.00	0.00	0.00	0.00
1979	5,492.21	0.00	0.00	0.00	0.00
1980	988.84	8.00	123.56	0.50	61.78
1982	2,185.41	8.00	273.09	0.74	202.31
1987	2,870.69	8.00	358.72	1.36	489.33
1988	5,042.55	8.00	630.11	1.50	944.89
1989	8,011.14	8.00	1,001.06	1.64	1,640.91
1991	2,154.21	8.00	269.19	1.94	521.57
1994	4,509.20	8.00	563.46	2.44	1,372.81
1995	6,863.33	8.00	857.63	2.62	2,245.12
1996	23,351.58	8.00	2,917.98	2.81	8,195.68
1997	1,149.23	8.00	143.61	3.01	432.05
1998	2,273.06	8.00	284.04	3.22	914.42
1999	4,545.00	8.00	567.94	3.44	1,954.27
2000	29,549.99	8.00	3,692.53	3.68	13,570.87
2002	3,930.97	8.00	491.21	4.18	2,055.45
2003	77,357.42	8.00	9,666.48	4.46	43,132.03
2004	17,103.34	8.00	2,137.21	4.76	10,166.46
2005	4,220.74	8.00	527.42	5.07	2,674.14
2007	68,224.37	8.00	8,525.23	5.76	49,100.85
2008	23,536.83	8.00	2,941.13	6.14	18,055.89
2009	30,182.80	8.00	3,771.60	6.56	24,724.00
2010	142,799.96	8.00	17,844.09	7.03	125,515.56
2011	242,297.69	8.00	30,277.20	7.62	230,754.72

**Great Plains Natural Gas Company  
All Divisions**

**396.00 POWER OPERATED EQUIPMENT**

**Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2011  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 8                      Survivor Curve: L0*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	708,680.38	7.34	87,864.49	6.13	538,725.12

**Composite Average Remaining Life ... 6.13 Years**

# **SECTION 7**

*Great Plains Natural Gas Company*

*All Divisions*

*305.00 STRUCTURES AND IMPROVEMENTS*

*Forecasted Future Net Salvage*

*Based Upon Experienced Net Salvage 1987 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
1987	6,405.56	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991	885.57	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994	468.91	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995	3,912.52	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2003	514.03	0.00	0.00%	0.00	0.00%	0.00	0.00%
2004	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2005	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2006	3,025.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2007	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2008	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2009	3,093.32	0.00	0.00%	0.00	0.00%	0.00	0.00%
2010	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2011	52,275.79	0.00	0.00%	0.00	0.00%	0.00	0.00%

**Great Plains Natural Gas Company**

**All Divisions**

**305.00 STRUCTURES AND IMPROVEMENTS**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1987 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
1987 - 1989	6,405.56	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1988 - 1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1989 - 1991	885.57	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1990 - 1992	885.57	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1991 - 1993	885.57	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1992 - 1994	468.91	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1993 - 1995	4,381.43	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1994 - 1996	4,381.43	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1995 - 1997	3,912.52	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1996 - 1998	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1997 - 1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1998 - 2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1999 - 2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2000 - 2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2001 - 2003	514.03	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2002 - 2004	514.03	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2003 - 2005	514.03	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2004 - 2006	3,025.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2005 - 2007	3,025.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2006 - 2008	3,025.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2007 - 2009	3,093.32	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2008 - 2010	3,093.32	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2009 - 2011	55,369.11	0.00	0.00%	0.00	0.00%	0.00	0.00%	

**Great Plains Natural Gas Company**

**All Divisions**

**305.00 STRUCTURES AND IMPROVEMENTS**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1987 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>

**Three - Year Rolling Bands**

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1987 - 2011	70,580.70	0.00	0.00	0.00	0.00	0.00	0.00
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**Trend Analysis (End Year) 2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	55.0
Average Retirement Age (Yrs)	23.8
Years To ASL	31.2
Inflation Factor At 2.75% to ASL	2.33

**Gross Salvage**  
**Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	0.00%
<b>1997-2011</b>	<b>15 - Year Trend</b>	0.00%
<b>2002-2011</b>	<b>10 - Year Trend</b>	0.00%
<b>2007-2011</b>	<b>5 - Year Trend</b>	0.00%

**Forecasted**

<b>Gross Salvage</b>	0.00%
( Five Year Trend )	
<b>Cost Of Removal</b>	0.00%
<b>Net Salvage</b>	0.00%

**Great Plains Natural Gas Company**

**All Divisions**

**311.00 LPG EQUIPMENT**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1977 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
1977	2,000.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1982	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1983	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987	6,405.56	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991	100.00	119.84	119.84%	160.28	160.28%	(40.44)	-40.44%
1992	15,855.85	361.46	2.28%	322.24	2.03%	39.22	0.25%
1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994	0.00	1,300.88	0.00%	2,144.78	0.00%	(843.90)	0.00%
1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996	10,000.00	0.00	0.00%	2,309.32	23.09%	(2,309.32)	-23.09%
1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999	2,275.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2003	241,267.47	10,000.00	4.14%	680.59	0.28%	9,319.41	3.86%
2004	25,191.03	0.00	0.00%	0.00	0.00%	0.00	0.00%

**Great Plains Natural Gas Company**

**All Divisions**

**311.00 LPG EQUIPMENT**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1977 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
2005	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2006	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2007	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2008	6,405.56	1,550.00	24.20%	0.00	0.00%	1,550.00	24.20%
2009	12,526.69	0.00	0.00%	0.00	0.00%	0.00	0.00%
2010	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2011	248,970.43	0.00	0.00%	0.00	0.00%	0.00	0.00%

# Great Plains Natural Gas Company

## All Divisions

### 311.00 LPG EQUIPMENT

#### Forecasted Future Net Salvage

#### Based Upon Experienced Net Salvage 1977 - 2011

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
1977 - 1979	2,000.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1978 - 1980	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1979 - 1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1980 - 1982	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1981 - 1983	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1982 - 1984	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1983 - 1985	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1984 - 1986	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1985 - 1987	6,405.56	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1986 - 1988	6,405.56	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1987 - 1989	6,405.56	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1988 - 1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1989 - 1991	100.00	119.84	119.84%	160.28	160.28%	(40.44)	-40.44%	
1990 - 1992	15,955.85	481.30	3.02%	482.52	3.02%	(1.22)	-0.01%	
1991 - 1993	15,955.85	481.30	3.02%	482.52	3.02%	(1.22)	-0.01%	
1992 - 1994	15,855.85	1,662.34	10.48%	2,467.02	15.56%	(804.68)	-5.07%	
1993 - 1995	0.00	1,300.88	0.00%	2,144.78	0.00%	(843.90)	0.00%	
1994 - 1996	10,000.00	1,300.88	13.01%	4,454.10	44.54%	(3,153.22)	-31.53%	
1995 - 1997	10,000.00	0.00	0.00%	2,309.32	23.09%	(2,309.32)	-23.09%	
1996 - 1998	10,000.00	0.00	0.00%	2,309.32	23.09%	(2,309.32)	-23.09%	
1997 - 1999	2,275.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1998 - 2000	2,275.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1999 - 2001	2,275.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2000 - 2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2001 - 2003	241,267.47	10,000.00	4.14%	680.59	0.28%	9,319.41	3.86%	
2002 - 2004	266,458.50	10,000.00	3.75%	680.59	0.26%	9,319.41	3.50%	
2003 - 2005	266,458.50	10,000.00	3.75%	680.59	0.26%	9,319.41	3.50%	
2004 - 2006	25,191.03	0.00	0.00%	0.00	0.00%	0.00	0.00%	

# Great Plains Natural Gas Company

## All Divisions

### 311.00 LPG EQUIPMENT

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1977 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
2005 - 2007	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2006 - 2008	6,405.56	1,550.00	24.20%	0.00	0.00%	1,550.00	24.20%	
2007 - 2009	18,932.25	1,550.00	8.19%	0.00	0.00%	1,550.00	8.19%	
2008 - 2010	18,932.25	1,550.00	8.19%	0.00	0.00%	1,550.00	8.19%	
2009 - 2011	261,497.12	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1977 - 2011	570,997.59	13,332.18	2.33	5,617.21	0.98	7,714.97	1.35	

**Trend Analysis (End Year)**

**2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	70.0
Average Retirement Age (Yrs)	15.1
Years To ASL	54.9
Inflation Factor At 2.75% to ASL	4.44

**Gross Salvage  
Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	<b>5.86%</b>
<b>1997-2011</b>	<b>15 - Year Trend</b>	<b>8.81%</b>
<b>2002-2011</b>	<b>10 - Year Trend</b>	<b>8.95%</b>
<b>2007-2011</b>	<b>5 - Year Trend</b>	<b>3.31%</b>

**Forecasted**

<b>Gross Salvage</b>	<b>3.31%</b>
<b>( Five Year Trend )</b>	
<b>Cost Of Removal</b>	<b>4.35%</b>
<b>Net Salvage</b>	<b>-1.04%</b>

**Great Plains Natural Gas Company**

**All Divisions**

**320.00 OTHER GAS PRODUCTION EQUIPMENT**

*Forecasted Future Net Salvage*

*Based Upon Experienced Net Salvage 2008 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
2008	3,741.59	0.00	0.00%	0.00	0.00%	0.00	0.00%
2009	0.00	14.30	0.00%	0.00	0.00%	14.30	0.00%
2010	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2011	3,415.41	0.00	0.00%	0.00	0.00%	0.00	0.00%

**Great Plains Natural Gas Company**

**All Divisions**

**320.00 OTHER GAS PRODUCTION EQUIPMENT**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 2008 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
2008 - 2010	3,741.59	14.30	0.38%	0.00	0.00%	14.30	0.38%	
2009 - 2011	3,415.41	14.30	0.42%	0.00	0.00%	14.30	0.42%	
2008 - 2011	7,157.00	14.30	0.20	0.00	0.00	14.30	0.20	

**Trend Analysis (End Year) 2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	39.0
Average Retirement Age (Yrs)	35.6
Years To ASL	3.4
Inflation Factor At 2.75% to ASL	1.10

**Gross Salvage  
Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	0.40%
<b>1997-2011</b>	<b>15 - Year Trend</b>	0.40%
<b>2002-2011</b>	<b>10 - Year Trend</b>	0.40%
<b>2007-2011</b>	<b>5 - Year Trend</b>	0.40%

**Forecasted**

<b>Gross Salvage</b>	0.40%
( Five Year Trend )	
<b>Cost Of Removal</b>	0.00%
<b>Net Salvage</b>	0.40%

