COPY

BEFORE THE

INDIANA UTILITY REGULATORY COMMISSION

FILED

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INDIANA UTILITY
REGULATORY COMMISSION

PETITION OF THE BOARD OF DIRECTORS FOR UTILITIES OF THE DEPARTMENT OF PUBLIC UTILITIES OF THE CITY OF INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF A PUBLIC CHARITABLE TRUST, D/B/A CITIZENS GAS & COKE UTILITY FOR (1) AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR GAS UTILITY SERVICE AND APPROVAL OF A NEW SCHEDULE OF RATES AND CHARGES APPLICABLE THERETO, (2) AUTHORITY, TO THE EXTENT NECESSARY AS AN ALTERNATIVE REGULATORY PLAN, TO RECOVER THE GAS COST COMPONENT OF ITS NET WRITE-OFFS IN ITS GAS COST ADJUSTMENT FILINGS, (3) AUTHORITY PURSUANT TO 170 IAC 5-1-27(F) FOR A NON-GAS COST REVENUE TEST TO DETERMINE WHEN DEPOSITS ARE REQUIRED FOR EXTENSION OF FACILITIES, (4) APPROVAL OF OTHER CHANGES TO ITS GENERAL TERMS AND CONDITIONS FOR GAS SERVICE, AND (5) APPROVAL OF NEW DEPRECIATION ACCRUAL RATES	)	**CAUSE NO. 43463**

DIRECT TESTIMONY AND EXHIBITS OF
DONALD J. CLAYTON

On Behalf of Petitioner,
Citizens Gas & Coke Utility

Volume II

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March 18, 2008

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INDIANA UTILITY REGULATORY COMMISSION

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DIRECT TESTIMONY
of
DONALD J. CLAYTON

On
Behalf of
Petitioner

Citizens Gas & Coke Utility

Petitioner's Exhibit DJC

1 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

2 A. My name is Donald J. Clayton. My business address is 301 Oxford Valley Road, Suite
3 1604, Yardley, Pennsylvania, 19067.

4 **Q. PLEASE IDENTIFY YOUR CURRENT POSITION AND EMPLOYER.**

5 A. I am Vice President of Management Consulting at Tangibl, LLC.

6 **Q. HOW LONG HAVE YOU BEEN ASSOCIATED WITH TANGIBLE, LLC**

7 A. I have been associated with Tangible, LLC since April 2, 2007.

8 **Q. PLEASE DESCRIBE TANGIBLE, LLC.**

9 A. Tangible, LLC is an engineering firm serving water, wastewater, waste services and energy
10 utilities.

11 **Q. WHO WAS YOUR EMPLOYER WHEN YOU COMPLETED THE**
12 **DEPRECIATION STUDY FOR CITIZENS GAS AND COKE UTILITY?**

13 A. I was employed by Gannett Fleming, Inc.

14 **Q. HOW LONG WERE YOU ASSOCIATED WITH GANNETT FLEMING, INC.?**

15 A. I was associated with Gannett Fleming, Inc. from August, 1977 to March of 1983 and from
16 February, 2005 to March of 2007.

17 **Q. PLEASE DESCRIBE GANETT FLEMING INC.**

18 A. Gannett Fleming is an international planning, design, and construction management firm
19 which provides full-service engineering services in the U.S. and abroad.

1 **Q. WHAT WAS YOUR POSITION WITH GANNETT FLEMING WHEN YOU**
2 **COMPLETED THE DEPRECIATIN STUDY FOR CITIZENS GAS AND COKE**
3 **UTILITY?**
4 A. I was Director, Regulatory Economics.
5 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**
6 A. I have Bachelor of Science and Masters of Business Administration degrees from
7 Rensselaer Polytechnic Institute.
8 **Q. PLEASE DESCRIBE YOUR WORK EXPERIENCE.**
9 A. Throughout my career I have served public utilities in consulting and executive capacities.
10 Recent assignments include depreciation studies for electric, gas, water, wastewater,
11 thermal and railroad companies and cost of service and rate design studies for gas and
12 water utilities.
13 My detailed resume is attached to my testimony as Appendix A.
14 **Q. DO YOU BELONG TO ANY PROFESSIONAL SOCIETIES?**
15 A. Yes. I am a member of the Society of Depreciation Professionals.
16 **Q. DO YOU HOLD ANY SPECIAL CERTIFICATION AS A DEPRECIATION**
17 **EXPERT?**
18 A. Yes. The Society of Depreciation Professionals has established national standards for
19 depreciation professionals. The Society administers an examination to become certified in
20 this field. I passed the certification exam in April of 2005.

1 **Q. DO YOU PARTICIPATE IN THE ANNUAL TRAINING PROGRAMS OFFERED**
2 **BY THE SOCIETY OF DEPRECIATION PROFESSIONALS?**
3 A. Yes. I am an instructor at the annual depreciation training sessions offered by the society.
4 I have taught the basic life analysis course for the last three years and in 2005 I taught the
5 advanced course on preparing and defending a depreciation study.
6 **Q. DO YOU HOLD ANY OTHER PROFESSIONAL CERTIFICATIONS?**
7 A. Yes. I am a Registered Professional Engineer in Pennsylvania and I am a Chartered
8 Financial Analyst.
9 **Q. HAVE YOU HAD FORMAL TRAINING RELATING TO DEPRECIATION AND**
10 **UTILITY ACCOUNTING?**
11 A. Yes. I completed 5 one-week programs offered by Depreciation Programs, Inc. in the areas
12 of actuarial and simulated life analysis, forecasting of life and net salvage, and preparing
13 and managing depreciation studies. I have also completed utility accounting seminars
14 offered by Price Waterhouse and Salomon Brothers.
15 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE INDIANA UTILITY**
16 **REGULATORY COMMISSION?**
17 A. Yes. I submitted direct testimony related to depreciation on behalf of Citizens Thermal
18 Energy in Cause No. 43201.
19 **Q. HAVE YOU PRESENTED EXPERT TESTIMONY IN RATE AND**
20 **DEPRECIATION PROCEEDINGS BEFORE OTHER REGULATORY**
21 **AGENCIES?**

A. Yes. I testified before the Pennsylvania Public Utility Commission on behalf of Duquesne Light Company concerning depreciation and rate base at Docket Nos. R-860378 and R-870651 and stranded cost and electric industry restructuring at Docket No. R-00974041. I testified before the Regulatory Commission of Alaska concerning contributed water and wastewater plant and depreciation at Docket Nos. U-04-22 and U-04-23. I submitted direct and rebuttal testimony to the West Virginia Public Service Commission ("Commission") on the subjects of electric company depreciation at Docket No. 06-1426-E-D and gas utility rate base, revenue requirements, cost of service and rate design at Docket No. 06-0445-G-42T. I have submitted direct testimony to the Federal Energy Regulatory Commission (FERC) related to depreciation of transmission plant at Docket Nos. ER07-562-004 and ER08-386-000. I have appeared before the State Office of Administrative Hearings in Texas on the subjects of water utility revenue requirements, cost of service, rate design and cost of capital at Docket No. 582-08-0702 (Texas Commission on Environmental Quality Docket No. 2007-1649-UCR). I have also have appeared before the Superior Court of Monmouth County New Jersey on behalf of International Flavors and Fragrances (IFF) concerning cost of service and rate design for wastewater service.

I have also prepared depreciation studies which have been submitted to and approved by the Rural Utilities Service and the Surface Transportation Board.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. I sponsor the depreciation study performed for the Gas Operations and CSS Divisions of Citizens Gas & Coke Utility ("Citizens" or "Company") and the resulting depreciation rates.

Q. PLEASE DEFINE THE TERM DEPRECIATION.

A. Depreciation is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which can be reasonably anticipated or contemplated, against which the Company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and the requirements of public authorities.

Depreciation, as used in utility accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Normally the period of time over which the fixed capital cost is allocated to expense is equal to the period of time over which an item renders service.

Q. DID YOU PREPARE A DEPRECIATION STUDY ON BEHALF OF THE COMPANY FOR USE IN THIS PROCEEDING?

A. Yes. I prepared the depreciation study which is attached to my testimony as Petitioner's Exhibit DJC-1. The report is titled: "Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas, Thermal and Westfield Plant Assets at December 31, 2005."

Q. IN PREPARING THE DEPRECIATION STUDY, DID YOU FOLLOW GENERALLY ACCEPTED PRACTICES IN THE FIELD OF DEPRECIATION?

A. Yes.

Q. WHAT IMPACT DID THE DEPRECIATION STUDY HAVE ON THE PROPOSED DEPRECIATION RATES FOR THE COMPANY?

A. As a result of the depreciation study, the depreciation rates for the Gas Operations and CSS Divisions were revised, which resulted in an increase in the Company's annual depreciation expense.

Q. PLEASE DESCRIBE THE CONTENTS OF YOUR STUDY OR REPORT.

A. My report is presented in three parts. Part I, Introduction, presents the scope and basis for the depreciation study. Part II, Methods Used in the Estimation of Depreciation, includes descriptions of the methods used in the study related to the estimation of survivor curves and net salvage and the calculation of annual and accrued depreciation. Part III, Results of Study, presents a description of the results, summaries of the depreciation calculations, graphs and tables that relate to the service life and net salvage analyses, and the detailed depreciation calculations.

Schedule 1 on pages III-4 through III-6 presents a summary of the results of the study for the Gas Operations and CSS Divisions including the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2005, the book reserve, future accruals, the calculated annual depreciation accrual amount and rate and remaining life for each account or subaccount. The section beginning on page III-11 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page III-104 presents the analysis of the historical net salvage

1 data which supports the net salvage estimates. The section beginning on page III-160
2 presents the detailed depreciation calculations related to surviving original cost as of
3 December 31, 2005.

4 **Q. PLEASE EXPLAIN HOW YOU PERFORMED YOUR DEPRECIATION STUDY.**

5 A. I used the straight line remaining life method of depreciation, with the equal life group
6 procedure. The annual depreciation is based on a method of depreciation accounting that
7 seeks to distribute the unrecovered cost of fixed capital assets over the estimated remaining
8 useful life of each group of assets, in a systematic and reasonable manner.

9 For General Plant Accounts 391, 393, 394, 395, 397 and 398, I used the straight
10 line remaining life method with amortization accounting. The annual amortization
11 amounts are based on distributing the unrecovered cost of the assets over the remaining
12 amortization period selected for each account and vintage.

13 **Q. HOW DID YOU DETERMINE THE RECOMMENDED ANNUAL**
14 **DEPRECIATION ACCRUAL RATES?**

15 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
16 characteristics for each depreciable group, that is, each plant account or subaccount
17 identified as having similar life and net salvage characteristics. In the second phase, I
18 calculated the composite remaining lives and annual depreciation accrual rates based on the
19 service life and net salvage estimates determined in the first phase and the surviving plant
20 balances and related book depreciation as of December 31, 2005.

1 **Q. PLEASE DESCRIBE THE FIRST PHASE OF THE DEPRECIATION STUDY, IN**
2 **WHICH YOU ESTIMATED THE SERVICE LIFE AND NET SALVAGE**
3 **CHARACTERISTICS FOR EACH DEPRECIABLE GROUP.**
4 A. The service life and net salvage study consisted of compiling available historical data from
5 records related to the Gas and CSS Divisions; analyzing these data to obtain historical
6 trends of survivor characteristics where possible; obtaining supplementary information
7 from management and operating personnel concerning practices and plans as they relate to
8 plant operations; and interpreting the above data and the estimates used by other utilities
9 for similar property to form judgments of average service life and net salvage
10 characteristics.
11 **Q. WHAT HISTORICAL DATA DID YOU ANALYZE FOR THE PURPOSE OF**
12 **ESTIMATING SERVICE LIFE CHARACTERISTICS?**
13 A. For the life analysis portion of the Gas Operations and CSS Divisions' study, I analyzed the
14 Company's aged retirement transactions for the period 1954 through 2005 and the
15 surviving plant balances as of December 31, 2005 by year installed.
16 **Q. WAS THE HISTORICAL RETIREMENT DATA SUFFICIENT TO FORM THE**
17 **BASIS FOR YOUR SERVICE LIFE ESTIMATES?**
18 A. The historical data were useful in analyzing the survivor characteristics for approximately
19 86% of the depreciable Gas Operations and CSS Divisions' plant. The accounts and sub-
20 accounts for which the historical data were the primary basis for service life estimates are
21 as follows:

1	319.0	Pressure regulating equipment
2	350.2	Leaseholds
3	351.0	Structures & Improvements
4	352.0	Wells
5	353.0	Lines
6	356.0	Purification Equipment
7	357.0	Other Equipment
8	363.4	Measuring & Regulating Equipment
9	366.0 & 366.1	Structures & Improvements
10	367.0 & 367.1	Mains
11	368.0	Compressor Station Equipment
12	369.0 & 369.01	Measuring & Regulating Equipment
13	370.0	Communication Equipment
14	375.0	Structures & Improvements
15	376.1	Mains – Valves, Valve Pits, Etc.
16	376.2	Mains – Steel Installed Prior to 1955
17	376.21	Mains – Steel and Plastic Installed Subsequent to 1954
18	376.7	Mains – Cast Iron & Wrought Iron
19	378.0	Measuring & Regulating Equipment
20	380.0	Services
21	381.0 & 382.0	Meters and Meter Installations

383.0 & 384.0	House Regulators & House Regulator Installations
387.0	Other Equipment
392.1	Transportation Equipment
396.1	Power Operated Equipment

Q. FOR THOSE ACCOUNTS WHERE THE HISTORIC DATA WERE SUFFICIENT TO BE USED IN THE LIFE ANALYSIS WHAT METHOD DID YOU USE TO ANALYZE THE DATA?

A. I used the retirement rate method. This is the most appropriate method when aged retirement data covering a reasonable period of time is available. The retirement rate method determines the average rates of retirement actually experienced by the Company during the period of time for which the data is available. Other methods of life analysis infer the rates of retirement based on a selected type survivor curve.

Q. PLEASE DESCRIBE HOW YOU USED THE RETIREMENT RATE METHOD.

A. I used the retirement rate method to construct an original life table using the available retirement and survivor data for each account or sub-account. Under the retirement rate method each original life table shows the amount of property available for, or exposed to, retirement; the actual retirements that occurred; the ratio of retirements to exposures; the survivor ratio and the percent surviving by age interval. Each original life table also shows the period during which property was placed in service (i.e. the "placement band") and the period during which the retirements were made (i.e. the "experience band"). The percents surviving by age interval from the original life table were then plotted to show the original

survivor curve for the property group. Although each original survivor curve does represent the average survivor pattern experienced by the several vintage groups during the experience band, it does not necessarily completely describe the life characteristics of the property group. As such, interpretation of the original survivor curves is required to arrive at the estimated survivor characteristics. The Iowa type survivor curves were used to perform these interpretations.

Q. HOW DID YOU ARRIVE AT THE SURVIVOR CHARACTERISTICS FOR THOSE ACCOUNTS WHERE THE HISTORIC DATA WERE INSUFFICIENT TO BE USEFUL IN THE LIFE ANALYSIS?

A. The estimated service life characteristics for those accounts and sub-accounts where the historical data were insufficient to be useful in the life analysis were based on judgment, which incorporated information obtained during discussions with management and field reviews and estimates used by other utility companies for similar property. The survivor characteristics of these accounts and sub-accounts were expressed as Iowa type survivor curves except property groups where amortization accounting was used and the amortization periods were based on typical amortization periods used by other utility companies for similar property (see additional discussion on amortization accounting below).

Q. WHAT IS AN "IOWA TYPE SURVIVOR CURVE" AND HOW DID YOU USE SUCH CURVES TO ESTIMATE SERVICE LIFE CHARACTERISTICS?

A. Iowa type curves are a widely-used group of survivor curves that contain the range of survivor characteristics usually experienced by utility and other industrial property. The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observing and classifying the ages at which various types of property used by utilities and other industrial companies had been retired.

Iowa type curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Iowa curves were used in this study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements.

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 55-R3 indicates an average service life of fifty-five years; a right-moded retirement frequency curve, or R, type curve (the mode of the retirement frequency occurs after average life for right-moded curves); and a medium height, 3, for the mode (possible modes for R type curves range from 1 to 5).

Q. WOULD YOU PLEASE EXPLAIN THE CONCEPT OF "NET SALVAGE?"

A. For most regulated utility companies net salvage is recognized as a component of the service value of a capital asset that is charged to each accounting period through depreciation expense. The service value of an asset is defined as its original cost less any net salvage. Net salvage is the gross salvage value received for the asset upon retirement

less the cost to retire the asset. When the cost to retire exceeds the gross salvage value, the result is negative net salvage. Net salvage must be included in depreciation expense if the full service value of an asset is to be recognized over the period during which an asset renders service (i.e. over its service life). Under the straight line method equal portions of an asset's service value are charged to expense for each unit of service rendered. Usually the total service value is divided into units of time such as years or months.

Q. HOW DID YOU ESTIMATE NET SALVAGE FOR THE VARIOUS PROPERTY GROUPS WITHIN THE GAS AND CSS DIVISIONS?

A. The net salvage estimates are based on judgment which incorporates analysis of historical data for the period 1960 to 2005, field reviews, management's outlook and plans and estimates of other gas utilities. For approximately 89% of the gas plant accounts the historical data formed the primary basis for the net salvage estimates. The accounts and sub-accounts where the historical data was the primary basis for the net salvage estimate are, as follows:

305.3	Structures & Improvements
319.0	Pressure regulating equipment
350.2 thru 357.0	Underground Storage
366.0 & 366.1	Structures & Improvements
367.0 & 367.1	Mains
368.0	Compressor Station Equipment
369.0 & 369.01	Measuring & Regulating Equipment

375.0	Structures & Improvements
376.0	Mains
378.0	Measuring & Regulating Equipment
380.0	Services
381.0	Meters
382.0	Meter Installations
383.0	House Regulators
384.0	House Regulator Installations
387.0	Other Equipment
390.0	Structures & Improvements
392.1	Transportation Equipment
396.1	Power Operated Equipment

Q. DID YOU PHYSICALLY OBSERVE THE COMPANY'S PLANT AND EQUIPMENT AS PART OF YOUR DEPRECIATION STUDY?

A. Yes. On March 16, 2006 I visited representative facilities of the gas system (see page I-23 of the report). The visits were made to become familiar with the Company's operation and obtain an understanding of the function of the facilities and to gain information with respect to the reasons for past retirements and the expected future causes of retirements. This knowledge was incorporated into the estimated life characteristics for the gas plant assets.

1 **Q. PLEASE DESCRIBE AMORTIZATION ACCOUNTING.**

2 A. Under amortization accounting, units of property are capitalized in the same manner as
3 they are under depreciation accounting, but are retired based on a predetermined schedule.
4 The scheduling of retirements is different than depreciation accounting where retirements
5 are made when units of property are removed from service. Amortization accounting is
6 appropriate for accounts with large numbers of units and small individual asset values and
7 where depreciation accounting is burdensome because periodic inventories and other
8 administrative efforts that are necessary to properly identify retirements which have
9 occurred. Under amortization accounting, each plant account or group of assets that is
10 amortized is assigned an amortization period which is representative of the anticipated
11 average service life of the group. Generally, for property groups where amortization
12 accounting is appropriate, little or no net salvage is expected.

13 For example, in amortization accounting, assets that have a 20-year amortization
14 period will be fully recovered after 20 years of service and taken off the Company books,
15 but not necessarily removed from service. In contrast, assets that are taken out of service
16 before 20 years remain on the books until the amortization period for that vintage has
17 expired. For the amortization accounts, gains and losses on realized salvage and cost of
18 removal are recognized in current income. The Gas Operations and CSS divisions'
19 accounts and sub-accounts for which amortization accounting is used are, as follows:

20 391.4 Office Furniture

21 391.5 Office Machines

391.6	Computer Equipment
393.1	Stores Equipment
394.1	Tools, Shop and Garage Equipment
397.1	Communication Equipment
398.1	Other Equipment

Q. PLEASE DESCRIBE THE SECOND PHASE OF THE PROCESS THAT YOU USED IN THE DEPRECIATION STUDY IN WHICH YOU CALCULATED COMPOSITE REMAINING LIVES AND ANNUAL DEPRECIATION ACCRUAL RATES.

A. After I estimated the service life and net salvage characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each group based on the straight line remaining life method, using remaining lives weighted consistent with the equal life group procedure. The annual depreciation accrual rates were developed as of December 31, 2005.

Q. PLEASE DESCRIBE THE STRAIGHT LINE REMAINING LIFE METHOD OF DEPRECIATION.

A. The straight line remaining life method of depreciation allocates the original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining service life.

1 **Q. PLEASE DESCRIBE THE EQUAL LIFE GROUP PROCEDURE THAT YOU**
2 **USED IN CONJUNCTION WITH THE STRAIGHT LINE REMAINING**
3 **METHOD.**

4 A. The equal life group procedure is a method for determining the remaining life annual
5 accrual for each vintage property group. Under this procedure, the future book accruals
6 (original cost less book reserve) for each vintage are divided by the composite remaining
7 life for the surviving original cost of that vintage. The vintage composite remaining life is
8 derived by summing the original cost less the calculated reserve for each equal life group
9 and dividing by the sum of the whole life annual accruals.

10 **Q. PLEASE USE AN EXAMPLE TO ILLUSTRATE HOW THE ANNUAL**
11 **DEPRECIATION ACCRUAL RATE FOR A PARTICULAR GROUP OF**
12 **PROPERTY IS PRESENTED IN YOUR DEPRECIATION STUDY.**

13 A. I will use Account 376.21, Mains – Steel & Plastic Installed Subsequent to 1954, as an
14 example because it is the largest mass property account of the Gas and CSS Divisions and
15 represents nearly 40% of its depreciable plant.

16 The retirement rate method was used to analyze the survivor characteristics of this
17 property group. Aged plant accounting data was compiled from 1955 through 2005. The
18 life table for the 1954-2005 experience band is presented on pages III-61 and III-62 of the
19 report. The life table displays the retirement and surviving ratios of the aged plant data
20 exposed to retirement by age interval. For example, page III-61 shows $293,125 retired at
21 age 4.5 with $169,053,885 exposed to retirement. Consequently, the retirement ratio is

.0017 and the surviving ratio is 0.9983. This life table, or original survivor curve, is plotted along with the estimated smooth survivor curve, the 65-R2 on page III-60.

For the purposes of the net salvage analysis, gross salvage, cost of removal and retirement data were assembled for the period 1960 to 2005. The data were not maintained by subaccount so the estimated net salvage percentage is applicable to the entire Mains account. The results of the salvage analysis are presented on pages III-129 to III-131 of the report and show the annual retirements, cost of removal and gross salvage and net salvage. The cost of removal, gross salvage and net salvage are also expressed as a percentage of the annual retirements. In addition to the annual amounts three-year moving averages and a five-year average of the most recent experience are calculated. The estimated net salvage percent of negative 50% for this account is based on the trend shown in the recent three-year moving averages and the recent five-year average. The negative 50% estimate is consistent with management's outlook and is in the typical range for other gas utilities.

The calculation of the annual depreciation related to the original cost at December 31, 2005, for Account 376, Mains – Steel & Plastic Installed Subsequent to 1954 is presented on pages III-195 and III-196. The calculation is based on the 65-R2 survivor curve, 50% negative net salvage, the attained age of the plant, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. These totals are brought forward to Schedule 1 on page III-5.

1 **Q. DO YOU HAVE AN OPINION CONCERNING THE DEPRECIATION RATES**
2 **THE COMPANY SHOULD USE AS A RESULT OF CONDUCTING THE STUDY**
3 **ATTACHED TO YOUR TESTIMONY AS PETITIONER'S EXHIBIT DJC-1?**
4 A. Yes, I do.
5 **Q. WHAT IS THAT OPINION?**
6 A. In my opinion, the Company should adopt and use the depreciation rates in the study
7 instead of the prior depreciation rates which were established many years ago and are
8 outdated.
9 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**
10 A. Yes.

VERIFICATION

STATE OF PENNSYLVANIA)
) ss:
COUNTY OF ALLEGHENY)

The undersigned, Donald J. Clayton, under penalties of perjury and being first duly sworn on his oath, says that he is a consultant with Tangibl, LLC; that he caused to be prepared and read the foregoing Direct Testimony; and that the representations set forth therein are true and correct to the best of his knowledge, information and belief.

By: Donald J. Clayton
Tangibl, LLC

Subscribed and sworn to before me, a Notary Public, this 17th day of March, 2008.

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Harry M. Ruben, Notary Public
Pine Twp., Allegheny County
My Commission Expires July 13, 2008
Member, Pennsylvania Association Of Notaries

Signature

Printed Name

My Commission Expires:_____

My County of Residence:_____

APPENDIX A

DONALD J. CLAYTON, P.E.
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Mr. Clayton has over 30 years' experience in the energy utility industry and management consulting profession. His experience includes financial and treasury management, including his role as Vice President and Treasurer at DQE, at that time the parent company of Duquesne Light Company. Mr. Clayton also has extensive experience in new venture creation, as President of the AquaSource venture at DQE and President and Chief Operating Officer of Conjunction LLC in New York State. In his management consulting roles, Mr. Clayton's technical specialties include public utility valuation, depreciation, plant, rate base, cost of service and rate design as well as economic analysis and financial modeling.

Mr. Clayton holds a Bachelors of Science in Civil Engineering and a Master of Business Administration from Rensselaer Polytechnic Institute. He is a registered Professional Engineer in the Commonwealth of Pennsylvania, a Chartered Financial Analyst, and a Certified Depreciation Professional.

Professional Experience

2007 – PRESENT ..... TANGIBL, LLC
VICE PRESIDENT – MANAGEMENT CONSULTING

As Vice President of Management Consulting at Tangibl, LLC, Mr. Clayton is responsible for a wide range of assignments including depreciation studies for electric, gas, water, wastewater, thermal and railroad companies and cost of service and rate design studies for gas and water utilities.

Current and recent assignments include:

- *Allegheny Energy, Inc., Greensburg, Pennsylvania* – Depreciation Studies of Black Oak SVC. The study involved establishing initial depreciation rates for this new facility near Cumberland, Maryland. The study was prepared to support the cost of service for FERC ratemaking purposes.

- *National Passenger Railroad Corporation (Amtrak) - Philadelphia, Pennsylvania* – Update depreciation study through September 30, 2007. The study involved updating depreciation calculations for all of Amtrak's road and equipment property.

- *Ni America, Houston Texas* – Prepare rate and related filings for several small water and wastewater companies in Texas, Florida and Mississippi.

- *East Resources, Inc., Pittsburgh, Pennsylvania* – The assignment is to prepare a complete base rate case filing for a test year ended June 30, 2007. The case was filed on February 29, 2008.

2005 – 2007 ..... GANNETT FLEMING, INC.
DIRECTOR, REGULATORY ECONOMICS

Representative assignments include d:

- *Allegheny Energy, Inc., Greensburg, Pennsylvania* – Depreciation Studies of Regulated Electric Companies in West Virginia and Unregulated Generation Plant. The studies included development of annual depreciation rates for regulated electric plant in service in West Virginia and the unregulated generating plant throughout the system. Elements of the study included a field inspection of power plants, major substations, operations centers and office buildings; discussions with management regarding outlook; statistical analyses of service life and net salvage, and calculation of annual and accrued depreciation using several alternative bases and procedures. The depreciation study for the regulated West Virginia Utilities was filed with the West Virginia Public Service Commission in September 2006. The case was concluded in May of 2007.

- *Citizens Gas and Coke Utility, Indianapolis, Indiana* – Depreciation Studies of Gas and Thermal Plant. The studies involved development of annual depreciation rates for gas and thermal plant. Field inspections of the facilities were performed, discussions with management regarding outlook were held, statistical analyses of service life and salvage data were conducted and annual and accrued depreciation were calculated. The case was settled in August of 2007.

- *East Kentucky Power Cooperative, Winchester, Kentucky* – Depreciation Studies of Electric Plant. The study involved development of annual depreciation rates for the company's electric plant including generation, transmission and general plant. The study included a field inspection of power plants, major substations, operations centers and office buildings; discussions with management regarding outlook; statistical analyses of service life and net salvage, and calculation of annual and accrued depreciation. The depreciation study filed with the Kentucky Public Service Commission in May of 2006 and the Rural Utilities Service in June of 2006.

- *Anchorage Water and Wastewater Utility (AWWU), Anchorage, Alaska* – Testimony on Contributed Plant and Depreciation Studies for Water and Wastewater Plant. The first assignment included rebuttal testimony on behalf of the company related to its accounting treatment of contributed plant. The depreciation studies included field inspections of the treatment plants, major pumping stations, and offices; discussions with management regarding outlook; data assembly; statistical analysis of service life and net salvage; and calculation of annual and accrued depreciation related to pant in service as of December 31, 2005. This study was filed with the Alaska

- *Kansas City Southern Railroad (KCS), Kansas City, Missouri* – Capitalization Policy and Depreciation Studies for Kansas City Southern, Kansas City Southern de Mexico, and Texas Mexican Railway. The first assignment involved development of a revised capitalization policy. The Company's existing capitalization policy and retirement units catalogue were compared with those of other class I and passenger railroad companies and revisions were suggested and subsequently adopted by the company. The depreciation studies involved discussions with management regarding outlook, statistical aging of the subsidiary company property, service life and net salvage analysis and calculating of annual and accrued depreciation. The study was filed with the Surface Transportation Board in March of 2007.

- *East Resources, Inc., Pittsburgh, Pennsylvania* – Base Rate Case Filing. The assignment involved preparation of a complete base rate case filing for the Company's West Virginia gas utility division. Exhibits were prepared in conformance with the West Virginia Commission's filing requirements under Rule 42. Direct testimony was prepared and responses to numerous data requests were completed. The case was filed in April 2006 and was settled in September 2006.

2002 – 2005 ..... CONJUNCTION, LLC
PRESIDENT AND CHIEF OPERATING OFFICER

Conjunction LLC was formed to develop a high voltage direct current transmission line from upstate New York to New York City.

- Responsible for day-to-day activities of the firm, raising equity capital to fund the project and negotiation of numerous contracts and agreements between the Company and its consultants, lawyers, land owners and investors.
- Responsible for preparation of the Company's transmission siting filing under Article VII before the New York Public Service Commission and the FERC filing for merchant transmission line status.

2000 – 2002 ..... ENERGY LEADER CONSULTING, LLC
PARTNER

Energy Leader Consulting provided strategic consulting to energy companies concerning opportunities related to electric generating stations.

- Performed acquisition analysis for generating stations, identification of power plant development opportunities throughout the U.S. market and diagnostic studies for electric generators.
- Led multi-million dollar study for Amtrak to determine the feasibility of using their railroad rights-of-way for electric transmission.

1985 – 2000 ..... DQE
VICE PRESIDENT AND TREASURER
PRESIDENT – AQUASOURCE
MANAGER – VALUATION AND PROPERTY RECORDS DEPARTMENT

- Mr. Clayton developed and directed the AquaSource subsidiary where he managed all aspects of a rapidly-growing business, including development of the initial business plan, integration of acquisition targets, recruitment of executive staff, and political and regulatory relations. He also headed the rate case filed in Texas for a statewide tariff related to the small water and wastewater companies acquired by AquaSource.

- As Vice President and Treasurer, Mr. Clayton was responsible for corporate finance, financial planning, corporate budgeting, cash management and investor and shareholder relations during a period of unprecedented organizational and marketplace changes. While he was Vice President and Treasurer, he was the stranded cost witness for Duquesne Light Company in their restructuring proceeding before the Pennsylvania Public Utility Commission.

- Mr. Clayton's first position with DQE was as Manager of the Valuation and Property Records (Fixed Assets) department, where he was responsible for the Company's $5+ billion of fixed assets and the construction cost accounting system, at a time when two nuclear electrical generation plants were being built and added to rate base. While in this position, he was the company's rate base and depreciation witness in its two largest rate cases.

1980 – 1985 ..... PRICE WATERHOUSE
MANAGER, PUBLIC UTILITY INDUSTRY SPECIALTY GROUP

- Performed numerous cost-of-service, rate design, depreciation and other valuation and rate related assignments for electric, gas, water and sewer clients in the public and private sectors.
- Developed a PC-based cost of service program and completed a program for evaluating street lighting.

1977 – 1980 ..... GANNETT FLEMING, INC.

- Performed numerous studies in the areas of depreciation and cost of service for electric, gas, telephone, water, wastewater and railroad companies.
- Presented expert testimony before the Pennsylvania Public Utility Commission, the Alaska Public Utilities Commission and Monmouth County Court in New Jersey.
- Completed assignments for more than 50 companies, including electric, gas, water, and telephone and railroad clients.
- Participated in the valuation related to the $2.1 Billion conveyance of the former Penn Central Railroad to Conrail and provided the analytics for three successful tax cases involving more than $300 million in tax depreciation for the Union Pacific, the Burlington Northern and the Chesapeake & Ohio Railroads.

Continuing Education

- All programs offered by Depreciation Programs, Inc.
- Management training courses offered by the Edison Electric Institute.
- Utility accounting seminars offered by Salomon Brothers.

Professional Societies

Mr. Clayton is an active member of the Society of Depreciation Professional where he is an instructor at their annul depreciation training sessions. He has taught the basic life analysis course and the advanced course on preparing and defending a depreciation study.

