

## IOWA ONLY

## DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (continued)

## C. Factors Used in Estimating Depreciation Charges

Line No.	Acct. No. (a)	Depreciable Plant Base (thousands) (b)	Estimated Average Service Life (c)	Net Salvage (percent) (d)	Applied Depreciation Rate(s) (percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
1	361.0	\$5,587			2.57		29.00
2	362.0	8,155			0.96		14.12
3	363.0	2,111			1.57		30.12
4	363.1	3,984			1.63		22.43
5	363.2	1,649			2.11		27.50
6	363.3	2,038			2.17		36.30
7	363.5	12,625			2.18		37.41
8		\$36,149					
9							
10	374.1	\$4,038			1.24		53.36
11	375.0	825			1.59		38.21
12	376.0	597,377			2.00		50.94
13	378.0	26,888			2.89		36.59
14	379.0	21,717			2.65		45.18
15	380.0	307,762			3.11		40.99
16	381.0	145,124			3.39		21.14
17	383.0	23,784			1.61		43.36
18	385.0	4,952			1.41		34.86
19		\$1,132,467					
20							
21	389.1	\$3			1.38		37.48
22	390.0	38,341			1.83		38.29
23	391.0	616			10.12		4.92
24	391.1	8,600			12.73		4.10
25	391.2	224			12.57		4.50
26	393.0	126			8.43		5.37
27	394.0	4,944			7.04		7.61
28	395.0	24			9.98		3.34
29	397.0	6,469			3.58		5.89
30	397.02	331			16.90		1.56
31	398.0	312			9.12		1.62
32		\$59,990					
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42	(1) Account 391.1, line 24, relates to Computer Equipment.						
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44	(2) Depreciation accruals were determined by applying the remaining life depreciation rate to monthly net plant in service, not the gross plant amount.						
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47	(3) Columns (c) through (g) are Total Company; Column (b) is Iowa Only.						
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\*Iowa only is defined as revenues and expenses for jurisdictional (regulated by the Iowa Utilities Board) and non-jurisdictional (regulated by the Federal Energy Regulatory Commission). If company is 100% in plant and service in Iowa, you may substitute a copy of page 336 from FERC Form No. 2.