# Great Plains Natural Gas Company

## All Divisions

367.00, 367.40, 367.41, 367.42, 367.45, 367.50, 367.60, 367.61

*Forecasted Future Net Salvage*

*Based Upon Experienced Net Salvage 1977 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
			<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>								
1977		266.87	86.37	32.36%	2.61	0.98%	83.76	31.39%
1978		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979		1,304.41	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1981		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1982		266.87	13.82	5.18%	35.00	13.11%	(21.18)	-7.94%
1983		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995		534.59	16.59	3.10%	30.60	5.72%	(14.01)	-2.62%
1996		198.55	637.35	321.00%	18.84	9.49%	618.51	311.51%
1997		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2001		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2002		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2003		2,395.65	0.00	0.00%	0.00	0.00%	0.00	0.00%
2004		13,623.11	-15,648.75	-114.87%	2,086.42	15.32%	(17,735.17)	-130.18%

*Great Plains Natural Gas Company*

*All Divisions*

*367.00, 367.40, 367.41, 367.42, 367.45, 367.50, 367.60, 367.61*

*Forecasted Future Net Salvage*

*Based Upon Experienced Net Salvage 1977 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
2005	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2006	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2007	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2008	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2009	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2010	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2011	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%

# Great Plains Natural Gas Company

## All Divisions

367.00, 367.40, 367.41, 367.42, 367.45, 367.50, 367.60, 367.61

### Forecasted Future Net Salvage

Based Upon Experienced Net Salvage 1977 - 2011

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
1977 - 1979	1,571.28	86.37	5.50%	2.61	0.17%	83.76	5.33%	
1978 - 1980	1,304.41	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1979 - 1981	1,304.41	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1980 - 1982	266.87	13.82	5.18%	35.00	13.11%	(21.18)	-7.94%	
1981 - 1983	266.87	13.82	5.18%	35.00	13.11%	(21.18)	-7.94%	
1982 - 1984	266.87	13.82	5.18%	35.00	13.11%	(21.18)	-7.94%	
1983 - 1985	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1984 - 1986	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1985 - 1987	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1986 - 1988	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1987 - 1989	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1988 - 1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1989 - 1991	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1990 - 1992	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1991 - 1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1992 - 1994	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1993 - 1995	534.59	16.59	3.10%	30.60	5.72%	(14.01)	-2.62%	
1994 - 1996	733.14	653.94	89.20%	49.44	6.74%	604.50	82.45%	
1995 - 1997	733.14	653.94	89.20%	49.44	6.74%	604.50	82.45%	
1996 - 1998	198.55	637.35	321.00%	18.84	9.49%	618.51	311.51%	
1997 - 1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1998 - 2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1999 - 2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2000 - 2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2001 - 2003	2,395.65	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2002 - 2004	16,018.76	-15,648.75	-97.69%	2,086.42	13.02%	(17,735.17)	-110.71%	
2003 - 2005	16,018.76	-15,648.75	-97.69%	2,086.42	13.02%	(17,735.17)	-110.71%	
2004 - 2006	13,623.11	-15,648.75	-114.87%	2,086.42	15.32%	(17,735.17)	-130.18%	

# Great Plains Natural Gas Company

## All Divisions

367.00, 367.40, 367.41, 367.42, 367.45, 367.50, 367.60, 367.61

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1977 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
			<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>								
2005 - 2007	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2006 - 2008	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2007 - 2009	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2008 - 2010	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2009 - 2011	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1977 - 2011	18,590.05		-14,894.62	-80.12	2,173.47	11.69	(17,068.09)	-91.81

**Trend Analysis (End Year)**

**2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	48.4
Average Retirement Age (Yrs)	32.2
Years To ASL	16.3
Inflation Factor At 2.75% to ASL	1.55

**Gross Salvage  
Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	0.00% *
<b>1997-2011</b>	<b>15 - Year Trend</b>	0.00% *
<b>2002-2011</b>	<b>10 - Year Trend</b>	0.00% *
<b>2007-2011</b>	<b>5 - Year Trend</b>	0.00%

**\*Forecasted Gross Salvage Calculates To Less Than 0.00%---Percentage Set To A Floor of 0.00%.**

**Forecasted**

<b>Gross Salvage</b>	0.00%
( Five Year Trend )	
<b>Cost Of Removal</b>	18.17%
<b>Net Salvage</b>	-18.17%

**Great Plains Natural Gas Company**

**All Divisions**

**369.00 MEAS AND REG STATION EQUIPMENT**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1976 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
			<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>								
1976	1,991.49		1,337.48	67.16%	506.78	25.45%	830.70	41.71%
1977	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1978	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1979	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1980	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1981	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1982	50.00		16.92	33.84%	9.54	19.08%	7.38	14.76%
1983	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1984	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1985	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1986	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1987	5,000.00		406.27	8.13%	18.52	0.37%	387.75	7.76%
1988	20.00		0.00	0.00%	312.97	1564.85%	(312.97)	-1564.85%
1989	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1990	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1991	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1992	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1993	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1994	4,096.81		0.00	0.00%	0.00	0.00%	0.00	0.00%
1995	2,300.00		0.48	0.02%	381.34	16.58%	(380.86)	-16.56%
1996	44,627.20		11.15	0.02%	1,947.80	4.36%	(1,936.65)	-4.34%
1997	1,500.00		74.15	4.94%	0.00	0.00%	74.15	4.94%
1998	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1999	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2000	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2001	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2002	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2003	4,267.88		0.00	0.00%	0.00	0.00%	0.00	0.00%

*Great Plains Natural Gas Company*

*All Divisions*

*369.00 MEAS AND REG STATION EQUIPMENT*

*Forecasted Future Net Salvage*

*Based Upon Experienced Net Salvage 1976 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage Amount</u>	<u>%</u>	<u>Cost of Removal Amount</u>	<u>%</u>	<u>Net Salvage Amount</u>	<u>%</u>
<u>Annual Activity</u>							
2004	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2005	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2006	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2007	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2008	4,489.20	0.00	0.00%	15,225.00	339.15%	(15,225.00)	-339.15%
2009	0.00	0.00	0.00%	164.58	0.00%	(164.58)	0.00%
2010	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2011	40,583.33	0.00	0.00%	0.00	0.00%	0.00	0.00%

# Great Plains Natural Gas Company

## All Divisions

### 369.00 MEAS AND REG STATION EQUIPMENT

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1976 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
1976 - 1978	1,991.49	1,337.48	67.16%	506.78	25.45%	830.70	41.71%	
1977 - 1979	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1978 - 1980	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1979 - 1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1980 - 1982	50.00	16.92	33.84%	9.54	19.08%	7.38	14.76%	
1981 - 1983	50.00	16.92	33.84%	9.54	19.08%	7.38	14.76%	
1982 - 1984	50.00	16.92	33.84%	9.54	19.08%	7.38	14.76%	
1983 - 1985	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1984 - 1986	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1985 - 1987	5,000.00	406.27	8.13%	18.52	0.37%	387.75	7.76%	
1986 - 1988	5,020.00	406.27	8.09%	331.49	6.60%	74.78	1.49%	
1987 - 1989	5,020.00	406.27	8.09%	331.49	6.60%	74.78	1.49%	
1988 - 1990	20.00	0.00	0.00%	312.97	1564.85%	(312.97)	-1564.85%	
1989 - 1991	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1990 - 1992	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1991 - 1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1992 - 1994	4,096.81	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1993 - 1995	6,396.81	0.48	0.01%	381.34	5.96%	(380.86)	-5.95%	
1994 - 1996	51,024.01	11.63	0.02%	2,329.14	4.56%	(2,317.51)	-4.54%	
1995 - 1997	48,427.20	85.78	0.18%	2,329.14	4.81%	(2,243.36)	-4.63%	
1996 - 1998	46,127.20	85.30	0.18%	1,947.80	4.22%	(1,862.50)	-4.04%	
1997 - 1999	1,500.00	74.15	4.94%	0.00	0.00%	74.15	4.94%	
1998 - 2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1999 - 2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2000 - 2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2001 - 2003	4,267.88	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2002 - 2004	4,267.88	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2003 - 2005	4,267.88	0.00	0.00%	0.00	0.00%	0.00	0.00%	

# Great Plains Natural Gas Company

## All Divisions

### 369.00 MEAS AND REG STATION EQUIPMENT

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1976 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
			<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>								
2004 - 2006	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2005 - 2007	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2006 - 2008	4,489.20		0.00	0.00%	15,225.00	339.15%	(15,225.00)	-339.15%
2007 - 2009	4,489.20		0.00	0.00%	15,389.58	342.81%	(15,389.58)	-342.81%
2008 - 2010	4,489.20		0.00	0.00%	15,389.58	342.81%	(15,389.58)	-342.81%
2009 - 2011	40,583.33		0.00	0.00%	164.58	0.41%	(164.58)	-0.41%
<hr/>								
1976 - 2011	108,925.91		1,846.45	1.70	18,566.53	17.05	(16,720.08)	-15.35

**Trend Analysis (End Year)**

**2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	35.0
Average Retirement Age (Yrs)	15.0
Years To ASL	20.0
Inflation Factor At 2.75% to ASL	1.72

**Gross Salvage  
Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	0.05%
<b>1997-2011</b>	<b>15 - Year Trend</b>	0.00% *
<b>2002-2011</b>	<b>10 - Year Trend</b>	0.00%
<b>2007-2011</b>	<b>5 - Year Trend</b>	0.00%

**\*Forecasted Gross Salvage Calculates To Less Than 0.00%---Percentage Set To A Floor of 0.00%.**

**Forecasted**

<b>Gross Salvage</b>	0.00%
( Five Year Trend )	
<b>Cost Of Removal</b>	29.34%
<b>Net Salvage</b>	-29.34%

# Great Plains Natural Gas Company

## All Divisions

376.00, 376.03, 376.10, 376.11, 376.13, 376.20, 376.28, 376.30, 376.40, 376.50, 376.55, 376.56

