

**SERVICE DATE**  
**Oct 03, 2013**

PSC REF#: 191378

Public Service Commission of Wisconsin  
RECEIVED: 10/03/13, 1:28:01 PM

**PUBLIC SERVICE COMMISSION OF WISCONSIN**

Application of Northern States Power Company, a Wisconsin Corporation, for Approval of its Proposed Remaining Lives for Test Year 2014

4220-DU-108

**FINAL DECISION**

This is the Final Decision in the application of Northern States Power Company-Wisconsin (NSPW), doing business as Xcel Energy, for approval of its estimates of remaining lives, whole lives, and other assumptions related to depreciation for electric, natural gas, and common plant. On May 30, 2013, NSPW filed an application for a revision of its certified depreciation rates, including adopting remaining life methodologies. The application also included passage of time adjustments and approval of accounting for the already Commission-approved retirements of certain gas storage facilities. A Notice of Investigation was served on August 29, 2013.

**Findings of Fact**

1. Statistics and information included in the application filed by NSPW on May 30, 2013, are found to be reasonable.
2. It is reasonable that plant balances used for the depreciation calculation as of January 1, 2013, total approximately \$1.475 billion dollars and result in revised depreciation expense totaling \$46 million, compared to \$50.3 million currently authorized, a decrease of \$4.3 million.

Docket 4220-DU-108

3. It is reasonable that overall depreciation accruals decrease by a total of approximately \$4.3 million, a decrease of \$3.1 million for electric depreciation, a decrease of \$1.4 million for natural gas depreciation, and an increase of \$0.2 million for common plant.

4. Requests for accounting treatment related to approved retirements of gas storage facilities are found to be reasonable.

5. This is a Type III action under Wis. Admin. Code § PSC 4.10(3). No unusual circumstances suggesting the likelihood of significant environmental effects on the human environment have come to the Commission's attention. Neither an environmental impact statement under Wis. Stat. § 1.11 nor an environmental assessment is required.

### **Conclusions of Law**

1. The Commission has jurisdiction to act upon NSPW's application under Wis. Stat. §§ 1.11, 1.12, 196.02, 196.025, 196.395, and 196.49, and Wis. Admin. Code chs. PSC 4 and 112.

2. The Commission has authority under Wis. Stat. § 15.02(4) to delegate to the Administrator of the Division of Gas and Energy those functions vested by law as enumerated above. It has delegated the authority to the administrator of the Gas and Energy Division to issue a Final Decision certifying depreciation rates and assumptions in accordance with the Findings of Fact.

### **Opinion**

Regarding NSPW's application, the bulk of the revisions to current rates relate to implementing and revising remaining life methodologies and updating the theoretical reserve balances. The currently-certified remaining lives became effective for electric production and

Docket 4220-DU-108

gas storage facilities on January 1, 2012, as approved by the Commission in docket 4220-DU-107, and this Final Decision updates those estimated remaining lives. For transmission, distribution, and general plant, currently average service life methods are used. This Final Decision now certifies the use of a remaining life depreciation system to calculate annual and accrued depreciation for those assets as well.

Other than changing to remaining life methodologies for transmission, distribution, and general plant, other notable components of the study relate to accounting for the retirements of certain gas storage facilities. Those retirements were approved by the Commission in docket 4220-GP-116 dated May 21, 2013.

The application does not anticipate any major future addition or retirements that would materially affect recommended depreciation rates in this study, with one exception. NSPW expects several major software projects to be put into place which will have much longer service lives than current rates assume. The application proposes to add an additional category of software to distinguish these types of software projects. While there are other large additions planned in other areas of operations, the assets being installed should follow the lives established for the current assets, as the type and nature do not differ between the existing and new assets.

Included in NSPW's analysis of depreciation was a calculation of the theoretical reserve balance versus the actual balance. Per the calculation, the reserve surplus is approximately \$57 million, which is proposed to be amortized over the remaining life of depreciable assets. This is in large part why depreciation expense is declining, compared to currently certified rates.

The attached appendix lists certified depreciation rates and remaining life calculations.

Docket 4220-DU-108

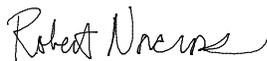
### Order

1. The depreciation assumptions regarding remaining lives, average lives, and net salvage shown in Appendix A, attached, and made a part of this Final Decision, are certified to NSPW, a public utility, as reasonable and proper for computing annual depreciation expense. Subject to Order Point 2, these depreciation assumptions shall be made effective January 1, 2014.