Petitioner's Exhibit
DJC-1

CITIZENS GAS & COKE UTILITY

INDIANAPOLIS, INDIANA

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS, THERMAL AND WESTFIELD PLANT ASSETS AT DECEMBER 31, 2005

Gannett Fleming
Valuation and Rate Division

Harrisburg, Pennsylvania Calgary, Alberta Valley Forge, Pennsylvania

CITIZENS GAS & COKE UTILITY

Indianapolis, Indiana

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS, THERMAL AND WESTFIELD PLANT ASSETS

AT DECEMBER 31, 2005

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Gannett Fleming

GANNETT FLEMING, INC.
P.O. Box 67100
Harrisburg, PA 17106-7100

Location:
207 Senate Avenue
Camp Hill, PA 17011

Office: (717) 763-7211
Fax: (717) 763-4590
www.gannettfleming.com

July 17, 2006

Citizens Gas & Coke Utility
2020 North Meridian Street
Indianapolis, IN 46202

Attention Mr. Carey B. Lykins
Vice President & Chief Financial Officer

Ladies & Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas, thermal and Westfield plant assets of Citizens Gas & Coke Utility as of December 31, 2005. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

John J. Spanos

JOHN J. SPANOS
Vice President

Donald J. Clayton

DONALD J. CLAYTON, P.E.
Director, Regulatory Economics

JJS/DJC:krm

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PART I. INTRODUCTION

CITIZENS GAS & COKE UTILITY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS, THERMAL AND WESTFIELD PLANT ASSETS
AT DECEMBER 31, 2005

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for selected plant in service assets of Citizen's Gas and Coke Utility ("Company" or "Utility") as of December 31, 2005. The study relates to gas utility plant within the Gas Operations and Customer Shared Services (CSS) Division, Steam and Chilled Water assets within the Thermal Division and the Westfield gas utility property. The report describes the concepts, methods and basic judgments which underlie the recommended annual depreciation accrual rates related to the assets studied.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2005; a review of Company practice and outlook related to plant operation and retirement; and consideration of current practice in the gas and thermal industries, including knowledge of service life and salvage estimates used for other gas and thermal properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III

presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tabular results of the historical net salvage analyses; and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

Depreciation

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2005 from the Company's plant accounting records. Such data included plant additions,

retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage incorporated a review of experienced costs of removal and salvage related to plant retirements, and considerations of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement for purposes of estimating average future levels of the components, as well as of net salvage.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through field trips and discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the equal life group depreciation procedure. The life span technique was used for the Perry K Plant. In this technique, an average date of final retirement was estimated, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the dates of final retirement. Annual and accrued amortization was calculated for certain general plant accounts An explanation of the calculation of annual and accrued amortization is presented on page II-33 of the report.

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves,

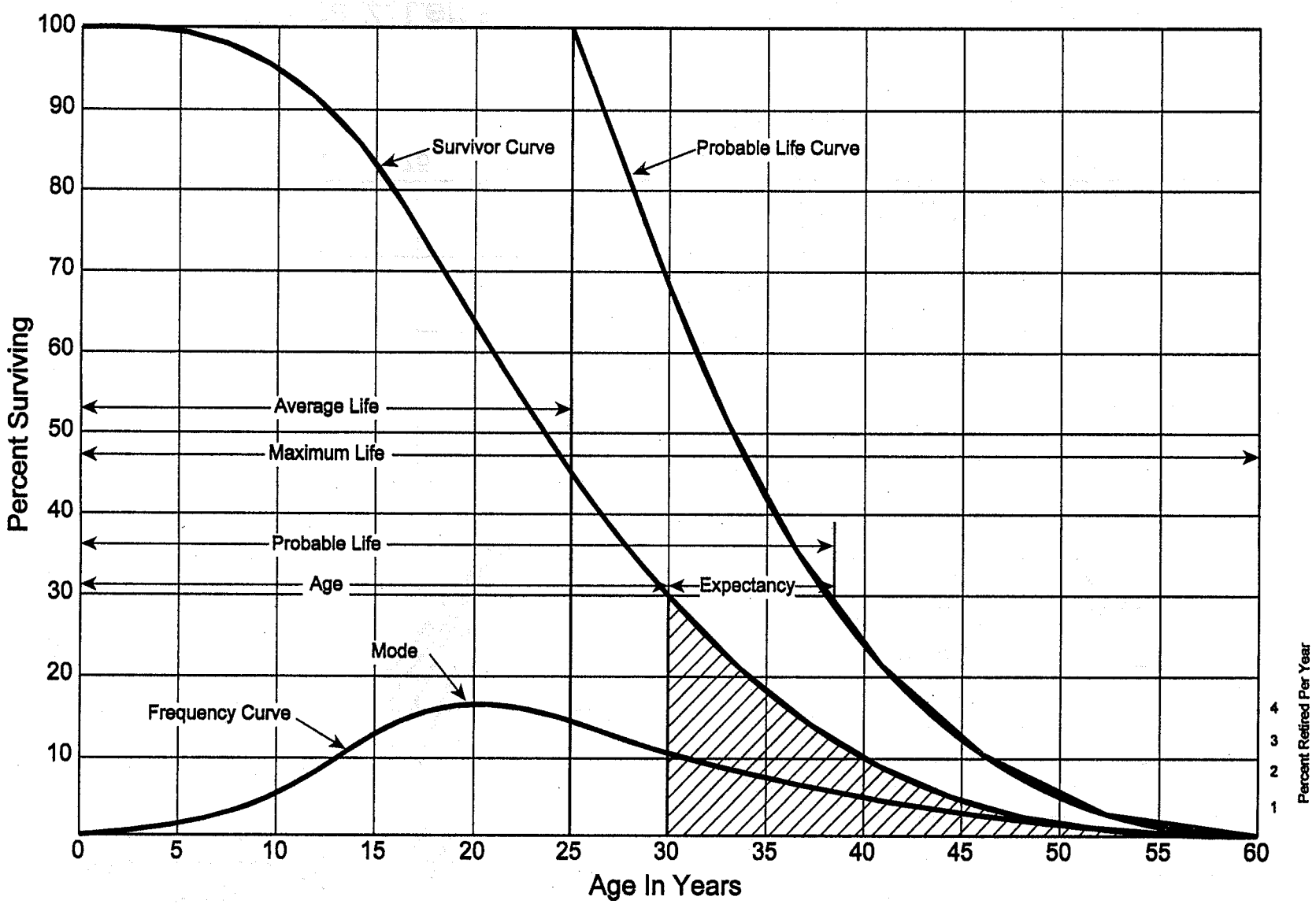


Figure 1. A Typical Survivor Curve and Derived Curves

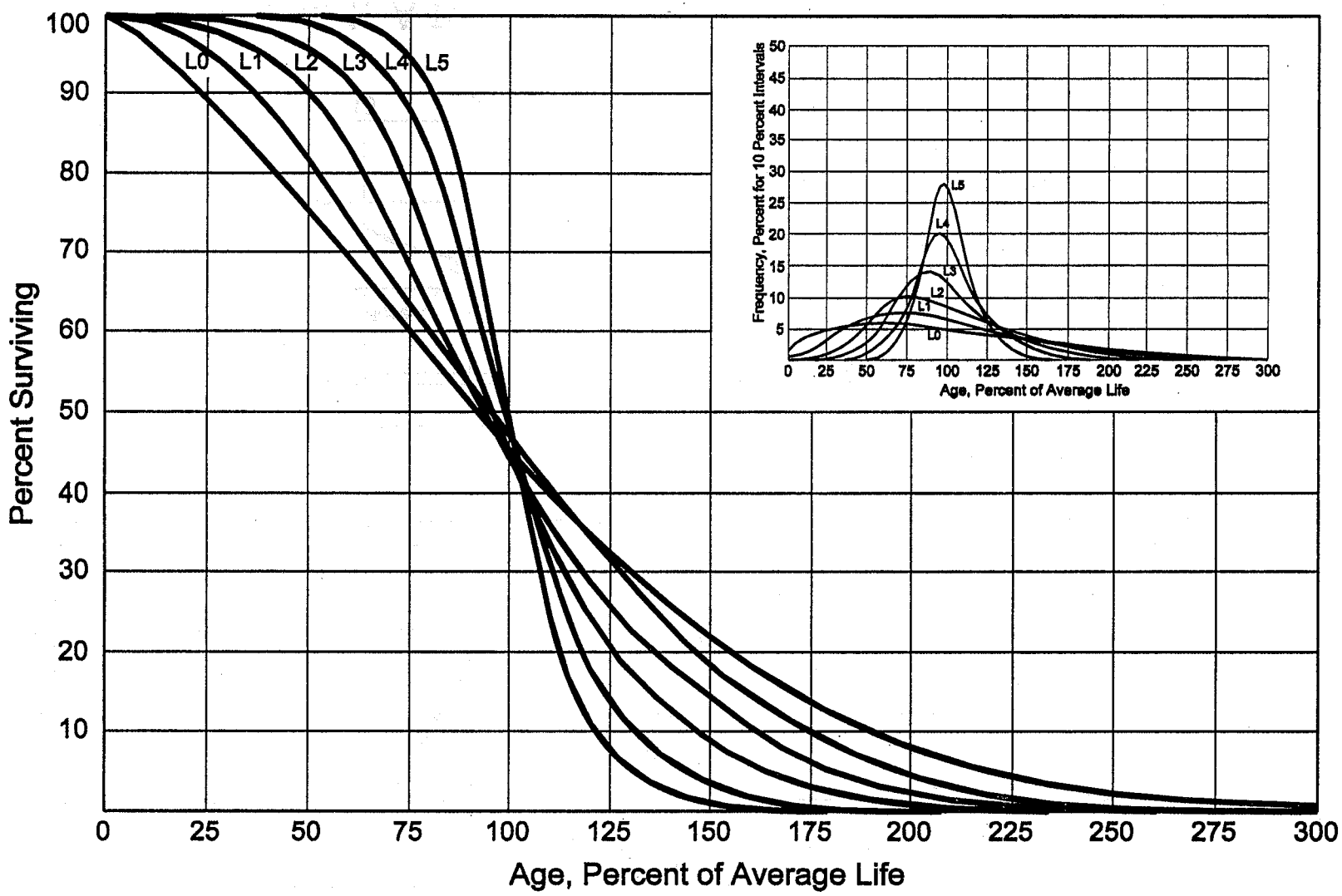


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

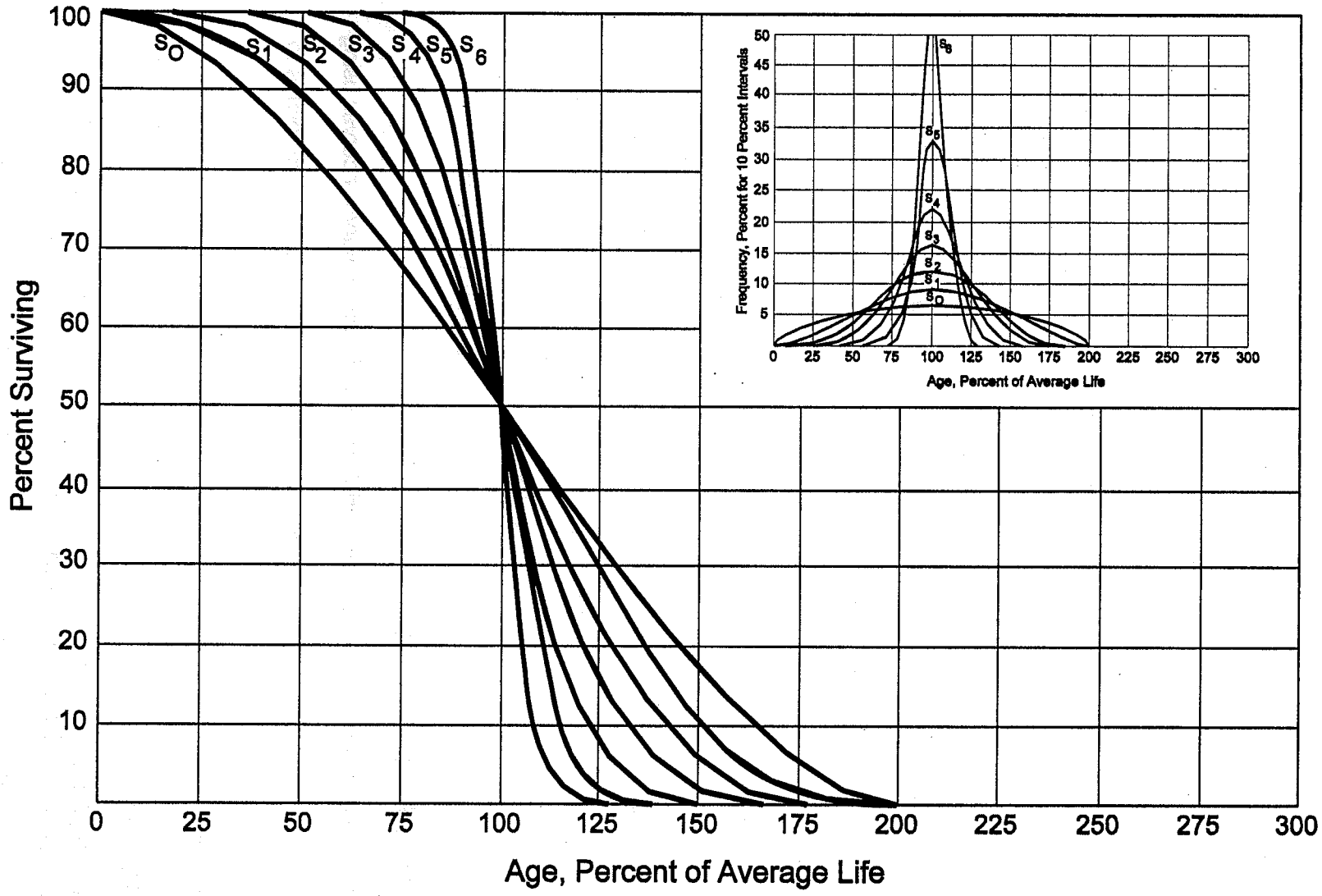


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to

---

[1]Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[2]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[3]Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

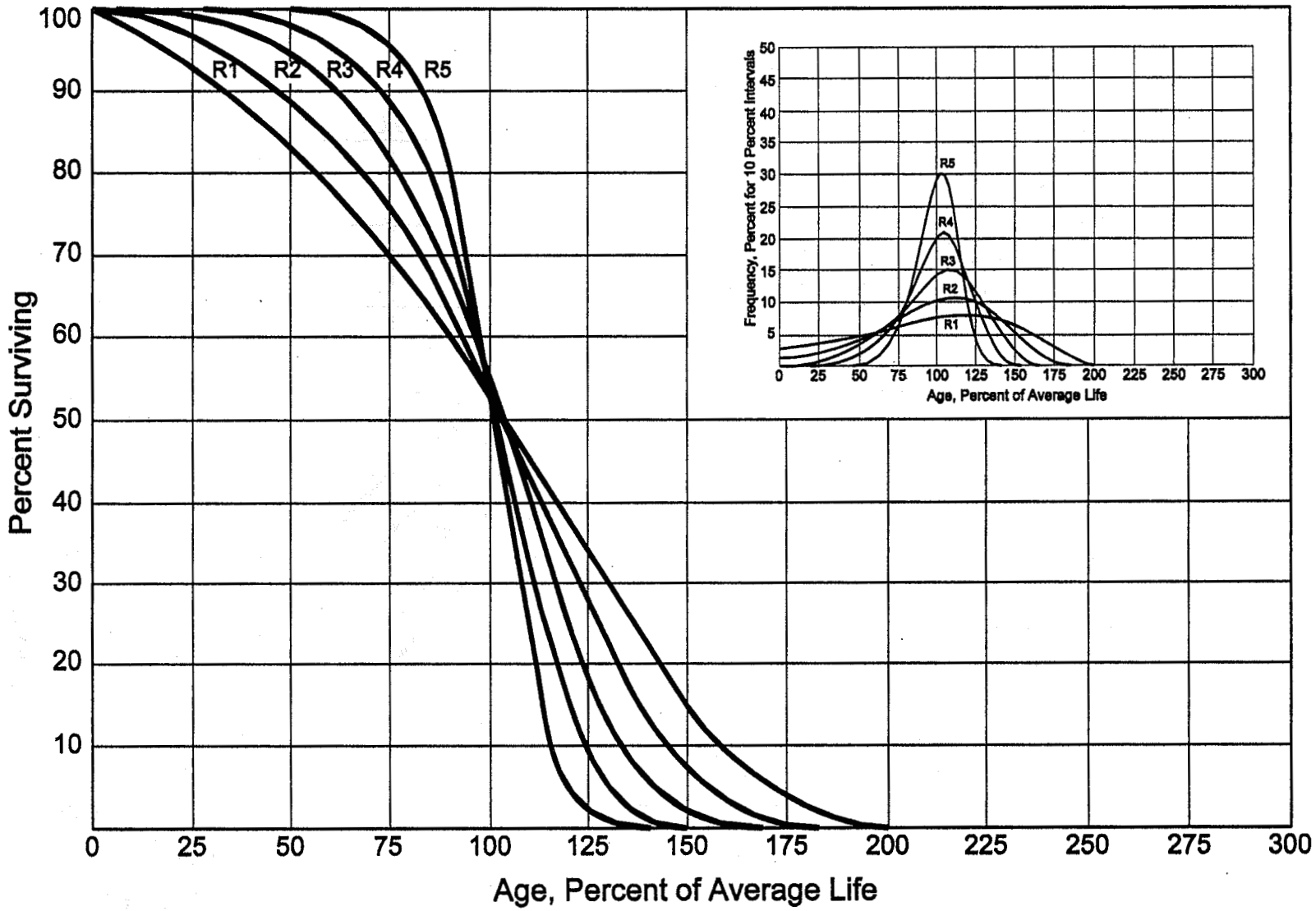


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

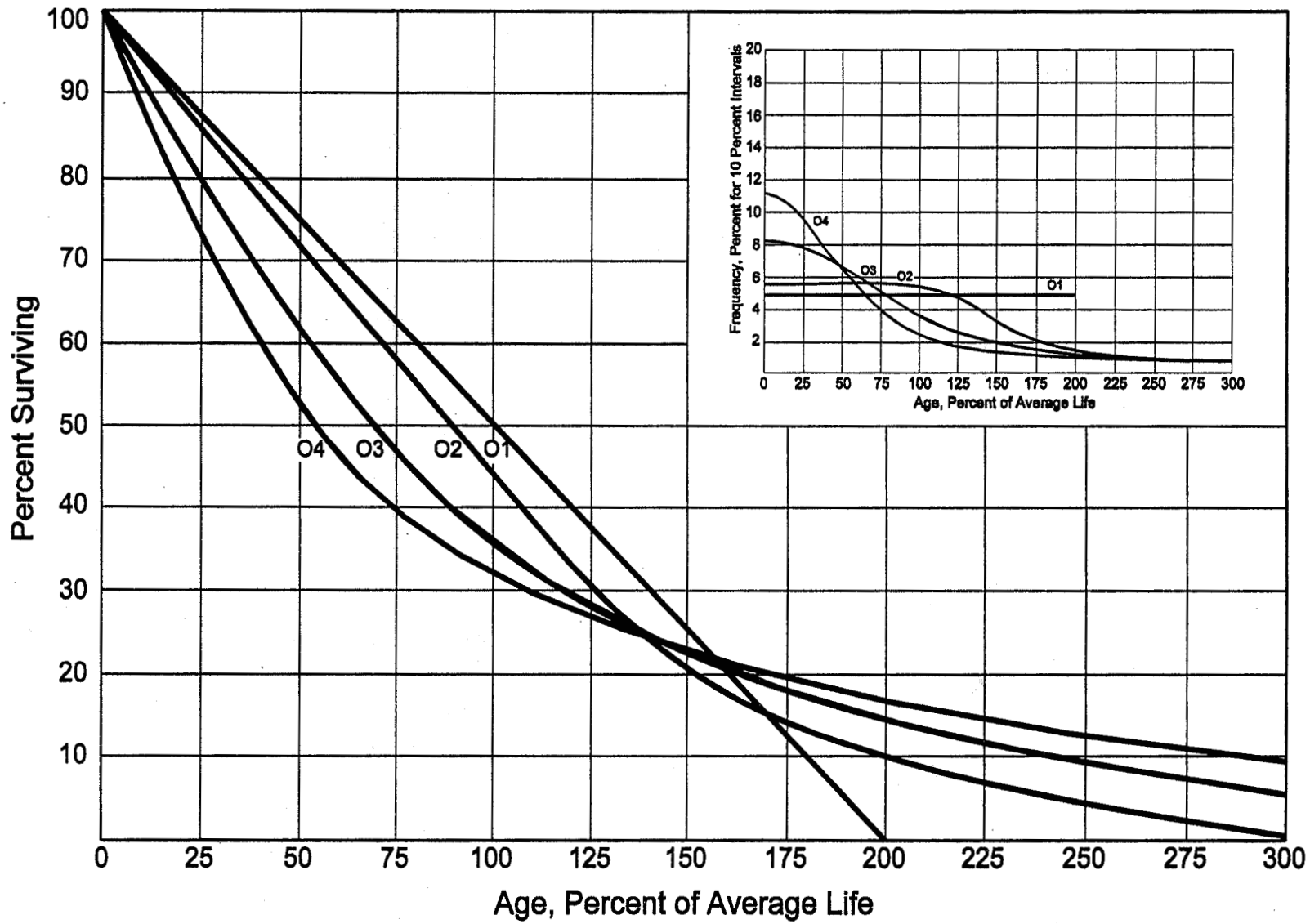


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[4] "Engineering Valuation and Depreciation,"[5] and "Depreciation Systems."[6]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1996-2005 during which there were placements during the years 1991-2005. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner

---

[4]Winfrey, Robley, Supra Note 1.

[5]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

[6]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 1991 were retired in 1996. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1996 retirements of 1991 installations and ending with the 2005 retirements of the 2000 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are

TABLE 1. RETIREMENTS FOR EACH YEAR 1996-2005
SUMMARIZED BY AGE INTERVAL

Experience Band 1996-2005 | Placement Band 1991-2005

Year Placed (1)	Retirements, Thousands of Dollars During Year 1996 (2)	1997 (3)	1998 (4)	1999 (5)	2000 (6)	2001 (7)	2002 (8)	2003 (9)	2004 (10)	2005 (11)	Total During Age Interval (12)	Age Interval (13)
1991	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1992	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1993	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1994	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1995	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1996	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1997		5	11	12	13	14	15	16	18	20	113	7½-8½
1998			6	12	13	15	16	17	19	19	124	6½-7½
1999				6	13	15	16	17	19	19	131	5½-6½
2000					7	14	16	17	19	20	143	4½-5½
2001						8	18	20	22	23	146	3½-4½
2002							9	20	22	25	150	2½-3½
2003								11	23	25	151	1½-2½
2004									11	24	153	½-1½
2005	–	–	–	–	–	–	–	–	–	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1996-2005
SUMMARIZED BY AGE INTERVAL

Experience Band 1996-2005 | Placement Band 1991-2005

Year Placed (1)	Acquisitions, Transfers, and Sales, Thousands of Dollars During Year 1996 (2)	1997 (3)	1998 (4)	1999 (5)	2000 (6)	2001 (7)	2002 (8)	2003 (9)	2004 (10)	2005 (11)	Total During Age Interval (12)	Age Interval (13)
1991	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1992	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1993	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1994	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
1995	-	-	-	-	-	-	-	6 [a]	-	-	-	9½-10½
1996		-	-	-	-	-	-	-	-	-	(5)	8½-9½
1997		-	-	-	-	-	-	-	-	-	6	7½-8½
1998			-	-	-	-	-	-	-	-	-	6½-7½
1999				-	-	-	-	(12)[b]	-	-	-	5½-6½
2000					-	-	-	-	22[a]	-	-	4½-5½
2001						-	-	(19)[b]	-	-	10	3½-4½
2002							-	-	-	-	-	2½-3½
2003								-	-	(102)[c]	(121)	1½-2½
2004									-	-	-	½-1½
2005	—	—	—	—	—	—	—	—	—	—	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

a Transfer Affecting Exposures at Beginning of Year.
b Transfer Affecting Exposures at End of Year.
c Sale with Continued Use.
Parentheses denote Credit amount.

not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1996 through 2005 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2001 are calculated in the following manner:

Exposures at age 0 = amount of addition	= $750,000
Exposures at age ½ = $750,000 - $ 8,000	= $742,000
Exposures at age 1½ = $742,000 - $18,000	= $724,000
Exposures at age 2½ = $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½ = $685,000 - $22,000	= $663,000

For the entire experience band 1996-2005, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

TABLE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 1996-2005 SUMMARIZED BY AGE INTERVAL

Experience Band 1996-2005 | Placement Band 1991-2005

Year Placed (1)	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year: 1996 (2)	1997 (3)	1998 (4)	1999 (5)	2000 (6)	2001 (7)	2002 (8)	2003 (9)	2004 (10)	2005 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
1991	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1992	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1993	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1994	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1995	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1996	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1997		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
1998			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
1999				580[a]	574	561	546	530	501	482	3,057	5½-6½
2000					660[a]	653	639	623	628	609	3,789	4½-5½
2001						750[a]	742	724	685	663	4,332	3½-4½
2002							850[a]	841	821	799	4,955	2½-3½
2003								960[a]	949	926	5,719	1½-2½
2004									1,080[a]	1,069	6,579	½-1½
2005										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1996-2005 | Placement Band 1991-2005

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.
Column 3 from Table 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 divided by Column 2.
Column 5 = 1.0000 minus Column 4.
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

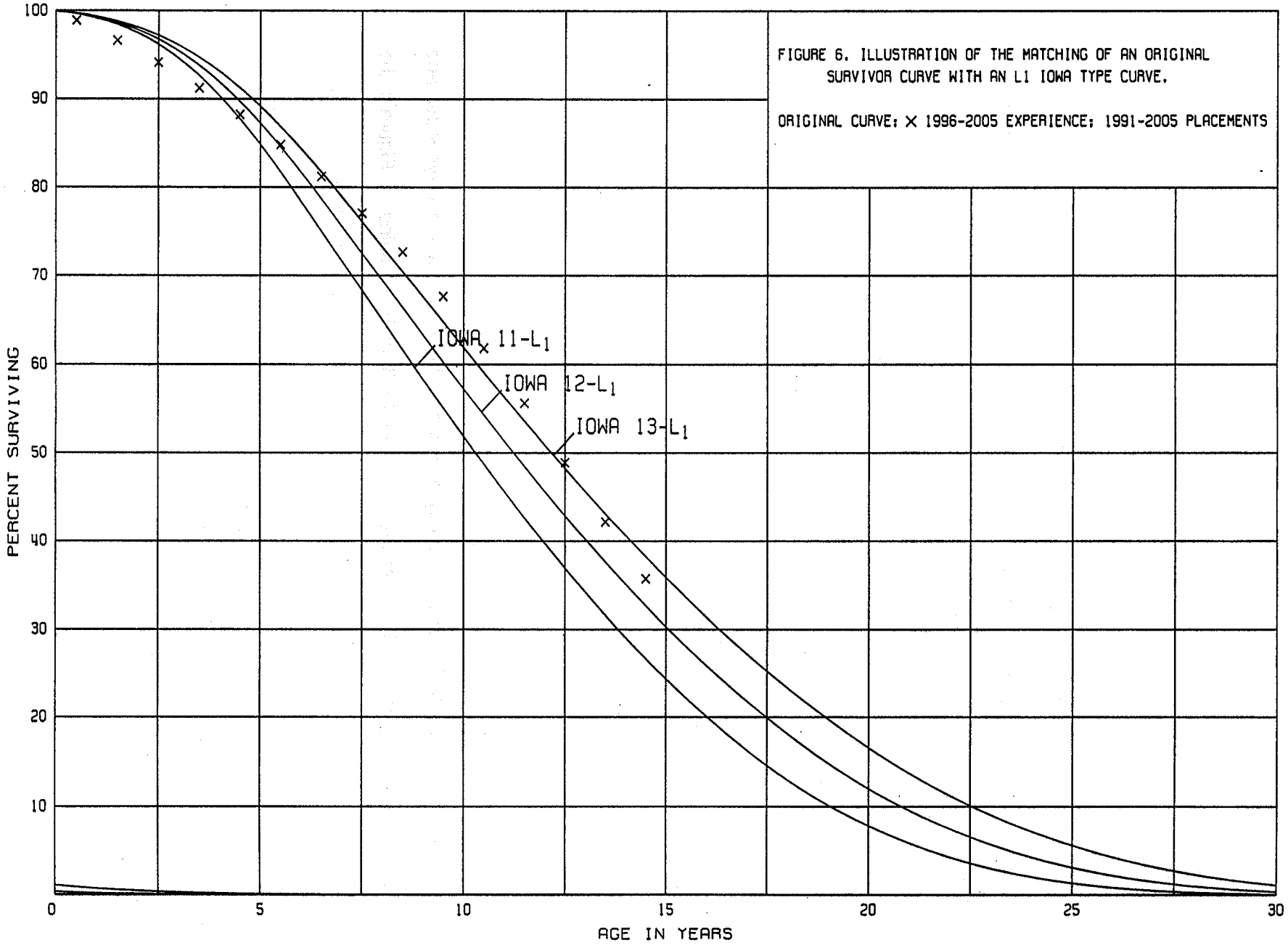


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1996-2005 EXPERIENCE; 1991-2005 PLACEMENTS
IOWA 11-L1
IOWA 12-L1
IOWA 13-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

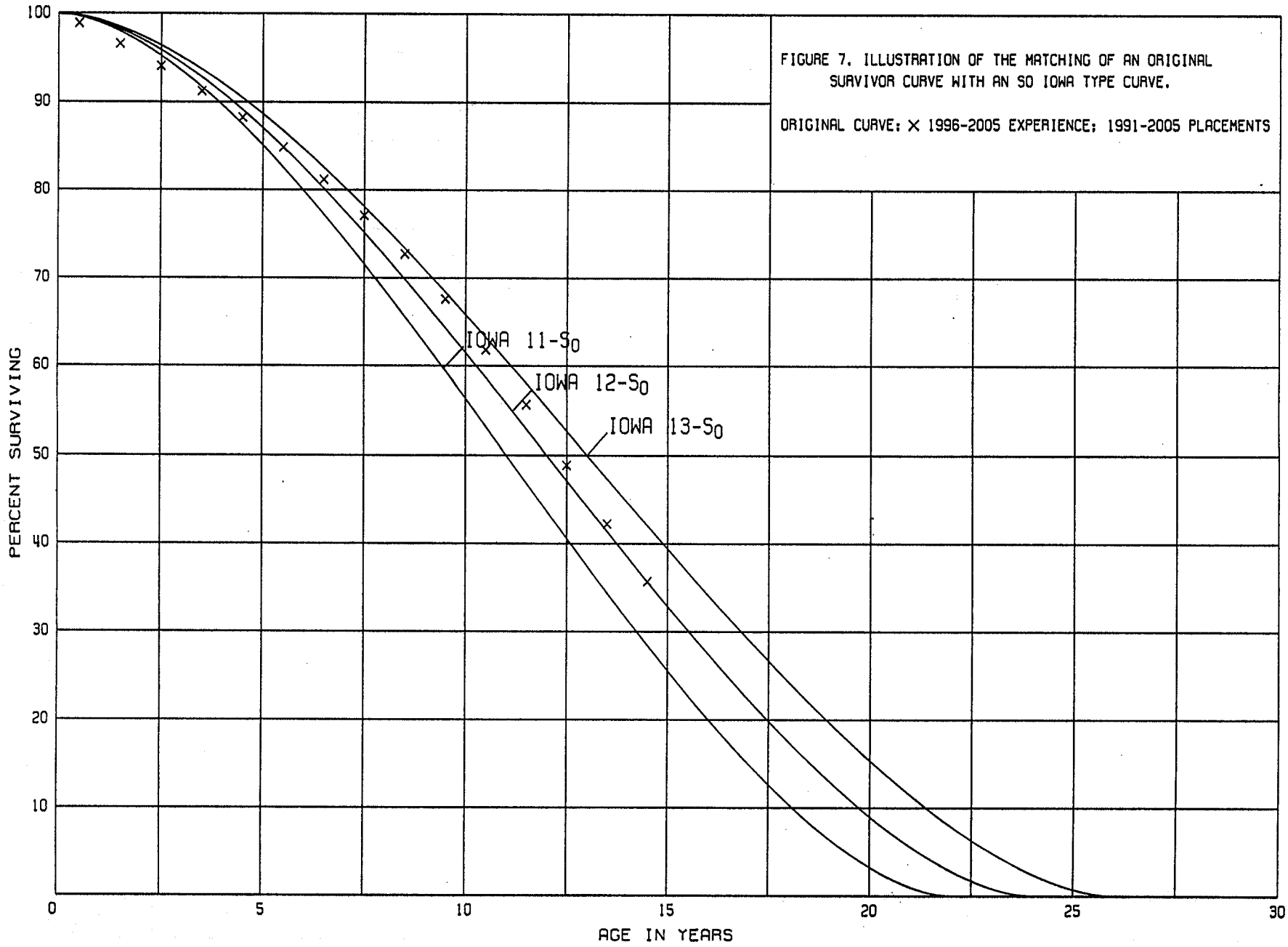


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE.
ORIGINAL CURVE: X 1996-2005 EXPERIENCE; 1991-2005 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