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1967 - 2011*

<u>Year</u>	<u>Original Cost Of</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Retirements</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
1967	162.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1968	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1969	4,498.35	0.00	0.00%	9.65	0.21%	(9.65)	-0.21%
1970	4,531.90	0.00	0.00%	13.10	0.29%	(13.10)	-0.29%
1971	7,375.06	0.00	0.00%	25.85	0.35%	(25.85)	-0.35%
1972	5,601.83	0.00	0.00%	126.93	2.27%	(126.93)	-2.27%
1973	2,772.00	121.31	4.38%	512.06	18.47%	(390.75)	-14.10%
1974	1,070.37	101.69	9.50%	290.46	27.14%	(188.77)	-17.64%
1975	8,389.81	1,507.11	17.96%	562.49	6.70%	944.62	11.26%
1976	5,259.80	1,146.84	21.80%	1,266.07	24.07%	(119.23)	-2.27%
1977	6,551.03	481.66	7.35%	233.85	3.57%	247.81	3.78%
1978	2,578.17	139.29	5.40%	531.62	20.62%	(392.33)	-15.22%
1979	22,809.39	2,992.17	13.12%	3,667.02	16.08%	(674.85)	-2.96%
1980	5,818.16	706.62	12.15%	1,567.92	26.95%	(861.30)	-14.80%
1981	9,615.41	835.54	8.69%	1,603.76	16.68%	(768.22)	-7.99%
1982	5,134.59	0.00	0.00%	209.64	4.08%	(209.64)	-4.08%
1983	4,933.23	6,679.87	135.41%	14,517.74	294.28%	(7,837.87)	-158.88%
1984	20,917.41	638.03	3.05%	1,873.15	8.95%	(1,235.12)	-5.90%
1985	43,375.04	297.92	0.69%	1,313.43	3.03%	(1,015.51)	-2.34%
1986	422.97	37.55	8.88%	435.18	102.89%	(397.63)	-94.01%
1987	2,100.51	96.75	4.61%	715.67	34.07%	(618.92)	-29.47%
1988	343.44	198.32	57.75%	168.48	49.06%	29.84	8.69%
1989	762.64	44.07	5.78%	408.94	53.62%	(364.87)	-47.84%
1990	4,187.31	349.90	8.36%	1,574.87	37.61%	(1,224.97)	-29.25%
1991	4,650.40	520.29	11.19%	760.32	16.35%	(240.03)	-5.16%
1992	31,853.59	10,757.37	33.77%	2,490.33	7.82%	8,267.04	25.95%
1993	3,059.79	88.45	2.89%	942.64	30.81%	(854.19)	-27.92%
1994	2,013.98	190.24	9.45%	2,351.54	116.76%	(2,161.30)	-107.31%

# Great Plains Natural Gas Company

## All Divisions

376.00, 376.03, 376.10, 376.11, 376.13, 376.20, 376.28, 376.30, 376.40, 376.50, 376.55, 376.56

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1967 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
			<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>								
1995	10,677.73		175.41	1.64%	1,184.20	11.09%	(1,008.79)	-9.45%
1996	9,351.72		419.90	4.49%	4,437.54	47.45%	(4,017.64)	-42.96%
1997	2,804.69		-102.58	-3.66%	670.97	23.92%	(773.55)	-27.58%
1998	26,243.42		110.48	0.42%	5,034.77	19.18%	(4,924.29)	-18.76%
1999	10,925.79		-201.37	-1.84%	6,091.67	55.75%	(6,293.04)	-57.60%
2000	4,109.03		154.30	3.76%	2,597.30	63.21%	(2,443.00)	-59.45%
2001	23,477.09		61.70	0.26%	10,282.52	43.80%	(10,220.82)	-43.54%
2002	0.00		0.00	0.00%	86.92	0.00%	(86.92)	0.00%
2003	14,906.77		417.06	2.80%	5,759.90	38.64%	(5,342.84)	-35.84%
2004	19,442.22		0.00	0.00%	19,919.47	102.45%	(19,919.47)	-102.45%
2005	23,189.19		0.00	0.00%	0.00	0.00%	0.00	0.00%
2006	7,522.33		310.78	4.13%	10,805.66	143.65%	(10,494.88)	-139.52%
2007	23,676.15		77.86	0.33%	19,467.64	82.22%	(19,389.78)	-81.90%
2008	61,822.64		0.00	0.00%	17,139.27	27.72%	(17,139.27)	-27.72%
2009	16,276.21		0.00	0.00%	8,212.28	50.46%	(8,212.28)	-50.46%
2010	49,168.12		0.00	0.00%	15,572.79	31.67%	(15,572.79)	-31.67%
2011	47,021.39		0.00	0.00%	0.00	0.00%	0.00	0.00%

# Great Plains Natural Gas Company

## All Divisions

376.00, 376.03, 376.10, 376.11, 376.13, 376.20, 376.28, 376.30, 376.40, 376.50, 376.55, 376.56

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1967 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
1967 - 1969	4,660.35	0.00	0.00%	9.65	0.21%	(9.65)	-0.21%	
1968 - 1970	9,030.25	0.00	0.00%	22.75	0.25%	(22.75)	-0.25%	
1969 - 1971	16,405.31	0.00	0.00%	48.60	0.30%	(48.60)	-0.30%	
1970 - 1972	17,508.79	0.00	0.00%	165.88	0.95%	(165.88)	-0.95%	
1971 - 1973	15,748.89	121.31	0.77%	664.84	4.22%	(543.53)	-3.45%	
1972 - 1974	9,444.20	223.00	2.36%	929.45	9.84%	(706.45)	-7.48%	
1973 - 1975	12,232.18	1,730.11	14.14%	1,365.01	11.16%	365.10	2.98%	
1974 - 1976	14,719.98	2,755.64	18.72%	2,119.02	14.40%	636.62	4.32%	
1975 - 1977	20,200.64	3,135.61	15.52%	2,062.41	10.21%	1,073.20	5.31%	
1976 - 1978	14,389.00	1,767.79	12.29%	2,031.54	14.12%	(263.75)	-1.83%	
1977 - 1979	31,938.59	3,613.12	11.31%	4,432.49	13.88%	(819.37)	-2.57%	
1978 - 1980	31,205.72	3,838.08	12.30%	5,766.56	18.48%	(1,928.48)	-6.18%	
1979 - 1981	38,242.96	4,534.33	11.86%	6,838.70	17.88%	(2,304.37)	-6.03%	
1980 - 1982	20,568.16	1,542.16	7.50%	3,381.32	16.44%	(1,839.16)	-8.94%	
1981 - 1983	19,683.23	7,515.41	38.18%	16,331.14	82.97%	(8,815.73)	-44.79%	
1982 - 1984	30,985.23	7,317.90	23.62%	16,600.53	53.58%	(9,282.63)	-29.96%	
1983 - 1985	69,225.68	7,615.82	11.00%	17,704.32	25.57%	(10,088.50)	-14.57%	
1984 - 1986	64,715.42	973.50	1.50%	3,621.76	5.60%	(2,648.26)	-4.09%	
1985 - 1987	45,898.52	432.22	0.94%	2,464.28	5.37%	(2,032.06)	-4.43%	
1986 - 1988	2,866.92	332.62	11.60%	1,319.33	46.02%	(986.71)	-34.42%	
1987 - 1989	3,206.59	339.14	10.58%	1,293.09	40.33%	(953.95)	-29.75%	
1988 - 1990	5,293.39	592.29	11.19%	2,152.29	40.66%	(1,560.00)	-29.47%	
1989 - 1991	9,600.35	914.26	9.52%	2,744.13	28.58%	(1,829.87)	-19.06%	
1990 - 1992	40,691.30	11,627.56	28.58%	4,825.52	11.86%	6,802.04	16.72%	
1991 - 1993	39,563.78	11,366.11	28.73%	4,193.29	10.60%	7,172.82	18.13%	
1992 - 1994	36,927.36	11,036.06	29.89%	5,784.51	15.66%	5,251.55	14.22%	
1993 - 1995	15,751.50	454.10	2.88%	4,478.38	28.43%	(4,024.28)	-25.55%	
1994 - 1996	22,043.43	785.55	3.56%	7,973.28	36.17%	(7,187.73)	-32.61%	

# Great Plains Natural Gas Company

## All Divisions

376.00, 376.03, 376.10, 376.11, 376.13, 376.20, 376.28, 376.30, 376.40, 376.50, 376.55, 376.56

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1967 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>							
1995 - 1997	22,834.14	492.73	2.16%	6,292.71	27.56%	(5,799.98)	-25.40%
1996 - 1998	38,399.83	427.80	1.11%	10,143.28	26.41%	(9,715.48)	-25.30%
1997 - 1999	39,973.90	-193.47	-0.48%	11,797.41	29.51%	(11,990.88)	-30.00%
1998 - 2000	41,278.24	63.41	0.15%	13,723.74	33.25%	(13,660.33)	-33.09%
1999 - 2001	38,511.91	14.63	0.04%	18,971.49	49.26%	(18,956.86)	-49.22%
2000 - 2002	27,586.12	216.00	0.78%	12,966.74	47.00%	(12,750.74)	-46.22%
2001 - 2003	38,383.86	478.76	1.25%	16,129.34	42.02%	(15,650.58)	-40.77%
2002 - 2004	34,348.99	417.06	1.21%	25,766.29	75.01%	(25,349.23)	-73.80%
2003 - 2005	57,538.18	417.06	0.72%	25,679.37	44.63%	(25,262.31)	-43.91%
2004 - 2006	50,153.74	310.78	0.62%	30,725.13	61.26%	(30,414.35)	-60.64%
2005 - 2007	54,387.67	388.64	0.71%	30,273.30	55.66%	(29,884.66)	-54.95%
2006 - 2008	93,021.12	388.64	0.42%	47,412.57	50.97%	(47,023.93)	-50.55%
2007 - 2009	101,775.00	77.86	0.08%	44,819.19	44.04%	(44,741.33)	-43.96%
2008 - 2010	127,266.97	0.00	0.00%	40,924.34	32.16%	(40,924.34)	-32.16%
2009 - 2011	112,465.72	0.00	0.00%	23,785.07	21.15%	(23,785.07)	-21.15%

# Great Plains Natural Gas Company

## All Divisions

376.00, 376.03, 376.10, 376.11, 376.13, 376.20, 376.28, 376.30, 376.40, 376.50, 376.55, 376.56

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1967 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>

### Three - Year Rolling Bands

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1967 - 2011	561,402.67	29,354.53	5.23	165,435.61	29.47	(136,081.08)	-24.24
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**Trend Analysis (End Year) 2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	51.3
Average Retirement Age (Yrs)	7.7
Years To ASL	43.6
Inflation Factor At 2.75% to ASL	3.26

#### Gross Salvage Linear Trend Analysis

<b>1992-2011</b>	<b>20 - Year Trend</b>	0.00% *
<b>1997-2011</b>	<b>15 - Year Trend</b>	0.11%
<b>2002-2011</b>	<b>10 - Year Trend</b>	0.00% *
<b>2007-2011</b>	<b>5 - Year Trend</b>	0.00% *

