

Attachment 3

Depreciation and Amortization

SiEnergy, LP
Depreciation Rates per Settlement Agreement

Line No.		Depreciation Rate	Note(s)
1	Intangible Plant		
2	(302) Franchises & Consents	7.86%	(1)
3	(303)-(307) Misc. Intangible	14.22%	(1)
4			
5	Distribution Plant		
6	(375) Structures & Improvements	2.48%	
7	(376) Mains	2.49%	
8	(378) Meas. & Reg. Station Other	3.36%	
9	(379) Meas. & Reg. Station City Gate	2.94%	
10	(380) Services	3.23%	
11	(381) Meters	4.29%	
12	(381.5) Meters - ERTS	5.69%	
13	(383) House Regulators	4.12%	
14	(387) Other Equipment	15.05%	
15	(387.5) Other Equipment - AMR	31.89%	
16	(387.7) Other Equipment - Scada	7.80%	
17			
18	General Plant		
19	(391.1) Office Furniture & Equipment	5.26%	
20	(391.3) Major Software Systems	10.00%	
21	(391.5) Other Computer HW/SW	25.00%	
22	(392) Transportation Equipment	7.47%	
23	(393) Stores Equipment	8.33%	
24	(394) Tools, Shop & Garage	10.00%	
25	(397) Communication Equipment	10.00%	
26	(398) Miscellaneous Equipment	10.00%	

Notes:

(1) Effective Rate Only. Depreciation/amortization expense is calculated on individual asset lives.