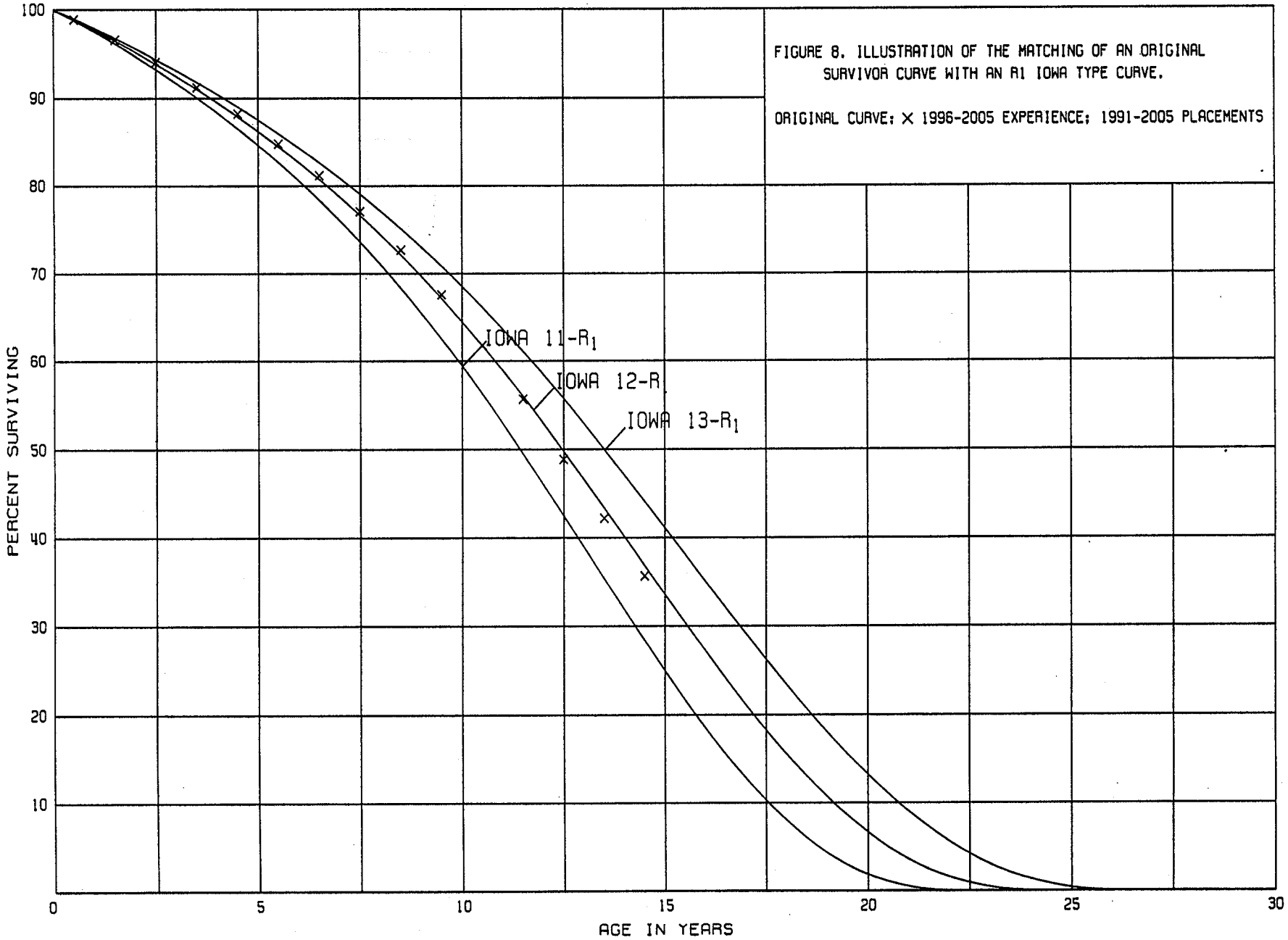


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1996-2005 EXPERIENCE; 1991-2005 PLACEMENTS
IOWA 11-R1
IOWA 12-R1
IOWA 13-R1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

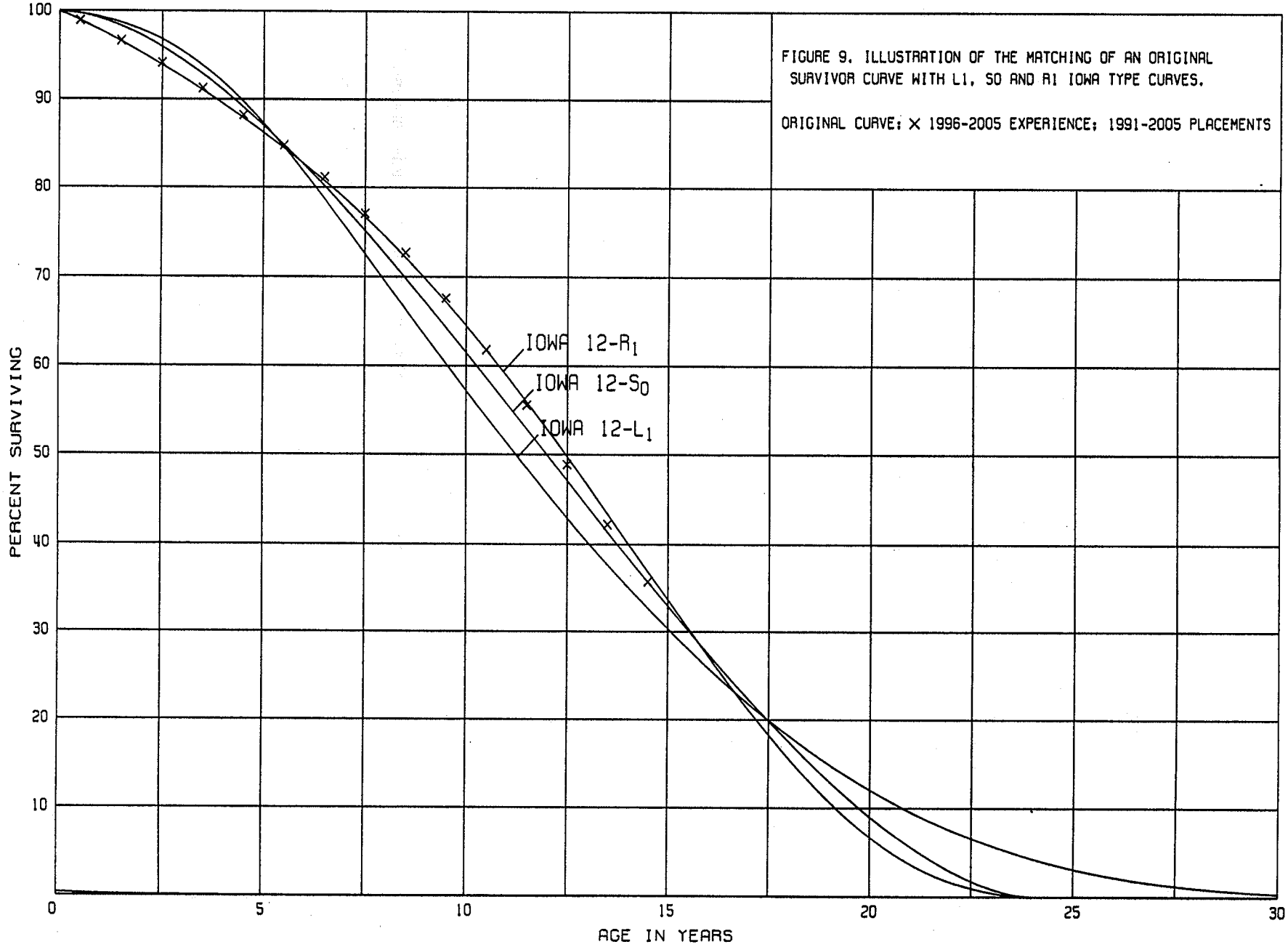


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES.

ORIGINAL CURVE: X 1996-2005 EXPERIENCE; 1991-2005 PLACEMENTS

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current company policies and outlook as determined during field reviews of the property and other conversations with management; and the survivor curve estimates from previous studies of this company and other gas and thermal companies.

Field Trip

A field review was conducted on March 15 and 16, 2006. The facilities visited included the following:

March 15, 2006

Perry K. Plant
West St. Chilled Water Plant
Indianapolis Campus Energy (ICE) Plant
Illinois Street Plant

March 16, 2006

South LNG Facility
Smith Valley City Gate (South)
Transmission Regulating Station - TR-13
Langsdale Regulating Station - TR-6
North LNG Facility
Langsdale Operations Center

For the majority of the accounts and subaccounts, the statistical analysis resulted in good to excellent indications of complete survivor patterns. These accounts represent 88% of the depreciable gas plant (other than Westfield) and 37% of the depreciable steam plant. The survivor curve estimates for the balance of the depreciable property of the gas and steam divisions, the chilled water division and Citizens Gas of Westfield were based on judgment which incorporated the estimates for the Company's gas operations and estimates used by other gas and thermal companies for similar property.

The information external to the statistics led to no significant departure from the survivor curves indicated by the historical data for the accounts listed below:

Account No.	Account Description
GAS OPERATIONS/CSS	
319.0	Pressure Regulating Equipment
350.2	Leaseholds
351.0	Structures & Improvements
352.0	Wells
353.0	Lines
356.0	Purification Equipment
357.0	Other Equipment
363.4	Measuring & Regulating Equipment
366.0 & 366.1	Structures & Improvements
367.0 & 367.1	Mains
368.0	Compressor Station Equipment
369.0 & 369.01	Measuring & Regulating Equipment
370.0	Communication Equipment
375.0	Structures & Improvements
376.10	Mains - Valves, Valve Pits, Etc.
376.20	Mains - Steel Installed Prior to 1955
376.21	Mains - Steel and Plastic Installed Subsequent to 1954
376.70	Mains - Cast Iron & Wrought Iron
378.0	Measuring & Regulating Equipment
380.0	Services
381.0 & 382.0	Meters and Meter Installations
383.0 & 384.0	House Regulators & House Regulator Installations
387.0	Other Equipment
392.1	Transportation Equipment
396.1	Power Operated Equipment
THERMAL - STEAM	
602.0	Mains
603.0	Services
604.0	Meters

The two largest accounts, 376.21 and 380.00, are used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years 1955 through 2005 for Account 376.21

and for the years 1954 to 2005 for Account 380.0. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for 376.21, Mains - Steel Installed Subsequent to 1954, is the 65-R2 and is based on the statistical indication for the period 1955 through 2005. The 65-R2 is a reasonable fit of the significant portion of the original survivor curve as set forth on page III-60, consistent with the prior estimate and management outlook for a continuation of the historical experience, and within the typical service life range of 60 to 75 years for mains.

The survivor curve estimate for 380.00, Services, is the 35-R2.5 and is based on the statistical indication for the period 1954 through 2005. The 35-R2.5 is an excellent fit of the significant portion of the original survivor curve as set forth on page III-72; consistent with management outlook for a continuation of historical experience; and within the typical service life range of 30-50 years for services.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other gas utilities.

Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1960 through 2005. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies, and net salvage estimates from previous studies of this company and other gas and thermal companies. The accounts for which the historical analyses were representative of expectations for future net salvage levels represent 89 percent of the depreciable gas plant balance (excluding Westfield) and are presented below:

305.3	Structures and Improvements
319.00	Pressure Regulating Equipment
350.2 thru 357.0	Underground Storage
363.4	Measuring & Regulating Equipment
366.0 & 366.1	Structures and Improvements
367.0 & 367.1	Mains
368.0	Compressor Station Equipment
369.0 & 369.1	Measuring & Regulating Equipment
375.00	Structures and Improvements
376.00	Mains
378.00	Measuring & Regulating Equipment
380.00	Services
381.00	Meters
382.0	Meter Installations
383.0	House Regulators
384.0	House Regulator Installations
390.00	Structures and Improvements
392.1	Transportation Equipment
396.1	Power Operated Equipment

Historical data were not available for Thermal plant and Citizens Gas of Westfield.

Account 376.00, Mains, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Depreciation reserve accounting data were compiled for the years 1960 through 2005. These data include the retirements, cost of removal and gross salvage.

The net salvage estimate for this account is negative 50 percent and is based on the trends in cost of removal and salvage percents as shown in the tabulation on pages III-129 through III-131. Cost of removal as a percent of the original cost retired has fluctuated during the experience. The most recent three- and five-year bands averaged 54 and 51 percent removal cost, respectively. Gross salvage has been zero since 1972. The negative 50 percent net salvage estimate is primarily based on the five-year average cost of removal percent and the recent trend in the account.

Amortization accounting is proposed for certain General Plant accounts which represent 3 percent of depreciable property. Future gross salvage and removal cost for these accounts will be recorded as revenue and expense, respectively. Inasmuch as there will be no depreciation reserve entries related to salvage, the estimate of net salvage for accounts subject to amortization is zero percent.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\textit{Annual Accrual Rate, Percent} = \frac{(100\% \quad \textit{Net Salvage, Percent})}{\textit{Average Service Life}}.$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$Ratio = \left(1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}\right)(1 - Net\ Salvage,\ Percent).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100\ per\ year.$$

The accrued depreciation is:

$$\$1{,}000\ \left(1 - \frac{6}{10}\right) = \$400.$$

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Average Service Life Procedure. In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

Equal Life Group Procedure. In the equal life group procedure, also known as the unit summation procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life unit.

The table on the following page presents an illustration of calculation of equal life group depreciation using the Iowa 9-L3 survivor curve, net salvage of 15 percent and a December 31, 2005 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occur, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, the computer is programmed to divide each vintage into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
CALCULATION DATE.. 12-31-2005
SURVIVOR CURVE.... 9-L3
NET SALVAGE, PCT.. +15

AGE INTERVAL BEG (1)	AGE INTERVAL END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.00124	0.00105400000	2005	10.70745019488	99.999879	0.1071	0.0536
1.000	2.000	1.500	0.13711	0.07769566667	2004	10.66754836154	99.930204	0.1067	0.1601
2.000	3.000	2.500	0.72152	0.24531680000	2003	10.50604212821	99.500889	0.1056	0.2640
3.000	4.000	3.500	1.79062	0.43486485714	2002	10.16595129964	98.244818	0.1035	0.3623
4.000	5.000	4.500	3.72259	0.70315588889	2001	9.59694092662	95.488214	0.1005	0.4523
5.000	6.000	5.500	7.46676	1.15395381818	2000	8.66838607309	89.893543	0.0964	0.5302
6.000	7.000	6.500	12.30649	1.60931023077	1999	7.28675404861	80.006919	0.0911	0.5922
7.000	8.000	7.500	15.29687	1.73364526667	1998	5.61527629989	66.205238	0.0848	0.6360
8.000	9.000	8.500	14.74260	1.47426000000	1997	4.01132366656	51.185501	0.0784	0.6664
9.000	10.000	9.500	11.89325	1.06413289474	1996	2.74212721919	37.867574	0.0724	0.6878
10.000	11.000	10.500	8.87915	0.71878833333	1995	1.85066660515	27.481372	0.0673	0.7067
11.000	12.000	11.500	6.68114	0.49382339130	1994	1.24436074284	19.701231	0.0632	0.7268
12.000	13.000	12.500	5.17978	0.35222504000	1993	0.82133652719	13.770774	0.0596	0.7450
13.000	14.000	13.500	3.99911	0.25179581481	1992	0.51932609978	9.181326	0.0566	0.7641
14.000	15.000	14.500	2.94559	0.17267251724	1991	0.30709193376	5.708977	0.0538	0.7801
15.000	16.000	15.500	2.00554	0.10998122581	1990	0.16576506223	3.233413	0.0513	0.7952
16.000	17.000	16.500	1.22554	0.06313387879	1989	0.07920750993	1.617873	0.0490	0.8085
17.000	18.000	17.500	0.64484	0.03132080000	1988	0.03198017054	0.682682	0.0468	0.8190
18.000	19.000	18.500	0.27121	0.01246100000	1987	0.01008927054	0.224655	0.0449	0.8307
19.000	20.000	19.500	0.07838	0.00341656410	1986	0.00215048849	0.049857	0.0431	0.8405
20.000	21.000	20.500	0.01052	0.00043619512	1985	0.00022410888	0.005409	0.0414	0.8487
21.000	21.420	21.210	0.00015	0.00000601132	1984	0.00000126238	0.000032	0.0394	0.8500
TOTAL			100.00000						

NOTE: In the application of the annual and accrued factors, zero percent net salvage is used in the above computations and the adjustment is made when the factors are applied to the surviving costs.

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 9-L3 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2005 installations. For 2005 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2005, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 10.66754836154 for 2004 equals one-half of 0.07769566667 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2005 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2005, the first figure in column 7, for vintage 2005, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 9-L3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2005.

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2005, and based on the straight line remaining life method using the equal life group procedure. For

the purpose of calculating the composite remaining life accrual rates as of December 31, 2005, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2005. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\textit{Composite Remaining Life} = \frac{\left(\frac{\textit{Book Cost}}{\textit{Life}} \times \textit{Remaining Life}\right)}{\frac{\textit{Book Cost}}{\textit{Life}}}.$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\textit{Composite Remaining Life} = \frac{\textit{Whole Life Future Accruals}}{\textit{Whole Life Annual Accruals}}$$

or

$$\textit{Composite Remaining Life} = \frac{\textit{Book Cost} \quad \textit{Calc. Reserve}}{\textit{Whole Life Annual Accrual}}.$$

The composite remaining life calculations were made using computer software that utilizes detailed ELG calculations of whole life future accruals and annual accruals in order to derive the vintage composite remaining lives for the ELG vintages. The annual accrual rate

for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is used for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable utility plant in service. The accounts and their amortization periods are as follows:

Account		Amortization Period, Years
391.10	Office Furniture	25
391.20	Office Machines	15
391.30	Computer Equipment	5
393.00	Stores Equipment	30
394.00	Tools, Shop, Garage Equipment	20
395.00	Laboratory Equipment	15
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the original cost by the period of amortization for the account.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the utility plant in service as of December 31, 2005. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2005, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas and thermal utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curve for those accounts where the historical data was a significant factor in the survivor curve estimate are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve related to each

specific group. The original life table is also presented in tabular form for each specific group.

The net salvage analysis is for each specific group where the historical data were a significant factor in the estimated net salvage percent are presented in the section titled "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of utility plant at December 31, 2005 for the Gas Operations/CSS, Thermal and Citizens Gas of Westfield are presented in Schedules 1, 2 and 3, respectively, on pages III-4 to III-10 of this report. The summary schedules set forth the estimated survivor curve and net salvage percent, original cost, book depreciation reserve, future accruals, calculated annual depreciation accrual amount, calculated annual depreciation accrual rate, and the remaining life for each depreciable group.

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

SCHEDULE 1. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED REMAINING LIFE ACCRUALS
AS OF DECEMBER 31, 2005

ACCT. NO.	DESCRIPTION	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AT DECEMBER 31, 2005	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE, PERCENT	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	DEPRECIABLE PLANT								
	PEAK SHAVING LNG								
361.1	Structures & Improvements	50 - S4	0	5,805,556.62	2,111,294	3,694,263	111,232	1.92	33.2
362.1	Holders	45 - R3	0	12,827,697.35	6,276,475	6,551,222	261,137	2.04	25.1
363.1	Liquefaction Equipment	55 - R3	0	7,939,016.87	2,962,299	4,976,718	143,717	1.81	34.6
363.2	Vaporization Equipment	50 - S3	0	6,930,122.34	2,773,555	4,156,568	134,949	1.95	30.8
363.3	Compressor Equipment	50 - S4	0	7,891,464.94	3,447,998	4,443,467	145,218	1.84	30.6
363.4	Measuring & Regulating Equip.	20 - S3	0	1,620,307.62	952,680	667,628	61,276	3.78	10.9
363.5	Other Equipment	45 - S4	0	4,473,803.79	1,969,217	2,504,588	91,109	2.04	27.5
	TOTAL PEAK SHAVING LNG			47,487,969.53	20,493,518	26,994,454	948,638		
	PRESSURE REGULATING								
305.3	Structures & Improvments	60 - R3	0	534,513.87	280,425	254,088	7,888	1.48	32.2
319.0	Pressure Regulating Equipment	36 - L1.5	0	1,922,201.39	848,099	1,074,101	54,013	2.81	19.9
	TOTAL PRESSURE REGULATING			2,456,715.26	1,128,524	1,328,189	61,901		
	UNDERGROUND STORAGE PLANT								
350.2	Leaseholds	35 - R1	0	528,842.01	493,747	35,096	3,726	0.7	9.4
351.0	Structures & Improvements	40 - R2.5	0	643,320.26	487,027	156,293	9,316	1.45	16.8
352.0	Wells	40 - R3	0	12,085,424.17	9,949,180	2,136,245	135,240	1.12	15.8
352.3	Non-Recoverable Gas	35 - L1	0	4,073,028.49	2,967,766	1,105,263	72,503	1.78	15.2
353.0	Lines	33 - S2.5	0	3,165,668.95	1,934,965	1,230,704	72,377	2.29	17.0
355.0	Measuring & Regulating Equip.	35 - R2	0	468,264.57	118,298	349,967	15,355	3.28	22.8
356.0	Purification Equipment	45 - R2.5	0	3,146,516.77	1,915,503	1,231,011	53,944	1.71	22.8
357.0	Other Equipment	40 - R2	0	15,446.45	1,382	14,065	540	3.5	26.0
	TOTAL UNDERGROUND STORAGE PLANT			24,126,511.67	17,867,868	6,258,644	363,001		
	TRANSMISSION PLANT - U.G.S.								
365.2	Right-of-Way	60 - S4	0	278,516.78	151,608	126,908	3,729	1.34	34.0
366.1	Structures & Improvements	45 - S1	0	711,404.68	362,461	348,943	14,522	2.04	24.0
367.0	Mains	50 - L2	(10)	5,655,490.06	4,796,479	1,424,561	75,691	1.34	18.8
368.0	Compressor Station Equipment	38 - S3	0	1,963,242.40	1,547,428	415,816	21,406	1.09	19.4
369.0	Measuring & Regulating Equip.	30 - S2	0	732,387.96	506,435	225,951	14,823	2.02	15.2
370.0	Communication Equipment	22 - S2	0	334,069.35	199,217	134,852	10,602	3.17	12.7
	TOTAL TRANSMISSION - U.G.S.			9,675,111.23	7,563,628	2,677,031	140,773		
	TRANSMISSION PLANT - MARION COUNTY								
365.4	Right-of-Way	60 - S4	0	772,529.08	334,394	438,134	11,954	1.55	36.7
366.0	Structures & Improvements	45 - S1	0	157,095.40	73,226	83,869	3,486	2.22	24.1
367.1	Mains	50 - L2	(10)	21,153,234.79	11,506,141	11,762,418	436,032	2.06	27.0
369.1	Measuring & Regulating Equip.	30 - S2	0	1,085,268.19	717,300	367,969	28,733	2.65	12.8
	TOTAL TRANSMISSION PLANT- MARION COUNTY			23,168,127.46	12,631,061	12,652,390	480,205		

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

SCHEDULE 1. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED REMAINING LIFE ACCRUALS
AS OF DECEMBER 31, 2005

ACCT. NO.	DESCRIPTION	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AT DECEMBER 31, 2005	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE, PERCENT	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	DISTRIBUTION PLANT								
375.0	Structures & Improvements	50 - R2.5	0	3,863,964.34	2,002,474	1,861,488	65,661	1.7	28.3
	Mains								
376.1	Valves, Valve Pits, etc.	48 - R1.5	(50)	3,683,374.52	2,195,790	3,329,273	118,811	3.23	28.0
376.2	Steel Installed Prior to 1955	33 - L1	(50)	305,289.07	456,559	1,376	145	0.05	9.5
376.21	Steel & Plastic Installed Subseq. to 1954	65 - R2	(50)	203,340,043.53	95,768,075	209,241,987	5,117,767	2.52	40.9
376.7	Cast Iron & Wrought Iron	45 - R0.5	(50)	3,559,010.89	4,853,097	485,419	31,791	0.89	15.3
	Total Mains			210,887,718.01	103,273,521	213,058,055	5,268,514		
378.0	Measuring & Regulating Equip.	20 - L1	(10)	96,999.17	103,500	3,202	473	0.49	6.8
380.0	Services	35 - R2.5	(40)	205,350,709.22	130,655,697	156,835,295	7,661,705	3.73	20.5
	Meters & Meter Installations								
381.0	Meters	30 - R0.5	0	21,754,778.54	10,806,086	10,948,694	698,847	3.21	15.7
382.0	Meter Installations	30 - R0.5	0	6,366,524.12	2,721,051	3,645,469	218,703	3.44	16.7
	Total Meters & Meter Installations			28,121,302.66	13,527,137	14,594,163	917,550	3.26	15.9
	House Regulators & House Reg. Installs.								
383.0	House Regulators	34 - R4	0	4,577,106.46	2,094,164	2,482,942	112,396	2.46	22.1
384.0	House Regulator Installations	34 - R4	0	705,321.61	300,473	404,851	15,310	2.17	26.4
	Total House Regs. & House Reg. Installs.			5,282,428.07	2,394,637	2,887,793	127,706	2.42	22.6
386.0	Other Property - Customer Premises	15 - L4	0	489,215.35	406,407	82,808	19,775	4.04	4.2
387.0	Other Equipment	15 - L0.5	0	126,814.56	69,837	56,977	6,851	5.4	8.3
	TOTAL DISTRIBUTION PLANT			454,219,151.38	252,433,210	389,379,781	14,068,235		
	GENERAL PLANT								
390.0	Structures & Improvements	40 - L1	0	11,243,791.21	5,166,796	6,076,994	286,921	2.55	21.2
	Office Furniture and Machines								
391.4	Office Furniture	25 - SQ	0	992,013.78	447,555	544,460	32,379	3.26	16.8
391.5	Office Machines	15 - SQ	0	364,208.90	232,249	131,960	12,629	3.47	10.4
391.6	Computer Equipment	5 - SQ	0	9,756,162.85	5,051,378	4,704,785	1,308,949	13.42	3.6
	Total Office Furniture and Machines			11,112,385.53	5,731,182	5,381,205	1,353,957		
392.1	Transportation Equipment	9 - L3	15	7,920,456.71	3,847,243	2,885,146	563,956	7.12	5.1
393.1	Stores Equipment	30 - SQ	0	42,460.52	23,442	19,019	967	2.28	19.7
394.1	Tools, Shop, Garage Equip.	20 - SQ	0	2,090,550.49	1,258,581	831,971	68,829	3.29	12.1

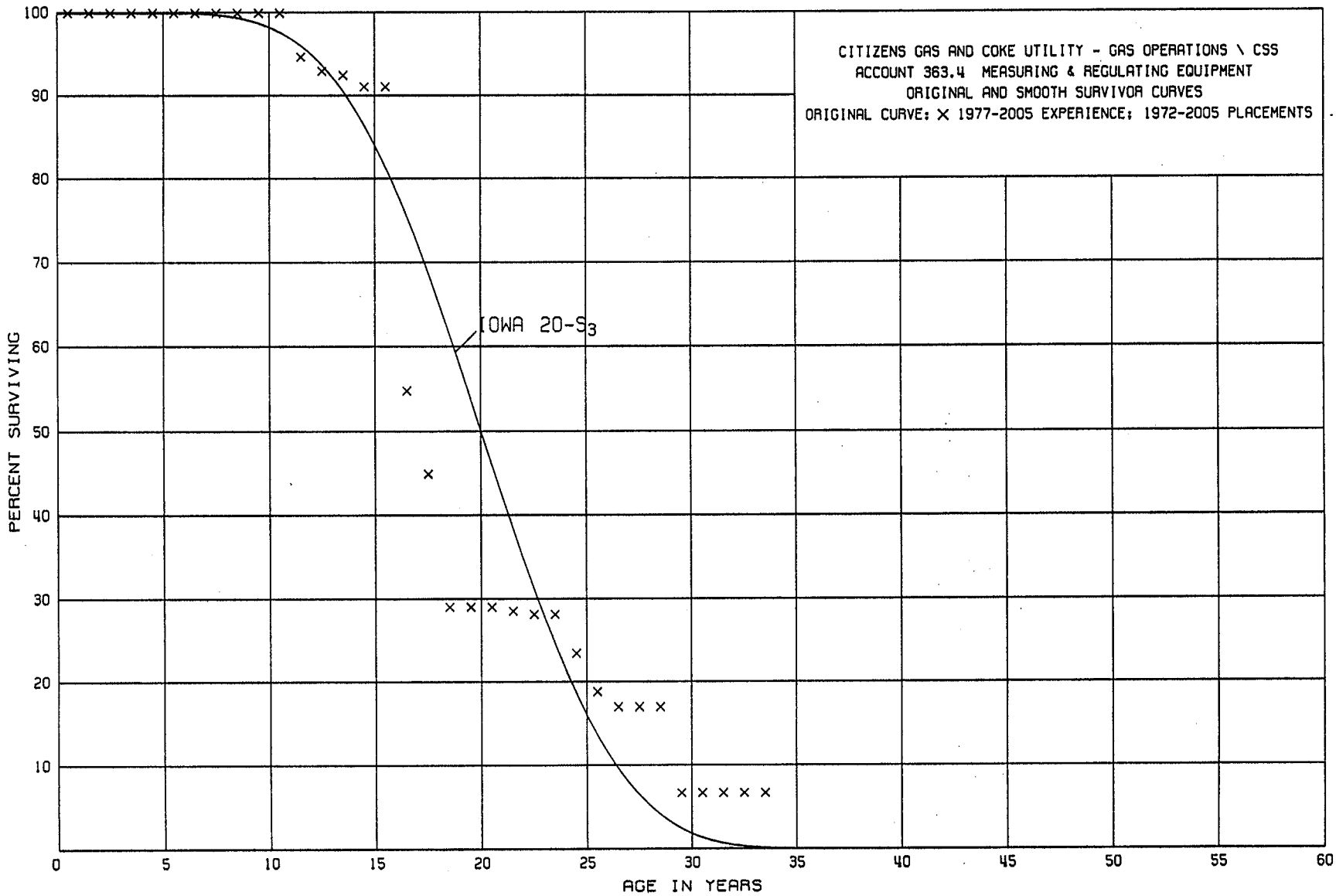
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

SCHEDULE 1. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED REMAINING LIFE ACCRUALS
AS OF DECEMBER 31, 2005

ACCT. NO.	DESCRIPTION	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AT DECEMBER 31, 2005	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE, PERCENT	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	GENERAL PLANT, Cont.								
396.1	Power Operated Equipment	14 - L1.5	20	1,338,400.14	575,946	494,773	61,824	4.62	8.0
397.1	Communications Equipment	15 - SQ	0	2,540,554.20	1,737,766	802,788	118,731	4.67	6.8
398.1	Other Equipment	20 - SQ	0	674,480.64	126,979	547,502	30,651	4.54	17.9
	TOTAL GENERAL PLANT			36,963,079.44	18,467,935	17,039,398	2,485,836		
	TOTAL DEPRECIABLE PLANT			598,096,665.97	330,585,744	456,329,887	18,548,589		
	NONDEPRECIABLE PLANT								
304.3	Pressure Regulating - Land			147,577.50					
350.0	Underground Storage - Land			20,499.57					
360.1	Peak Shaving LNG - Land			3,796,835.53					
365.1	Transmission - U.G.S. - Land			29,223.86					
365.3	Transmission - Marion County - Land			45,878.00					
374.0	Distribution - Land			150,410.60					
389.0	General - Land			1,431,563.68					
	TOTAL NONDEPRECIABLE PLANT			5,621,988.74					
	TOTAL GAS AND CSS DIVISIONS			603,718,654.71	330,585,744	456,329,887	18,548,589		

III-11

SERVICE LIFE STATISTICS


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 363.4 MEASURING & REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1977-2005 EXPERIENCE; 1972-2005 PLACEMENTS
IOWA 20-S3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

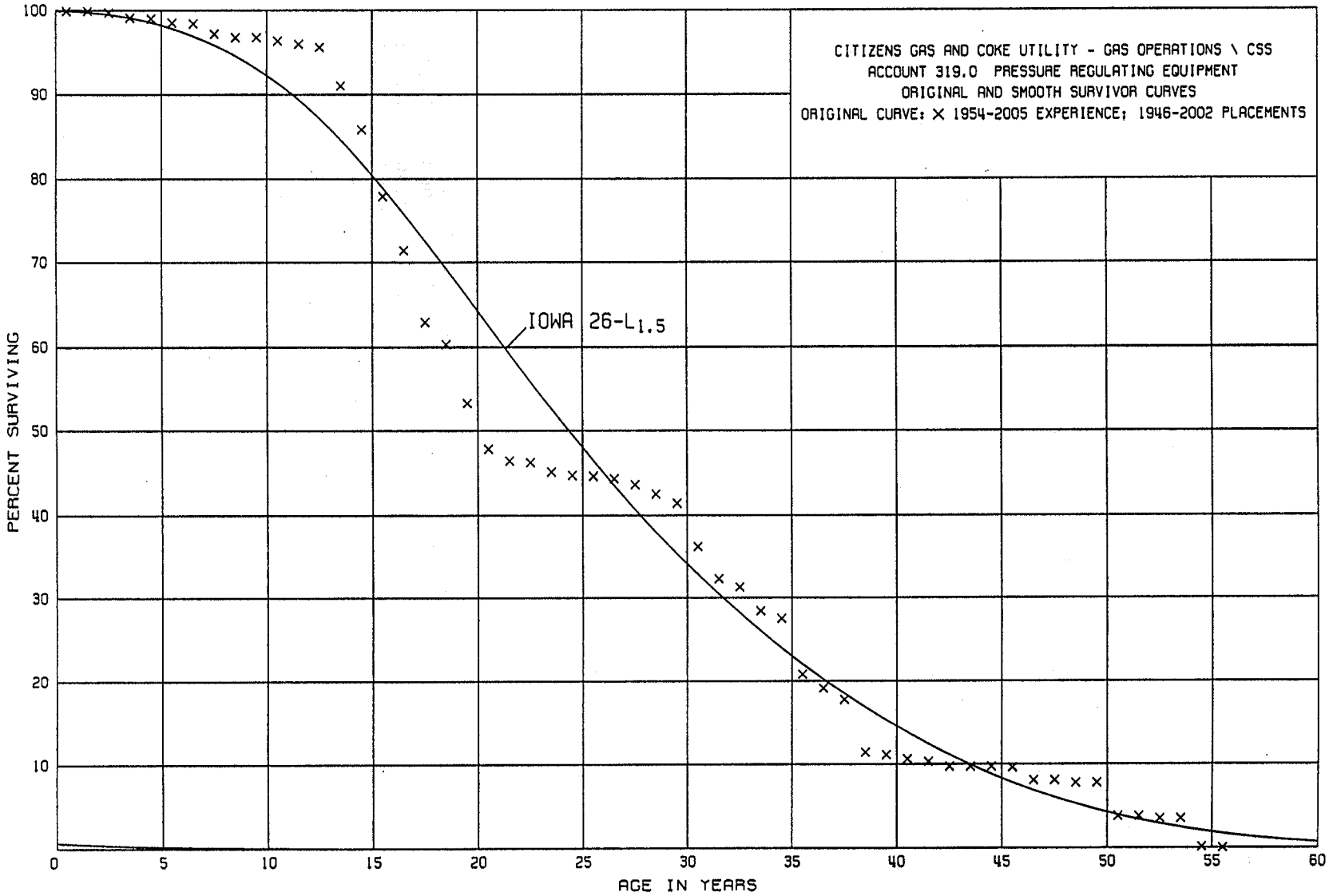
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 363.4 MEASURING & REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2005 EXPERIENCE BAND 1977-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,752,141		0.0000	1.0000	100.00
0.5	1,625,703		0.0000	1.0000	100.00
1.5	1,493,376		0.0000	1.0000	100.00
2.5	1,494,872		0.0000	1.0000	100.00
3.5	1,494,872		0.0000	1.0000	100.00
4.5	1,521,534		0.0000	1.0000	100.00
5.5	1,521,534		0.0000	1.0000	100.00
6.5	1,521,534		0.0000	1.0000	100.00
7.5	1,521,534		0.0000	1.0000	100.00
8.5	1,517,100	1,704	0.0011	0.9989	100.00
9.5	1,515,396		0.0000	1.0000	99.89
10.5	1,515,396	80,657	0.0532	0.9468	99.89
11.5	1,434,739	25,721	0.0179	0.9821	94.58
12.5	1,409,018	8,203	0.0058	0.9942	92.89
13.5	1,392,932	20,921	0.0150	0.9850	92.35
14.5	450,015		0.0000	1.0000	90.96
15.5	450,015	179,176	0.3982	0.6018	90.96
16.5	263,182	47,371	0.1800	0.8200	54.74
17.5	215,811	76,345	0.3538	0.6462	44.89
18.5	139,466		0.0000	1.0000	29.01
19.5	114,135		0.0000	1.0000	29.01
20.5	114,135	2,124	0.0186	0.9814	29.01
21.5	112,011	1,379	0.0123	0.9877	28.47
22.5	51,273		0.0000	1.0000	28.12
23.5	51,273	8,565	0.1670	0.8330	28.12
24.5	42,708	8,474	0.1984	0.8016	23.42
25.5	28,160	2,632	0.0935	0.9065	18.77
26.5	25,528		0.0000	1.0000	17.02
27.5	25,528		0.0000	1.0000	17.02
28.5	25,528	15,673	0.6140	0.3860	17.02
29.5	6,069		0.0000	1.0000	6.57
30.5	6,069		0.0000	1.0000	6.57
31.5	6,069		0.0000	1.0000	6.57
32.5	6,069		0.0000	1.0000	6.57
33.5					6.57