**\*Forecasted Gross Salvage Calculates To Less Than 0.00%---Percentage Set To A Floor of 0.00%.**

#### Forecasted

<b>Gross Salvage</b>	0.00% *
( Five Year Trend )	
<b>Cost Of Removal</b>	96.16%
<b>Net Salvage</b>	-96.16%

# Great Plains Natural Gas Company

## All Divisions

### 378.00 MEAS & REG STATION EQUIP - GENERAL

#### Forecasted Future Net Salvage

#### Based Upon Experienced Net Salvage 1974 - 2011

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
			<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>								
1974	1,126.58		258.87	22.98%	62.83	5.58%	196.04	17.40%
1975	4,355.97		252.53	5.80%	151.09	3.47%	101.44	2.33%
1976	1,059.55		731.59	69.05%	0.00	0.00%	731.59	69.05%
1977	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1978	1,416.12		430.92	30.43%	5.65	0.40%	425.27	30.03%
1979	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1980	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1981	54.60		4.58	8.39%	60.55	110.90%	(55.97)	-102.51%
1982	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1983	1,945.81		397.87	20.45%	336.63	17.30%	61.24	3.15%
1984	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1985	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1986	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1987	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1988	100.00		0.00	0.00%	11.25	11.25%	(11.25)	-11.25%
1989	0.00		0.00	0.00%	122.70	0.00%	(122.70)	0.00%
1990	931.52		2.80	0.30%	1.74	0.19%	1.06	0.11%
1991	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1992	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1993	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1994	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1995	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1996	8,366.87		77.64	0.93%	54.01	0.65%	23.63	0.28%
1997	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1998	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1999	0.00		0.00	0.00%	8.46	0.00%	(8.46)	0.00%
2000	0.00		0.00	0.00%	39.05	0.00%	(39.05)	0.00%
2001	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%

**Great Plains Natural Gas Company**

**All Divisions**

**378.00 MEAS & REG STATION EQUIP - GENERAL**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1974 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>								
2002	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2003	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2004	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2005	6,105.27		0.00	0.00%	0.00	0.00%	0.00	0.00%
2006	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2007	4,681.45		0.00	0.00%	274.58	5.87%	(274.58)	-5.87%
2008	1,950.27		0.00	0.00%	1,950.27	100.00%	(1,950.27)	-100.00%
2009	1,626.10		0.00	0.00%	12,560.38	772.42%	(12,560.38)	-772.42%
2010	-3,677.90		0.00	0.00%	6,547.19	0.00%	(6,547.19)	0.00%
2011	6,991.24		0.00	0.00%	0.00	0.00%	0.00	0.00%

# Great Plains Natural Gas Company

## All Divisions

### 378.00 MEAS & REG STATION EQUIP - GENERAL

#### Forecasted Future Net Salvage Based Upon Experienced Net Salvage 1974 - 2011

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>							
1974 - 1976	6,542.10	1,242.99	19.00%	213.92	3.27%	1,029.07	15.73%
1975 - 1977	5,415.52	984.12	18.17%	151.09	2.79%	833.03	15.38%
1976 - 1978	2,475.67	1,162.51	46.96%	5.65	0.23%	1,156.86	46.73%
1977 - 1979	1,416.12	430.92	30.43%	5.65	0.40%	425.27	30.03%
1978 - 1980	1,416.12	430.92	30.43%	5.65	0.40%	425.27	30.03%
1979 - 1981	54.60	4.58	8.39%	60.55	110.90%	(55.97)	-102.51%
1980 - 1982	54.60	4.58	8.39%	60.55	110.90%	(55.97)	-102.51%
1981 - 1983	2,000.41	402.45	20.12%	397.18	19.85%	5.27	0.26%
1982 - 1984	1,945.81	397.87	20.45%	336.63	17.30%	61.24	3.15%
1983 - 1985	1,945.81	397.87	20.45%	336.63	17.30%	61.24	3.15%
1984 - 1986	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985 - 1987	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986 - 1988	100.00	0.00	0.00%	11.25	11.25%	(11.25)	-11.25%
1987 - 1989	100.00	0.00	0.00%	133.95	133.95%	(133.95)	-133.95%
1988 - 1990	1,031.52	2.80	0.27%	135.69	13.15%	(132.89)	-12.88%
1989 - 1991	931.52	2.80	0.30%	124.44	13.36%	(121.64)	-13.06%
1990 - 1992	931.52	2.80	0.30%	1.74	0.19%	1.06	0.11%
1991 - 1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992 - 1994	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993 - 1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994 - 1996	8,366.87	77.64	0.93%	54.01	0.65%	23.63	0.28%
1995 - 1997	8,366.87	77.64	0.93%	54.01	0.65%	23.63	0.28%
1996 - 1998	8,366.87	77.64	0.93%	54.01	0.65%	23.63	0.28%
1997 - 1999	0.00	0.00	0.00%	8.46	0.00%	(8.46)	0.00%
1998 - 2000	0.00	0.00	0.00%	47.51	0.00%	(47.51)	0.00%
1999 - 2001	0.00	0.00	0.00%	47.51	0.00%	(47.51)	0.00%
2000 - 2002	0.00	0.00	0.00%	39.05	0.00%	(39.05)	0.00%
2001 - 2003	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%

# Great Plains Natural Gas Company

## All Divisions

### 378.00 MEAS & REG STATION EQUIP - GENERAL

#### Forecasted Future Net Salvage Based Upon Experienced Net Salvage 1974 - 2011

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
2002 - 2004	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2003 - 2005	6,105.27	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2004 - 2006	6,105.27	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2005 - 2007	10,786.72	0.00	0.00%	274.58	2.55%	(274.58)	-2.55%	
2006 - 2008	6,631.72	0.00	0.00%	2,224.85	33.55%	(2,224.85)	-33.55%	
2007 - 2009	8,257.82	0.00	0.00%	14,785.23	179.05%	(14,785.23)	-179.05%	
2008 - 2010	-101.53	0.00	0.00%	21,057.84	0.00%	(21,057.84)	0.00%	
2009 - 2011	4,939.44	0.00	0.00%	19,107.57	386.84%	(19,107.57)	-386.84%	
<hr/>								
1974 - 2011	37,033.45	2,156.80	5.82	22,186.38	59.91	(20,029.58)	-54.09	

**Trend Analysis (End Year)**

**2011**

\*Based Upon Three - Year Rolling Averages

Annual Inflation Rate	2.75%
Average Service Life (ASL)	50.0
Average Retirement Age (Yrs)	15.7
Years To ASL	34.3
Inflation Factor At 2.75% to ASL	2.53

**Gross Salvage**  
**Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	0.00% *
<b>1997-2011</b>	<b>15 - Year Trend</b>	0.00% *
<b>2002-2011</b>	<b>10 - Year Trend</b>	0.00%
<b>2007-2011</b>	<b>5 - Year Trend</b>	0.00%

\*Forecasted Gross Salvage Calculates To Less Than 0.00%---Percentage Set To A Floor of 0.00%.

**Forecasted**

<b>Gross Salvage</b>	0.00%
( Five Year Trend )	
<b>Cost Of Removal</b>	151.72%
<b>Net Salvage</b>	-151.72%

**Great Plains Natural Gas Company**

**All Divisions**

**379.00 MEAS & REG STATION EQUIP. - CITY GATE**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1993 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>								
1993	32,800.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1994	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1995	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1996	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1997	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1998	1,812.26		0.00	0.00%	0.00	0.00%	0.00	0.00%
1999	2,000.00		0.00	0.00%	427.38	21.37%	(427.38)	-21.37%
2000	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2001	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2002	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2003	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2004	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2005	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2006	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2007	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2008	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2009	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2010	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2011	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%

# Great Plains Natural Gas Company

## All Divisions

**379.00 MEAS & REG STATION EQUIP. - CITY GATE**

*Forecasted Future Net Salvage*

*Based Upon Experienced Net Salvage 1993 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
1993 - 1995	32,800.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1994 - 1996	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1995 - 1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1996 - 1998	1,812.26	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1997 - 1999	3,812.26	0.00	0.00%	427.38	11.21%	(427.38)	-11.21%	
1998 - 2000	3,812.26	0.00	0.00%	427.38	11.21%	(427.38)	-11.21%	
1999 - 2001	2,000.00	0.00	0.00%	427.38	21.37%	(427.38)	-21.37%	
2000 - 2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2001 - 2003	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2002 - 2004	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2003 - 2005	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2004 - 2006	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2005 - 2007	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2006 - 2008	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2007 - 2009	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2008 - 2010	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2009 - 2011	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	



# Great Plains Natural Gas Company

## All Divisions

380.00, 380.07, 380.09, 380.10, 380.11, 380.55, 380.60, 380.61

### Forecasted Future Net Salvage

Based Upon Experienced Net Salvage 1967 - 2011

<u>Year</u>	<u>Original Cost Of</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Retirements</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
1967	11.10	0.00	0.00%	0.00	0.00%	0.00	0.00%
1968	193.56	0.00	0.00%	0.00	0.00%	0.00	0.00%
1969	3,029.03	0.00	0.00%	14.45	0.48%	(14.45)	-0.48%
1970	3,699.59	0.00	0.00%	220.66	5.96%	(220.66)	-5.96%
1971	3,666.36	0.00	0.00%	373.87	10.20%	(373.87)	-10.20%
1972	4,262.85	0.00	0.00%	312.43	7.33%	(312.43)	-7.33%
1973	6,710.49	220.55	3.29%	1,126.52	16.79%	(905.97)	-13.50%
1974	5,250.22	283.51	5.40%	1,153.42	21.97%	(869.91)	-16.57%
1975	15,280.74	2,333.76	15.27%	1,520.05	9.95%	813.71	5.33%
1976	6,916.41	1,082.61	15.65%	1,964.59	28.40%	(881.98)	-12.75%
1977	10,381.34	1,105.89	10.65%	2,017.38	19.43%	(911.49)	-8.78%
1978	10,515.00	1,658.59	15.77%	3,362.18	31.98%	(1,703.59)	-16.20%
1979	8,669.51	2,048.45	23.63%	3,349.33	38.63%	(1,300.88)	-15.01%
1980	8,057.70	2,119.77	26.31%	2,896.44	35.95%	(776.67)	-9.64%
1981	14,963.23	5,935.23	39.67%	7,614.34	50.89%	(1,679.11)	-11.22%
1982	12,251.22	2,849.13	23.26%	4,146.18	33.84%	(1,297.05)	-10.59%
1983	11,386.17	1,706.34	14.99%	6,293.42	55.27%	(4,587.08)	-40.29%
1984	12,379.13	2,107.43	17.02%	6,063.81	48.98%	(3,956.38)	-31.96%
1985	10,038.54	2,266.14	22.57%	4,836.59	48.18%	(2,570.45)	-25.61%
1986	8,585.19	1,713.75	19.96%	3,965.53	46.19%	(2,251.78)	-26.23%
1987	10,101.60	2,061.90	20.41%	5,933.45	58.74%	(3,871.55)	-38.33%
1988	9,904.65	1,062.82	10.73%	4,626.84	46.71%	(3,564.02)	-35.98%
1989	13,130.73	1,423.28	10.84%	9,494.24	72.31%	(8,070.96)	-61.47%
1990	9,262.66	1,384.29	14.94%	8,420.48	90.91%	(7,036.19)	-75.96%
1991	17,246.78	1,849.07	10.72%	12,639.41	73.29%	(10,790.34)	-62.56%
1992	18,546.14	2,347.39	12.66%	8,445.47	45.54%	(6,098.08)	-32.88%
1993	16,868.41	2,082.32	12.34%	11,932.56	70.74%	(9,850.24)	-58.39%
1994	16,523.81	2,207.32	13.36%	14,030.48	84.91%	(11,823.16)	-71.55%

