Line	Acct. No.	Account	New Depreciation Rates
	(a)	(b)	(d)
	` ,	. ,	
		<u>Distribution Plant</u>	
1	374.2	Rights of Way	1.46%
2	375	Structures & Improvements	1.29%
3	376	Mains	1.85%
4	378	Meas. & Reg. EquipGeneral	2.35%
5	379	Meas. & Reg. EquipCity Gate	2.14%
6	380	Services	3.03%
7	381	Meters	5.43%
8	383	Service Regulators	1.70%
9	385	Ind. Meas. & Reg. Station Eqpt.	2.48%
10	387.2	Other Distribution Equip.	2.49%
		<u>General Plant</u>	
12	390	Structures and Improvements	1.76%
13	391.1	Office Furniture & Equipment	19.63%
14	391.3	Personal Computers	19.36%
15	392.1	Trans. Equip., Non-Unitized	0.49%
16	392.2	Trans. Equip., Unitized	9.69%
17	393	Stores Equipment	4.05%
18	394.1	Miscellaneous Tools - Nonunitized	4.62%
19	395	Laboratory Equipment	13.63%
20	396.1	Work Equipment Trailers	1.29%
21	396.2	Power Operated Equip.	30.48%
22	397.1	Fixed Radio Comm. Equip.	7.49%
23	397.2	Mobile Radio Comm. Equip.	7.82%
24	397.3	General Tele. Comm. Equip.	12.70%
25	397.8	Network Equipment	23.65%
26	398	Miscellaneous Equipment	8.38%
		Common Plant	
28	390	Structures and Improvements	2.57%
29	391.1	Office Furniture & Equipment	6.81%
30	391.3	Personal Computers	24.37%
31	391.5	Other Computer Equipment	23.70%
33	392.1	Trans. Equip., Non-Unitized	3.42%
34	392.2	Trans. Equip., Unitized	9.65%
35	392.3	Aircraft Equipment	4.00%
36	393	Stores Equipment	2.94%
37	394.1	Miscellaneous Tools	1.27%
38	394.3	Vehicle Maint. Equip.	5.00%
39	397.1	Fixed Radio Comm. Equip.	7.04%
40	397.2	Mobile Radio Comm. Equip.	7.05%
41	397.3	General Tele. Comm. Equip.	11.83%
42	397.5	Supervisory & Telemetering	27.74%
43	397.8	Network Equipment	25.14%
44	398	Miscellaneous Equipment	3.05%