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1954-2005 EXPERIENCE; 1946-2002 PLACEMENTS
IOWA 26-L1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2002 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,304,639		0.0000	1.0000	100.00
0.5	4,731,175	2,374	0.0005	0.9995	100.00
1.5	4,773,075	11,470	0.0024	0.9976	99.95
2.5	5,188,410	31,871	0.0061	0.9939	99.71
3.5	5,154,749	2,837	0.0006	0.9994	99.10
4.5	4,382,077	25,525	0.0058	0.9942	99.04
5.5	4,356,258	3,380	0.0008	0.9992	98.47
6.5	4,355,864	54,019	0.0124	0.9876	98.39
7.5	4,298,244	15,251	0.0035	0.9965	97.17
8.5	4,269,707	95	0.0000	1.0000	96.83
9.5	4,269,612	17,690	0.0041	0.9959	96.83
10.5	4,251,222	19,283	0.0045	0.9955	96.43
11.5	4,231,939	15,607	0.0037	0.9963	96.00
12.5	4,216,333	206,369	0.0489	0.9511	95.64
13.5	4,004,290	229,565	0.0573	0.9427	90.96
14.5	3,475,092	319,580	0.0920	0.9080	85.75
15.5	3,155,512	263,581	0.0835	0.9165	77.86
16.5	2,578,790	304,647	0.1181	0.8819	71.36
17.5	2,177,896	90,209	0.0414	0.9586	62.93
18.5	2,082,525	241,314	0.1159	0.8841	60.32
19.5	1,708,718	178,337	0.1044	0.8956	53.33
20.5	1,479,239	42,891	0.0290	0.9710	47.76
21.5	1,431,263	3,797	0.0027	0.9973	46.37
22.5	1,426,418	35,257	0.0247	0.9753	46.24
23.5	1,336,263	12,729	0.0095	0.9905	45.10
24.5	1,323,533	1,809	0.0014	0.9986	44.67
25.5	1,298,963	8,996	0.0069	0.9931	44.61
26.5	1,289,967	21,161	0.0164	0.9836	44.30
27.5	1,268,806	31,746	0.0250	0.9750	43.57
28.5	1,237,060	31,639	0.0256	0.9744	42.48
29.5	1,205,421	151,360	0.1256	0.8744	41.39
30.5	1,054,061	112,324	0.1066	0.8934	36.19
31.5	941,736	29,132	0.0309	0.9691	32.33
32.5	899,829	83,488	0.0928	0.9072	31.33
33.5	812,547	27,424	0.0338	0.9662	28.42
34.5	784,907	191,504	0.2440	0.7560	27.46
35.5	576,948	46,899	0.0813	0.9187	20.76
36.5	509,078	36,039	0.0708	0.9292	19.07
37.5	408,352	144,729	0.3544	0.6456	17.72
38.5	245,094	7,377	0.0301	0.9699	11.44

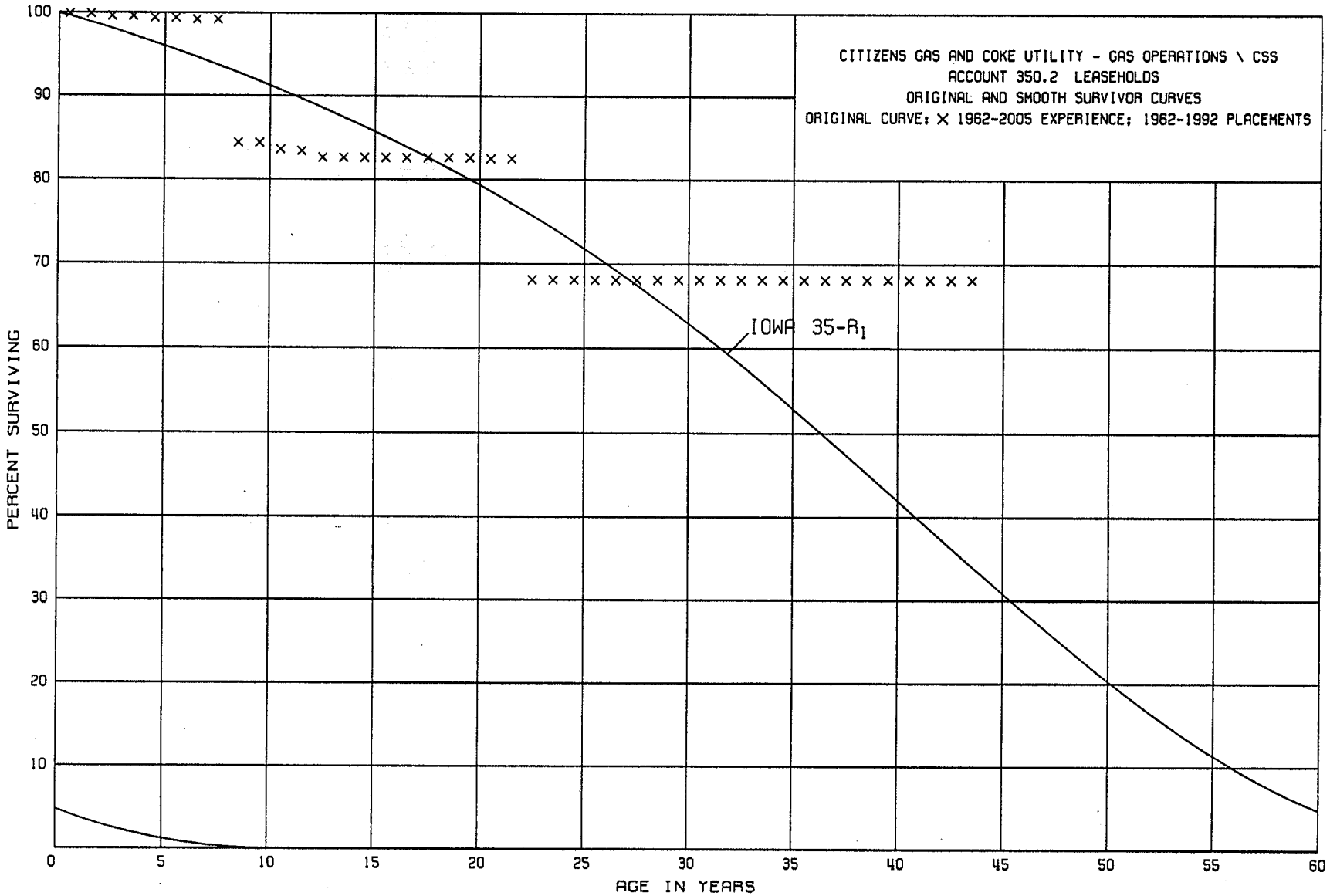
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2002 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	234,464	9,965	0.0425	0.9575	11.10
40.5	220,834	7,370	0.0334	0.9666	10.63
41.5	207,912	10,890	0.0524	0.9476	10.27
42.5	195,063		0.0000	1.0000	9.73
43.5	193,231		0.0000	1.0000	9.73
44.5	193,231	2,295	0.0119	0.9881	9.73
45.5	190,607	30,591	0.1605	0.8395	9.61
46.5	126,975		0.0000	1.0000	8.07
47.5	126,975	4,503	0.0355	0.9645	8.07
48.5	122,472	478	0.0039	0.9961	7.78
49.5	121,994	61,902	0.5074	0.4926	7.75
50.5	59,653		0.0000	1.0000	3.82
51.5	59,653	4,979	0.0835	0.9165	3.82
52.5	53,620		0.0000	1.0000	3.50
53.5	53,620	51,478	0.9601	0.0399	3.50
54.5	571	571	1.0000	0.0000	0.14
55.5					0.00


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 350.2 LEASEHOLDS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1962-2005 EXPERIENCE: 1962-1992 PLACEMENTS
IOWA 35-R1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60
AGE IN YEARS

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 350.2 LEASEHOLDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-1992 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	804,100		0.0000	1.0000	100.00
0.5	804,100		0.0000	1.0000	100.00
1.5	776,814	3,192	0.0041	0.9959	100.00
2.5	773,623	268	0.0003	0.9997	99.59
3.5	773,355	1,354	0.0018	0.9982	99.56
4.5	772,001		0.0000	1.0000	99.38
5.5	772,001	1,283	0.0017	0.9983	99.38
6.5	770,718		0.0000	1.0000	99.21
7.5	770,718	115,083	0.1493	0.8507	99.21
8.5	655,635	275	0.0004	0.9996	84.40
9.5	655,360	6,018	0.0092	0.9908	84.37
10.5	649,343	1,258	0.0019	0.9981	83.59
11.5	647,585	6,270	0.0097	0.9903	83.43
12.5	640,894	11	0.0000	1.0000	82.62
13.5	640,070		0.0000	1.0000	82.62
14.5	640,070		0.0000	1.0000	82.62
15.5	640,070		0.0000	1.0000	82.62
16.5	640,070		0.0000	1.0000	82.62
17.5	639,850		0.0000	1.0000	82.62
18.5	637,557	10	0.0000	1.0000	82.62
19.5	637,968	1,166	0.0018	0.9982	82.62
20.5	637,070		0.0000	1.0000	82.47
21.5	637,070	111,286	0.1747	0.8253	82.47
22.5	525,784		0.0000	1.0000	68.06
23.5	525,784		0.0000	1.0000	68.06
24.5	525,784		0.0000	1.0000	68.06
25.5	525,784		0.0000	1.0000	68.06
26.5	525,784		0.0000	1.0000	68.06
27.5	525,784		0.0000	1.0000	68.06
28.5	525,776		0.0000	1.0000	68.06
29.5	522,396		0.0000	1.0000	68.06
30.5	522,396		0.0000	1.0000	68.06
31.5	505,943		0.0000	1.0000	68.06
32.5	495,421		0.0000	1.0000	68.06
33.5	492,635		0.0000	1.0000	68.06
34.5	492,618		0.0000	1.0000	68.06
35.5	492,600		0.0000	1.0000	68.06
36.5	491,852		0.0000	1.0000	68.06
37.5	489,879		0.0000	1.0000	68.06
38.5	489,879		0.0000	1.0000	68.06

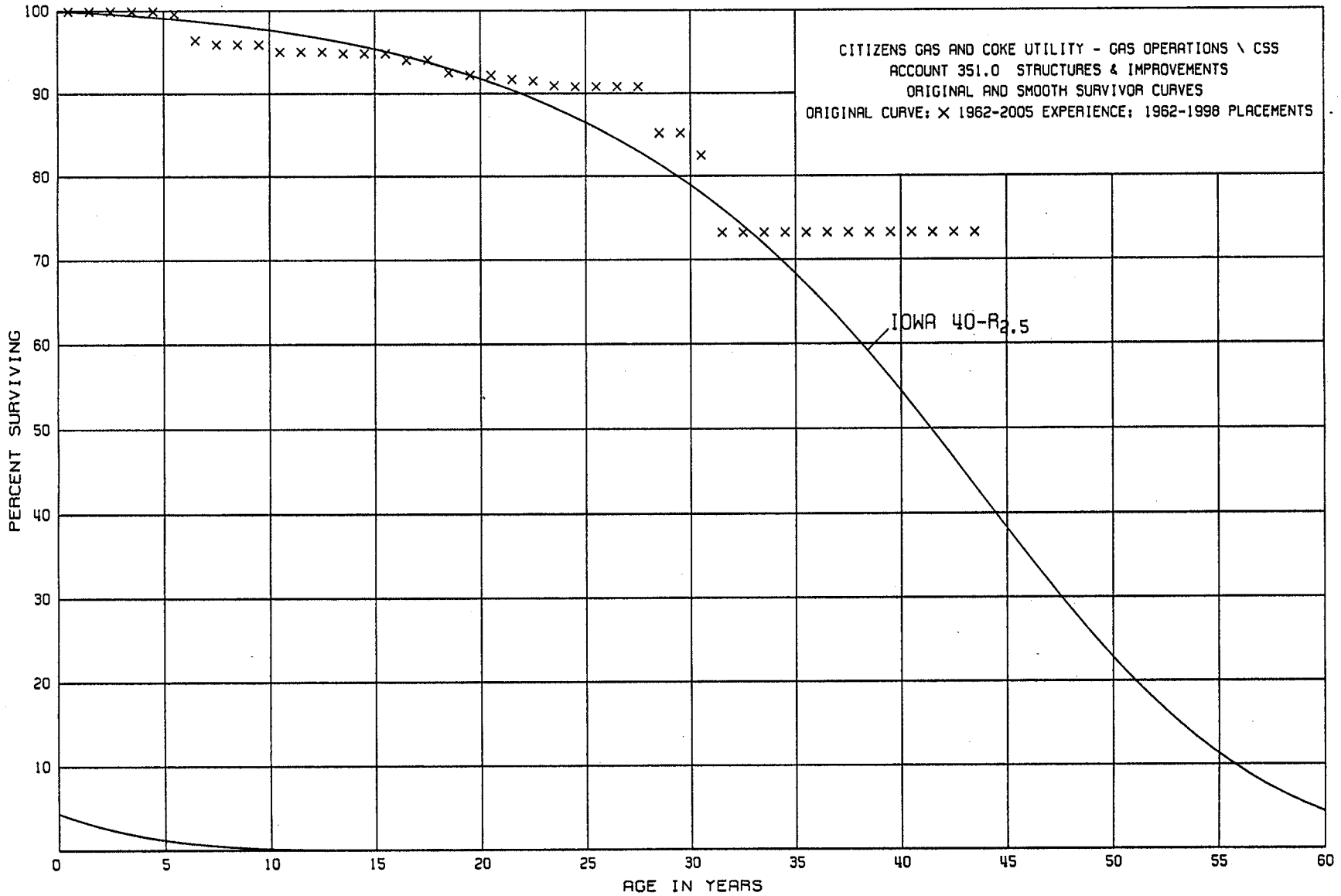
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 350.2 LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-1992 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	484,246		0.0000	1.0000	68.06
40.5	466,952		0.0000	1.0000	68.06
41.5	318,101		0.0000	1.0000	68.06
42.5	316,152		0.0000	1.0000	68.06
43.5					68.06


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 351.0 STRUCTURES & IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1962-2005 EXPERIENCE: 1962-1998 PLACEMENTS
IOWA 40-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 351.0 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-1998 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	832,352		0.0000	1.0000	100.00
0.5	867,690		0.0000	1.0000	100.00
1.5	866,401	343	0.0004	0.9996	100.00
2.5	859,223	950	0.0011	0.9989	99.96
3.5	818,862		0.0000	1.0000	99.85
4.5	818,862	2,379	0.0029	0.9971	99.85
5.5	816,484	25,898	0.0317	0.9683	99.56
6.5	787,232	4,007	0.0051	0.9949	96.40
7.5	771,138		0.0000	1.0000	95.91
8.5	769,998	469	0.0006	0.9994	95.91
9.5	762,405	6,937	0.0091	0.9909	95.85
10.5	755,469		0.0000	1.0000	94.98
11.5	742,793		0.0000	1.0000	94.98
12.5	736,972	1,370	0.0019	0.9981	94.98
13.5	734,102		0.0000	1.0000	94.80
14.5	718,504		0.0000	1.0000	94.80
15.5	674,493	5,754	0.0085	0.9915	94.80
16.5	648,404		0.0000	1.0000	93.99
17.5	615,271	9,833	0.0160	0.9840	93.99
18.5	588,387	1,782	0.0030	0.9970	92.49
19.5	564,292	393	0.0007	0.9993	92.21
20.5	563,899	2,897	0.0051	0.9949	92.15
21.5	561,002	1,422	0.0025	0.9975	91.68
22.5	559,581	3,318	0.0059	0.9941	91.45
23.5	549,681	451	0.0008	0.9992	90.91
24.5	528,549		0.0000	1.0000	90.84
25.5	515,153		0.0000	1.0000	90.84
26.5	447,269		0.0000	1.0000	90.84
27.5	444,427	27,824	0.0626	0.9374	90.84
28.5	414,543		0.0000	1.0000	85.15
29.5	413,313	12,647	0.0306	0.9694	85.15
30.5	395,837	44,611	0.1127	0.8873	82.54
31.5	340,051		0.0000	1.0000	73.24
32.5	320,114		0.0000	1.0000	73.24
33.5	283,381		0.0000	1.0000	73.24
34.5	282,365		0.0000	1.0000	73.24
35.5	267,335		0.0000	1.0000	73.24
36.5	267,335		0.0000	1.0000	73.24
37.5	264,903		0.0000	1.0000	73.24
38.5	217,415		0.0000	1.0000	73.24

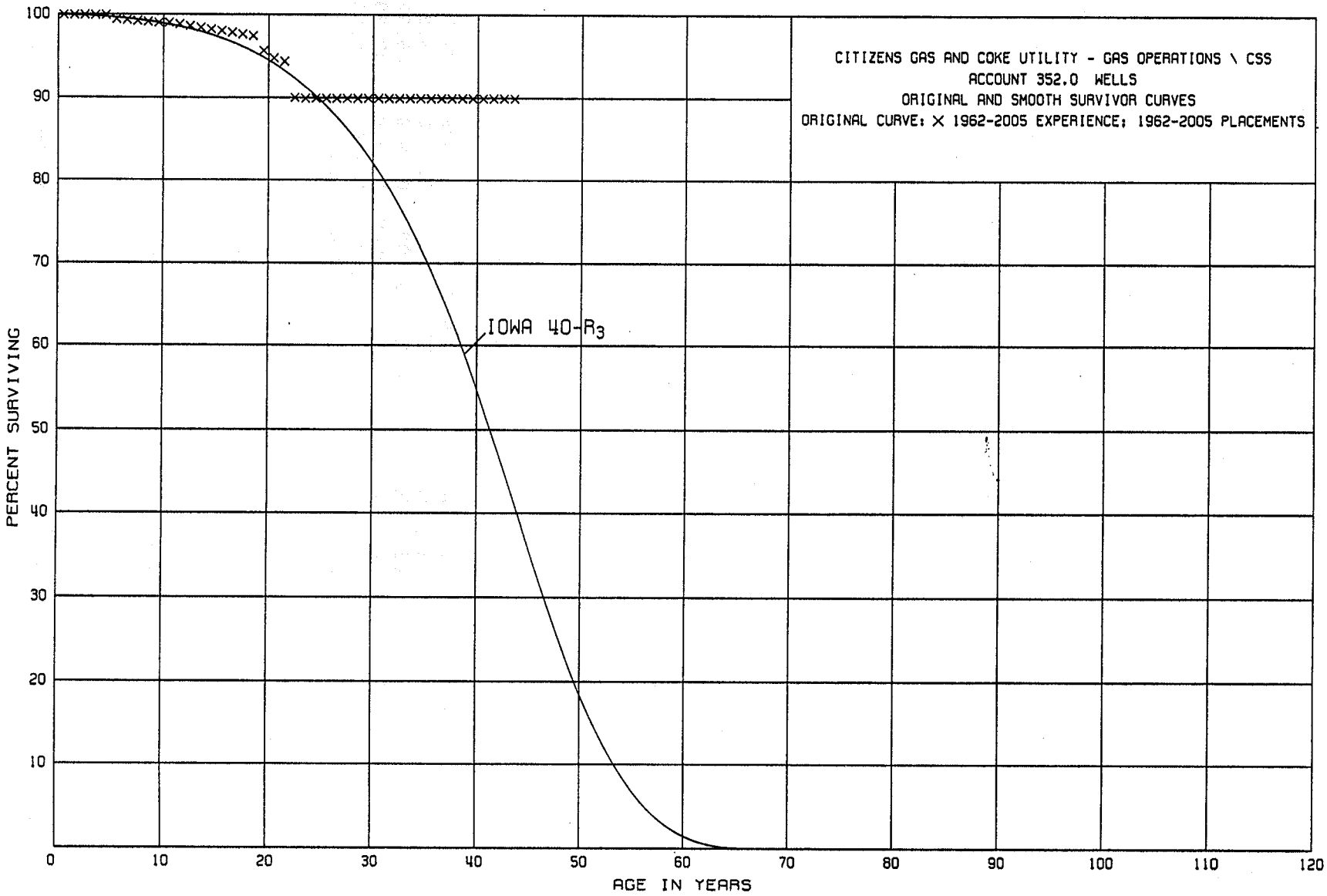
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 351.0 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-1998 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	158,489		0.0000	1.0000	73.24
40.5	124,703		0.0000	1.0000	73.24
41.5	100,605		0.0000	1.0000	73.24
42.5	58,211		0.0000	1.0000	73.24
43.5					73.24


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 352.0 WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1962-2005 EXPERIENCE; 1962-2005 PLACEMENTS
IOWA 40-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 352.0 WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2005 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,101,494		0.0000	1.0000	100.00
0.5	14,190,158		0.0000	1.0000	100.00
1.5	13,632,774	7,459	0.0005	0.9995	100.00
2.5	13,515,338	3,236	0.0002	0.9998	99.95
3.5	13,436,073	9,862	0.0007	0.9993	99.93
4.5	13,426,211	65,664	0.0049	0.9951	99.86
5.5	13,341,073	10,129	0.0008	0.9992	99.37
6.5	13,265,385	17,574	0.0013	0.9987	99.29
7.5	12,951,362	10,234	0.0008	0.9992	99.16
8.5	12,941,127	10,876	0.0008	0.9992	99.08
9.5	12,930,251	6,966	0.0005	0.9995	99.00
10.5	12,870,849	14,625	0.0011	0.9989	98.95
11.5	12,661,248	34,201	0.0027	0.9973	98.84
12.5	12,125,233	27,089	0.0022	0.9978	98.57
13.5	12,078,290	22,270	0.0018	0.9982	98.35
14.5	11,652,600	15,043	0.0013	0.9987	98.17
15.5	11,637,557	31,293	0.0027	0.9973	98.04
16.5	11,606,264	23,920	0.0021	0.9979	97.78
17.5	11,564,933	23,182	0.0020	0.9980	97.57
18.5	11,261,319	204,690	0.0182	0.9818	97.37
19.5	10,985,834	108,387	0.0099	0.9901	95.60
20.5	10,834,107	38,882	0.0036	0.9964	94.65
21.5	10,775,004	496,906	0.0461	0.9539	94.31
22.5	10,015,721	5,173	0.0005	0.9995	89.96
23.5	9,828,370	1,826	0.0002	0.9998	89.92
24.5	9,826,545		0.0000	1.0000	89.90
25.5	9,551,648	4,795	0.0005	0.9995	89.90
26.5	9,053,130		0.0000	1.0000	89.86
27.5	9,010,756		0.0000	1.0000	89.86
28.5	8,646,362		0.0000	1.0000	89.86
29.5	8,601,352	23	0.0000	1.0000	89.86
30.5	8,299,804		0.0000	1.0000	89.86
31.5	8,057,856		0.0000	1.0000	89.86
32.5	7,107,026		0.0000	1.0000	89.86
33.5	6,190,527		0.0000	1.0000	89.86
34.5	6,073,218		0.0000	1.0000	89.86
35.5	6,069,908		0.0000	1.0000	89.86
36.5	5,646,850		0.0000	1.0000	89.86
37.5	5,644,315		0.0000	1.0000	89.86
38.5	5,642,045		0.0000	1.0000	89.86

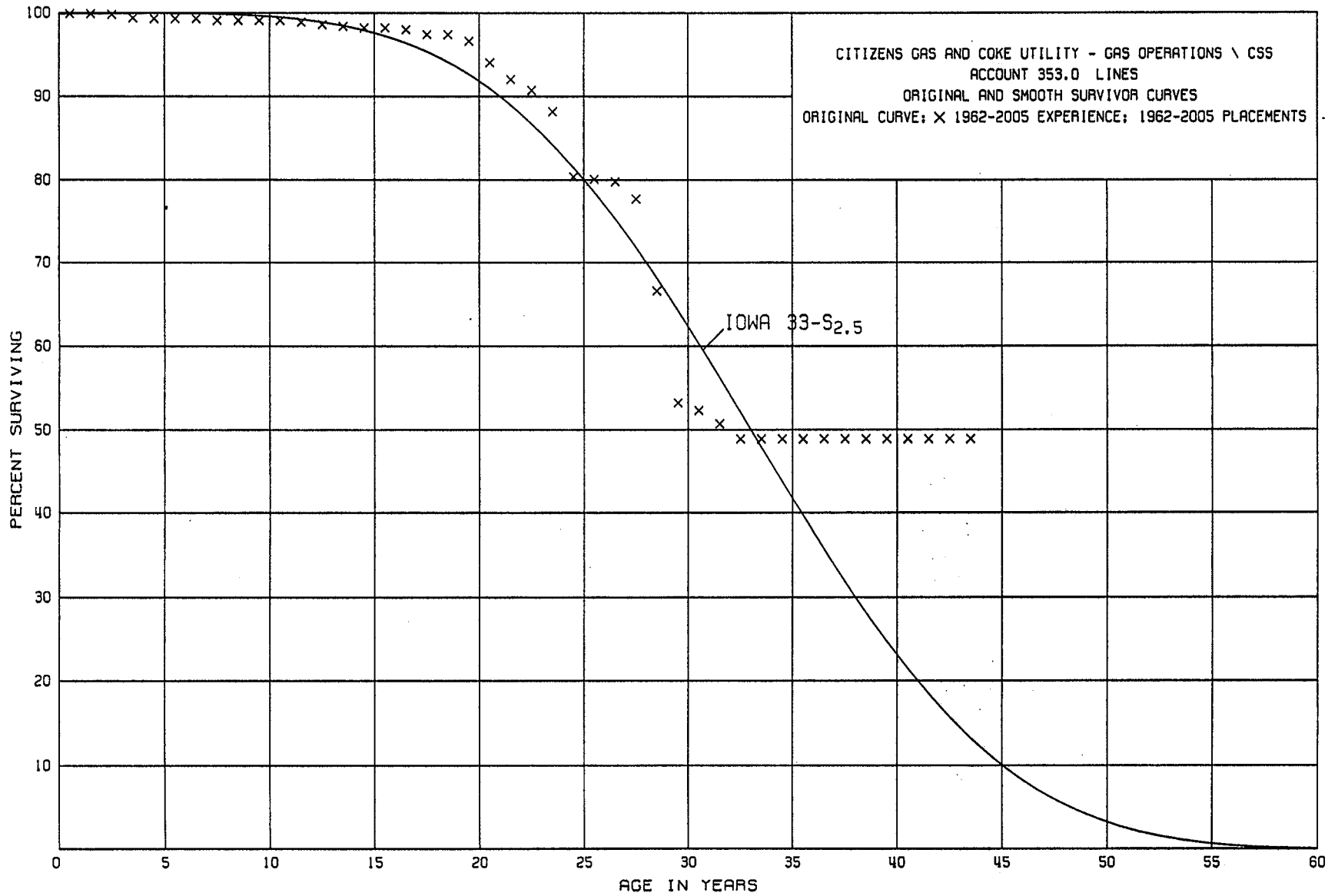
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 352.0 WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2005 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,894,025		0.0000	1.0000	89.86
40.5	3,640,146		0.0000	1.0000	89.86
41.5	2,318,920		0.0000	1.0000	89.86
42.5	1,743,059		0.0000	1.0000	89.86
43.5					89.86


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 353.0 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1962-2005 EXPERIENCE: 1962-2005 PLACEMENTS
IOWA 33-S2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 353.0 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2005 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,994,039		0.0000	1.0000	100.00
0.5	4,067,547	5,302	0.0013	0.9987	100.00
1.5	4,034,454	3,793	0.0009	0.9991	99.87
2.5	4,020,767	16,543	0.0041	0.9959	99.78
3.5	3,860,274	3,588	0.0009	0.9991	99.37
4.5	3,856,686	1,340	0.0003	0.9997	99.28
5.5	3,807,424		0.0000	1.0000	99.25
6.5	3,803,109	7,279	0.0019	0.9981	99.25
7.5	3,795,830		0.0000	1.0000	99.06
8.5	3,795,830	120	0.0000	1.0000	99.06
9.5	3,591,542		0.0000	1.0000	99.06
10.5	3,591,542	4,593	0.0013	0.9987	99.06
11.5	3,231,574	12,139	0.0038	0.9962	98.93
12.5	3,211,484	5,297	0.0016	0.9984	98.55
13.5	2,860,740	5,963	0.0021	0.9979	98.39
14.5	2,474,580		0.0000	1.0000	98.18
15.5	1,924,786	3,500	0.0018	0.9982	98.18
16.5	1,921,286	12,113	0.0063	0.9937	98.00
17.5	1,405,318		0.0000	1.0000	97.38
18.5	1,405,318	11,718	0.0083	0.9917	97.38
19.5	1,393,599	37,138	0.0266	0.9734	96.57
20.5	1,339,348	28,240	0.0211	0.9789	94.00
21.5	1,311,108	19,417	0.0148	0.9852	92.02
22.5	1,282,064	34,409	0.0268	0.9732	90.66
23.5	1,247,654	110,529	0.0886	0.9114	88.23
24.5	1,137,126	3,993	0.0035	0.9965	80.41
25.5	1,133,133	4,688	0.0041	0.9959	80.13
26.5	1,128,444	29,915	0.0265	0.9735	79.80
27.5	1,098,529	157,077	0.1430	0.8570	77.69
28.5	941,452	189,563	0.2014	0.7986	66.58
29.5	751,889	12,576	0.0167	0.9833	53.17
30.5	739,313	21,899	0.0296	0.9704	52.28
31.5	677,151	24,060	0.0355	0.9645	50.73
32.5	514,989		0.0000	1.0000	48.93
33.5	433,098		0.0000	1.0000	48.93
34.5	432,401		0.0000	1.0000	48.93
35.5	397,025		0.0000	1.0000	48.93
36.5	394,768		0.0000	1.0000	48.93
37.5	394,768		0.0000	1.0000	48.93
38.5	394,768		0.0000	1.0000	48.93

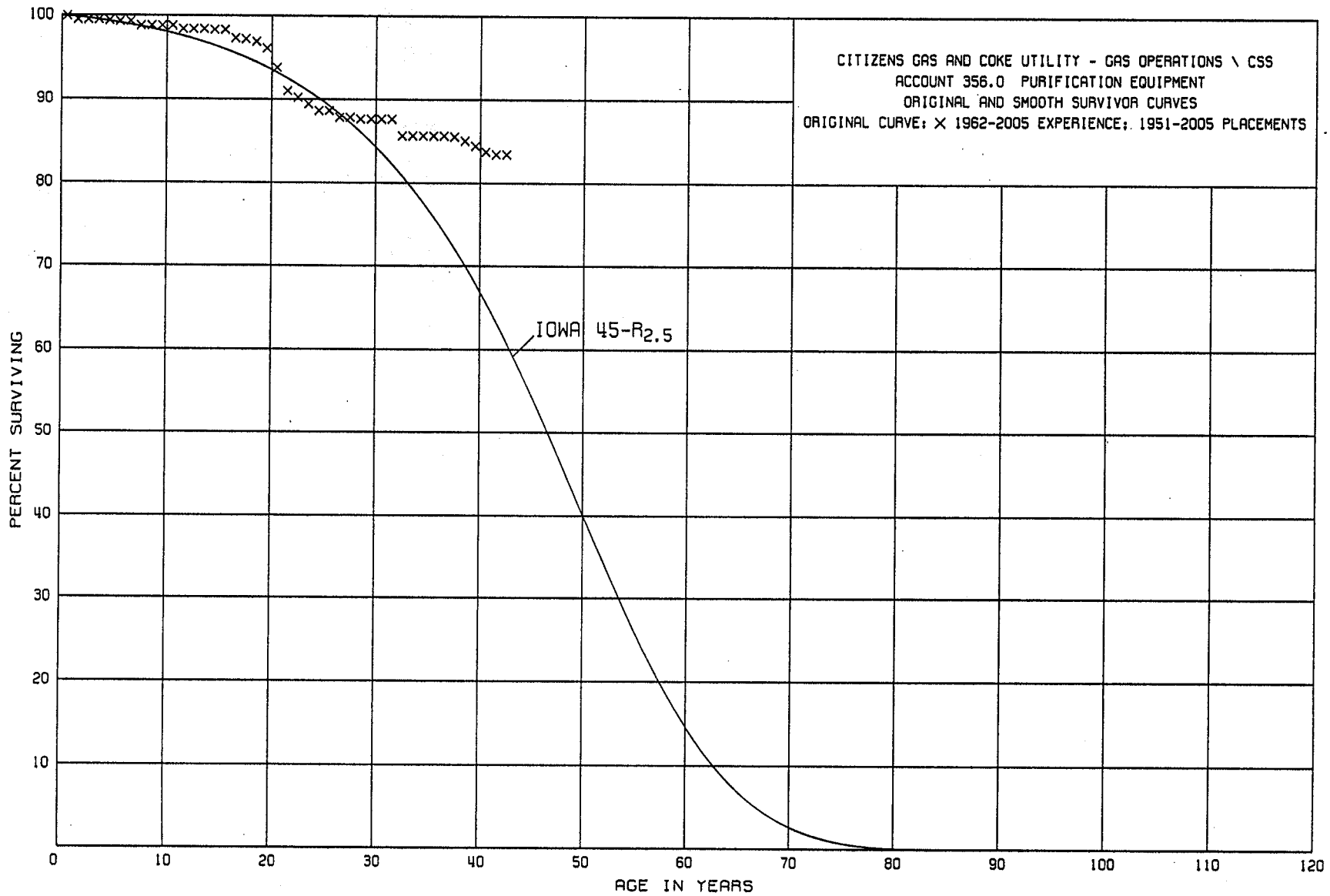
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 353.0 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2005 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	327,077		0.0000	1.0000	48.93
40.5	239,619		0.0000	1.0000	48.93
41.5	180,394		0.0000	1.0000	48.93
42.5	166,261		0.0000	1.0000	48.93
43.5					48.93