# Great Plains Natural Gas Company

## All Divisions

380.00, 380.07, 380.09, 380.10, 380.11, 380.55, 380.60, 380.61

*Forecasted Future Net Salvage*

*Based Upon Experienced Net Salvage 1967 - 2011*

<u>Year</u>	<u>Original Cost Of</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Retirements</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
1995	16,983.65	2,156.45	12.70%	8,347.77	49.15%	(6,191.32)	-36.45%
1996	18,012.18	1,915.34	10.63%	9,069.64	50.35%	(7,154.30)	-39.72%
1997	16,398.15	2,853.46	17.40%	2,838.70	17.31%	14.76	0.09%
1998	43,132.94	3,254.58	7.55%	24,466.39	56.72%	(21,211.81)	-49.18%
1999	40,416.02	2,140.47	5.30%	23,368.49	57.82%	(21,228.02)	-52.52%
2000	16,051.10	-476.19	-2.97%	9,624.69	59.96%	(10,100.88)	-62.93%
2001	26,680.31	452.08	1.69%	28,136.94	105.46%	(27,684.86)	-103.77%
2002	8,857.36	0.00	0.00%	3,609.10	40.75%	(3,609.10)	-40.75%
2003	49,694.38	284.38	0.57%	40,822.70	82.15%	(40,538.32)	-81.58%
2004	29,055.54	0.00	0.00%	30,403.18	104.64%	(30,403.18)	-104.64%
2005	15,183.30	0.00	0.00%	0.00	0.00%	0.00	0.00%
2006	28,268.79	0.00	0.00%	35,297.54	124.86%	(35,297.54)	-124.86%
2007	30,108.54	41.88	0.14%	42,221.64	140.23%	(42,179.76)	-140.09%
2008	35,935.04	0.00	0.00%	23,549.08	65.53%	(23,549.08)	-65.53%
2009	16,282.02	0.00	0.00%	15,774.39	96.88%	(15,774.39)	-96.88%
2010	68,094.39	0.00	0.00%	58,529.30	85.95%	(58,529.30)	-85.95%
2011	59,917.05	0.00	0.00%	0.00	0.00%	0.00	0.00%

# Great Plains Natural Gas Company

## All Divisions

*380.00, 380.07, 380.09, 380.10, 380.11, 380.55, 380.60, 380.61*

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1967 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>							
1967 - 1969	3,233.69	0.00	0.00%	14.45	0.45%	(14.45)	-0.45%
1968 - 1970	6,922.18	0.00	0.00%	235.11	3.40%	(235.11)	-3.40%
1969 - 1971	10,394.98	0.00	0.00%	608.98	5.86%	(608.98)	-5.86%
1970 - 1972	11,628.80	0.00	0.00%	906.96	7.80%	(906.96)	-7.80%
1971 - 1973	14,639.70	220.55	1.51%	1,812.82	12.38%	(1,592.27)	-10.88%
1972 - 1974	16,223.56	504.06	3.11%	2,592.37	15.98%	(2,088.31)	-12.87%
1973 - 1975	27,241.45	2,837.82	10.42%	3,799.99	13.95%	(962.17)	-3.53%
1974 - 1976	27,447.37	3,699.88	13.48%	4,638.06	16.90%	(938.18)	-3.42%
1975 - 1977	32,578.49	4,522.26	13.88%	5,502.02	16.89%	(979.76)	-3.01%
1976 - 1978	27,812.75	3,847.09	13.83%	7,344.15	26.41%	(3,497.06)	-12.57%
1977 - 1979	29,565.85	4,812.93	16.28%	8,728.89	29.52%	(3,915.96)	-13.24%
1978 - 1980	27,242.21	5,826.81	21.39%	9,607.95	35.27%	(3,781.14)	-13.88%
1979 - 1981	31,690.44	10,103.45	31.88%	13,860.11	43.74%	(3,756.66)	-11.85%
1980 - 1982	35,272.15	10,904.13	30.91%	14,656.96	41.55%	(3,752.83)	-10.64%
1981 - 1983	38,600.62	10,490.70	27.18%	18,053.94	46.77%	(7,563.24)	-19.59%
1982 - 1984	36,016.52	6,662.90	18.50%	16,503.41	45.82%	(9,840.51)	-27.32%
1983 - 1985	33,803.84	6,079.91	17.99%	17,193.82	50.86%	(11,113.91)	-32.88%
1984 - 1986	31,002.86	6,087.32	19.63%	14,865.93	47.95%	(8,778.61)	-28.32%
1985 - 1987	28,725.33	6,041.79	21.03%	14,735.57	51.30%	(8,693.78)	-30.27%
1986 - 1988	28,591.44	4,838.47	16.92%	14,525.82	50.80%	(9,687.35)	-33.88%
1987 - 1989	33,136.98	4,548.00	13.72%	20,054.53	60.52%	(15,506.53)	-46.80%
1988 - 1990	32,298.04	3,870.39	11.98%	22,541.56	69.79%	(18,671.17)	-57.81%
1989 - 1991	39,640.17	4,656.64	11.75%	30,554.13	77.08%	(25,897.49)	-65.33%
1990 - 1992	45,055.58	5,580.75	12.39%	29,505.36	65.49%	(23,924.61)	-53.10%
1991 - 1993	52,661.33	6,278.78	11.92%	33,017.44	62.70%	(26,738.66)	-50.77%
1992 - 1994	51,938.36	6,637.03	12.78%	34,408.51	66.25%	(27,771.48)	-53.47%
1993 - 1995	50,375.87	6,446.09	12.80%	34,310.81	68.11%	(27,864.72)	-55.31%
1994 - 1996	51,519.64	6,279.11	12.19%	31,447.89	61.04%	(25,168.78)	-48.85%

# Great Plains Natural Gas Company

## All Divisions

380.00, 380.07, 380.09, 380.10, 380.11, 380.55, 380.60, 380.61

### Forecasted Future Net Salvage

Based Upon Experienced Net Salvage 1967 - 2011

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>							
1995 - 1997	51,393.98	6,925.25	13.47%	20,256.11	39.41%	(13,330.86)	-25.94%
1996 - 1998	77,543.27	8,023.38	10.35%	36,374.73	46.91%	(28,351.35)	-36.56%
1997 - 1999	99,947.11	8,248.51	8.25%	50,673.58	50.70%	(42,425.07)	-42.45%
1998 - 2000	99,600.06	4,918.86	4.94%	57,459.57	57.69%	(52,540.71)	-52.75%
1999 - 2001	83,147.43	2,116.36	2.55%	61,130.12	73.52%	(59,013.76)	-70.97%
2000 - 2002	51,588.77	-24.11	-0.05%	41,370.73	80.19%	(41,394.84)	-80.24%
2001 - 2003	85,232.05	736.46	0.86%	72,568.74	85.14%	(71,832.28)	-84.28%
2002 - 2004	87,607.28	284.38	0.32%	74,834.98	85.42%	(74,550.60)	-85.10%
2003 - 2005	93,933.22	284.38	0.30%	71,225.88	75.83%	(70,941.50)	-75.52%
2004 - 2006	72,507.63	0.00	0.00%	65,700.72	90.61%	(65,700.72)	-90.61%
2005 - 2007	73,560.63	41.88	0.06%	77,519.18	105.38%	(77,477.30)	-105.32%
2006 - 2008	94,312.37	41.88	0.04%	101,068.26	107.16%	(101,026.38)	-107.12%
2007 - 2009	82,325.60	41.88	0.05%	81,545.11	99.05%	(81,503.23)	-99.00%
2008 - 2010	120,311.45	0.00	0.00%	97,852.77	81.33%	(97,852.77)	-81.33%
2009 - 2011	144,293.46	0.00	0.00%	74,303.69	51.49%	(74,303.69)	-51.49%