2. In accordance with Wis. Stat. § 196.09(3), after the Commission has certified to NSPW its findings as to the assumptions required for depreciation, it shall have 30 days within which to make application to the Commission for a hearing and order. If NSPW does not make application to the Commission for a hearing and order within the time set, this Final Decision shall take effect.

Dated at Madison, Wisconsin, October 2, 2013

For the Commission:



Robert Norcross  
Administrator  
Gas and Energy Division

RDN:CAsw:cmk:DL: 00868268

See attached Notice of Rights

Docket 4220-DU-108

PUBLIC SERVICE COMMISSION OF WISCONSIN  
610 North Whitney Way  
P.O. Box 7854  
Madison, Wisconsin 53707-7854

**NOTICE OF RIGHTS FOR REHEARING OR JUDICIAL REVIEW, THE  
TIMES ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE  
PARTY TO BE NAMED AS RESPONDENT**

The following notice is served on you as part of the Commission's written decision. This general notice is for the purpose of ensuring compliance with Wis. Stat. § 227.48(2), and does not constitute a conclusion or admission that any particular party or person is necessarily aggrieved or that any particular decision or order is final or judicially reviewable.

*PETITION FOR REHEARING*

If this decision is an order following a contested case proceeding as defined in Wis. Stat. § 227.01(3), a person aggrieved by the decision has a right to petition the Commission for rehearing within 20 days of the date of service of this decision, as provided in Wis. Stat. § 227.49. The date of service is shown on the first page. If there is no date on the first page, the date of service is shown immediately above the signature line. The petition for rehearing must be filed with the Public Service Commission of Wisconsin and served on the parties. An appeal of this decision may also be taken directly to circuit court through the filing of a petition for judicial review. It is not necessary to first petition for rehearing.

*PETITION FOR JUDICIAL REVIEW*

A person aggrieved by this decision has a right to petition for judicial review as provided in Wis. Stat. § 227.53. In a contested case, the petition must be filed in circuit court and served upon the Public Service Commission of Wisconsin within 30 days of the date of service of this decision if there has been no petition for rehearing. If a timely petition for rehearing has been filed, the petition for judicial review must be filed within 30 days of the date of service of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition of the petition for rehearing by operation of law pursuant to Wis. Stat. § 227.49(5), whichever is sooner. If an *untimely* petition for rehearing is filed, the 30-day period to petition for judicial review commences the date the Commission serves its original decision.<sup>1</sup> The Public Service Commission of Wisconsin must be named as respondent in the petition for judicial review.

If this decision is an order denying rehearing, a person aggrieved who wishes to appeal must seek judicial review rather than rehearing. A second petition for rehearing is not permitted.

Revised: March 27, 2013

---

<sup>1</sup> See *State v. Currier*, 2006 WI App 12, 288 Wis. 2d 693, 709 N.W.2d 520.

APPENDIX A

**Docket 4220-DU-108**  
**Electric Utility**  
**Steam Production**

<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Years Remaining Life 1/1/14</b>
<b>Bay Front</b>			
E311	Structures and Improvements	-10	7.0
E312	Boiler Plant Equipment	-2	7.0
E314	Turbogenerators	-10	7.0
E315	Accessory Electric Equipment	-10	7.0
E316	Miscellaneous Power Plant Equipment	5	7.0
<b>French Island</b>			
E311	Structures and Improvements	-10	10.0
E312	Boiler Plant Equipment	-2	10.0
E314	Turbogenerators	-10	10.0
E315	Accessory Electric Equipment	-10	10.0
E316	Miscellaneous Power Plant Equipment	5	10.0
<b>French Island RDF</b>			
E311	Structures and Improvements	-10	10.0
E312	Boiler Plant Equipment	-2	10.0
E314	Turbogenerators	-10	10.0
E315	Accessory Electric Equipment	-10	10.0
E316	Miscellaneous Power Plant Equipment	5	10.0