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 356.0 PURIFICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1962-2005 EXPERIENCE; 1951-2005 PLACEMENTS
IOWA 45-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2005 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,317,228		0.0000	1.0000	100.00
0.5	3,360,570	15,618	0.0046	0.9954	100.00
1.5	3,326,884	1,103	0.0003	0.9997	99.54
2.5	3,387,465	400	0.0001	0.9999	99.51
3.5	3,320,829	2,003	0.0006	0.9994	99.50
4.5	3,312,060	5,290	0.0016	0.9984	99.44
5.5	3,287,137	200	0.0001	0.9999	99.28
6.5	3,185,071	13,595	0.0043	0.9957	99.27
7.5	3,171,476		0.0000	1.0000	98.84
8.5	3,171,476		0.0000	1.0000	98.84
9.5	3,171,476		0.0000	1.0000	98.84
10.5	3,114,988	14,728	0.0047	0.9953	98.84
11.5	3,053,403		0.0000	1.0000	98.38
12.5	3,010,309		0.0000	1.0000	98.38
13.5	2,855,585	1,533	0.0005	0.9995	98.38
14.5	2,797,500		0.0000	1.0000	98.33
15.5	2,699,881	28,862	0.0107	0.9893	98.33
16.5	2,502,030	2,000	0.0008	0.9992	97.28
17.5	2,382,938	8,153	0.0034	0.9966	97.20
18.5	2,074,276	16,020	0.0077	0.9923	96.87
19.5	1,838,884	44,044	0.0240	0.9760	96.12
20.5	1,696,956	50,440	0.0297	0.9703	93.81
21.5	1,646,516	14,647	0.0089	0.9911	91.02
22.5	1,633,774	14,950	0.0092	0.9908	90.21
23.5	1,598,283	14,920	0.0093	0.9907	89.38
24.5	1,577,760		0.0000	1.0000	88.55
25.5	1,534,408	13,743	0.0090	0.9910	88.55
26.5	1,377,634		0.0000	1.0000	87.75
27.5	1,376,608	2,270	0.0016	0.9984	87.75
28.5	1,366,466		0.0000	1.0000	87.61
29.5	1,350,663		0.0000	1.0000	87.61
30.5	1,350,663	113	0.0001	0.9999	87.61
31.5	1,345,571	31,003	0.0230	0.9770	87.60
32.5	1,262,795		0.0000	1.0000	85.59
33.5	1,176,512		0.0000	1.0000	85.59
34.5	1,165,700	233	0.0002	0.9998	85.59
35.5	1,165,467		0.0000	1.0000	85.57
36.5	1,165,467	1,603	0.0014	0.9986	85.57
37.5	1,155,772	6,109	0.0053	0.9947	85.45
38.5	959,907	7,045	0.0073	0.9927	85.00

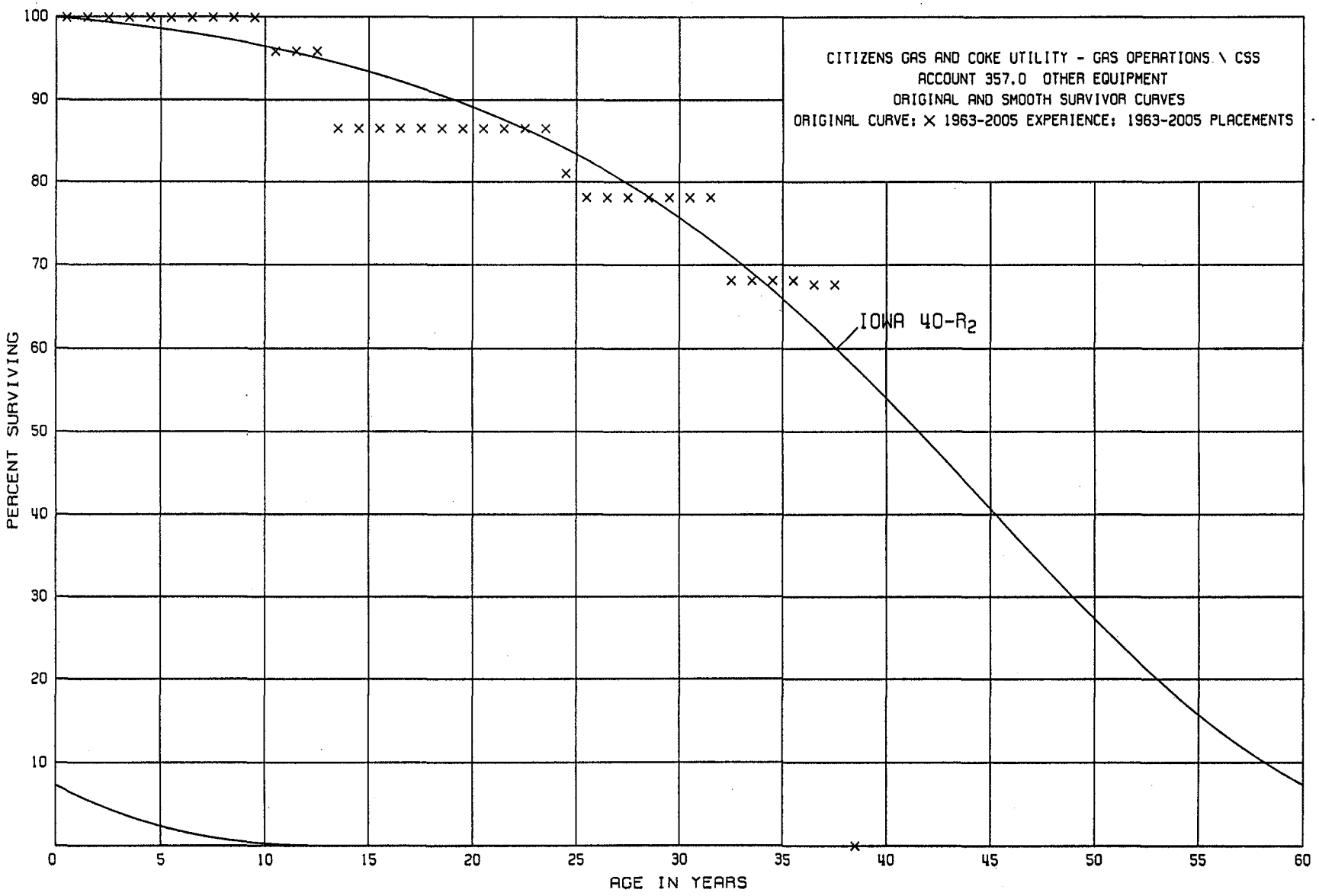
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2005 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	645,390	5,602	0.0087	0.9913	84.38
40.5	440,080	1,409	0.0032	0.9968	83.65
41.5	264,335	117	0.0004	0.9996	83.38
42.5	168,458	8,309	0.0493	0.9507	83.35
43.5	17,816		0.0000	1.0000	79.24
44.5	17,816		0.0000	1.0000	79.24
45.5	17,816		0.0000	1.0000	79.24
46.5	17,816		0.0000	1.0000	79.24
47.5	17,816		0.0000	1.0000	79.24
48.5	17,816		0.0000	1.0000	79.24
49.5	17,816		0.0000	1.0000	79.24
50.5	17,816		0.0000	1.0000	79.24
51.5	17,816		0.0000	1.0000	79.24
52.5	17,816		0.0000	1.0000	79.24
53.5	17,816		0.0000	1.0000	79.24
54.5					79.24


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 357.0 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1963-2005 EXPERIENCE: 1963-2005 PLACEMENTS
IOWA 40-R2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

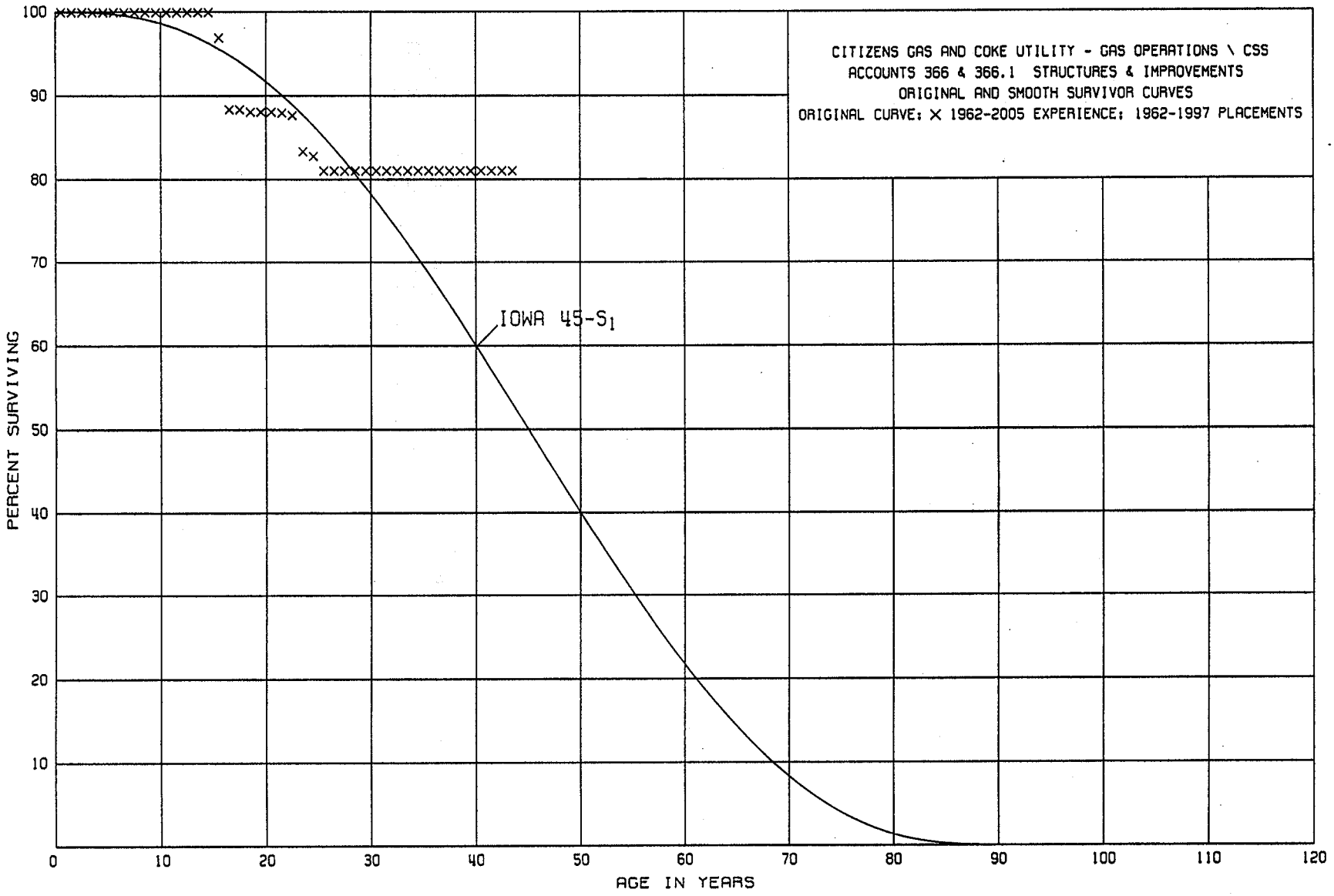
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 357.0 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2005 EXPERIENCE BAND 1963-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,862		0.0000	1.0000	100.00
0.5	23,690		0.0000	1.0000	100.00
1.5	23,690		0.0000	1.0000	100.00
2.5	23,690		0.0000	1.0000	100.00
3.5	23,690		0.0000	1.0000	100.00
4.5	23,690		0.0000	1.0000	100.00
5.5	23,690		0.0000	1.0000	100.00
6.5	23,690		0.0000	1.0000	100.00
7.5	23,690		0.0000	1.0000	100.00
8.5	23,690		0.0000	1.0000	100.00
9.5	23,690	1,000	0.0422	0.9578	100.00
10.5	22,690		0.0000	1.0000	95.78
11.5	22,690		0.0000	1.0000	95.78
12.5	22,690	2,197	0.0968	0.9032	95.78
13.5	20,493		0.0000	1.0000	86.51
14.5	20,493		0.0000	1.0000	86.51
15.5	20,493		0.0000	1.0000	86.51
16.5	20,493		0.0000	1.0000	86.51
17.5	20,493		0.0000	1.0000	86.51
18.5	20,493		0.0000	1.0000	86.51
19.5	20,493		0.0000	1.0000	86.51
20.5	20,493		0.0000	1.0000	86.51
21.5	20,493		0.0000	1.0000	86.51
22.5	20,493		0.0000	1.0000	86.51
23.5	20,493	1,300	0.0634	0.9366	86.51
24.5	19,193	700	0.0365	0.9635	81.03
25.5	18,493		0.0000	1.0000	78.07
26.5	18,493		0.0000	1.0000	78.07
27.5	18,493		0.0000	1.0000	78.07
28.5	18,493		0.0000	1.0000	78.07
29.5	18,493		0.0000	1.0000	78.07
30.5	18,493		0.0000	1.0000	78.07
31.5	18,493	2,362	0.1277	0.8723	78.07
32.5	16,131		0.0000	1.0000	68.10
33.5	16,131		0.0000	1.0000	68.10
34.5	16,131		0.0000	1.0000	68.10
35.5	14,857	100	0.0067	0.9933	68.10
36.5	14,757		0.0000	1.0000	67.64
37.5	14,757	14,757	1.0000	0.0000	67.64
38.5					0.00


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNTS 366 & 366.1 STRUCTURES & IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1962-2005 EXPERIENCE: 1962-1997 PLACEMENTS
IOWA 45-S1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 366.0 & 366.1 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-1997 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	974,909		0.0000	1.0000	100.00
0.5	981,114		0.0000	1.0000	100.00
1.5	937,804		0.0000	1.0000	100.00
2.5	939,083		0.0000	1.0000	100.00
3.5	939,083		0.0000	1.0000	100.00
4.5	939,083		0.0000	1.0000	100.00
5.5	942,437		0.0000	1.0000	100.00
6.5	946,445	229	0.0002	0.9998	100.00
7.5	946,215		0.0000	1.0000	99.98
8.5	938,044		0.0000	1.0000	99.98
9.5	938,044		0.0000	1.0000	99.98
10.5	926,366		0.0000	1.0000	99.98
11.5	782,818	700	0.0009	0.9991	99.98
12.5	571,242		0.0000	1.0000	99.89
13.5	557,302		0.0000	1.0000	99.89
14.5	557,302	16,885	0.0303	0.9697	99.89
15.5	517,834	45,637	0.0881	0.9119	96.86
16.5	323,714		0.0000	1.0000	88.33
17.5	310,105	1,185	0.0038	0.9962	88.33
18.5	250,359		0.0000	1.0000	87.99
19.5	245,041		0.0000	1.0000	87.99
20.5	245,041	300	0.0012	0.9988	87.99
21.5	244,741	924	0.0038	0.9962	87.88
22.5	250,399	12,094	0.0483	0.9517	87.55
23.5	230,956	1,742	0.0075	0.9925	83.32
24.5	229,215	4,831	0.0211	0.9789	82.70
25.5	224,383		0.0000	1.0000	80.96
26.5	219,632		0.0000	1.0000	80.96
27.5	211,620		0.0000	1.0000	80.96
28.5	183,388		0.0000	1.0000	80.96
29.5	180,460		0.0000	1.0000	80.96
30.5	176,335		0.0000	1.0000	80.96
31.5	173,028		0.0000	1.0000	80.96
32.5	121,150		0.0000	1.0000	80.96
33.5	121,150		0.0000	1.0000	80.96
34.5	120,358		0.0000	1.0000	80.96
35.5	115,192		0.0000	1.0000	80.96
36.5	106,589		0.0000	1.0000	80.96
37.5	97,278		0.0000	1.0000	80.96
38.5	97,278		0.0000	1.0000	80.96

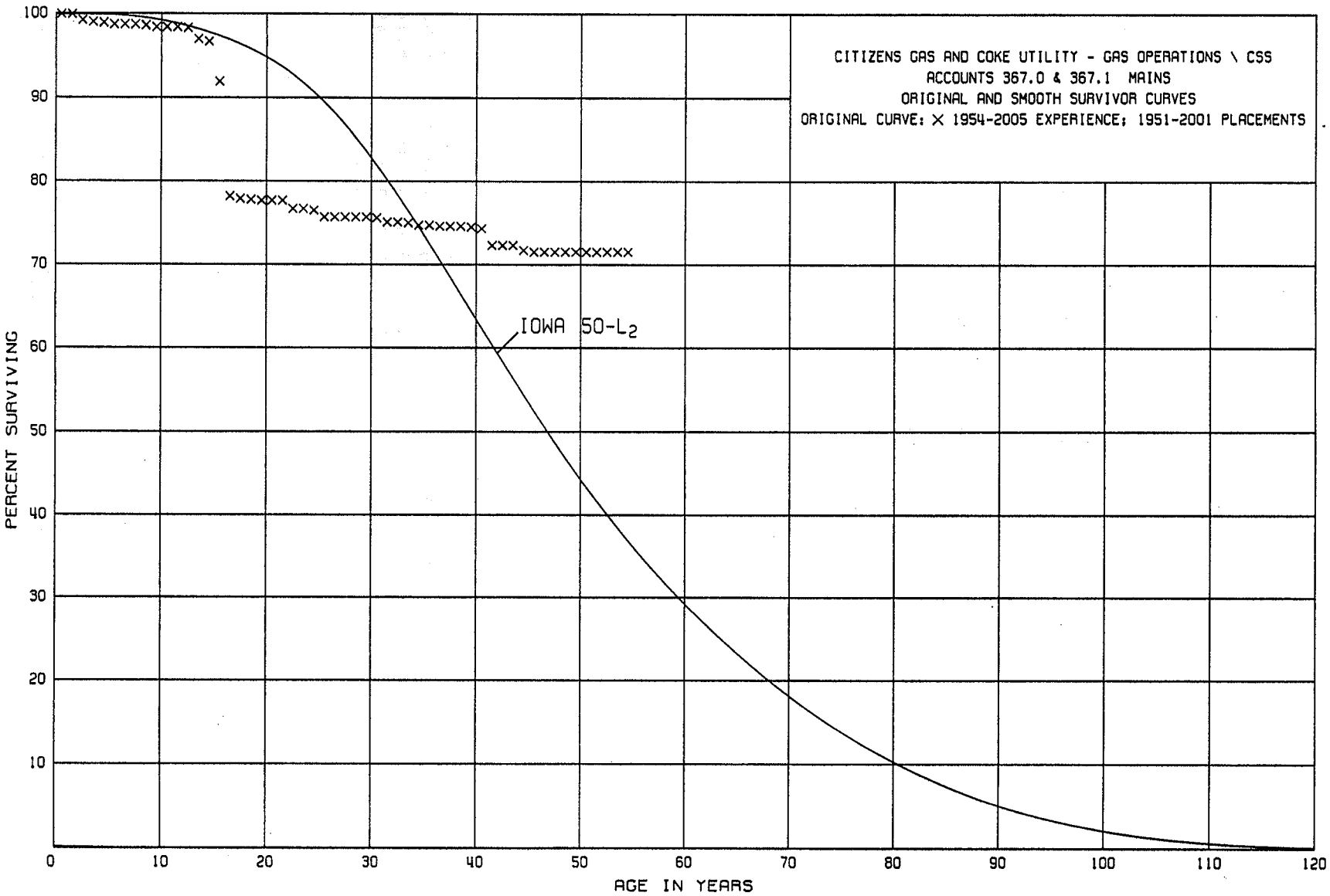
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 366.0 & 366.1 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-1997 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	97,278		0.0000	1.0000	80.96
40.5	97,278		0.0000	1.0000	80.96
41.5	97,278		0.0000	1.0000	80.96
42.5	81,432		0.0000	1.0000	80.96
43.5					80.96


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNTS 367.0 & 367.1 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1954-2005 EXPERIENCE; 1951-2001 PLACEMENTS
IOWA 50-L2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 367.0 & 367.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2001 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,968,679		0.0000	1.0000	100.00
0.5	31,968,424	33,043	0.0010	0.9990	100.00
1.5	32,341,884	227,291	0.0070	0.9930	99.90
2.5	33,124,127	82,301	0.0025	0.9975	99.20
3.5	33,041,826	31,580	0.0010	0.9990	98.95
4.5	32,883,336	40,883	0.0012	0.9988	98.85
5.5	31,418,190	11,869	0.0004	0.9996	98.73
6.5	31,134,750	8,203	0.0003	0.9997	98.69
7.5	30,620,504	30,672	0.0010	0.9990	98.66
8.5	30,588,914	60,719	0.0020	0.9980	98.56
9.5	30,008,893	1,654	0.0001	0.9999	98.36
10.5	28,039,471		0.0000	1.0000	98.35
11.5	27,954,777	4,007	0.0001	0.9999	98.35
12.5	26,100,246	359,265	0.0138	0.9862	98.34
13.5	25,368,376	65,621	0.0026	0.9974	96.98
14.5	24,788,551	1,237,973	0.0499	0.9501	96.73
15.5	22,842,994	3,417,412	0.1496	0.8504	91.90
16.5	15,000,006	50,780	0.0034	0.9966	78.15
17.5	13,993,817	16,514	0.0012	0.9988	77.88
18.5	13,567,835	8,750	0.0006	0.9994	77.79
19.5	13,264,542		0.0000	1.0000	77.74
20.5	13,193,018	977	0.0001	0.9999	77.74
21.5	13,125,775	167,456	0.0128	0.9872	77.73
22.5	12,933,153		0.0000	1.0000	76.74
23.5	12,552,158	44,764	0.0036	0.9964	76.74
24.5	12,124,711	117,165	0.0097	0.9903	76.46
25.5	11,986,628	6,673	0.0006	0.9994	75.72
26.5	11,979,955	2,177	0.0002	0.9998	75.67
27.5	11,935,397		0.0000	1.0000	75.65
28.5	11,917,914		0.0000	1.0000	75.65
29.5	11,917,914	3,709	0.0003	0.9997	75.65
30.5	11,905,106	82,435	0.0069	0.9931	75.63
31.5	11,810,428		0.0000	1.0000	75.11
32.5	11,810,240	16,251	0.0014	0.9986	75.11
33.5	10,995,094	46,541	0.0042	0.9958	75.00
34.5	10,879,324	385	0.0000	1.0000	74.69
35.5	10,822,080	10,692	0.0010	0.9990	74.69
36.5	10,617,291		0.0000	1.0000	74.62
37.5	10,179,771		0.0000	1.0000	74.62
38.5	8,740,551	9,761	0.0011	0.9989	74.62

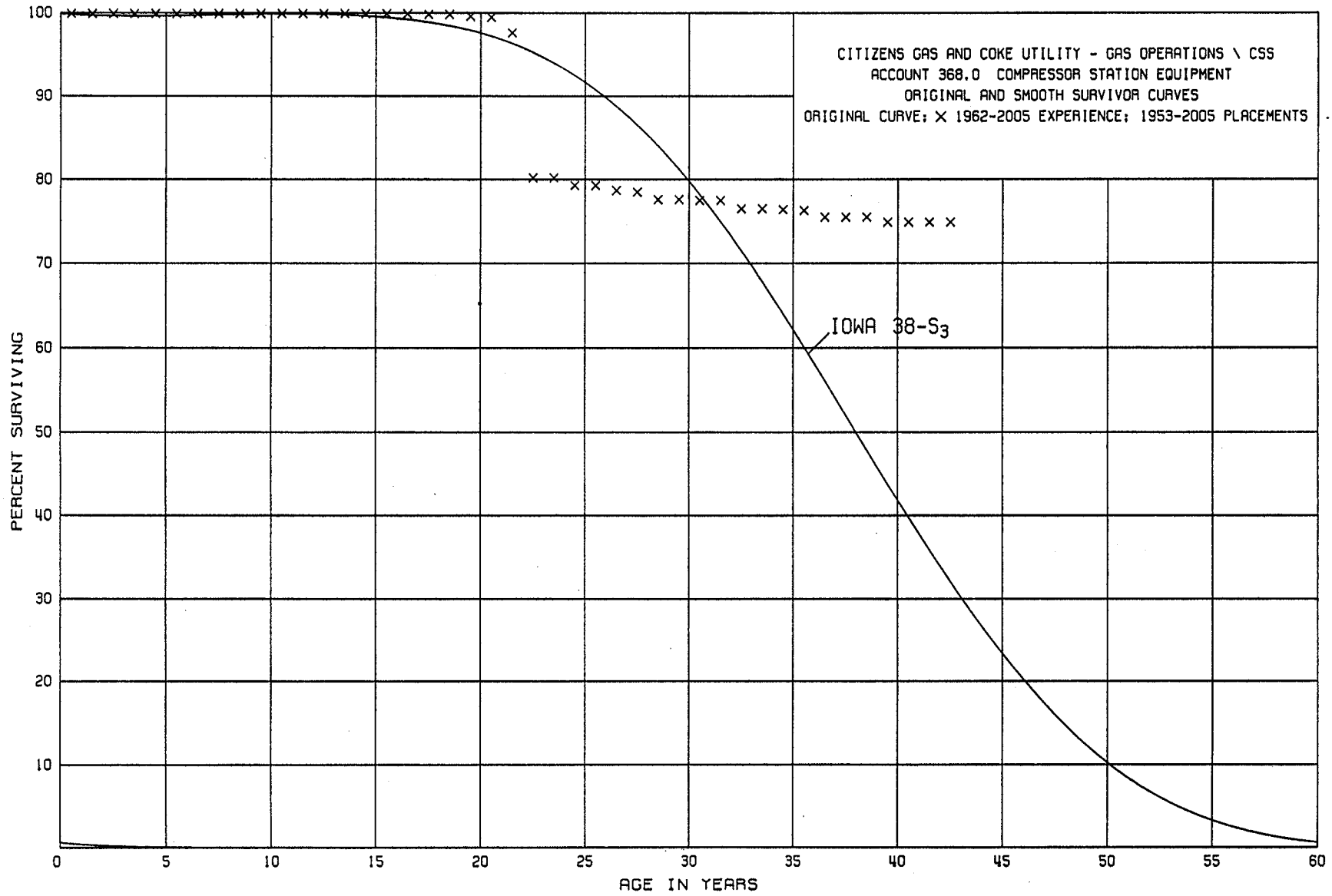
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 367.0 & 367.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2001 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,225,680	22,244	0.0027	0.9973	74.54
40.5	7,767,370	216,732	0.0279	0.9721	74.34
41.5	7,164,128		0.0000	1.0000	72.27
42.5	6,776,243		0.0000	1.0000	72.27
43.5	2,905,249	23,660	0.0081	0.9919	72.27
44.5	2,823,396	8,134	0.0029	0.9971	71.68
45.5	1,193,177		0.0000	1.0000	71.47
46.5	1,193,177		0.0000	1.0000	71.47
47.5	1,192,756		0.0000	1.0000	71.47
48.5	1,189,900		0.0000	1.0000	71.47
49.5	1,129,484		0.0000	1.0000	71.47
50.5	1,129,368		0.0000	1.0000	71.47
51.5	1,129,368		0.0000	1.0000	71.47
52.5	1,129,368		0.0000	1.0000	71.47
53.5	1,085,702		0.0000	1.0000	71.47
54.5					71.47


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1962-2005 EXPERIENCE: 1953-2005 PLACEMENTS
IOWA 38-S3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2005 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,359,511		0.0000	1.0000	100.00
0.5	2,345,247		0.0000	1.0000	100.00
1.5	2,328,362		0.0000	1.0000	100.00
2.5	2,305,094		0.0000	1.0000	100.00
3.5	2,276,188	600	0.0003	0.9997	100.00
4.5	2,221,489		0.0000	1.0000	99.97
5.5	2,188,727		0.0000	1.0000	99.97
6.5	2,188,727		0.0000	1.0000	99.97
7.5	2,137,437		0.0000	1.0000	99.97
8.5	2,095,466		0.0000	1.0000	99.97
9.5	2,095,466		0.0000	1.0000	99.97
10.5	2,151,984		0.0000	1.0000	99.97
11.5	2,146,447		0.0000	1.0000	99.97
12.5	2,146,447	400	0.0002	0.9998	99.97
13.5	2,146,047		0.0000	1.0000	99.95
14.5	2,146,047		0.0000	1.0000	99.95
15.5	2,114,059	1,712	0.0008	0.9992	99.95
16.5	2,073,114	1,965	0.0009	0.9991	99.87
17.5	2,066,055		0.0000	1.0000	99.78
18.5	2,066,055	4,516	0.0022	0.9978	99.78
19.5	1,973,573	1,896	0.0010	0.9990	99.56
20.5	1,971,677	37,340	0.0189	0.9811	99.46
21.5	1,775,738	315,881	0.1779	0.8221	97.58
22.5	1,459,857		0.0000	1.0000	80.22
23.5	1,457,442	16,793	0.0115	0.9885	80.22
24.5	1,432,688		0.0000	1.0000	79.30
25.5	1,432,688	11,327	0.0079	0.9921	79.30
26.5	1,421,361	3,221	0.0023	0.9977	78.67
27.5	1,418,140	16,294	0.0115	0.9885	78.49
28.5	1,157,294		0.0000	1.0000	77.59
29.5	1,157,294	1,049	0.0009	0.9991	77.59
30.5	1,156,245		0.0000	1.0000	77.52
31.5	1,156,245	15,399	0.0133	0.9867	77.52
32.5	961,246		0.0000	1.0000	76.49
33.5	961,246	893	0.0009	0.9991	76.49
34.5	960,353	2,000	0.0021	0.9979	76.42
35.5	958,353	9,200	0.0096	0.9904	76.26
36.5	821,184		0.0000	1.0000	75.53
37.5	821,184		0.0000	1.0000	75.53
38.5	821,184	7,341	0.0089	0.9911	75.53

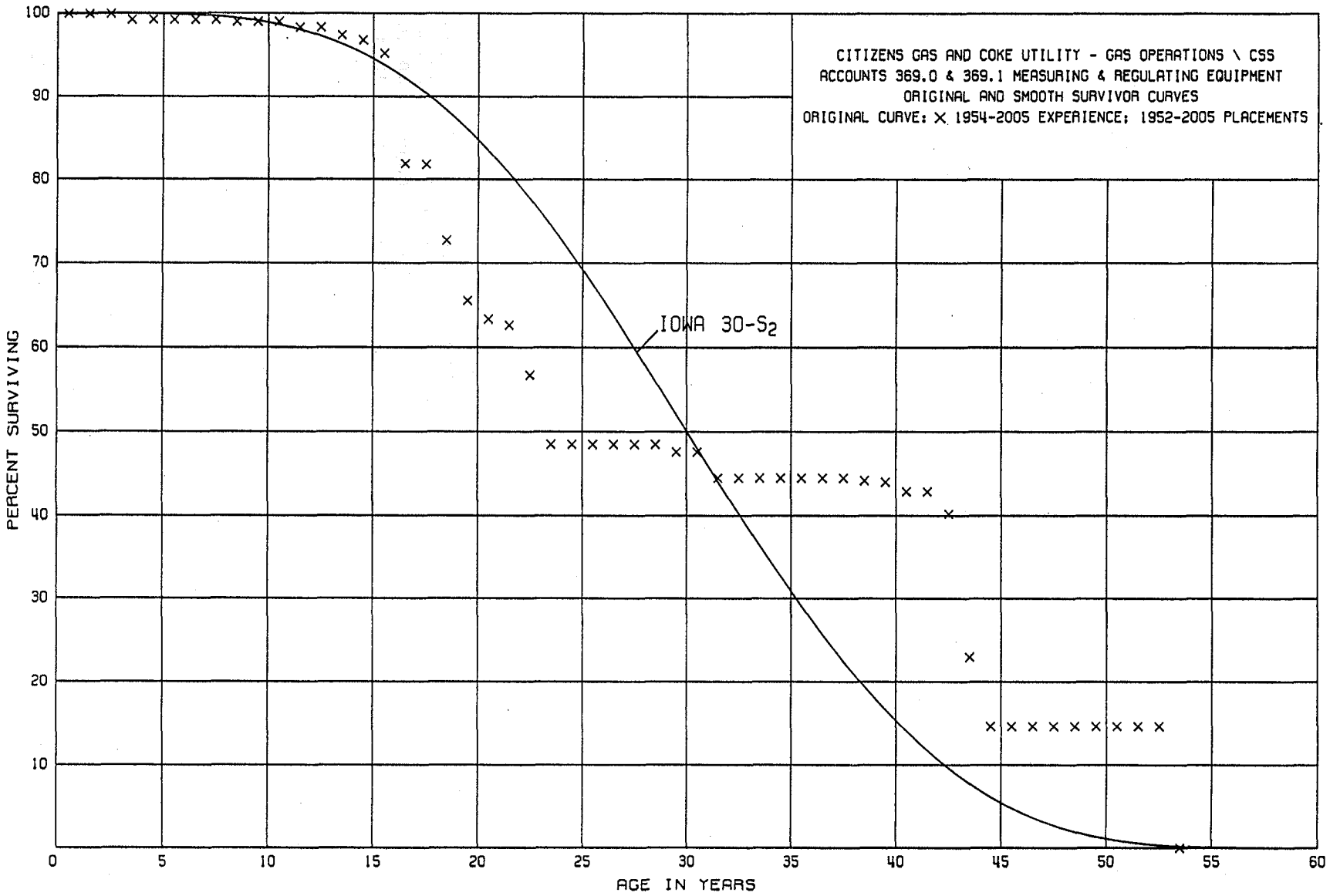
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2005 EXPERIENCE BAND 1962-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	813,282		0.0000	1.0000	74.86
40.5	807,263		0.0000	1.0000	74.86
41.5	786,601		0.0000	1.0000	74.86
42.5	619,701	3,885	0.0063	0.9937	74.86
43.5	56,117		0.0000	1.0000	74.39
44.5	56,117		0.0000	1.0000	74.39
45.5	56,117		0.0000	1.0000	74.39
46.5	56,117		0.0000	1.0000	74.39
47.5					74.39