# Great Plains Natural Gas Company

## All Divisions

### 381.00 METERS & METER INSTALLATIONS

#### Forecasted Future Net Salvage Based Upon Experienced Net Salvage 1973 - 2011

<u>Year</u>	<u>Original Cost Of</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Retirements</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
1973	170.56	163.88	96.08%	44.90	26.33%	118.98	69.76%
1974	152.31	29.01	19.05%	34.09	22.38%	(5.08)	-3.34%
1975	774.55	489.64	63.22%	144.59	18.67%	345.05	44.55%
1976	1,762.35	673.74	38.23%	684.10	38.82%	(10.36)	-0.59%
1977	5,329.02	1,186.34	22.26%	1,077.11	20.21%	109.23	2.05%
1978	5,345.28	1,473.53	27.57%	843.81	15.79%	629.72	11.78%
1979	5,031.17	1,389.09	27.61%	870.97	17.31%	518.12	10.30%
1980	9,657.38	1,943.58	20.13%	1,068.14	11.06%	875.44	9.06%
1981	6,509.41	1,822.98	28.01%	2,248.98	34.55%	(426.00)	-6.54%
1982	9,273.91	2,252.51	24.29%	1,735.48	18.71%	517.03	5.58%
1983	5,896.14	1,700.64	28.84%	1,494.17	25.34%	206.47	3.50%
1984	5,668.22	2,020.69	35.65%	1,957.63	34.54%	63.06	1.11%
1985	8,081.45	2,754.86	34.09%	2,150.70	26.61%	604.16	7.48%
1986	8,741.75	3,348.68	38.31%	2,335.20	26.71%	1,013.48	11.59%
1987	7,831.96	2,152.70	27.49%	2,053.39	26.22%	99.31	1.27%
1988	10,877.26	2,828.31	26.00%	2,524.81	23.21%	303.50	2.79%
1989	7,195.22	2,261.17	31.43%	2,423.97	33.69%	(162.80)	-2.26%
1990	8,906.80	3,183.76	35.75%	3,563.59	40.01%	(379.83)	-4.26%
1991	17,528.56	2,614.87	14.92%	2,925.18	16.69%	(310.31)	-1.77%
1992	9,685.02	2,764.78	28.55%	1,801.49	18.60%	963.29	9.95%
1993	8,743.42	2,430.86	27.80%	2,679.54	30.65%	(248.68)	-2.84%
1994	9,873.13	3,302.78	33.45%	5,325.54	53.94%	(2,022.76)	-20.49%
1995	12,680.57	3,354.60	26.45%	2,636.05	20.79%	718.55	5.67%
1996	7,110.66	2,309.00	32.47%	2,928.76	41.19%	(619.76)	-8.72%
1997	10,811.45	3,314.88	30.66%	1,191.58	11.02%	2,123.30	19.64%
1998	11,327.77	2,603.54	22.98%	3,793.88	33.49%	(1,190.34)	-10.51%
1999	12,650.25	1,735.96	13.72%	4,576.48	36.18%	(2,840.52)	-22.45%
2000	7,962.23	-892.36	-11.21%	2,910.99	36.56%	(3,803.35)	-47.77%

*Great Plains Natural Gas Company*

*All Divisions*

*381.00 METERS & METER INSTALLATIONS*

*Forecasted Future Net Salvage*

*Based Upon Experienced Net Salvage 1973 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
2001	4,810.23	875.37	18.20%	5,502.28	114.39%	(4,626.91)	-96.19%
2002	2,785.89	0.00	0.00%	836.81	30.04%	(836.81)	-30.04%
2003	1,355.00	1,130.94	83.46%	251.91	18.59%	879.03	64.87%
2004	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2005	17,300.23	0.00	0.00%	0.00	0.00%	0.00	0.00%
2006	1,547.90	0.00	0.00%	3,096.00	200.01%	(3,096.00)	-200.01%
2007	8,315.63	0.00	0.00%	720.00	8.66%	(720.00)	-8.66%
2008	40,745.88	0.00	0.00%	14,503.00	35.59%	(14,503.00)	-35.59%
2009	29,955.12	0.00	0.00%	10,512.00	35.09%	(10,512.00)	-35.09%
2010	47,416.28	0.00	0.00%	14,641.22	30.88%	(14,641.22)	-30.88%
2011	47,355.16	0.00	0.00%	8,375.22	17.69%	(8,375.22)	-17.69%

**Great Plains Natural Gas Company**  
**All Divisions**  
**381.00 METERS & METER INSTALLATIONS**  
**Forecasted Future Net Salvage**  
**Based Upon Experienced Net Salvage 1973 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>							
1973 - 1975	1,097.42	682.53	62.19%	223.58	20.37%	458.95	41.82%
1974 - 1976	2,689.21	1,192.39	44.34%	862.78	32.08%	329.61	12.26%
1975 - 1977	7,865.92	2,349.72	29.87%	1,905.80	24.23%	443.92	5.64%
1976 - 1978	12,436.65	3,333.61	26.80%	2,605.02	20.95%	728.59	5.86%
1977 - 1979	15,705.47	4,048.96	25.78%	2,791.89	17.78%	1,257.07	8.00%
1978 - 1980	20,033.83	4,806.20	23.99%	2,782.92	13.89%	2,023.28	10.10%
1979 - 1981	21,197.96	5,155.65	24.32%	4,188.09	19.76%	967.56	4.56%
1980 - 1982	25,440.70	6,019.07	23.66%	5,052.60	19.86%	966.47	3.80%
1981 - 1983	21,679.46	5,776.13	26.64%	5,478.63	25.27%	297.50	1.37%
1982 - 1984	20,838.27	5,973.84	28.67%	5,187.28	24.89%	786.56	3.77%
1983 - 1985	19,645.81	6,476.19	32.96%	5,602.50	28.52%	873.69	4.45%
1984 - 1986	22,491.42	8,124.23	36.12%	6,443.53	28.65%	1,680.70	7.47%
1985 - 1987	24,655.16	8,256.24	33.49%	6,539.29	26.52%	1,716.95	6.96%
1986 - 1988	27,450.97	8,329.69	30.34%	6,913.40	25.18%	1,416.29	5.16%
1987 - 1989	25,904.44	7,242.18	27.96%	7,002.17	27.03%	240.01	0.93%
1988 - 1990	26,979.28	8,273.24	30.67%	8,512.37	31.55%	(239.13)	-0.89%
1989 - 1991	33,630.58	8,059.80	23.97%	8,912.74	26.50%	(852.94)	-2.54%
1990 - 1992	36,120.38	8,563.41	23.71%	8,290.26	22.95%	273.15	0.76%
1991 - 1993	35,957.00	7,810.51	21.72%	7,406.21	20.60%	404.30	1.12%
1992 - 1994	28,301.57	8,498.42	30.03%	9,806.57	34.65%	(1,308.15)	-4.62%
1993 - 1995	31,297.12	9,088.24	29.04%	10,641.13	34.00%	(1,552.89)	-4.96%
1994 - 1996	29,664.36	8,966.38	30.23%	10,890.35	36.71%	(1,923.97)	-6.49%
1995 - 1997	30,602.68	8,978.48	29.34%	6,756.39	22.08%	2,222.09	7.26%
1996 - 1998	29,249.88	8,227.42	28.13%	7,914.22	27.06%	313.20	1.07%
1997 - 1999	34,789.47	7,654.38	22.00%	9,561.94	27.49%	(1,907.56)	-5.48%
1998 - 2000	31,940.25	3,447.14	10.79%	11,281.35	35.32%	(7,834.21)	-24.53%
1999 - 2001	25,422.71	1,718.97	6.76%	12,989.75	51.10%	(11,270.78)	-44.33%
2000 - 2002	15,558.35	-16.99	-0.11%	9,250.08	59.45%	(9,267.07)	-59.56%

# Great Plains Natural Gas Company

## All Divisions

### 381.00 METERS & METER INSTALLATIONS

Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1973 - 2011

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Three - Year Rolling Bands</u>							
2001 - 2003	8,951.12	2,006.31	22.41%	6,591.00	73.63%	(4,584.69)	-51.22%
2002 - 2004	4,140.89	1,130.94	27.31%	1,088.72	26.29%	42.22	1.02%
2003 - 2005	18,655.23	1,130.94	6.06%	251.91	1.35%	879.03	4.71%
2004 - 2006	18,848.13	0.00	0.00%	3,096.00	16.43%	(3,096.00)	-16.43%
2005 - 2007	27,163.76	0.00	0.00%	3,816.00	14.05%	(3,816.00)	-14.05%
2006 - 2008	50,609.41	0.00	0.00%	18,319.00	36.20%	(18,319.00)	-36.20%
2007 - 2009	79,016.63	0.00	0.00%	25,735.00	32.57%	(25,735.00)	-32.57%
2008 - 2010	118,117.28	0.00	0.00%	39,656.22	33.57%	(39,656.22)	-33.57%
2009 - 2011	124,726.56	0.00	0.00%	33,528.44	26.88%	(33,528.44)	-26.88%

**Great Plains Natural Gas Company**

**All Divisions**

**381.00 METERS & METER INSTALLATIONS**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1973 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>

**Three - Year Rolling Bands**

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1973 - 2011	417,165.12	57,220.33	13.72	116,463.56	27.92	(59,243.23)	-14.20
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**Trend Analysis (End Year) 2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	45.0
Average Retirement Age (Yrs)	12.3
Years To ASL	32.7
Inflation Factor At 2.75% to ASL	2.43

**Gross Salvage**  
**Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	<b>0.00% *</b>
<b>1997-2011</b>	<b>15 - Year Trend</b>	<b>0.00% *</b>
<b>2002-2011</b>	<b>10 - Year Trend</b>	<b>0.00% *</b>
<b>2007-2011</b>	<b>5 - Year Trend</b>	<b>0.00%</b>

**\*Forecasted Gross Salvage Calculates To Less Than 0.00%---Percentage Set To A Floor of 0.00%.**

**Forecasted**

<b>Gross Salvage</b>	<b>0.00%</b>
<b>( Five Year Trend )</b>	
<b>Cost Of Removal</b>	<b>67.82%</b>
<b>Net Salvage</b>	<b>-67.82%</b>

**Great Plains Natural Gas Company**

**All Divisions**

**383.00 HOUSE REGULATORS**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1978 - 2011**

<u>Year</u>	<u>Orginal Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>								
1978	111.71		0.00	0.00%	0.00	0.00%	0.00	0.00%
1979	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1980	172.89		0.00	0.00%	0.00	0.00%	0.00	0.00%
1981	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1982	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1983	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1984	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1985	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1986	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1987	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1988	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1989	1,504.70		0.00	0.00%	0.00	0.00%	0.00	0.00%
1990	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1991	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1992	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1993	845.98		0.00	0.00%	0.00	0.00%	0.00	0.00%
1994	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
1995	6,849.64		0.00	0.00%	0.00	0.00%	0.00	0.00%
1996	76.57		8.55	11.17%	4.52	5.90%	4.03	5.26%
1997	724.25		0.00	0.00%	27.17	3.75%	(27.17)	-3.75%
1998	1,988.84		0.00	0.00%	0.00	0.00%	0.00	0.00%
1999	5,955.74		0.00	0.00%	0.00	0.00%	0.00	0.00%
2000	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2001	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2002	394.16		0.00	0.00%	0.00	0.00%	0.00	0.00%
2003	402.16		0.00	0.00%	0.00	0.00%	0.00	0.00%
2004	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2005	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%

**Great Plains Natural Gas Company**

**All Divisions**

**383.00 HOUSE REGULATORS**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1978 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>								
2006	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2007	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2008	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2009	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2010	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%
2011	0.00		0.00	0.00%	0.00	0.00%	0.00	0.00%