APPENDIX A

**Electric Utility  
Hydro Production**

Account	Description	Net Salvage (%)	Years Remaining Life 1/1/14
<b>Apple River</b>			
E331	Structures and Improvements	-10	11.0
E332	Boiler Plant Equipment	-15	11.0
E333	Turbogenerators	-5	11.0
E334	Accessory Electric Equipment	-5	11.0
E335	Miscellaneous Power Plant Equipment	5	11.0
<b>Big Falls</b>			
E331	Structures and Improvements	-10	23.1
E332	Boiler Plant Equipment	-15	23.1
E333	Turbogenerators	-5	23.1
E334	Accessory Electric Equipment	-5	23.1
E335	Miscellaneous Power Plant Equipment	5	23.1
<b>Cedar Falls</b>			
E302	Franchises and Consent	0	21.3
E331	Structures and Improvements	-10	21.3
E332	Boiler Plant Equipment	-15	21.3
E333	Turbogenerators	-5	21.3
E334	Accessory Electric Equipment	-5	21.3
E335	Miscellaneous Power Plant Equipment	5	21.3
<b>Chippewa Fall</b>			
E331	Structures and Improvements	-10	20.0
E332	Boiler Plant Equipment	-15	20.0
E333	Turbogenerators	-5	20.0
E334	Accessory Electric Equipment	-5	20.0
E335	Miscellaneous Power Plant Equipment	5	20.0
<b>Cornell</b>			
E331	Structures and Improvements	-10	9.9
E332	Boiler Plant Equipment	-15	9.9
E333	Turbogenerators	-5	9.9
E334	Accessory Electric Equipment	-5	9.9
E335	Miscellaneous Power Plant Equipment	5	9.9

APPENDIX A

**Electric Utility  
Hydro Production**

<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Years Remaining Life 1/1/14</b>
<b>Eau Claire Dells</b>			
E302	Franchises and Consent	0	19.8
E331	Structures and Improvements	-10	19.8
E332	Reservoirs, Dams and Waterways	-15	19.8
E333	Waterwheels, Turbines and Generators	-5	19.8
E334	Accessory Electric Equipment	-5	19.8
E335	Miscellaneous Power Plant Equipment	5	19.8
<b>Gile Flowage</b>			
E331	Structures and Improvements	-10	11.0
E332	Reservoirs, Dams and Waterways	-15	11.0
E334	Accessory Electric Equipment	-5	11.0
<b>Hayward</b>			
E331	Structures and Improvements	-10	12.0
E332	Reservoirs, Dams and Waterways	-15	12.0
E333	Waterwheels, Turbines and Generators	-5	12.0
E334	Accessory Electric Equipment	-5	12.0
E335	Miscellaneous Power Plant Equipment	5	12.0
<b>Holcombe</b>			
E302	Franchises and Consent	0	19.8
E331	Structures and Improvements	-10	19.8
E332	Reservoirs, Dams and Waterways	-15	19.8
E333	Waterwheels, Turbines and Generators	-5	19.8
E334	Accessory Electric Equipment	-5	19.8
E335	Miscellaneous Power Plant Equipment	5	19.8
<b>Jim Falls</b>			
E331	Structures and Improvements	-10	19.8
E332	Reservoirs, Dams and Waterways	-15	19.8
E333	Waterwheels, Turbines and Generators	-5	19.8
E334	Accessory Electric Equipment	-5	19.8
E335	Miscellaneous Power Plant Equipment	5	19.8
<b>Ladysmith</b>			
E331	Structures and Improvements	-10	22.0
E332	Reservoirs, Dams and Waterways	-15	22.0
E333	Waterwheels, Turbines and Generators	-5	22.0
E334	Accessory Electric Equipment	-5	22.0
E335	Miscellaneous Power Plant Equipment	5	22.0

APPENDIX A

**Electric Utility  
Hydro Production**

<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Years Remaining Life 1/1/14</b>
<b>Menomonie</b>			
E302	Franchises and Consent	0	21.3
E331	Structures and Improvements	-10	21.3
E332	Reservoirs, Dams and Waterways	-15	21.3
E333	Waterwheels, Turbines and Generators	-5	21.3
E334	Accessory Electric Equipment	-5	21.3
E335	Miscellaneous Power Plant Equipment	5	21.3
<b>Riverdale</b>			
E331	Structures and Improvements	-10	18.0
E332	Reservoirs, Dams and Waterways	-15	18.0
E333	Waterwheels, Turbines and Generators	-5	18.0
E334	Accessory Electric Equipment	-5	18.0
E335	Miscellaneous Power Plant Equipment	5	18.0
<b>St. Croix Falls</b>			
E331	Structures and Improvements	-10	14.0
E332	Reservoirs, Dams and Waterways	-15	14.0
E333	Waterwheels, Turbines and Generators	-5	14.0
E334	Accessory Electric Equipment	-5	14.0
E335	Miscellaneous Power Plant Equipment	5	14.0
<b>Saxon Falls</b>			
E331	Structures and Improvements	-10	6.0
E332	Reservoirs, Dams and Waterways	-15	6.0
E333	Waterwheels, Turbines and Generators	-5	6.0
E334	Accessory Electric Equipment	-5	6.0
E335	Miscellaneous Power Plant Equipment	5	6.0
<b>Superior Falls</b>			
E331	Structures and Improvements	-10	11.0
E332	Reservoirs, Dams and Waterways	-15	11.0
E333	Waterwheels, Turbines and Generators	-5	11.0
E334	Accessory Electric Equipment	-5	11.0
E335	Miscellaneous Power Plant Equipment	5	11.0