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNTS 369.0 & 369.1 MEASURING & REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1954-2005 EXPERIENCE; 1952-2005 PLACEMENTS
IOWA 30-S2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 369.0 & 369.1 MEASURING & REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,850,549		0.0000	1.0000	100.00
0.5	2,954,202		0.0000	1.0000	100.00
1.5	2,919,670		0.0000	1.0000	100.00
2.5	2,888,874	24,214	0.0084	0.9916	100.00
3.5	2,848,180		0.0000	1.0000	99.16
4.5	2,830,749		0.0000	1.0000	99.16
5.5	2,830,749		0.0000	1.0000	99.16
6.5	2,833,619		0.0000	1.0000	99.16
7.5	2,830,749	3,302	0.0012	0.9988	99.16
8.5	2,821,426	1,507	0.0005	0.9995	99.04
9.5	2,819,919		0.0000	1.0000	98.99
10.5	2,807,937	18,680	0.0067	0.9933	98.99
11.5	2,665,850		0.0000	1.0000	98.33
12.5	2,527,759	23,864	0.0094	0.9906	98.33
13.5	2,447,966	15,104	0.0062	0.9938	97.41
14.5	2,423,424	39,461	0.0163	0.9837	96.81
15.5	2,327,847	327,030	0.1405	0.8595	95.23
16.5	1,569,871	1,180	0.0008	0.9992	81.85
17.5	1,487,776	164,719	0.1107	0.8893	81.78
18.5	1,234,242	122,459	0.0992	0.9008	72.73
19.5	1,090,618	37,244	0.0341	0.9659	65.52
20.5	850,867	9,399	0.0110	0.9890	63.29
21.5	841,469	79,850	0.0949	0.9051	62.59
22.5	733,195	106,121	0.1447	0.8553	56.65
23.5	357,759		0.0000	1.0000	48.45
24.5	357,759		0.0000	1.0000	48.45
25.5	354,829		0.0000	1.0000	48.45
26.5	354,829		0.0000	1.0000	48.45
27.5	354,829		0.0000	1.0000	48.45
28.5	354,829	6,022	0.0170	0.9830	48.45
29.5	348,807		0.0000	1.0000	47.63
30.5	348,807	23,168	0.0664	0.9336	47.63
31.5	325,640		0.0000	1.0000	44.47
32.5	325,640		0.0000	1.0000	44.47
33.5	325,640		0.0000	1.0000	44.47
34.5	322,368		0.0000	1.0000	44.47
35.5	322,368		0.0000	1.0000	44.47
36.5	315,224		0.0000	1.0000	44.47
37.5	305,431	1,729	0.0057	0.9943	44.47
38.5	277,030	1,396	0.0050	0.9950	44.22

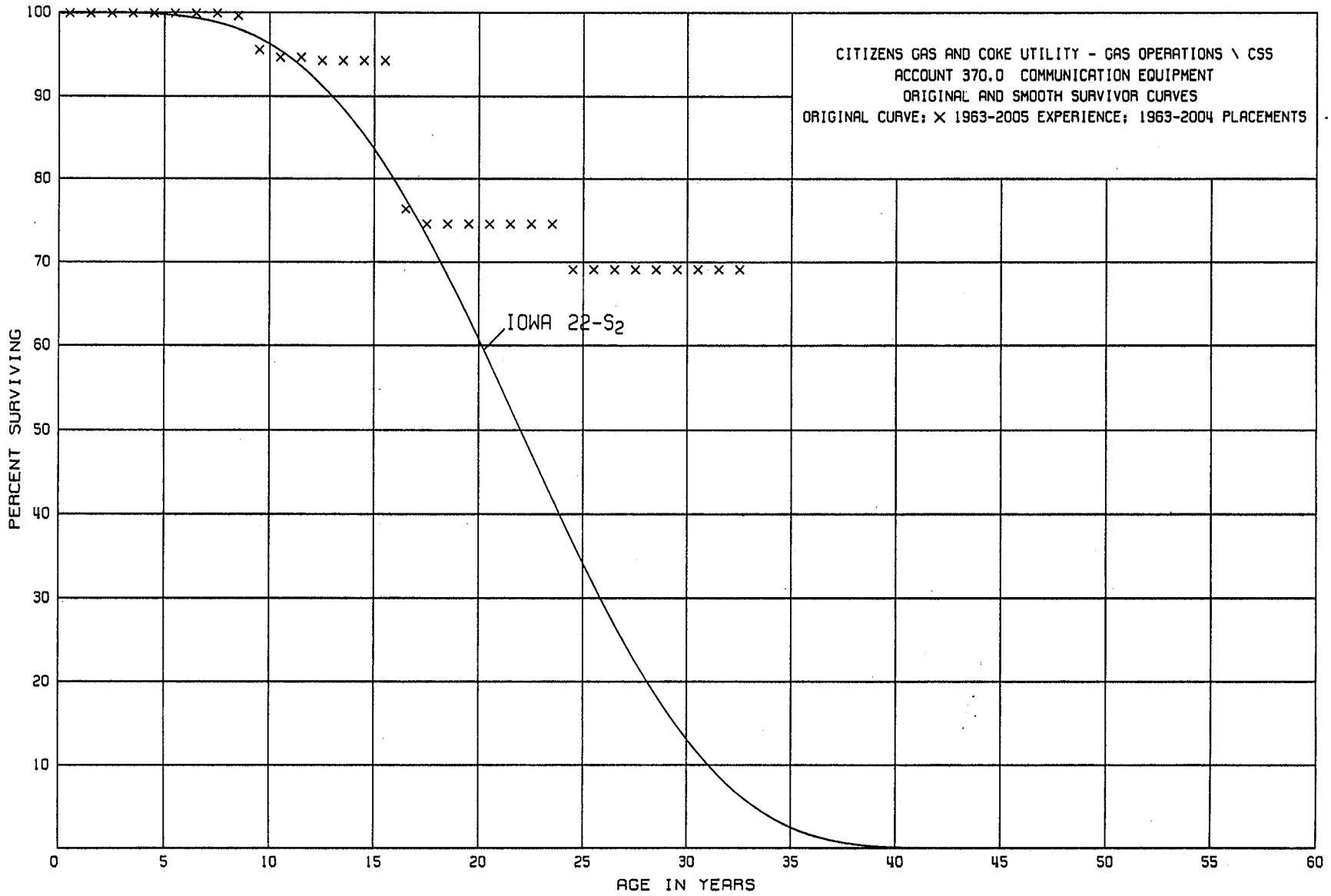
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 369.0 & 369.1 MEASURING & REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	275,634	6,818	0.0247	0.9753	44.00
40.5	267,194		0.0000	1.0000	42.91
41.5	267,194	16,607	0.0622	0.9378	42.91
42.5	228,188	97,577	0.4276	0.5724	40.24
43.5	1,756	641	0.3650	0.6350	23.03
44.5	1,115		0.0000	1.0000	14.62
45.5	1,115		0.0000	1.0000	14.62
46.5	1,115		0.0000	1.0000	14.62
47.5	1,115		0.0000	1.0000	14.62
48.5	1,115		0.0000	1.0000	14.62
49.5	1,115		0.0000	1.0000	14.62
50.5	1,115		0.0000	1.0000	14.62
51.5	1,115		0.0000	1.0000	14.62
52.5	1,115	1,115	1.0000	0.0000	14.62
53.5					0.00


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 370.0 COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1963-2005 EXPERIENCE; 1963-2004 PLACEMENTS
IOWA 22-S2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

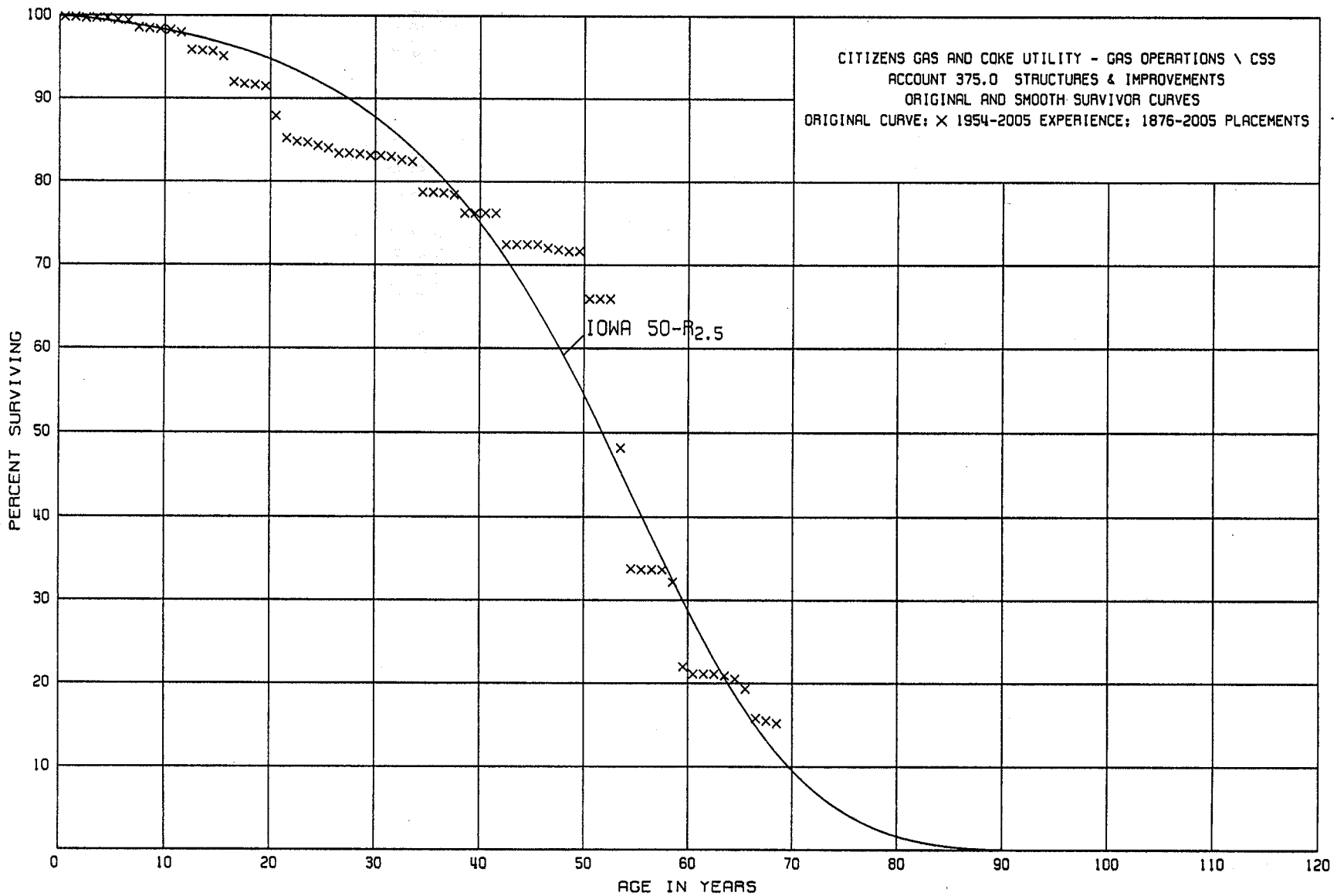
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 370.0 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2004 EXPERIENCE BAND 1963-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	395,399		0.0000	1.0000	100.00
0.5	395,399		0.0000	1.0000	100.00
1.5	349,222		0.0000	1.0000	100.00
2.5	349,222		0.0000	1.0000	100.00
3.5	349,222		0.0000	1.0000	100.00
4.5	352,167	269	0.0008	0.9992	100.00
5.5	246,308		0.0000	1.0000	99.92
6.5	246,308	85	0.0003	0.9997	99.92
7.5	243,254	743	0.0031	0.9969	99.89
8.5	242,512	9,992	0.0412	0.9588	99.58
9.5	232,520	2,076	0.0089	0.9911	95.48
10.5	230,444		0.0000	1.0000	94.63
11.5	230,444	1,002	0.0043	0.9957	94.63
12.5	229,442		0.0000	1.0000	94.22
13.5	229,442		0.0000	1.0000	94.22
14.5	229,442		0.0000	1.0000	94.22
15.5	228,358	43,239	0.1893	0.8107	94.22
16.5	136,780	3,200	0.0234	0.9766	76.38
17.5	133,580		0.0000	1.0000	74.59
18.5	126,507		0.0000	1.0000	74.59
19.5	58,855		0.0000	1.0000	74.59
20.5	58,855		0.0000	1.0000	74.59
21.5	46,061		0.0000	1.0000	74.59
22.5	46,061		0.0000	1.0000	74.59
23.5	42,061	3,073	0.0731	0.9269	74.59
24.5	38,989		0.0000	1.0000	69.14
25.5	38,989		0.0000	1.0000	69.14
26.5	38,989		0.0000	1.0000	69.14
27.5	35,536		0.0000	1.0000	69.14
28.5	33,273		0.0000	1.0000	69.14
29.5	33,273		0.0000	1.0000	69.14
30.5	33,273		0.0000	1.0000	69.14
31.5	33,273		0.0000	1.0000	69.14
32.5	33,273	598	0.0180	0.9820	69.14
33.5	2,945		0.0000	1.0000	67.90
34.5	2,945		0.0000	1.0000	67.90
35.5	2,945		0.0000	1.0000	67.90
36.5					67.90


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 375.0 STRUCTURES & IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1954-2005 EXPERIENCE: 1876-2005 PLACEMENTS
IOWA 50-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 375.0 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,206,793	10,082	0.0019	0.9981	100.00
0.5	4,967,354	2,525	0.0005	0.9995	99.81
1.5	4,964,703	3,474	0.0007	0.9993	99.76
2.5	4,953,224	778	0.0002	0.9998	99.69
3.5	4,974,320	513	0.0001	0.9999	99.67
4.5	5,068,896	9,350	0.0018	0.9982	99.66
5.5	4,976,936	4,845	0.0010	0.9990	99.48
6.5	4,960,341	40,063	0.0081	0.9919	99.38
7.5	4,916,816	5,139	0.0010	0.9990	98.58
8.5	4,919,406	5,280	0.0011	0.9989	98.48
9.5	4,844,342	2,510	0.0005	0.9995	98.37
10.5	4,505,088	13,172	0.0029	0.9971	98.32
11.5	4,260,461	93,937	0.0220	0.9780	98.03
12.5	4,119,049	3,236	0.0008	0.9992	95.87
13.5	3,965,156	3,711	0.0009	0.9991	95.79
14.5	3,810,962	25,004	0.0066	0.9934	95.70
15.5	3,783,552	123,811	0.0327	0.9673	95.07
16.5	3,151,326	4,510	0.0014	0.9986	91.96
17.5	2,695,419	2,763	0.0010	0.9990	91.83
18.5	2,626,422	6,619	0.0025	0.9975	91.74
19.5	2,617,222	103,173	0.0394	0.9606	91.51
20.5	2,472,237	75,973	0.0307	0.9693	87.90
21.5	2,378,197	12,444	0.0052	0.9948	85.20
22.5	2,359,780	2,972	0.0013	0.9987	84.76
23.5	2,116,753	9,098	0.0043	0.9957	84.65
24.5	1,976,741	7,122	0.0036	0.9964	84.29
25.5	1,568,752	10,292	0.0066	0.9934	83.99
26.5	1,558,460	1,622	0.0010	0.9990	83.44
27.5	1,507,289	486	0.0003	0.9997	83.36
28.5	1,517,073	5,028	0.0033	0.9967	83.33
29.5	1,509,896		0.0000	1.0000	83.06
30.5	1,481,799	1,764	0.0012	0.9988	83.06
31.5	1,466,827	5,662	0.0039	0.9961	82.96
32.5	1,418,655	4,309	0.0030	0.9970	82.64
33.5	1,407,347	63,818	0.0453	0.9547	82.39
34.5	1,321,155		0.0000	1.0000	78.66
35.5	1,041,835	292	0.0003	0.9997	78.66
36.5	1,078,059	3,813	0.0035	0.9965	78.64
37.5	1,073,408	28,967	0.0270	0.9730	78.36
38.5	1,044,109		0.0000	1.0000	76.24

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 375.0 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,042,597		0.0000	1.0000	76.24
40.5	1,084,383		0.0000	1.0000	76.24
41.5	1,077,741	53,701	0.0498	0.9502	76.24
42.5	1,004,770		0.0000	1.0000	72.44
43.5	1,004,770	818	0.0008	0.9992	72.44
44.5	1,003,952		0.0000	1.0000	72.38
45.5	1,022,440	5,405	0.0053	0.9947	72.38
46.5	1,039,758	2,851	0.0027	0.9973	72.00
47.5	298,164	909	0.0030	0.9970	71.81
48.5	185,710		0.0000	1.0000	71.59
49.5	348,567	27,500	0.0789	0.9211	71.59
50.5	321,066		0.0000	1.0000	65.94
51.5	368,226		0.0000	1.0000	65.94
52.5	367,212	98,544	0.2684	0.7316	65.94
53.5	268,668	81,090	0.3018	0.6982	48.24
54.5	187,578	269	0.0014	0.9986	33.68
55.5	185,551		0.0000	1.0000	33.63
56.5	185,551	353	0.0019	0.9981	33.63
57.5	185,198	8,018	0.0433	0.9567	33.57
58.5	177,180	56,084	0.3165	0.6835	32.12
59.5	121,096	4,954	0.0409	0.9591	21.95
60.5	116,142		0.0000	1.0000	21.05
61.5	116,142		0.0000	1.0000	21.05
62.5	116,142	866	0.0075	0.9925	21.05
63.5	115,276	2,258	0.0196	0.9804	20.89
64.5	113,018	6,458	0.0571	0.9429	20.48
65.5	106,560	19,333	0.1814	0.8186	19.31
66.5	74,852	1,633	0.0218	0.9782	15.81
67.5	73,219	1,510	0.0206	0.9794	15.47
68.5	71,516	46,538	0.6507	0.3493	15.15
69.5	24,978		0.0000	1.0000	5.29
70.5	24,978		0.0000	1.0000	5.29
71.5	24,978		0.0000	1.0000	5.29
72.5	24,978		0.0000	1.0000	5.29
73.5	24,978		0.0000	1.0000	5.29
74.5	24,978		0.0000	1.0000	5.29
75.5	24,978		0.0000	1.0000	5.29
76.5	24,978	2,067	0.0828	0.9172	5.29
77.5	39,087		0.0000	1.0000	4.85
78.5	39,087		0.0000	1.0000	4.85

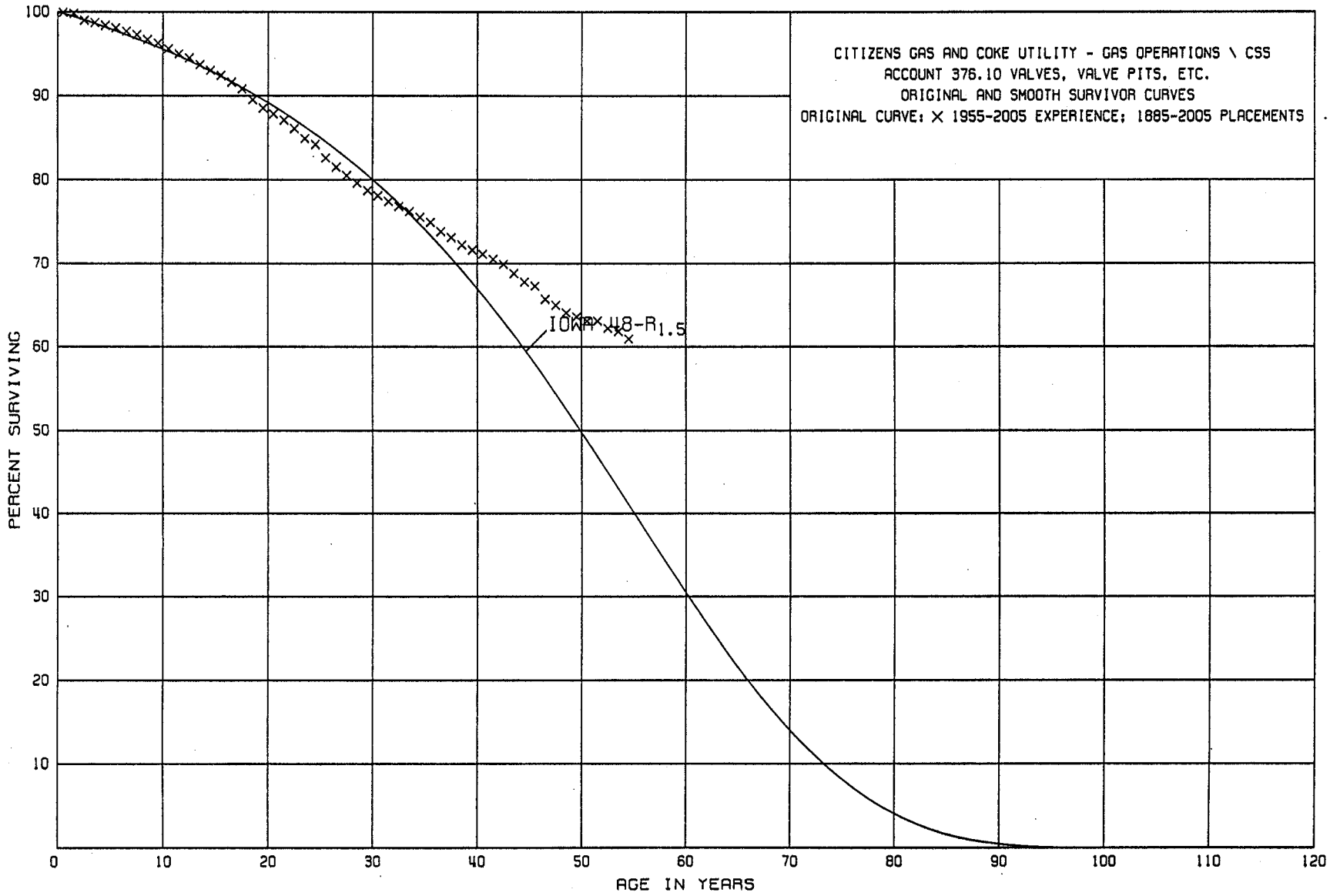
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 375.0 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,087	84	0.0021	0.9979	4.85
80.5	39,003		0.0000	1.0000	4.84
81.5	39,003		0.0000	1.0000	4.84
82.5	39,003	16,175	0.4147	0.5853	4.84
83.5	22,828		0.0000	1.0000	2.83
84.5	22,828		0.0000	1.0000	2.83
85.5	22,828		0.0000	1.0000	2.83
86.5	22,828		0.0000	1.0000	2.83
87.5	22,828		0.0000	1.0000	2.83
88.5	22,828		0.0000	1.0000	2.83
89.5	22,828		0.0000	1.0000	2.83
90.5	22,828		0.0000	1.0000	2.83
91.5	22,828		0.0000	1.0000	2.83
92.5	9,624		0.0000	1.0000	2.83
93.5	9,624		0.0000	1.0000	2.83
94.5	9,624		0.0000	1.0000	2.83
95.5	9,624		0.0000	1.0000	2.83
96.5	9,624		0.0000	1.0000	2.83
97.5					2.83


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 376.10 VALVES, VALVE PITS, ETC.
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1955-2005 EXPERIENCE; 1885-2005 PLACEMENTS
IOWA 48-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.10 VALVES, VALVE PITS, ETC.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2005 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,950,572	297	0.0001	0.9999	100.00
0.5	3,841,991	7,655	0.0020	0.9980	99.99
1.5	3,639,015	27,321	0.0075	0.9925	99.79
2.5	3,486,647	13,536	0.0039	0.9961	99.04
3.5	3,389,463	8,414	0.0025	0.9975	98.65
4.5	3,272,061	8,935	0.0027	0.9973	98.40
5.5	3,121,936	12,713	0.0041	0.9959	98.13
6.5	3,046,424	13,495	0.0044	0.9956	97.73
7.5	2,937,501	19,750	0.0067	0.9933	97.30
8.5	2,712,582	9,547	0.0035	0.9965	96.65
9.5	2,635,796	18,650	0.0071	0.9929	96.31
10.5	2,495,782	15,957	0.0064	0.9936	95.63
11.5	2,316,362	13,989	0.0060	0.9940	95.02
12.5	2,211,087	17,856	0.0081	0.9919	94.45
13.5	2,121,482	15,650	0.0074	0.9926	93.68
14.5	2,013,193	12,915	0.0064	0.9936	92.99
15.5	1,880,153	15,180	0.0081	0.9919	92.39
16.5	1,749,875	16,970	0.0097	0.9903	91.64
17.5	1,615,336	22,943	0.0142	0.9858	90.75
18.5	1,502,399	16,453	0.0110	0.9890	89.46
19.5	1,377,362	11,442	0.0083	0.9917	88.48
20.5	1,293,025	9,951	0.0077	0.9923	87.75
21.5	1,246,006	14,465	0.0116	0.9884	87.07
22.5	1,209,928	15,937	0.0132	0.9868	86.06
23.5	1,135,689	9,605	0.0085	0.9915	84.92
24.5	1,046,629	19,589	0.0187	0.9813	84.20
25.5	960,087	12,989	0.0135	0.9865	82.63
26.5	921,878	11,240	0.0122	0.9878	81.51
27.5	902,251	10,341	0.0115	0.9885	80.52
28.5	879,107	9,844	0.0112	0.9888	79.59
29.5	851,098	6,831	0.0080	0.9920	78.70
30.5	820,099	6,909	0.0084	0.9916	78.07
31.5	787,740	6,328	0.0080	0.9920	77.41
32.5	752,607	5,793	0.0077	0.9923	76.79
33.5	700,373	6,682	0.0095	0.9905	76.20
34.5	662,412	4,796	0.0072	0.9928	75.48
35.5	622,298	9,624	0.0155	0.9845	74.94
36.5	563,321	5,282	0.0094	0.9906	73.78
37.5	510,459	6,465	0.0127	0.9873	73.09
38.5	455,926	3,587	0.0079	0.9921	72.16

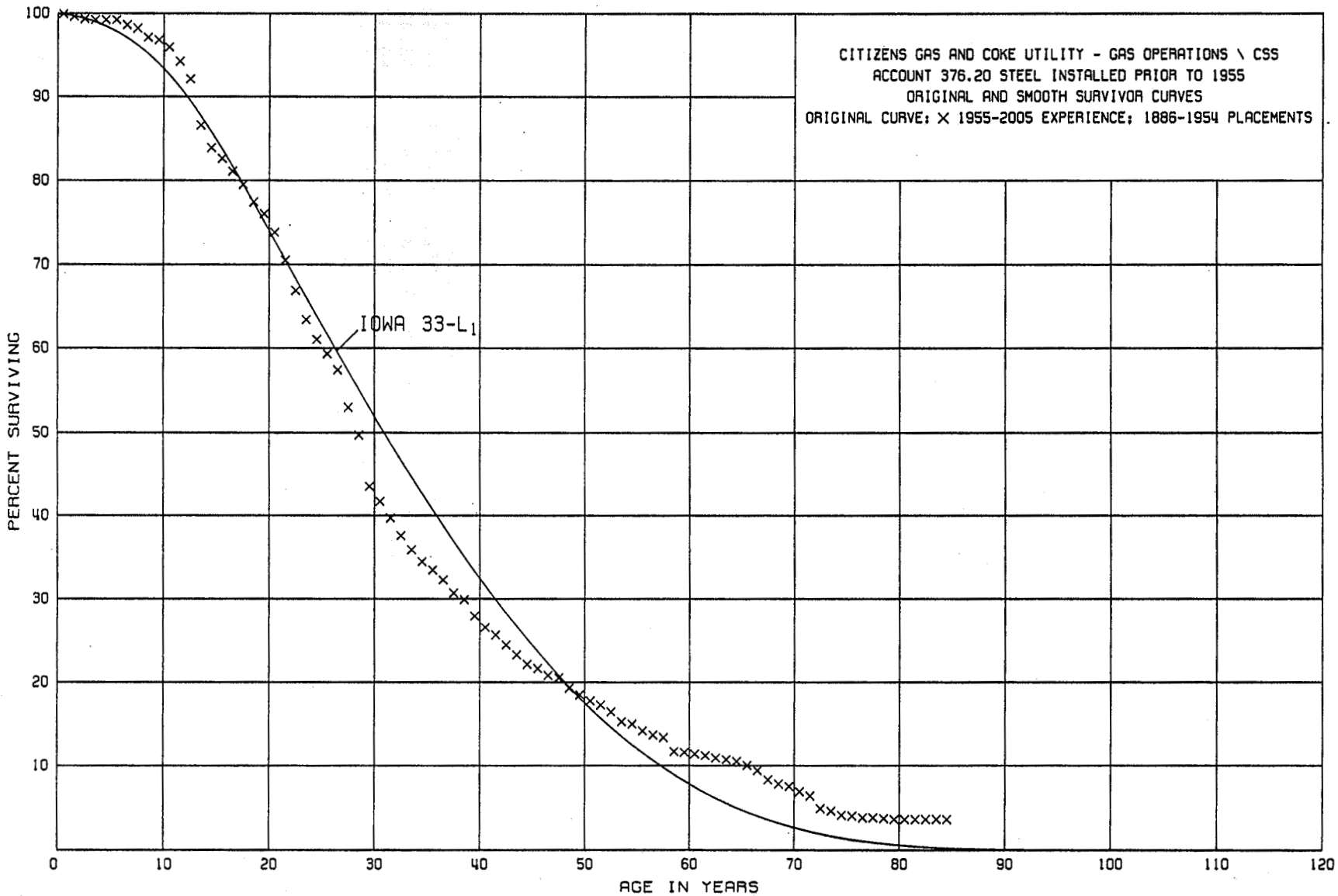
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.10 VALVES, VALVE PITS, ETC.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2005 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	415,333	2,778	0.0067	0.9933	71.59
40.5	375,104	3,235	0.0086	0.9914	71.11
41.5	330,016	2,663	0.0081	0.9919	70.50
42.5	307,985	5,206	0.0169	0.9831	69.93
43.5	242,871	3,287	0.0135	0.9865	68.75
44.5	217,355	1,768	0.0081	0.9919	67.82
45.5	202,813	4,603	0.0227	0.9773	67.27
46.5	179,835	2,005	0.0111	0.9889	65.74
47.5	167,595	2,426	0.0145	0.9855	65.01
48.5	133,858	981	0.0073	0.9927	64.07
49.5	115,165	841	0.0073	0.9927	63.60
50.5	94,645	69	0.0007	0.9993	63.14
51.5	70,702	1,033	0.0146	0.9854	63.10
52.5	53,047	325	0.0061	0.9939	62.18
53.5	49,931	742	0.0149	0.9851	61.80
54.5	34,444	456	0.0132	0.9868	60.88
55.5	29,150	382	0.0131	0.9869	60.08
56.5	26,288	100	0.0038	0.9962	59.29
57.5	5,858	103	0.0176	0.9824	59.06
58.5	5,755	34	0.0059	0.9941	58.02
59.5	5,634	13	0.0023	0.9977	57.68
60.5	5,622	603	0.1073	0.8927	57.55
61.5	5,019		0.0000	1.0000	51.37
62.5	5,019		0.0000	1.0000	51.37
63.5	4,785		0.0000	1.0000	51.37
64.5	1,702		0.0000	1.0000	51.37
65.5	408		0.0000	1.0000	51.37
66.5	408		0.0000	1.0000	51.37
67.5	227		0.0000	1.0000	51.37
68.5	310	100	0.3226	0.6774	51.37
69.5	225		0.0000	1.0000	34.80
70.5	225		0.0000	1.0000	34.80
71.5	225	210	0.9333	0.0667	34.80
72.5	15	15	1.0000	0.0000	2.32
73.5					0.00


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 376.20 STEEL INSTALLED PRIOR TO 1955
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1955-2005 EXPERIENCE; 1886-1954 PLACEMENTS
IOWA 33-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.20 STEEL INSTALLED PRIOR TO 1955