# Great Plains Natural Gas Company

## All Divisions

### 383.00 HOUSE REGULATORS

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1978 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
1978 - 1980	284.60	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1979 - 1981	172.89	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1980 - 1982	172.89	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1981 - 1983	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1982 - 1984	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1983 - 1985	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1984 - 1986	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1985 - 1987	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1986 - 1988	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1987 - 1989	1,504.70	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1988 - 1990	1,504.70	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1989 - 1991	1,504.70	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1990 - 1992	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1991 - 1993	845.98	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1992 - 1994	845.98	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1993 - 1995	7,695.62	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1994 - 1996	6,926.21	8.55	0.12%	4.52	0.07%	4.03	0.06%	
1995 - 1997	7,650.46	8.55	0.11%	31.69	0.41%	(23.14)	-0.30%	
1996 - 1998	2,789.66	8.55	0.31%	31.69	1.14%	(23.14)	-0.83%	
1997 - 1999	8,668.83	0.00	0.00%	27.17	0.31%	(27.17)	-0.31%	
1998 - 2000	7,944.58	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1999 - 2001	5,955.74	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2000 - 2002	394.16	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2001 - 2003	796.32	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2002 - 2004	796.32	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2003 - 2005	402.16	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2004 - 2006	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2005 - 2007	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	

# Great Plains Natural Gas Company

## All Divisions

### 383.00 HOUSE REGULATORS

#### Forecasted Future Net Salvage Based Upon Experienced Net Salvage 1978 - 2011

<u>Year</u>	<u>Original Cost Of Retirements</u>		<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
			<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>								
2006 - 2008		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2007 - 2009		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2008 - 2010		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2009 - 2011		0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978 - 2011		19,026.64	8.55	0.04	31.69	0.17	(23.14)	-0.12

**Trend Analysis (End Year) 2011**

\*Based Upon Three - Year Rolling Averages

Annual Inflation Rate	2.75%
Average Service Life (ASL)	40.0
Average Retirement Age (Yrs)	6.4
Years To ASL	33.6
Inflation Factor At 2.75% to ASL	2.49

**Gross Salvage**  
**Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	0.00% *
<b>1997-2011</b>	<b>15 - Year Trend</b>	0.00% *
<b>2002-2011</b>	<b>10 - Year Trend</b>	0.00%
<b>2007-2011</b>	<b>5 - Year Trend</b>	0.00%

\*Forecasted Gross Salvage Calculates To Less Than 0.00%---Percentage Set To A Floor of 0.00%.

**Forecasted**

<b>Gross Salvage</b>	0.00%
( Five Year Trend )	
<b>Cost Of Removal</b>	0.42%
<b>Net Salvage</b>	-0.42%

**Great Plains Natural Gas Company**

**All Divisions**

**390.00 STRUCTURES AND IMPROVEMENTS**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1977 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
1977	12,047.77	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1982	25,211.84	0.00	0.00%	0.00	0.00%	0.00	0.00%
1983	810.45	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996	2,461.02	0.00	0.00%	0.00	0.00%	0.00	0.00%
1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998	22,891.15	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000	129,072.17	0.00	0.00%	0.00	0.00%	0.00	0.00%
2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2002	767.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2003	625.50	0.00	0.00%	0.00	0.00%	0.00	0.00%
2004	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%

*Great Plains Natural Gas Company*

*All Divisions*

*390.00 STRUCTURES AND IMPROVEMENTS*

*Forecasted Future Net Salvage*

*Based Upon Experienced Net Salvage 1977 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
2005	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2006	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2007	93,480.85	138,533.00	148.19%	356.00	0.38%	138,177.00	147.81%
2008	578,718.92	36,600.00	6.32%	5,215.39	0.90%	31,384.61	5.42%
2009	59,805.58	17,410.28	29.11%	111.68	0.19%	17,298.60	28.92%
2010	38,681.66	26,538.47	68.61%	4,492.59	11.61%	22,045.88	56.99%
2011	69,660.64	17,500.00	25.12%	2,418.70	3.47%	15,081.30	21.65%

**Great Plains Natural Gas Company**

**All Divisions**

**390.00 STRUCTURES AND IMPROVEMENTS**

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1977 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
1977 - 1979	12,047.77	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1978 - 1980	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1979 - 1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1980 - 1982	25,211.84	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1981 - 1983	26,022.29	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1982 - 1984	26,022.29	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1983 - 1985	810.45	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1984 - 1986	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1985 - 1987	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1986 - 1988	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1987 - 1989	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1988 - 1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1989 - 1991	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1990 - 1992	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1991 - 1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1992 - 1994	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1993 - 1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1994 - 1996	2,461.02	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1995 - 1997	2,461.02	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1996 - 1998	25,352.17	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1997 - 1999	22,891.15	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1998 - 2000	151,963.32	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1999 - 2001	129,072.17	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2000 - 2002	129,839.17	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2001 - 2003	1,392.50	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2002 - 2004	1,392.50	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2003 - 2005	625.50	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2004 - 2006	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	

# Great Plains Natural Gas Company

## All Divisions

### 390.00 STRUCTURES AND IMPROVEMENTS

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1977 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>							
2005 - 2007	93,480.85	138,533.00	148.19%	356.00	0.38%	138,177.00	147.81%
2006 - 2008	672,199.77	175,133.00	26.05%	5,571.39	0.83%	169,561.61	25.22%
2007 - 2009	732,005.35	192,543.28	26.30%	5,683.07	0.78%	186,860.21	25.53%
2008 - 2010	677,206.16	80,548.75	11.89%	9,819.66	1.45%	70,729.09	10.44%
2009 - 2011	168,147.88	61,448.75	36.54%	7,022.97	4.18%	54,425.78	32.37%
1977 - 2011	1,034,234.55	236,581.75	22.88	12,594.36	1.22	223,987.39	21.66

**Trend Analysis (End Year)**

**2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	23.0
Average Retirement Age (Yrs)	1.5
Years To ASL	21.5
Inflation Factor At 2.75% to ASL	1.79

**Gross Salvage  
Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	38.19%
<b>1997-2011</b>	<b>15 - Year Trend</b>	45.38%
<b>2002-2011</b>	<b>10 - Year Trend</b>	50.57%
<b>2007-2011</b>	<b>5 - Year Trend</b>	0.00% *

\*Forecasted Gross Salvage Calculates To Less Than 0.00%---Percentage Set To A Floor of 0.00%.

**Forecasted**

<b>Gross Salvage</b>	0.00% *
( Five Year Trend )	
<b>Cost Of Removal</b>	2.19%
<b>Net Salvage</b>	-2.19%

**Great Plains Natural Gas Company**

**All Divisions**

**392.00 TRANSPORTATION EQUIPMENT**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1976 - 2006**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
1976	12,267.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1977	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978	22,745.73	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979	31,899.83	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980	38,110.69	0.00	0.00%	0.00	0.00%	0.00	0.00%
1981	12,989.93	0.00	0.00%	0.00	0.00%	0.00	0.00%
1982	13,291.45	0.00	0.00%	0.00	0.00%	0.00	0.00%
1983	79,456.53	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984	10,369.64	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985	27,314.78	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986	85,325.05	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987	45,249.70	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988	38,621.12	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989	55,271.20	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990	44,169.03	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991	26,886.80	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992	40,710.90	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993	68,018.91	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994	71,752.04	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995	56,207.04	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996	61,359.67	0.00	0.00%	1,174.96	1.91%	(1,174.96)	-1.91%
1997	52,305.20	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998	24,353.44	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000	309,798.03	0.00	0.00%	0.00	0.00%	0.00	0.00%
2001	75,668.47	31,555.00	41.70%	0.00	0.00%	31,555.00	41.70%
2002	8,446.91	7,649.66	90.56%	0.00	0.00%	7,649.66	90.56%
2003	15,922.09	1,000.00	6.28%	0.00	0.00%	1,000.00	6.28%

**Great Plains Natural Gas Company**

**All Divisions**

**392.00 TRANSPORTATION EQUIPMENT**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1976 - 2006**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u> <u>Amount</u>	<u>%</u>	<u>Cost of Removal</u> <u>Amount</u>	<u>%</u>	<u>Net Salvage</u> <u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
2004	120,489.15	18,553.00	15.40%	1,071.23	0.89%	17,481.77	14.51%
2005	62,707.89	46,815.79	74.66%	0.00	0.00%	46,815.79	74.66%
2006	422,720.75	8,184.99	1.94%	0.00	0.00%	8,184.99	1.94%
2007	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2008	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2009	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2010	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2011	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%

**Great Plains Natural Gas Company**

**All Divisions**

**392.00 TRANSPORTATION EQUIPMENT**

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1976 - 2006*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>							
1976 - 1978	35,012.73	0.00	0.00%	0.00	0.00%	0.00	0.00%
1977 - 1979	54,645.56	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978 - 1980	92,756.25	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979 - 1981	83,000.45	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980 - 1982	64,392.07	0.00	0.00%	0.00	0.00%	0.00	0.00%
1981 - 1983	105,737.91	0.00	0.00%	0.00	0.00%	0.00	0.00%
1982 - 1984	103,117.62	0.00	0.00%	0.00	0.00%	0.00	0.00%
1983 - 1985	117,140.95	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984 - 1986	123,009.47	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985 - 1987	157,889.53	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986 - 1988	169,195.87	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987 - 1989	139,142.02	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988 - 1990	138,061.35	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989 - 1991	126,327.03	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990 - 1992	111,766.73	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991 - 1993	135,616.61	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992 - 1994	180,481.85	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993 - 1995	195,977.99	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994 - 1996	189,318.75	0.00	0.00%	1,174.96	0.62%	(1,174.96)	-0.62%
1995 - 1997	169,871.91	0.00	0.00%	1,174.96	0.69%	(1,174.96)	-0.69%
1996 - 1998	138,018.31	0.00	0.00%	1,174.96	0.85%	(1,174.96)	-0.85%
1997 - 1999	76,658.64	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998 - 2000	334,151.47	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999 - 2001	385,466.50	31,555.00	8.19%	0.00	0.00%	31,555.00	8.19%
2000 - 2002	393,913.41	39,204.66	9.95%	0.00	0.00%	39,204.66	9.95%
2001 - 2003	100,037.47	40,204.66	40.19%	0.00	0.00%	40,204.66	40.19%
2002 - 2004	144,858.15	27,202.66	18.78%	1,071.23	0.74%	26,131.43	18.04%
2003 - 2005	199,119.13	66,368.79	33.33%	1,071.23	0.54%	65,297.56	32.79%