**Electric Utility  
Hydro Production**

Account	Description	Net Salvage (%)	Years Remaining Life 1/1/14
<b>Thornapple</b>			
E331	Structures and Improvements	-10	23.1
E332	Reservoirs, Dams and Waterways	-15	23.1
E333	Waterwheels, Turbines and Generators	-5	23.1
E334	Accessory Electric Equipment	-5	23.1
E335	Miscellaneous Power Plant Equipment	5	23.1
<b>Trego</b>			
E331	Structures and Improvements	-10	11.9
E332	Reservoirs, Dams and Waterways	-15	11.9
E333	Waterwheels, Turbines and Generators	-5	11.9
E334	Accessory Electric Equipment	-5	11.9
E335	Miscellaneous Power Plant Equipment	5	11.9
<b>White River</b>			
E331	Structures and Improvements	-10	11.6
E332	Reservoirs, Dams and Waterways	-15	11.6
E333	Waterwheels, Turbines and Generators	-5	11.6
E334	Accessory Electric Equipment	-5	11.6
E335	Miscellaneous Power Plant Equipment	5	11.6
<b>Wissota</b>			
E302	Franchises and Consent	0	19.8
E331	Structures and Improvements	-10	19.8
E332	Reservoirs, Dams and Waterways	-15	19.8
E333	Waterwheels, Turbines and Generators	-5	19.8
E334	Accessory Electric Equipment	-5	19.8
E335	Miscellaneous Power Plant Equipment	5	19.8

**Electric Utility  
Other Production**

<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Years Remaining Life 1/1/14</b>
<b>Flambeau Station</b>			
E341	Structures and Improvements	-5	4.0
E342	Fuel Holders	0	4.0
E343	Prime Movers	0	4.0
E344	Generators	0	4.0
E345	Accessory Electric Equipment	0	4.0
E346	Miscellaneous Power Plant Equipment	0	4.0
<b>French Island Combustion Turbine</b>			
E341	Structures and Improvements	-5	7.0
E342	Fuel Holders	0	7.0
E343	Prime Movers	0	7.0
E344	Generators	0	7.0
E345	Accessory Electric Equipment	0	7.0
E346	Miscellaneous Power Plant Equipment	0	7.0
<b>Prairie Island Air Monitor</b>			
E346	Miscellaneous Power Plant Equipment	0	20.3
<b>Wheaton Gas Turbine</b>			
E341	Structures and Improvements	-5	12.0
E342	Fuel Holders	0	12.0
E343	Prime Movers	0	12.0
E344	Generators	0	12.0
E345	Accessory Electric Equipment	0	12.0
E346	Miscellaneous Power Plant Equipment	0	12.0

APPENDIX A

**Gas Utility  
Gas Storage**

<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Years Remaining Life 1/1/14</b>
<b>Eau Claire LNG</b>			
G361	Structures and Improvements	0	5.0
G362	Gas Holders	-10	5.0
G363	Purification Equipment	0	5.0
G363.1	Liquefaction Equipment	0	5.0
G363.2	Vaporizing Equipment	0	5.0
G363.3	Compressor Equipment	0	5.0
G363.4	Measuring and Regulating Equipment	0	5.0
G363.5	Other Equipment	0	5.0
<b>New Richmond Propane</b>			
G361	Structures and Improvements	0	2.0
G363.5	Other Equipment	0	2.0