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-1954 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5	450,855	1,607	0.0036	0.9964	100.00
1.5	797,625	2,720	0.0034	0.9966	99.64
2.5	964,384	877	0.0009	0.9991	99.30
3.5	1,133,113	409	0.0004	0.9996	99.21
4.5	1,217,989	61	0.0001	0.9999	99.17
5.5	1,277,055	6,592	0.0052	0.9948	99.16
6.5	1,358,794	5,945	0.0044	0.9956	98.64
7.5	1,450,440	16,445	0.0113	0.9887	98.21
8.5	1,477,050	5,323	0.0036	0.9964	97.10
9.5	1,477,979	13,247	0.0090	0.9910	96.75
10.5	1,466,816	25,785	0.0176	0.9824	95.88
11.5	1,455,246	32,964	0.0227	0.9773	94.19
12.5	1,449,217	85,698	0.0591	0.9409	92.05
13.5	1,451,962	45,491	0.0313	0.9687	86.61
14.5	1,541,179	23,376	0.0152	0.9848	83.90
15.5	1,615,507	29,362	0.0182	0.9818	82.62
16.5	1,630,797	32,364	0.0198	0.9802	81.12
17.5	1,759,844	47,885	0.0272	0.9728	79.51
18.5	1,769,832	31,546	0.0178	0.9822	77.35
19.5	1,783,517	51,544	0.0289	0.9711	75.97
20.5	1,733,599	77,547	0.0447	0.9553	73.77
21.5	1,656,675	83,510	0.0504	0.9496	70.47
22.5	1,573,172	82,234	0.0523	0.9477	66.92
23.5	1,492,262	57,688	0.0387	0.9613	63.42
24.5	1,436,977	38,659	0.0269	0.9731	60.97
25.5	1,401,654	45,754	0.0326	0.9674	59.33
26.5	1,358,707	104,354	0.0768	0.9232	57.40
27.5	1,258,564	78,845	0.0626	0.9374	52.99
28.5	1,188,966	148,028	0.1245	0.8755	49.67
29.5	1,066,112	42,980	0.0403	0.9597	43.49
30.5	1,088,964	53,410	0.0490	0.9510	41.74
31.5	1,066,670	57,390	0.0538	0.9462	39.69
32.5	1,032,184	46,444	0.0450	0.9550	37.55
33.5	1,028,731	37,723	0.0367	0.9633	35.86
34.5	1,052,697	31,723	0.0301	0.9699	34.54
35.5	1,070,354	37,699	0.0352	0.9648	33.50
36.5	1,044,707	51,181	0.0490	0.9510	32.32
37.5	1,010,000	27,991	0.0277	0.9723	30.74
38.5	983,640	65,012	0.0661	0.9339	29.89

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.20 STEEL INSTALLED PRIOR TO 1955

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-1954 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	920,041	46,224	0.0502	0.9498	27.91
40.5	874,617	30,571	0.0350	0.9650	26.51
41.5	845,933	39,760	0.0470	0.9530	25.58
42.5	806,173	38,708	0.0480	0.9520	24.38
43.5	767,491	35,664	0.0465	0.9535	23.21
44.5	731,827	16,761	0.0229	0.9771	22.13
45.5	715,071	26,446	0.0370	0.9630	21.62
46.5	688,625	10,839	0.0157	0.9843	20.82
47.5	678,044	37,874	0.0559	0.9441	20.49
48.5	640,170	29,398	0.0459	0.9541	19.34
49.5	610,773	22,211	0.0364	0.9636	18.45
50.5	588,561	17,149	0.0291	0.9709	17.78
51.5	414,613	18,434	0.0445	0.9555	17.26
52.5	387,116	27,082	0.0700	0.9300	16.49
53.5	359,979	7,257	0.0202	0.9798	15.34
54.5	344,010	19,129	0.0556	0.9444	15.03
55.5	307,501	11,480	0.0373	0.9627	14.19
56.5	289,136	6,497	0.0225	0.9775	13.66
57.5	281,263	35,003	0.1244	0.8756	13.35
58.5	246,088	2,190	0.0089	0.9911	11.69
59.5	243,424	4,284	0.0176	0.9824	11.59
60.5	238,222	4,661	0.0196	0.9804	11.39
61.5	233,295	5,407	0.0232	0.9768	11.17
62.5	220,244	4,296	0.0195	0.9805	10.91
63.5	209,787	3,259	0.0155	0.9845	10.70
64.5	190,673	9,697	0.0509	0.9491	10.53
65.5	169,449	9,689	0.0572	0.9428	9.99
66.5	159,760	18,546	0.1161	0.8839	9.42
67.5	143,389	9,006	0.0628	0.9372	8.33
68.5	134,374	6,053	0.0450	0.9550	7.81
69.5	127,982	9,734	0.0761	0.9239	7.46
70.5	118,248	8,328	0.0704	0.9296	6.89
71.5	109,920	26,642	0.2424	0.7576	6.40
72.5	83,278	3,927	0.0472	0.9528	4.85
73.5	79,351	9,586	0.1208	0.8792	4.62
74.5	69,765	1,833	0.0263	0.9737	4.06
75.5	67,025	1,985	0.0296	0.9704	3.95
76.5	64,619	1,294	0.0200	0.9800	3.83
77.5	63,319	1,434	0.0226	0.9774	3.75
78.5	61,156	799	0.0131	0.9869	3.67

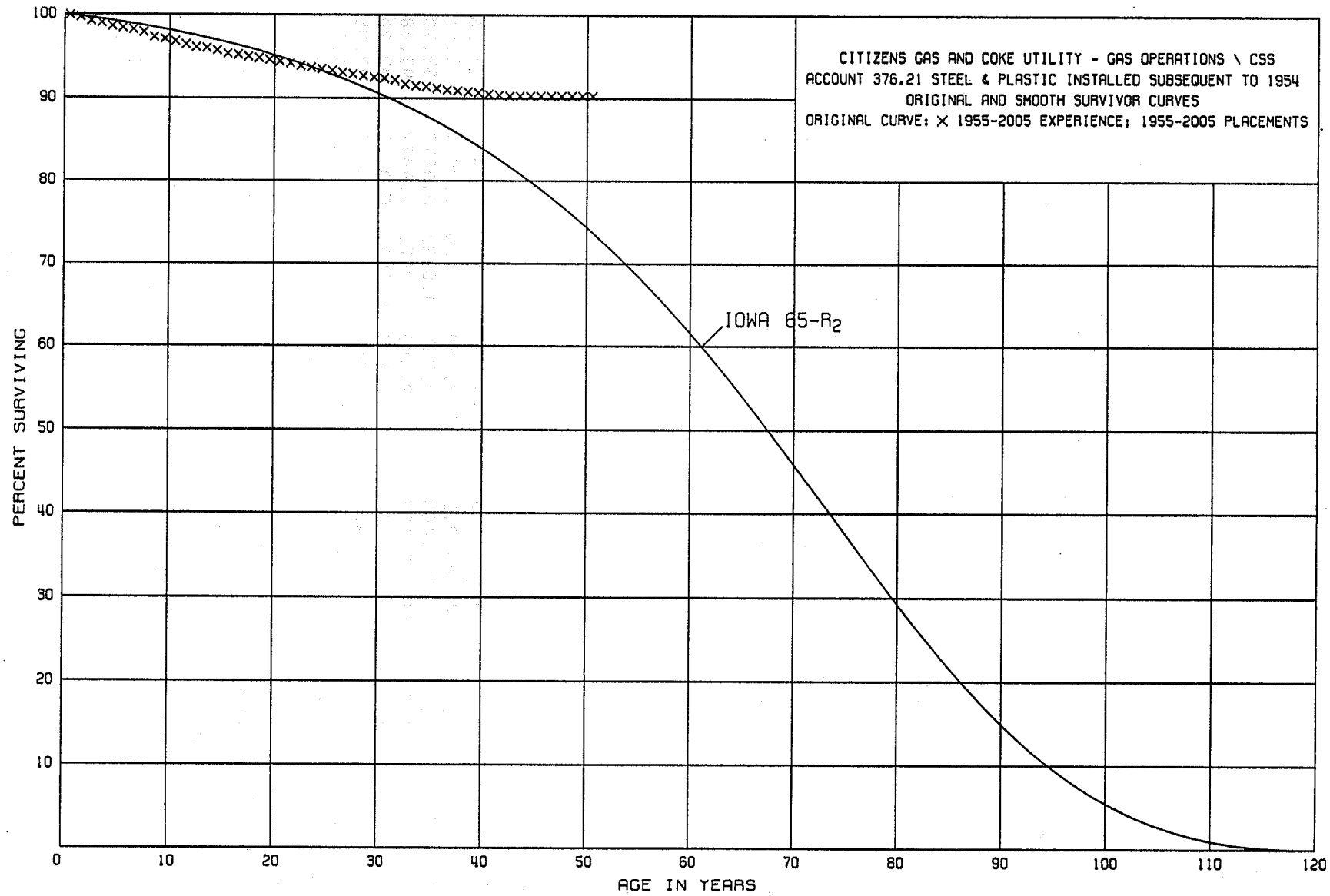
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.20 STEEL INSTALLED PRIOR TO 1955

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-1954 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	60,357	27	0.0004	0.9996	3.62
80.5	52,695	93	0.0018	0.9982	3.62
81.5	52,601	119	0.0023	0.9977	3.61
82.5	47,555		0.0000	1.0000	3.60
83.5	40,130	3	0.0001	0.9999	3.60
84.5	24,958	3	0.0001	0.9999	3.60
85.5	5,696		0.0000	1.0000	3.60
86.5	5,696	1,364	0.2395	0.7605	3.60
87.5	4,332		0.0000	1.0000	2.74
88.5	563		0.0000	1.0000	2.74
89.5	277		0.0000	1.0000	2.74
90.5	277		0.0000	1.0000	2.74
91.5	270		0.0000	1.0000	2.74
92.5					2.74


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 376.21 STEEL & PLASTIC INSTALLED SUBSEQUENT TO 1954
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1955-2005 EXPERIENCE; 1955-2005 PLACEMENTS
IOWA 65-R2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.21 STEEL & PLASTIC INSTALLED SUBSEQUENT TO 1954

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2005 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	212,757,750	7,574	0.0000	1.0000	100.00
0.5	204,083,416	549,185	0.0027	0.9973	100.00
1.5	193,524,152	979,900	0.0051	0.9949	99.73
2.5	185,462,377	460,365	0.0025	0.9975	99.22
3.5	177,746,160	747,544	0.0042	0.9958	98.97
4.5	169,053,885	293,125	0.0017	0.9983	98.55
5.5	162,196,935	278,305	0.0017	0.9983	98.38
6.5	157,451,222	577,682	0.0037	0.9963	98.21
7.5	151,557,833	796,589	0.0053	0.9947	97.85
8.5	144,356,427	285,958	0.0020	0.9980	97.33
9.5	138,779,144	526,629	0.0038	0.9962	97.14
10.5	131,750,593	524,869	0.0040	0.9960	96.77
11.5	123,107,851	317,773	0.0026	0.9974	96.38
12.5	117,476,420	195,925	0.0017	0.9983	96.13
13.5	112,629,500	362,468	0.0032	0.9968	95.97
14.5	106,352,935	363,802	0.0034	0.9966	95.66
15.5	99,086,870	155,740	0.0016	0.9984	95.33
16.5	93,530,837	152,813	0.0016	0.9984	95.18
17.5	88,223,261	174,600	0.0020	0.9980	95.03
18.5	82,974,787	191,150	0.0023	0.9977	94.84
19.5	75,854,162	197,029	0.0026	0.9974	94.62
20.5	72,036,708	155,020	0.0022	0.9978	94.37
21.5	67,506,108	154,080	0.0023	0.9977	94.16
22.5	64,280,211	168,689	0.0026	0.9974	93.94
23.5	59,290,405	133,747	0.0023	0.9977	93.70
24.5	53,595,158	112,589	0.0021	0.9979	93.48
25.5	48,307,263	119,022	0.0025	0.9975	93.28
26.5	45,027,968	100,461	0.0022	0.9978	93.05
27.5	42,779,266	59,053	0.0014	0.9986	92.85
28.5	40,372,377	82,507	0.0020	0.9980	92.72
29.5	37,987,974	68,874	0.0018	0.9982	92.53
30.5	35,764,503	66,595	0.0019	0.9981	92.36
31.5	32,813,562	170,901	0.0052	0.9948	92.18
32.5	30,978,167	61,086	0.0020	0.9980	91.70
33.5	27,509,982	51,559	0.0019	0.9981	91.52
34.5	24,713,593	33,164	0.0013	0.9987	91.35
35.5	21,763,033	47,193	0.0022	0.9978	91.23
36.5	18,697,396	36,492	0.0020	0.9980	91.03
37.5	16,113,747	10,018	0.0006	0.9994	90.85
38.5	13,257,849	22,188	0.0017	0.9983	90.80

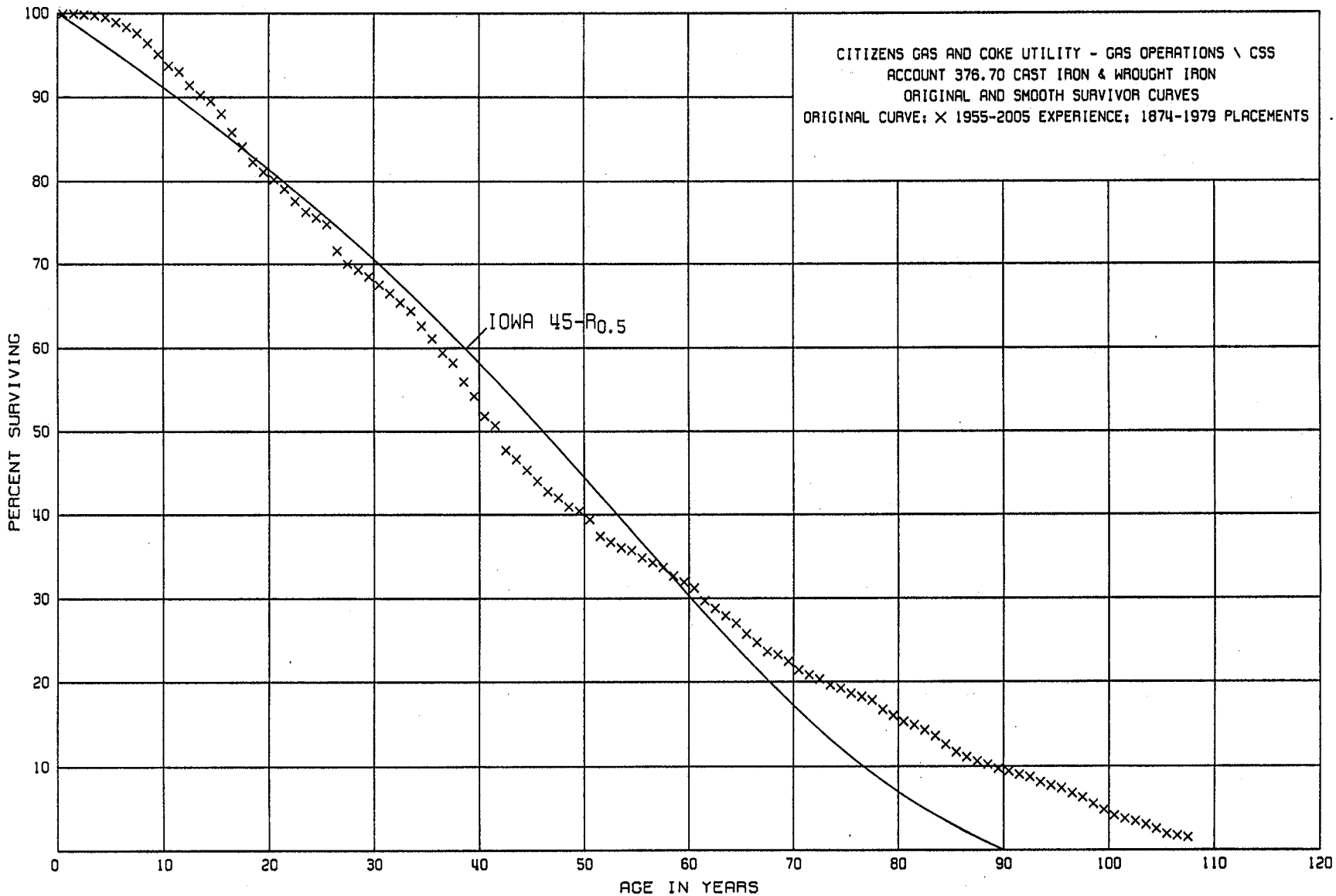
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.21 STEEL & PLASTIC INSTALLED SUBSEQUENT TO 1954

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2005 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,506,274	25,315	0.0022	0.9978	90.65
40.5	9,697,911	10,879	0.0011	0.9989	90.45
41.5	6,985,454	427	0.0001	0.9999	90.35
42.5	5,720,601	1,681	0.0003	0.9997	90.34
43.5	3,082,191		0.0000	1.0000	90.31
44.5	2,385,724		0.0000	1.0000	90.31
45.5	1,961,487		0.0000	1.0000	90.31
46.5	1,579,629		0.0000	1.0000	90.31
47.5	1,277,289		0.0000	1.0000	90.31
48.5	893,080		0.0000	1.0000	90.31
49.5	443,651		0.0000	1.0000	90.31
50.5					90.31


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 376.70 CAST IRON & WROUGHT IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1955-2005 EXPERIENCE; 1874-1979 PLACEMENTS
IOWA 45-R0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.70 CAST IRON & WROUGHT IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1874-1979 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,986,704		0.0000	1.0000	100.00
0.5	4,640,328	5,217	0.0011	0.9989	100.00
1.5	5,112,611	4,328	0.0008	0.9992	99.89
2.5	5,407,714	5,018	0.0009	0.9991	99.81
3.5	6,172,004	14,363	0.0023	0.9977	99.72
4.5	6,589,728	38,269	0.0058	0.9942	99.49
5.5	6,645,652	44,684	0.0067	0.9933	98.91
6.5	7,363,852	48,655	0.0066	0.9934	98.25
7.5	7,415,573	92,280	0.0124	0.9876	97.60
8.5	7,393,775	101,023	0.0137	0.9863	96.39
9.5	7,357,433	106,460	0.0145	0.9855	95.07
10.5	7,265,740	54,397	0.0075	0.9925	93.69
11.5	7,237,029	122,330	0.0169	0.9831	92.99
12.5	7,164,345	93,173	0.0130	0.9870	91.42
13.5	7,147,199	57,373	0.0080	0.9920	90.23
14.5	7,154,746	117,367	0.0164	0.9836	89.51
15.5	7,068,254	181,382	0.0257	0.9743	88.04
16.5	6,922,537	138,753	0.0200	0.9800	85.78
17.5	6,817,315	139,750	0.0205	0.9795	84.06
18.5	6,705,897	99,488	0.0148	0.9852	82.34
19.5	6,659,778	78,675	0.0118	0.9882	81.12
20.5	6,592,278	86,161	0.0131	0.9869	80.16
21.5	6,506,375	126,516	0.0194	0.9806	79.11
22.5	6,388,569	101,944	0.0160	0.9840	77.58
23.5	6,302,243	64,293	0.0102	0.9898	76.34
24.5	6,365,249	65,642	0.0103	0.9897	75.56
25.5	6,668,921	284,464	0.0427	0.9573	74.78
26.5	6,660,183	146,488	0.0220	0.9780	71.59
27.5	6,703,256	66,657	0.0099	0.9901	70.02
28.5	6,841,823	83,688	0.0122	0.9878	69.33
29.5	6,967,001	104,641	0.0150	0.9850	68.48
30.5	6,977,294	99,439	0.0143	0.9857	67.45
31.5	6,940,224	110,612	0.0159	0.9841	66.49
32.5	6,866,793	104,925	0.0153	0.9847	65.43
33.5	6,765,512	190,539	0.0282	0.9718	64.43
34.5	6,624,454	159,589	0.0241	0.9759	62.61
35.5	6,493,306	180,043	0.0277	0.9723	61.10
36.5	6,314,540	129,553	0.0205	0.9795	59.41
37.5	6,202,132	245,869	0.0396	0.9604	58.19
38.5	6,045,452	183,801	0.0304	0.9696	55.89

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.70 CAST IRON & WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-1979 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,915,337	258,504	0.0437	0.9563	54.19
40.5	5,707,236	129,115	0.0226	0.9774	51.82
41.5	5,601,630	328,149	0.0586	0.9414	50.65
42.5	5,367,810	124,137	0.0231	0.9769	47.68
43.5	5,082,232	142,277	0.0280	0.9720	46.58
44.5	5,020,544	139,601	0.0278	0.9722	45.28
45.5	4,839,458	136,101	0.0281	0.9719	44.02
46.5	4,690,520	84,475	0.0180	0.9820	42.78
47.5	4,571,681	123,935	0.0271	0.9729	42.01
48.5	4,273,450	49,260	0.0115	0.9885	40.87
49.5	4,222,158	107,046	0.0254	0.9746	40.40
50.5	3,819,481	191,853	0.0502	0.9498	39.37
51.5	3,425,378	62,730	0.0183	0.9817	37.39
52.5	3,188,385	59,209	0.0186	0.9814	36.71
53.5	3,069,561	32,366	0.0105	0.9895	36.03
54.5	2,715,287	63,725	0.0235	0.9765	35.65
55.5	2,356,123	40,329	0.0171	0.9829	34.81
56.5	2,276,588	41,463	0.0182	0.9818	34.21
57.5	1,612,664	48,347	0.0300	0.9700	33.59
58.5	1,573,570	33,362	0.0212	0.9788	32.58
59.5	1,547,006	32,722	0.0212	0.9788	31.89
60.5	1,492,135	71,232	0.0477	0.9523	31.21
61.5	1,443,653	45,357	0.0314	0.9686	29.72
62.5	1,399,987	43,644	0.0312	0.9688	28.79
63.5	1,344,420	41,300	0.0307	0.9693	27.89
64.5	1,300,953	66,424	0.0511	0.9489	27.03
65.5	1,207,791	43,139	0.0357	0.9643	25.65
66.5	1,222,946	54,006	0.0442	0.9558	24.73
67.5	1,867,161	38,335	0.0205	0.9795	23.64
68.5	1,910,518	61,717	0.0323	0.9677	23.16
69.5	1,848,741	79,960	0.0433	0.9567	22.41
70.5	1,771,350	57,230	0.0323	0.9677	21.44
71.5	1,714,398	39,168	0.0228	0.9772	20.75
72.5	1,675,825	57,193	0.0341	0.9659	20.28
73.5	1,626,404	35,217	0.0217	0.9783	19.59
74.5	1,593,344	49,747	0.0312	0.9688	19.16
75.5	1,504,394	29,727	0.0198	0.9802	18.56
76.5	1,427,362	32,417	0.0227	0.9773	18.19
77.5	1,372,727	84,286	0.0614	0.9386	17.78
78.5	1,404,559	56,374	0.0401	0.9599	16.69

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.70 CAST IRON & WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-1979 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,310,170	62,409	0.0476	0.9524	16.02
80.5	1,303,351	34,805	0.0267	0.9733	15.26
81.5	1,260,187	43,674	0.0347	0.9653	14.85
82.5	1,216,513	60,376	0.0496	0.9504	14.33
83.5	1,154,674	83,584	0.0724	0.9276	13.62
84.5	1,071,063	78,058	0.0729	0.9271	12.63
85.5	981,095	54,352	0.0554	0.9446	11.71
86.5	924,661	37,271	0.0403	0.9597	11.06
87.5	887,216	35,702	0.0402	0.9598	10.61
88.5	850,082	36,842	0.0433	0.9567	10.18
89.5	810,329	31,016	0.0383	0.9617	9.74
90.5	774,420	28,656	0.0370	0.9630	9.37
91.5	741,445	30,390	0.0410	0.9590	9.02
92.5	710,110	47,524	0.0669	0.9331	8.65
93.5	657,110	31,525	0.0480	0.9520	8.07
94.5	625,360	26,927	0.0431	0.9569	7.68
95.5	384,873	31,384	0.0815	0.9185	7.35
96.5	353,489	22,010	0.0623	0.9377	6.75
97.5	331,478	44,436	0.1341	0.8659	6.33
98.5	287,042	35,201	0.1226	0.8774	5.48
99.5	251,841	35,614	0.1414	0.8586	4.81
100.5	216,227	21,808	0.1009	0.8991	4.13
101.5	194,419	15,022	0.0773	0.9227	3.71
102.5	179,397	22,052	0.1229	0.8771	3.42
103.5	157,345	27,311	0.1736	0.8264	3.00
104.5	130,033	31,377	0.2413	0.7587	2.48
105.5	98,657	8,300	0.0841	0.9159	1.88
106.5	90,357	13,161	0.1457	0.8543	1.72
107.5	77,195	19,079	0.2472	0.7528	1.47
108.5	58,117	13,211	0.2273	0.7727	1.11
109.5	44,906	21,149	0.4710	0.5290	0.86
110.5	23,756	9,220	0.3881	0.6119	0.45
111.5	14,536	233	0.0160	0.9840	0.28
112.5	14,303	3,091	0.2161	0.7839	0.28
113.5	11,212	1,481	0.1321	0.8679	0.22
114.5	9,731	3,520	0.3617	0.6383	0.19
115.5	6,211	1,498	0.2412	0.7588	0.12
116.5	4,713		0.0000	1.0000	0.09
117.5	4,713	92	0.0195	0.9805	0.09
118.5	4,621	1,297	0.2807	0.7193	0.09

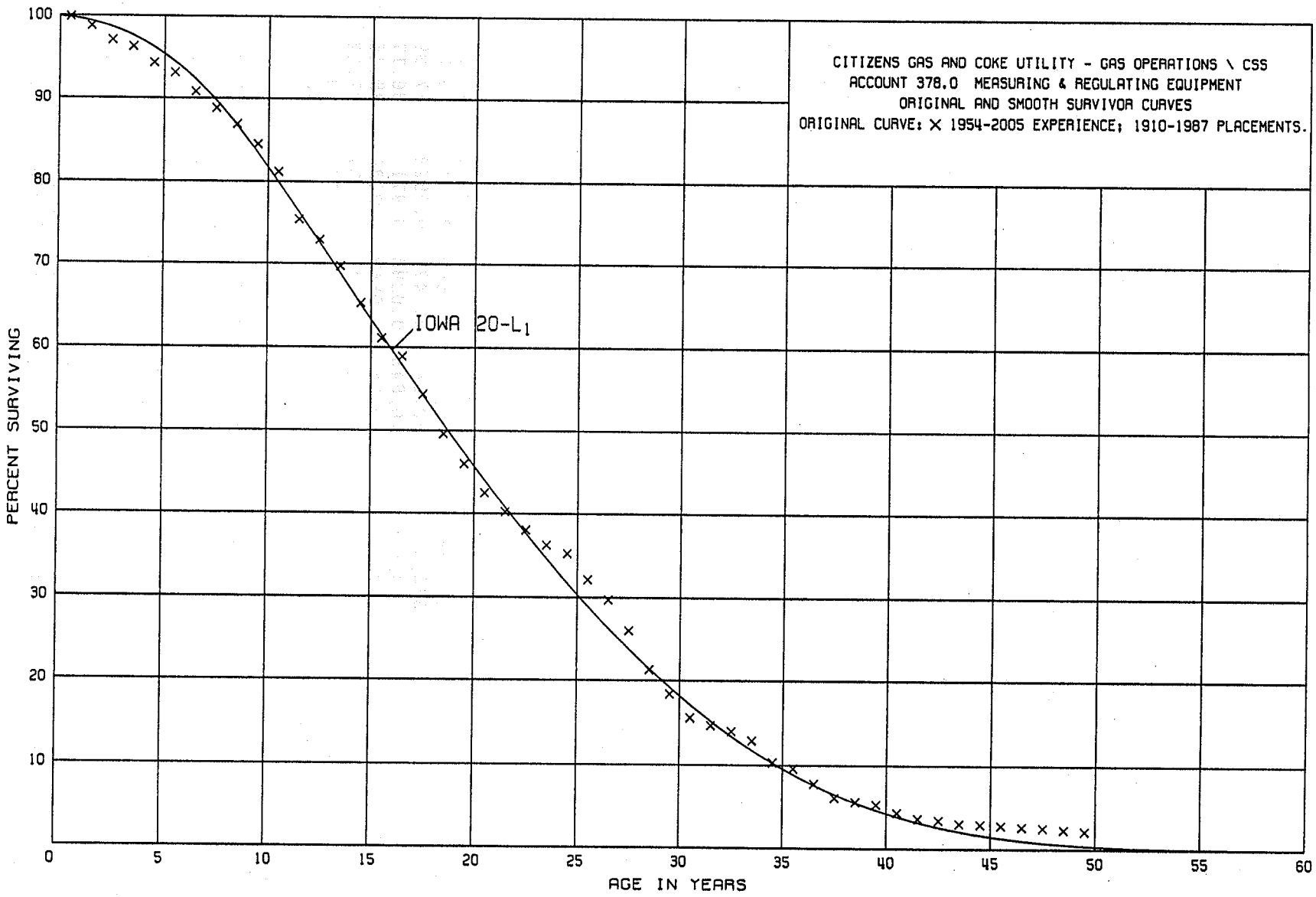
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.70 CAST IRON & WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-1979 EXPERIENCE BAND 1955-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	3,324		0.0000	1.0000	0.06
120.5	3,324	2,588	0.7786	0.2214	0.06
121.5	736	736	1.0000	0.0000	0.01
122.5					0.00


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 378.0 MEASURING & REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1954-2005 EXPERIENCE; 1910-1987 PLACEMENTS.
IOWA 20-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 378.0 MEASURING & REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-1987 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,624,151	420	0.0003	0.9997	100.00
0.5	1,626,851	19,548	0.0120	0.9880	99.97
1.5	1,608,398	26,560	0.0165	0.9835	98.77
2.5	1,588,286	13,028	0.0082	0.9918	97.14
3.5	1,581,791	33,113	0.0209	0.9791	96.34
4.5	1,553,601	20,656	0.0133	0.9867	94.33
5.5	1,536,327	38,130	0.0248	0.9752	93.08
6.5	1,501,222	32,682	0.0218	0.9782	90.77
7.5	1,470,477	31,495	0.0214	0.9786	88.79
8.5	1,440,628	40,376	0.0280	0.9720	86.89
9.5	1,401,096	54,558	0.0389	0.9611	84.46
10.5	1,347,507	95,085	0.0706	0.9294	81.17
11.5	1,253,926	42,030	0.0335	0.9665	75.44
12.5	1,211,896	52,902	0.0437	0.9563	72.91
13.5	1,158,794	73,539	0.0635	0.9365	69.72
14.5	1,086,184	69,018	0.0635	0.9365	65.29
15.5	1,017,396	37,622	0.0370	0.9630	61.14
16.5	981,564	75,780	0.0772	0.9228	58.88
17.5	909,373	79,018	0.0869	0.9131	54.33
18.5	830,755	61,266	0.0737	0.9263	49.61
19.5	769,489	57,738	0.0750	0.9250	45.95
20.5	711,751	38,090	0.0535	0.9465	42.50
21.5	673,660	37,642	0.0559	0.9441	40.23
22.5	632,515	30,167	0.0477	0.9523	37.98
23.5	594,656	16,846	0.0283	0.9717	36.17
24.5	578,111	49,862	0.0862	0.9138	35.15
25.5	529,386	39,309	0.0743	0.9257	32.12
26.5	471,181	59,088	0.1254	0.8746	29.73
27.5	412,093	74,433	0.1806	0.8194	26.00
28.5	337,660	46,424	0.1375	0.8625	21.30
29.5	282,338	42,171	0.1494	0.8506	18.37
30.5	237,113	13,895	0.0586	0.9414	15.63
31.5	223,410	10,580	0.0474	0.9526	14.71
32.5	212,830	17,507	0.0823	0.9177	14.01
33.5	188,970	37,332	0.1976	0.8024	12.86
34.5	141,977	10,535	0.0742	0.9258	10.32
35.5	123,146	21,988	0.1786	0.8214	9.55
36.5	101,158	21,970	0.2172	0.7828	7.84
37.5	75,931	6,944	0.0915	0.9085	6.14
38.5	70,177	4,185	0.0596	0.9404	5.58

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 378.0 MEASURING & REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-1987 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,299	11,846	0.1814	0.8186	5.25
40.5	48,565	7,880	0.1623	0.8377	4.30
41.5	38,603	1,818	0.0471	0.9529	3.60
42.5	36,786	4,216	0.1146	0.8854	3.43
43.5	30,612	1,201	0.0392	0.9608	3.04
44.5	26,452	815	0.0308	0.9692	2.92
45.5	25,084	1,787	0.0712	0.9288	2.83
46.5	23,297	1,492	0.0640	0.9360	2.63
47.5	21,805	1,171	0.0537	0.9463	2.46
48.5	20,634	1,661	0.0805	0.9195	2.33
49.5	17,085	407	0.0238	0.9762	2.14
50.5	14,977	1,982	0.1323	0.8677	2.09
51.5	11,974	923	0.0771	0.9229	1.81
52.5	10,939	1,072	0.0980	0.9020	1.67
53.5	9,326	2,050	0.2198	0.7802	1.51
54.5	7,277	668	0.0918	0.9082	1.18
55.5	6,609	321	0.0486	0.9514	1.07
56.5	6,288	1,890	0.3006	0.6994	1.02
57.5	4,398		0.0000	1.0000	0.71
58.5	4,398	1,095	0.2490	0.7510	0.71
59.5	3,303		0.0000	1.0000	0.53
60.5	3,303		0.0000	1.0000	0.53
61.5	3,303		0.0000	1.0000	0.53
62.5	3,303	477	0.1444	0.8556	0.53
63.5	2,568	247	0.0962	0.9038	0.45
64.5	2,322		0.0000	1.0000	0.41
65.5	2,322	21	0.0090	0.9910	0.41
66.5	2,301		0.0000	1.0000	0.41
67.5	2,070	265	0.1280	0.8720	0.41
68.5	281		0.0000	1.0000	0.36
69.5	281		0.0000	1.0000	0.36
70.5	281		0.0000	1.0000	0.36
71.5	281		0.0000	1.0000	0.36
72.5	281		0.0000	1.0000	0.36
73.5	281		0.0000	1.0000	0.36
74.5	281		0.0000	1.0000	0.36
75.5	281		0.0000	1.0000	0.36
76.5	281		0.0000	1.0000	0.36
77.5	281		0.0000	1.0000	0.36
78.5	281		0.0000	1.0000	0.36