**Great Plains Natural Gas Company**

**All Divisions**

**392.00 TRANSPORTATION EQUIPMENT**

**Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1976 - 2006**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
2004 - 2006	605,917.79	73,553.78	12.14%	1,071.23	0.18%	72,482.55	11.96%	
2005 - 2007	485,428.64	55,000.78	11.33%	0.00	0.00%	55,000.78	11.33%	
2006 - 2008	422,720.75	8,184.99	1.94%	0.00	0.00%	8,184.99	1.94%	
2007 - 2009	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2008 - 2010	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2009 - 2011	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1976 - 2006	1,934,428.97	113,758.44	5.88	2,246.19	0.12	111,512.25	5.76	

**Trend Analysis (End Year)**

**2006**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	8.0
Average Retirement Age (Yrs)	0.0
Years To ASL	8.0
Inflation Factor At 2.75% to ASL	1.24

**Gross Salvage  
Linear Trend Analysis**

<b>1987-2006</b>	<b>20 - Year Trend</b>	<b>9.72%</b>
<b>1992-2006</b>	<b>15 - Year Trend</b>	<b>9.21%</b>
<b>1997-2006</b>	<b>10 - Year Trend</b>	<b>11.07%</b>
<b>2002-2006</b>	<b>5 - Year Trend</b>	<b>7.57%</b>

**Forecasted**

<b>Gross Salvage</b>	<b>7.57%</b>
<b>( Five Year Trend )</b>	
<b>Cost Of Removal</b>	<b>0.15%</b>
<b>Net Salvage</b>	<b>7.42%</b>

**Great Plains Natural Gas Company**

**All Divisions**

**392.10 TRANSPORTATION EQUIP. - TRAILERS**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 2009 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
2009	22,714.33	12,550.00	55.25%	0.00	0.00%	12,550.00	55.25%
2010	1,720.00	1,225.00	71.22%	0.00	0.00%	1,225.00	71.22%
2011	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%

# Great Plains Natural Gas Company

## All Divisions

### 392.10 TRANSPORTATION EQUIP. - TRAILERS

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 2009 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>							
2009 - 2011	24,434.33	13,775.00	56.38%	0.00	0.00%	13,775.00	56.38%
2009 - 2011	24,434.33	13,775.00	56.38	0.00	0.00	13,775.00	56.38

**Trend Analysis (End Year)**

**2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	12.0
Average Retirement Age (Yrs)	11.6
Years To ASL	0.4
Inflation Factor At 2.75% to ASL	1.01

**Gross Salvage  
Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	56.40%
<b>1997-2011</b>	<b>15 - Year Trend</b>	56.40%
<b>2002-2011</b>	<b>10 - Year Trend</b>	56.40%
<b>2007-2011</b>	<b>5 - Year Trend</b>	56.40%

**Forecasted**

<b>Gross Salvage</b>	56.40%
( Five Year Trend )	
<b>Cost Of Removal</b>	0.00%
<b>Net Salvage</b>	56.40%

**Great Plains Natural Gas Company**

**All Divisions**

**392.20 TRANSPORTATION EQUIP**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 2008 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
2008	-48,137.91	17,200.00	0.00%	0.00	0.00%	17,200.00	0.00%
2009	254,794.62	83,656.00	32.83%	0.00	0.00%	83,656.00	32.83%
2010	39,812.64	9,700.00	24.36%	0.00	0.00%	9,700.00	24.36%
2011	18,474.35	7,600.00	41.14%	0.00	0.00%	7,600.00	41.14%

**Great Plains Natural Gas Company**

**All Divisions**

**392.20 TRANSPORTATION EQUIP**

**Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 2008 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>							
2008 - 2010	246,469.35	110,556.00	44.86%	0.00	0.00%	110,556.00	44.86%
2009 - 2011	313,081.61	100,956.00	32.25%	0.00	0.00%	100,956.00	32.25%
2008 - 2011	264,943.70	118,156.00	44.60	0.00	0.00	118,156.00	44.60

**Trend Analysis (End Year) 2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	7.0
Average Retirement Age (Yrs)	6.4
Years To ASL	0.6
Inflation Factor At 2.75% to ASL	1.02

**Gross Salvage  
Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	<b>38.58%</b>
<b>1997-2011</b>	<b>15 - Year Trend</b>	<b>38.58%</b>
<b>2002-2011</b>	<b>10 - Year Trend</b>	<b>38.58%</b>
<b>2007-2011</b>	<b>5 - Year Trend</b>	<b>38.58%</b>

**Forecasted**

<b>Gross Salvage</b>	<b>38.58%</b>
<b>( Five Year Trend )</b>	
<b>Cost Of Removal</b>	<b>0.00%</b>
<b>Net Salvage</b>	<b>38.58%</b>

**Great Plains Natural Gas Company**

**All Divisions**

**396.00 POWER OPERATED EQUIPMENT**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1976 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<u>Annual Activity</u>								
1976	193,678.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1977	13,215.42	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1978	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1979	8,672.75	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1980	10,254.28	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1981	8,356.08	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1982	4,502.98	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1983	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1984	23,835.59	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1985	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1986	32,865.24	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1987	2,649.16	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1988	38,989.27	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1989	2,354.82	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1991	28,827.43	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1992	2,823.90	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1993	21,426.84	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1994	1,352.78	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1996	23,161.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1997	4,011.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1998	59,064.36	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1999	11,132.08	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2000	39,929.14	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2001	19,268.00	6,500.00	33.73%	227.50	1.18%	6,272.50	32.55%	
2002	-3,683.42	0.00	0.00%	0.00	0.00%	0.00	0.00%	
2003	94,579.96	85,121.19	90.00%	0.00	0.00%	85,121.19	90.00%	

**Great Plains Natural Gas Company**

**All Divisions**

**396.00 POWER OPERATED EQUIPMENT**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1976 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Annual Activity</u>							
2004	6,037.28	424.00	7.02%	0.00	0.00%	424.00	7.02%
2005	464,516.21	30,183.00	6.50%	0.00	0.00%	30,183.00	6.50%
2006	156,879.90	63,510.00	40.48%	0.00	0.00%	63,510.00	40.48%
2007	63,302.79	70,559.00	111.46%	0.00	0.00%	70,559.00	111.46%
2008	-53,189.59	167,648.41	0.00%	0.00	0.00%	167,648.41	0.00%
2009	54,905.20	40,263.89	73.33%	0.00	0.00%	40,263.89	73.33%
2010	150,454.37	120,084.07	79.81%	0.00	0.00%	120,084.07	79.81%
2011	207,254.74	111,837.67	53.96%	0.00	0.00%	111,837.67	53.96%

**Great Plains Natural Gas Company**

**All Divisions**

**396.00 POWER OPERATED EQUIPMENT**

**Forecasted Future Net Salvage**

**Based Upon Experienced Net Salvage 1976 - 2011**

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>		
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
<b><u>Three - Year Rolling Bands</u></b>								
1976 - 1978	206,893.42	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1977 - 1979	21,888.17	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1978 - 1980	18,927.03	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1979 - 1981	27,283.11	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1980 - 1982	23,113.34	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1981 - 1983	12,859.06	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1982 - 1984	28,338.57	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1983 - 1985	23,835.59	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1984 - 1986	56,700.83	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1985 - 1987	35,514.40	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1986 - 1988	74,503.67	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1987 - 1989	43,993.25	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1988 - 1990	41,344.09	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1989 - 1991	31,182.25	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1990 - 1992	31,651.33	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1991 - 1993	53,078.17	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1992 - 1994	25,603.52	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1993 - 1995	22,779.62	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1994 - 1996	24,513.78	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1995 - 1997	27,172.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1996 - 1998	86,236.36	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1997 - 1999	74,207.44	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1998 - 2000	110,125.58	0.00	0.00%	0.00	0.00%	0.00	0.00%	
1999 - 2001	70,329.22	6,500.00	9.24%	227.50	0.32%	6,272.50	8.92%	
2000 - 2002	55,513.72	6,500.00	11.71%	227.50	0.41%	6,272.50	11.30%	
2001 - 2003	110,164.54	91,621.19	83.17%	227.50	0.21%	91,393.69	82.96%	
2002 - 2004	96,933.82	85,545.19	88.25%	0.00	0.00%	85,545.19	88.25%	
2003 - 2005	565,133.45	115,728.19	20.48%	0.00	0.00%	115,728.19	20.48%	

# Great Plains Natural Gas Company

## All Divisions

### 396.00 POWER OPERATED EQUIPMENT

*Forecasted Future Net Salvage  
Based Upon Experienced Net Salvage 1976 - 2011*

<u>Year</u>	<u>Original Cost Of Retirements</u>	<u>Gross Salvage</u>		<u>Cost of Removal</u>		<u>Net Salvage</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b><u>Three - Year Rolling Bands</u></b>							
2004 - 2006	627,433.39	94,117.00	15.00%	0.00	0.00%	94,117.00	15.00%
2005 - 2007	684,698.90	164,252.00	23.99%	0.00	0.00%	164,252.00	23.99%
2006 - 2008	166,993.10	301,717.41	180.68%	0.00	0.00%	301,717.41	180.68%
2007 - 2009	65,018.40	278,471.30	428.30%	0.00	0.00%	278,471.30	428.30%
2008 - 2010	152,169.98	327,996.37	215.55%	0.00	0.00%	327,996.37	215.55%
2009 - 2011	412,614.31	272,185.63	65.97%	0.00	0.00%	272,185.63	65.97%
<hr/>							
1976 - 2011	1,691,427.56	696,131.23	41.16	227.50	0.01	695,903.73	41.14

**Trend Analysis (End Year)**

**2011**

**\*Based Upon Three - Year Rolling Averages**

Annual Inflation Rate	2.75%
Average Service Life (ASL)	8.0
Average Retirement Age (Yrs)	6.6
Years To ASL	1.4
Inflation Factor At 2.75% to ASL	1.04

**Gross Salvage  
Linear Trend Analysis**

<b>1992-2011</b>	<b>20 - Year Trend</b>	174.96%
<b>1997-2011</b>	<b>15 - Year Trend</b>	207.79%
<b>2002-2011</b>	<b>10 - Year Trend</b>	233.47%
<b>2007-2011</b>	<b>5 - Year Trend</b>	218.54%

**Forecasted**

<b>Gross Salvage</b>	218.54%
( Five Year Trend )	
<b>Cost Of Removal</b>	0.01%
<b>Net Salvage</b>	218.53%