APPENDIX A

**Electric Utility**

Account	Description	Average Service Life	Average Remaining Life	Curve	Net Salvage (%)	Annual Rate % (ASL)	Annual Rate % (ARL)
<b>Intangible</b>							
E303	Computer Software – 5 year	5	1.47	(2)	0	20.00	21.13
E303	Computer Software – 7 year	7	0.00	(2)	0	14.29	14.29
<b>Transmission</b>							
E352	Structures and Improvements	53	39.26	R4	-10	2.08	2.01
E352	Structures and Improvements – Production	53	35.91	R4	-10	2.08	1.98
E353	Station Equipment	45	33.60	R3	-20	2.67	2.58
E353	Station Equipment – Production	45	19.51	R3	-20	2.67	2.33
E354	Towers and Fixtures	60	28.82	R3	-15	1.92	1.73
E355	Poles and Fixtures	49	40.18	R2	-50	3.06	2.99
E356	Overhead Conductors and Devices	51	33.41	R3	-40	2.75	2.60
E357	Underground Conduit	50	45.95	R3	-5	2.10	2.08
E358	Underground Conductor and Devices	40	37.33	L1	-10	2.75	2.73
E359	Roads and Trails	60	24.43	R3	0	1.67	1.43
<b>Distribution</b>							
E361	Structures and Improvements	48	33.17	R4	-5	2.19	2.13
E361	Structures and Improvements – Production	48	32.67	R4	-5	2.19	2.12
E362	Station Equipment	48	34.67	R2.5	-20	2.50	2.44
E362	Station Equipment – Production	48	30.32	R2.5	-20	2.50	2.41
E364	Poles, Towers, and Fixtures	35	20.96	R2.5	-100	5.71	5.48
E365	Overhead Conductors and Devices	31	15.11	S6	-40	4.52	4.28
E366	Underground Conduit	57	42.53	R2	-5	1.84	1.80
E367	Underground Conductor and Devices	36	28.32	R0.5	0	2.78	2.73
E368	Line Transformers	42	30.68	R1	-10	2.62	2.56
E368	Capacitors	34	19.89	S4	-10	3.24	3.09
E369	Overhead Services	42	26.88	R2	-75	4.17	4.02
E369	Underground Services	42	29.72	R2	-20	2.86	2.78
E370	Meters	27	20.34	R0.5	-10	4.07	3.99
E370	Meters – Old	(1)	7.50	(2)	0	(1)	3.22
E370	Meters – AMR	15	11.32	SC	0	6.67	6.53
E371	Customer Premises	21	8.39	R1	-25	5.95	5.43

APPENDIX A

**Electric Utility**

Account	Description	Average Service Life	Average Remaining Life	Curve	Net Salvage (%)	Annual Rate % (ASL)	Annual Rate % (ARL)
E371	Customer Premises – REMS	21	9.87	R1	0	4.76	4.42
E373	Street Lighting and Signal Systems	22	15.25	L0	-50	6.82	6.63
<b>General</b>							
E390	Structures and Improvements	45	34.59	R3	-20	2.67	2.59
E391	Office Furniture and Equipment	20	14.81	(2)	0	5.00	4.97
E391	Network Equipment	4	1.37	(2)	0	25.00	24.25
E392	Transportation Equipment – Automobiles	7	1.27	(2)	0	14.29	13.28
E392	Transportation Equipment – Light Trucks	7	1.57	(2)	0	14.29	13.51
E392	Transportation Equipment – Heavy Trucks	10	4.54	(2)	0	10.00	9.81
E392	Transportation Equipment – Trailers	10	8.22	(2)	0	10.00	9.97
E392	Transportation Equipment – M Veh Group 4	10	7.80	(2)	0	10.00	9.96
E393	Stores Equipment	20	14.62	(2)	0	5.00	4.97
E394	Tools, Shop, and Garage Equipment	20	14.89	(2)	0	5.00	4.97
E395	Laboratory Equipment	20	4.74	(2)	0	5.00	4.75
E396	Power Operated Equipment	12	6.83	(2)	0	8.33	8.23
E397	Communication Equipment	15	12.13	(2)	0	6.67	6.64
E397	Communication Equipment – PBX	15	9.53	(2)	0	6.67	6.61
E397	Communication Equipment –AMR	15	11.38	(2)	0	6.67	6.63
E397	Communication Equipment – EMS	11	8.74	(2)	0	9.09	9.05
E398	Miscellaneous Equipment	20	16.47	(2)	0	5.00	4.98

(1): Electric Meters – Old account is being amortized over average remaining life. No Average Service Life is applicable.

(2): No curve is used for amortized accounts.

APPENDIX A

Gas Utility

Account	Description	Average Service Life	Average Remaining Life	Curve	Net Salvage (%)	Annual Rate % (ASL)	Annual Rate % (ARL)
<b>Intangible</b>							
G303	Computer Software – 5 year	5	0.85	(1)	0	20.00	21.66
<b>Distribution</b>							
G376	Mains – Metallic	46	34.32	L0	-30	2.83	2.57
G376	Mains – Plastic	45	33.29	R2.5	-20	2.67	2.42
G378	Measure and Regulating – General	38	25.31	S3	-10	2.89	2.55
G379	Measure and Regulating – City Gate	38	26.04	S3	-10	2.89	2.55
G380	Services – Metallic	34	15.05	R4	-100	5.88	4.63
G380	Services – Plastic	34	22.36	R4	-75	5.15	4.48
G381	Meters	30	17.25	R2.5	-10	3.67	3.01
<b>General</b>							
G390	Structures and Improvements	45	21.70	R3	-20	2.67	1.45
G391	Office Furniture and Equipment	20	(2)	(1)	0	5.00	(2)
G391	Network Equipment	4	0.50	(1)	0	25.00	24.62
G392	Transportation Equipment – Automobiles	7	6.21	(1)	0	14.29	14.29
G392	Transportation Equipment – Light Trucks	7	5.87	(1)	0	14.29	10.03
G392	Transportation Equipment – Heavy Trucks	10	7.52	(1)	0	10.00	10.01
G392	Transportation Equipment – Trailers	10	7.86	(1)	0	10.00	10.01
G392	Transportation Equipment – M Veh Group 4	10	(2)	(1)	0	10.00	(2)
G393	Stores Equipment	20	(2)	(1)	0	5.00	(2)
G394	Tools, Shop, and Garage Equipment	20	11.35	(1)	0	5.00	5.02
G395	Laboratory Equipment	20	2.72	(1)	0	5.00	5.14
G396	Power Operated Equipment	12	6.38	(1)	0	8.33	8.37
G397	Communication Equipment	15	13.65	(1)	0	6.67	6.67
G397	Communication Equipment –AMR	15	11.79	(1)	0	6.67	6.67
G397	Communication Equipment – EMS	11	7.71	(1)	0	9.09	9.11
G398	Miscellaneous Equipment	20	(2)	(1)	0	5.00	(2)

(1) No curve is used for amortized accounts; (2) Account currently has no plant balance.

APPENDIX A

**Common Utility**

Account	Description	Average Service Life	Average Remaining Life	Curve	Net Salvage (%)	Annual Rate % (ASL)	Annual Rate % (ARL)
<b>Intangible</b>							
C303	Computer Software – 5 year	5	0.60	(2)	0	20.00	17.76
C303	Computer Software – 7 year	7	0.00	(2)	0	14.29	14.29
C303	Computer Software – 15 year	15	(3)	(2)	0	6.67	(3)
<b>General</b>							
C390	Structures and Improvements	45	34.18	R3	-20	2.67	2.74
C390	Structures and Improvements – Leasehold Improvements	(1)	1.75	(2)	-10	(1)	(1)
C391	Office Furniture and Equipment	20	8.61	(2)	0	5.00	5.61
C391	Network Equipment	4	1.82	(2)	0	25.00	27.75
C392	Transportation Equipment – Automobiles	7	1.04	(2)	0	14.29	21.83
C392	Transportation Equipment – Heavy Trucks	10	3.15	(2)	0	10.00	12.00
C392	Transportation Equipment – (04/05/06)	10	7.07	(2)	0	10.00	10.38
C392	Transportation Equipment – Trailers	10	5.57	(2)	0	10.00	10.73
C392	Transportation Equipment – M. Veh Group 4	10	8.84	(2)	0	10.00	10.12
C393	Stores Equipment	20	3.46	(2)	0	5.00	7.20
C394	Tools, Shop, and Garage Equipment	20	10.52	(2)	0	5.00	5.41
C395	Laboratory Equipment	20	1.06	(2)	0	5.00	13.23
C396	Power Operated Equipment	12	3.07	(2)	0	8.33	10.56
C397	Communication Equipment	10	5.28	(2)	0	10.00	10.82
C397	Communication Equipment – MCW	11	0.00	(2)	0	9.09	10.00
C398	Miscellaneous Equipment	20	11.30	(2)	0	5.00	5.35

(1) Account will be amortized over remaining term of lease. End of lease date is September 30, 2014.

(2) No curve is used for amortized accounts .

(3) Account currently has no plant balance. Average Service Life and curve will be used when new assets are added to account. No Average Remaining Life is available for the account.

CASw:jlt:DL: 00868542