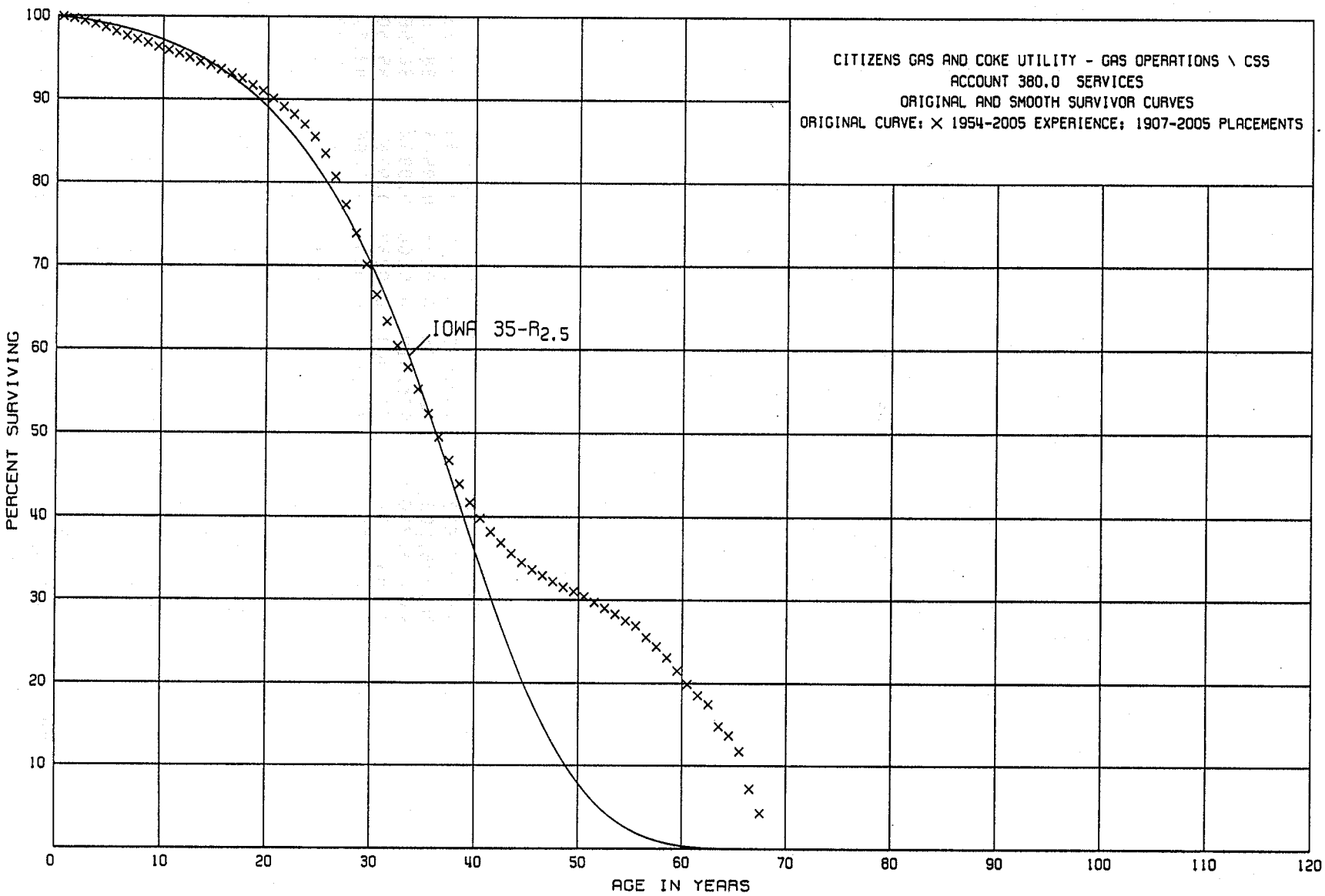
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 378.0 MEASURING & REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-1987 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	281		0.0000	1.0000	0.36
80.5	281	281	1.0000	0.0000	0.36
81.5					0.00


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 380.0 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1954-2005 EXPERIENCE: 1907-2005 PLACEMENTS
IOWA 35-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 380.0 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	228,175,648	2,677	0.0000	1.0000	100.00
0.5	223,991,741	667,569	0.0030	0.9970	100.00
1.5	218,507,667	685,785	0.0031	0.9969	99.70
2.5	212,819,535	777,134	0.0037	0.9963	99.39
3.5	207,178,335	874,655	0.0042	0.9958	99.02
4.5	199,953,384	984,814	0.0049	0.9951	98.60
5.5	191,776,852	935,043	0.0049	0.9951	98.12
6.5	183,427,013	850,005	0.0046	0.9954	97.64
7.5	173,230,297	763,263	0.0044	0.9956	97.19
8.5	161,697,968	743,808	0.0046	0.9954	96.76
9.5	151,073,081	664,886	0.0044	0.9956	96.31
10.5	140,689,177	612,675	0.0044	0.9956	95.89
11.5	128,822,379	631,898	0.0049	0.9951	95.47
12.5	117,692,770	561,456	0.0048	0.9952	95.00
13.5	108,355,006	532,965	0.0049	0.9951	94.54
14.5	97,792,163	497,014	0.0051	0.9949	94.08
15.5	87,412,515	474,573	0.0054	0.9946	93.60
16.5	79,036,181	506,156	0.0064	0.9936	93.09
17.5	70,002,431	625,302	0.0089	0.9911	92.49
18.5	61,265,006	470,108	0.0077	0.9923	91.67
19.5	53,527,158	499,893	0.0093	0.9907	90.96
20.5	47,415,840	516,180	0.0109	0.9891	90.11
21.5	42,686,672	469,675	0.0110	0.9890	89.13
22.5	38,735,983	522,995	0.0135	0.9865	88.15
23.5	33,613,716	564,519	0.0168	0.9832	86.96
24.5	27,836,106	648,904	0.0233	0.9767	85.50
25.5	22,423,358	749,681	0.0334	0.9666	83.51
26.5	18,640,701	788,022	0.0423	0.9577	80.72
27.5	17,174,389	763,252	0.0444	0.9556	77.31
28.5	15,829,974	808,199	0.0511	0.9489	73.88
29.5	14,795,540	762,567	0.0515	0.9485	70.10
30.5	13,804,317	658,045	0.0477	0.9523	66.49
31.5	12,660,053	582,968	0.0460	0.9540	63.32
32.5	11,274,868	486,800	0.0432	0.9568	60.41
33.5	9,453,850	426,887	0.0452	0.9548	57.80
34.5	7,679,304	403,232	0.0525	0.9475	55.19
35.5	6,238,884	330,907	0.0530	0.9470	52.29
36.5	4,688,873	263,590	0.0562	0.9438	49.52
37.5	3,554,227	213,040	0.0599	0.9401	46.74
38.5	3,238,284	163,993	0.0506	0.9494	43.94

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 380.0 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,947,145	138,093	0.0469	0.9531	41.72
40.5	2,754,014	109,496	0.0398	0.9602	39.76
41.5	2,633,790	91,981	0.0349	0.9651	38.18
42.5	2,437,998	82,487	0.0338	0.9662	36.85
43.5	2,257,984	69,226	0.0307	0.9693	35.60
44.5	2,071,914	54,937	0.0265	0.9735	34.51
45.5	2,247,444	47,332	0.0211	0.9789	33.60
46.5	2,174,335	48,200	0.0222	0.9778	32.89
47.5	1,995,610	38,780	0.0194	0.9806	32.16
48.5	1,874,718	33,975	0.0181	0.9819	31.54
49.5	1,707,948	33,481	0.0196	0.9804	30.97
50.5	1,582,892	34,343	0.0217	0.9783	30.36
51.5	1,435,934	35,987	0.0251	0.9749	29.70
52.5	1,296,237	31,286	0.0241	0.9759	28.95
53.5	1,189,554	31,200	0.0262	0.9738	28.25
54.5	1,112,165	25,248	0.0227	0.9773	27.51
55.5	1,067,394	56,644	0.0531	0.9469	26.89
56.5	982,958	42,294	0.0430	0.9570	25.46
57.5	903,876	47,218	0.0522	0.9478	24.37
58.5	832,911	58,206	0.0699	0.9301	23.10
59.5	766,367	55,883	0.0729	0.9271	21.49
60.5	705,054	48,793	0.0692	0.9308	19.92
61.5	650,546	39,884	0.0613	0.9387	18.54
62.5	606,235	94,177	0.1553	0.8447	17.40
63.5	495,203	37,773	0.0763	0.9237	14.70
64.5	439,637	60,196	0.1369	0.8631	13.58
65.5	367,635	142,182	0.3867	0.6133	11.72
66.5	214,827	86,168	0.4011	0.5989	7.19
67.5	118,229	69,404	0.5870	0.4130	4.31
68.5	43,526	38,926	0.8943	0.1057	1.78
69.5	2,735	11	0.0040	0.9960	0.19
70.5	2,348		0.0000	1.0000	0.19
71.5	2,348		0.0000	1.0000	0.19
72.5	2,348		0.0000	1.0000	0.19
73.5	2,348		0.0000	1.0000	0.19
74.5	2,171		0.0000	1.0000	0.19
75.5	2,058		0.0000	1.0000	0.19
76.5	2,058		0.0000	1.0000	0.19
77.5	2,058		0.0000	1.0000	0.19
78.5	2,058		0.0000	1.0000	0.19

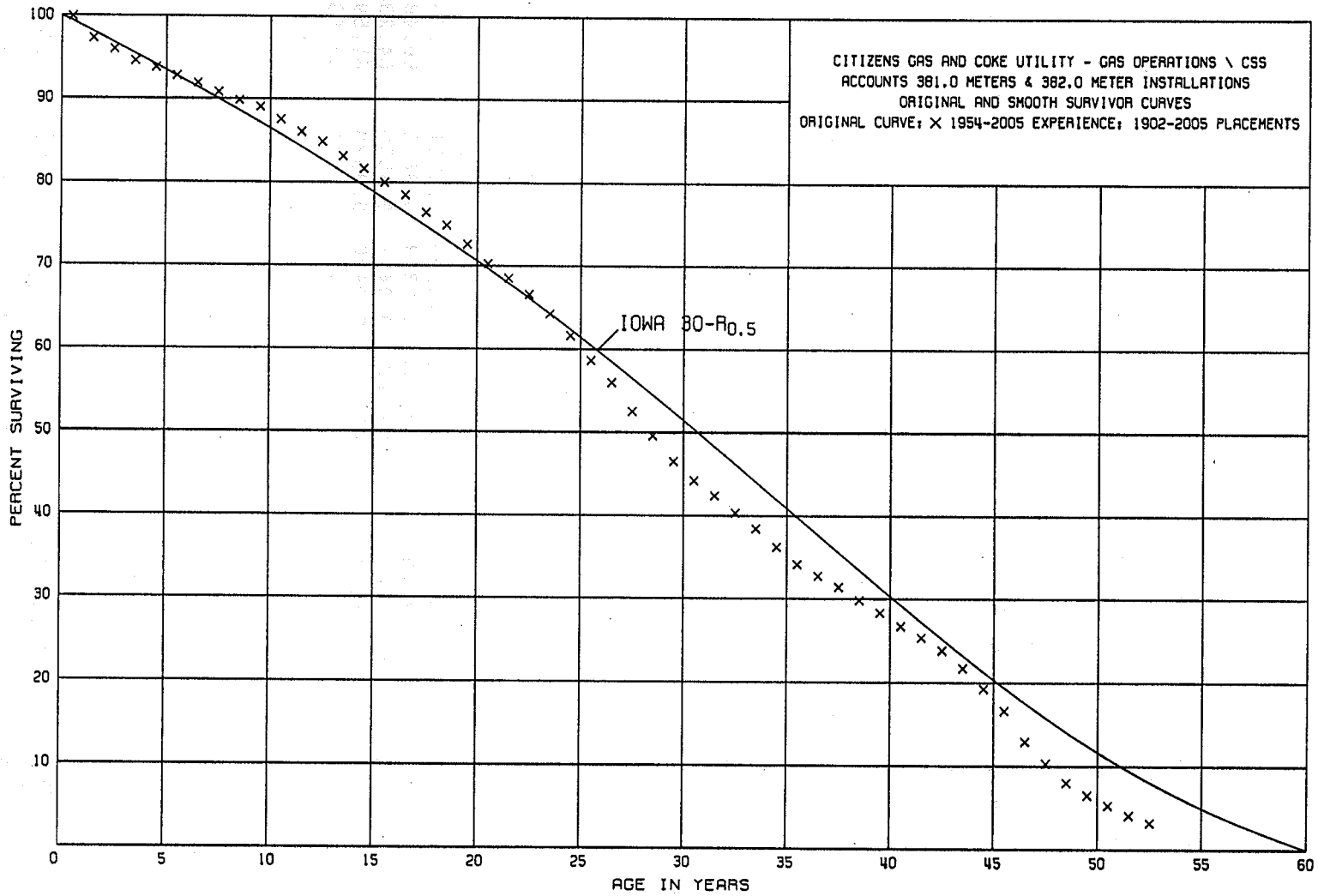
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 380.0 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,726		0.0000	1.0000	0.19
80.5	1,549		0.0000	1.0000	0.19
81.5	1,549		0.0000	1.0000	0.19
82.5	1,300		0.0000	1.0000	0.19
83.5	1,104		0.0000	1.0000	0.19
84.5	1,104		0.0000	1.0000	0.19
85.5	916		0.0000	1.0000	0.19
86.5	740		0.0000	1.0000	0.19
87.5	740		0.0000	1.0000	0.19
88.5	676		0.0000	1.0000	0.19
89.5	96		0.0000	1.0000	0.19
90.5	96		0.0000	1.0000	0.19
91.5	96		0.0000	1.0000	0.19
92.5					0.19


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNTS 381.0 METERS & 382.0 METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1954-2005 EXPERIENCE: 1902-2005 PLACEMENTS
IOWA 80-R0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 381.0 METERS & 382.0 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,286,100	9,383	0.0002	0.9998	100.00
0.5	40,618,308	1,103,253	0.0272	0.9728	99.98
1.5	37,771,844	491,944	0.0130	0.9870	97.26
2.5	36,345,093	535,004	0.0147	0.9853	96.00
3.5	35,271,533	292,617	0.0083	0.9917	94.59
4.5	33,680,326	373,777	0.0111	0.9889	93.80
5.5	32,615,453	316,430	0.0097	0.9903	92.76
6.5	30,782,789	373,673	0.0121	0.9879	91.86
7.5	29,495,335	293,739	0.0100	0.9900	90.75
8.5	27,906,906	253,845	0.0091	0.9909	89.84
9.5	26,474,286	440,949	0.0167	0.9833	89.02
10.5	25,118,986	440,220	0.0175	0.9825	87.53
11.5	23,563,653	332,496	0.0141	0.9859	86.00
12.5	22,652,334	453,282	0.0200	0.9800	84.79
13.5	21,725,104	385,337	0.0177	0.9823	83.09
14.5	20,929,987	413,321	0.0197	0.9803	81.62
15.5	19,721,240	374,623	0.0190	0.9810	80.01
16.5	18,824,215	502,242	0.0267	0.9733	78.49
17.5	17,651,342	334,838	0.0190	0.9810	76.39
18.5	16,963,592	531,038	0.0313	0.9687	74.94
19.5	15,800,756	522,622	0.0331	0.9669	72.59
20.5	14,997,098	356,142	0.0237	0.9763	70.19
21.5	14,535,691	434,516	0.0299	0.9701	68.53
22.5	13,867,495	468,457	0.0338	0.9662	66.48
23.5	12,992,882	533,393	0.0411	0.9589	64.23
24.5	11,445,141	549,788	0.0480	0.9520	61.59
25.5	10,454,279	476,449	0.0456	0.9544	58.63
26.5	9,395,044	585,186	0.0623	0.9377	55.96
27.5	8,848,281	489,602	0.0553	0.9447	52.47
28.5	8,296,013	517,150	0.0623	0.9377	49.57
29.5	7,388,520	355,585	0.0481	0.9519	46.48
30.5	7,078,669	291,046	0.0411	0.9589	44.24
31.5	6,405,575	322,967	0.0504	0.9496	42.42
32.5	6,027,102	281,650	0.0467	0.9533	40.28
33.5	5,485,870	314,126	0.0573	0.9427	38.40
34.5	4,796,166	275,670	0.0575	0.9425	36.20
35.5	4,111,602	171,876	0.0418	0.9582	34.12
36.5	3,068,279	122,903	0.0401	0.9599	32.69
37.5	2,605,055	129,417	0.0497	0.9503	31.38
38.5	2,024,929	105,774	0.0522	0.9478	29.82

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 381.0 METERS & 382.0 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,597,529	87,199	0.0546	0.9454	28.26
40.5	1,216,601	63,904	0.0525	0.9475	26.72
41.5	871,920	50,877	0.0584	0.9416	25.32
42.5	627,623	55,175	0.0879	0.9121	23.84
43.5	427,866	50,489	0.1180	0.8820	21.74
44.5	363,877	49,350	0.1356	0.8644	19.17
45.5	295,485	65,956	0.2232	0.7768	16.57
46.5	240,392	48,386	0.2013	0.7987	12.87
47.5	191,804	43,245	0.2255	0.7745	10.28
48.5	148,248	27,877	0.1880	0.8120	7.96
49.5	120,047	20,939	0.1744	0.8256	6.46
50.5	98,909	22,069	0.2231	0.7769	5.33
51.5	76,833	17,614	0.2293	0.7707	4.14
52.5	59,219	16,457	0.2779	0.7221	3.19
53.5	42,761	11,702	0.2737	0.7263	2.30
54.5	31,059	8,658	0.2788	0.7212	1.67
55.5	22,401	4,416	0.1971	0.8029	1.20
56.5	17,906	3,600	0.2010	0.7990	0.96
57.5	14,306	12,309	0.8604	0.1396	0.77
58.5	1,997	153	0.0766	0.9234	0.11
59.5	1,843	331	0.1796	0.8204	0.10
60.5	1,513	125	0.0826	0.9174	0.08
61.5	1,388		0.0000	1.0000	0.07
62.5	1,388		0.0000	1.0000	0.07
63.5	1,388	253	0.1823	0.8177	0.07
64.5	1,135		0.0000	1.0000	0.06
65.5	1,135	1,125	0.9912	0.0088	0.06
66.5	10		0.0000	1.0000	0.00
67.5	10		0.0000	1.0000	0.00
68.5	10		0.0000	1.0000	0.00
69.5	10		0.0000	1.0000	0.00
70.5	10		0.0000	1.0000	0.00
71.5	10		0.0000	1.0000	0.00
72.5	10		0.0000	1.0000	0.00
73.5	10		0.0000	1.0000	0.00
74.5	10		0.0000	1.0000	0.00
75.5	10		0.0000	1.0000	0.00
76.5	10		0.0000	1.0000	0.00
77.5	10		0.0000	1.0000	0.00
78.5	10		0.0000	1.0000	0.00

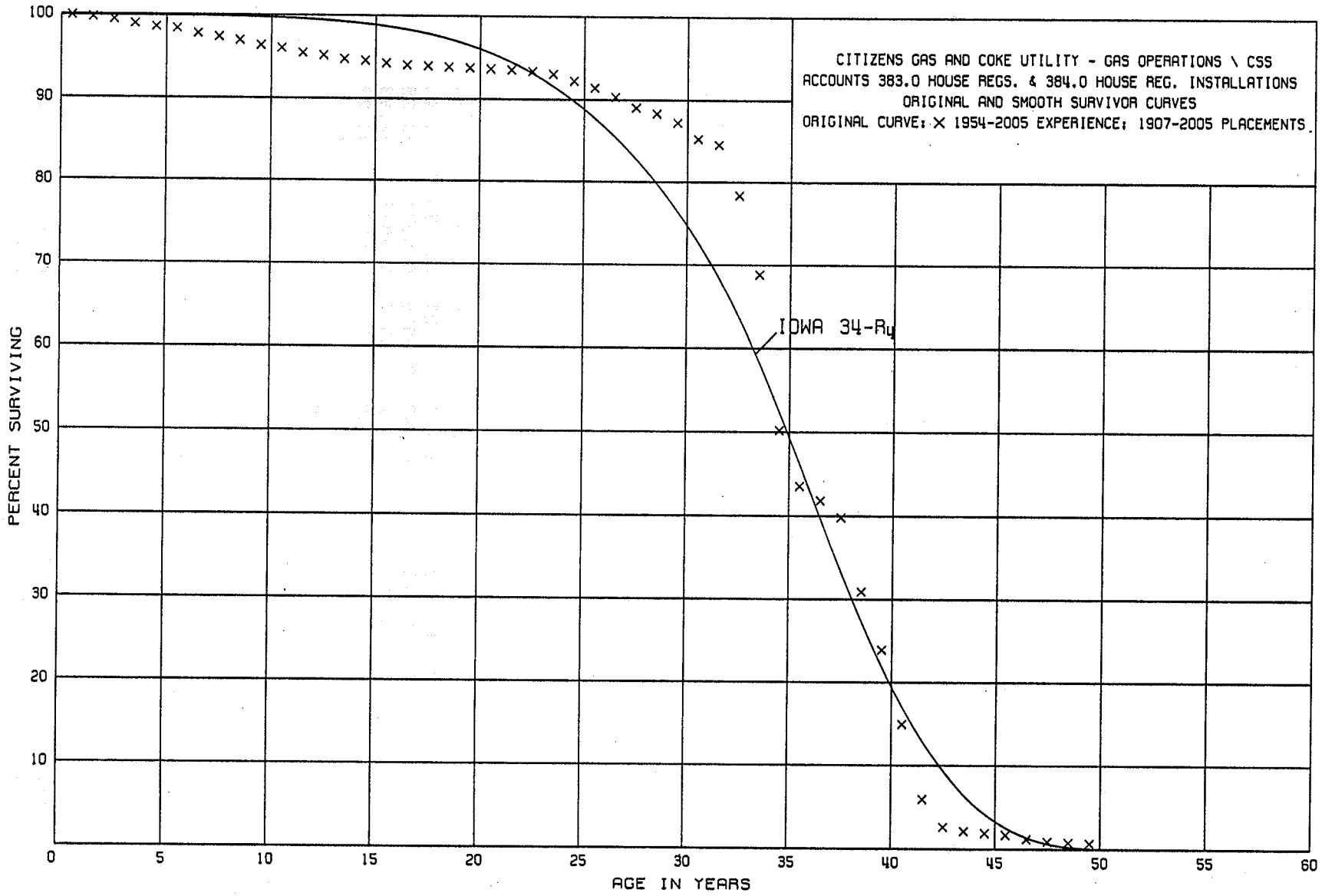
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 381.0 METERS & 382.0 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10		0.0000	1.0000	0.00
80.5	10		0.0000	1.0000	0.00
81.5	10		0.0000	1.0000	0.00
82.5	10		0.0000	1.0000	0.00
83.5	10		0.0000	1.0000	0.00
84.5	10		0.0000	1.0000	0.00
85.5	10		0.0000	1.0000	0.00
86.5	10		0.0000	1.0000	0.00
87.5	10		0.0000	1.0000	0.00
88.5	10		0.0000	1.0000	0.00
89.5	10		0.0000	1.0000	0.00
90.5	10		0.0000	1.0000	0.00
91.5	10		0.0000	1.0000	0.00
92.5	10		0.0000	1.0000	0.00
93.5	10		0.0000	1.0000	0.00
94.5	10		0.0000	1.0000	0.00
95.5					0.00


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNTS 383.0 HOUSE REGS. & 384.0 HOUSE REG. INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1954-2005 EXPERIENCE: 1907-2005 PLACEMENTS.
IOWA 34-R4
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 383.0 HOUSE REGS. & 384.0 HOUSE REG. INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,051,419	82	0.0000	1.0000	100.00
0.5	6,423,691	18,480	0.0029	0.9971	100.00
1.5	5,986,251	15,950	0.0027	0.9973	99.71
2.5	5,887,486	30,167	0.0051	0.9949	99.44
3.5	5,674,396	25,586	0.0045	0.9955	98.93
4.5	5,524,912	12,746	0.0023	0.9977	98.48
5.5	5,409,822	31,184	0.0058	0.9942	98.25
6.5	5,252,873	20,293	0.0039	0.9961	97.68
7.5	5,104,904	21,107	0.0041	0.9959	97.30
8.5	4,968,136	30,900	0.0062	0.9938	96.90
9.5	4,781,989	15,741	0.0033	0.9967	96.30
10.5	4,529,642	27,181	0.0060	0.9940	95.98
11.5	4,482,095	13,502	0.0030	0.9970	95.40
12.5	4,306,378	19,963	0.0046	0.9954	95.11
13.5	4,169,127	9,444	0.0023	0.9977	94.67
14.5	3,965,258	9,607	0.0024	0.9976	94.45
15.5	3,804,284	8,247	0.0022	0.9978	94.22
16.5	3,638,071	3,707	0.0010	0.9990	94.01
17.5	3,512,577	5,617	0.0016	0.9984	93.92
18.5	3,390,149	2,440	0.0007	0.9993	93.77
19.5	3,249,066	4,663	0.0014	0.9986	93.70
20.5	3,104,779	3,912	0.0013	0.9987	93.57
21.5	2,987,489	6,294	0.0021	0.9979	93.45
22.5	2,931,420	8,583	0.0029	0.9971	93.25
23.5	2,794,382	23,012	0.0082	0.9918	92.98
24.5	2,517,579	23,250	0.0092	0.9908	92.22
25.5	2,385,322	28,874	0.0121	0.9879	91.37
26.5	2,271,180	32,548	0.0143	0.9857	90.26
27.5	2,201,550	17,776	0.0081	0.9919	88.97
28.5	2,157,905	26,854	0.0124	0.9876	88.25
29.5	2,091,026	47,436	0.0227	0.9773	87.16
30.5	2,028,536	16,520	0.0081	0.9919	85.18
31.5	1,988,562	143,764	0.0723	0.9277	84.49
32.5	1,806,165	219,999	0.1218	0.8782	78.38
33.5	1,508,078	408,386	0.2708	0.7292	68.83
34.5	1,002,359	134,439	0.1341	0.8659	50.19
35.5	789,288	30,938	0.0392	0.9608	43.46
36.5	594,251	27,844	0.0469	0.9531	41.76
37.5	494,220	110,870	0.2243	0.7757	39.80
38.5	374,358	84,209	0.2249	0.7751	30.87

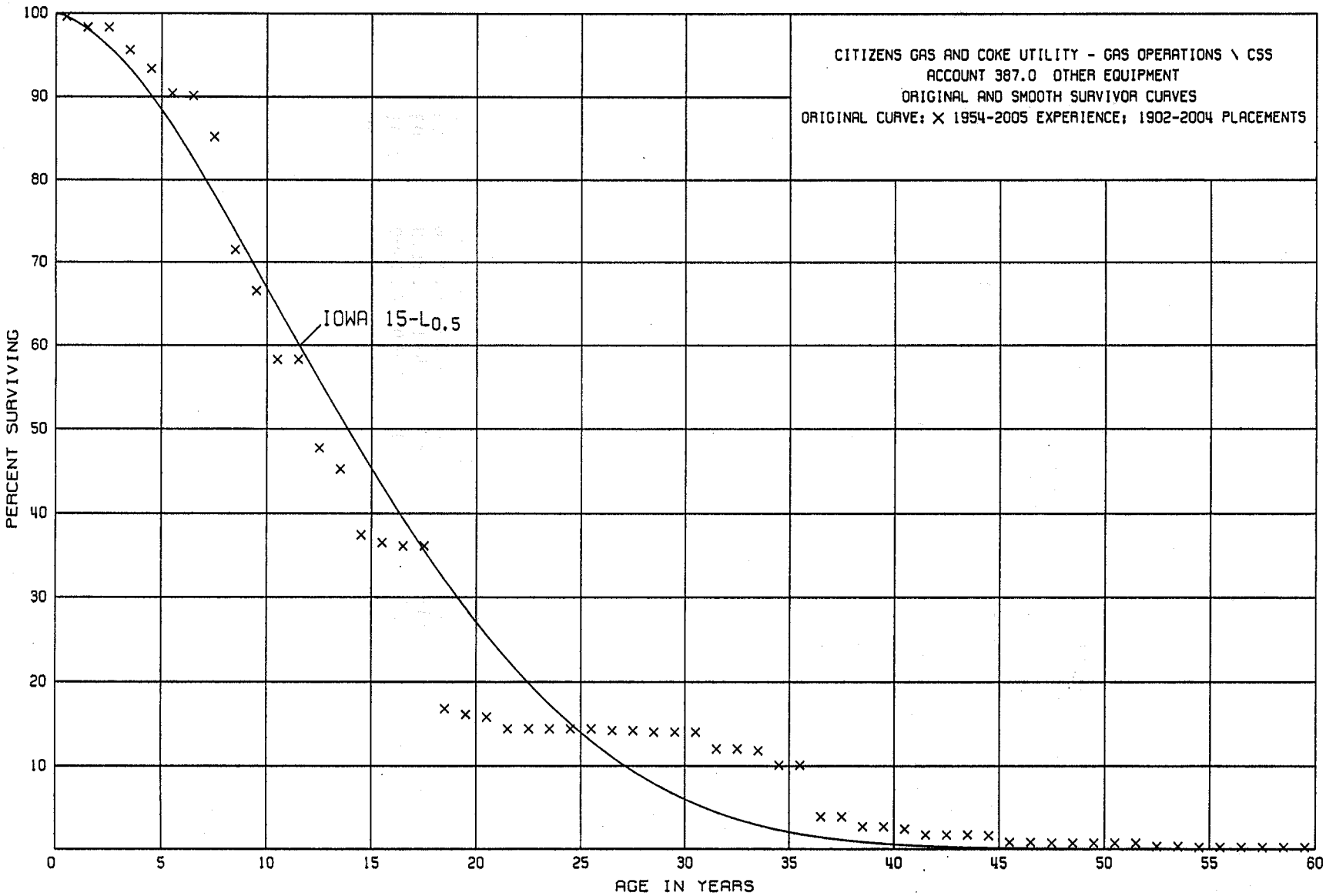
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 383.0 HOUSE REGS. & 384.0 HOUSE REG. INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2005 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	287,692	108,207	0.3761	0.6239	23.93
40.5	179,447	107,533	0.5992	0.4008	14.93
41.5	72,271	40,617	0.5620	0.4380	5.98
42.5	38,318	7,659	0.1999	0.8001	2.62
43.5	31,092	2,799	0.0900	0.9100	2.10
44.5	28,293	3,749	0.1325	0.8675	1.91
45.5	24,544	6,491	0.2645	0.7355	1.66
46.5	18,088	4,938	0.2730	0.7270	1.22
47.5	13,150	1,179	0.0897	0.9103	0.89
48.5	11,970	1,914	0.1599	0.8401	0.81
49.5	10,056	2,330	0.2317	0.7683	0.68
50.5	7,727	166	0.0215	0.9785	0.52
51.5	7,561	6,144	0.8126	0.1874	0.51
52.5	1,417	71	0.0501	0.9499	0.10
53.5	1,346	13	0.0097	0.9903	0.09
54.5	1,334	108	0.0810	0.9190	0.09
55.5	1,225		0.0000	1.0000	0.08
56.5	1,225		0.0000	1.0000	0.08
57.5	1,225	253	0.2065	0.7935	0.08
58.5	972	46	0.0473	0.9527	0.06
59.5	926		0.0000	1.0000	0.06
60.5	926	173	0.1868	0.8132	0.06
61.5	754	366	0.4854	0.5146	0.05
62.5	388	267	0.6881	0.3119	0.03
63.5	121	121	1.0000	0.0000	0.01
64.5					0.00


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 387.0 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1954-2005 EXPERIENCE; 1902-2004 PLACEMENTS
IOWA 15-L0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 387.0 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2004 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	299,126	1,133	0.0038	0.9962	100.00
0.5	301,322	4,051	0.0134	0.9866	99.62
1.5	261,724		0.0000	1.0000	98.29
2.5	258,961	7,141	0.0276	0.9724	98.29
3.5	256,760	6,245	0.0243	0.9757	95.58
4.5	276,541	8,497	0.0307	0.9693	93.26
5.5	284,925	1,107	0.0039	0.9961	90.40
6.5	312,987	16,930	0.0541	0.9459	90.05
7.5	296,057	47,595	0.1608	0.8392	85.18
8.5	249,149	16,881	0.0678	0.9322	71.48
9.5	236,769	29,676	0.1253	0.8747	66.63
10.5	213,299		0.0000	1.0000	58.28
11.5	216,779	39,253	0.1811	0.8189	58.28
12.5	177,526	9,404	0.0530	0.9470	47.73
13.5	169,500	29,243	0.1725	0.8275	45.20
14.5	140,257	3,480	0.0248	0.9752	37.40
15.5	136,777	1,254	0.0092	0.9908	36.47
16.5	135,880	55	0.0004	0.9996	36.13
17.5	135,074	72,141	0.5341	0.4659	36.12
18.5	63,562	2,880	0.0453	0.9547	16.83
19.5	63,354	986	0.0156	0.9844	16.07
20.5	62,369	5,581	0.0895	0.9105	15.82
21.5	57,857		0.0000	1.0000	14.40
22.5	58,593		0.0000	1.0000	14.40
23.5	58,593		0.0000	1.0000	14.40
24.5	58,920		0.0000	1.0000	14.40
25.5	58,920	736	0.0125	0.9875	14.40
26.5	58,184		0.0000	1.0000	14.22
27.5	92,569	1,377	0.0149	0.9851	14.22
28.5	91,192		0.0000	1.0000	14.01
29.5	45,541		0.0000	1.0000	14.01
30.5	45,541	6,482	0.1423	0.8577	14.01
31.5	26,896		0.0000	1.0000	12.02
32.5	70,335	1,389	0.0197	0.9803	12.02
33.5	68,947	9,638	0.1398	0.8602	11.78
34.5	59,308		0.0000	1.0000	10.13
35.5	59,308	36,491	0.6153	0.3847	10.13
36.5	26,087		0.0000	1.0000	3.90
37.5	42,481	13,224	0.3113	0.6887	3.90
38.5	29,257		0.0000	1.0000	2.69

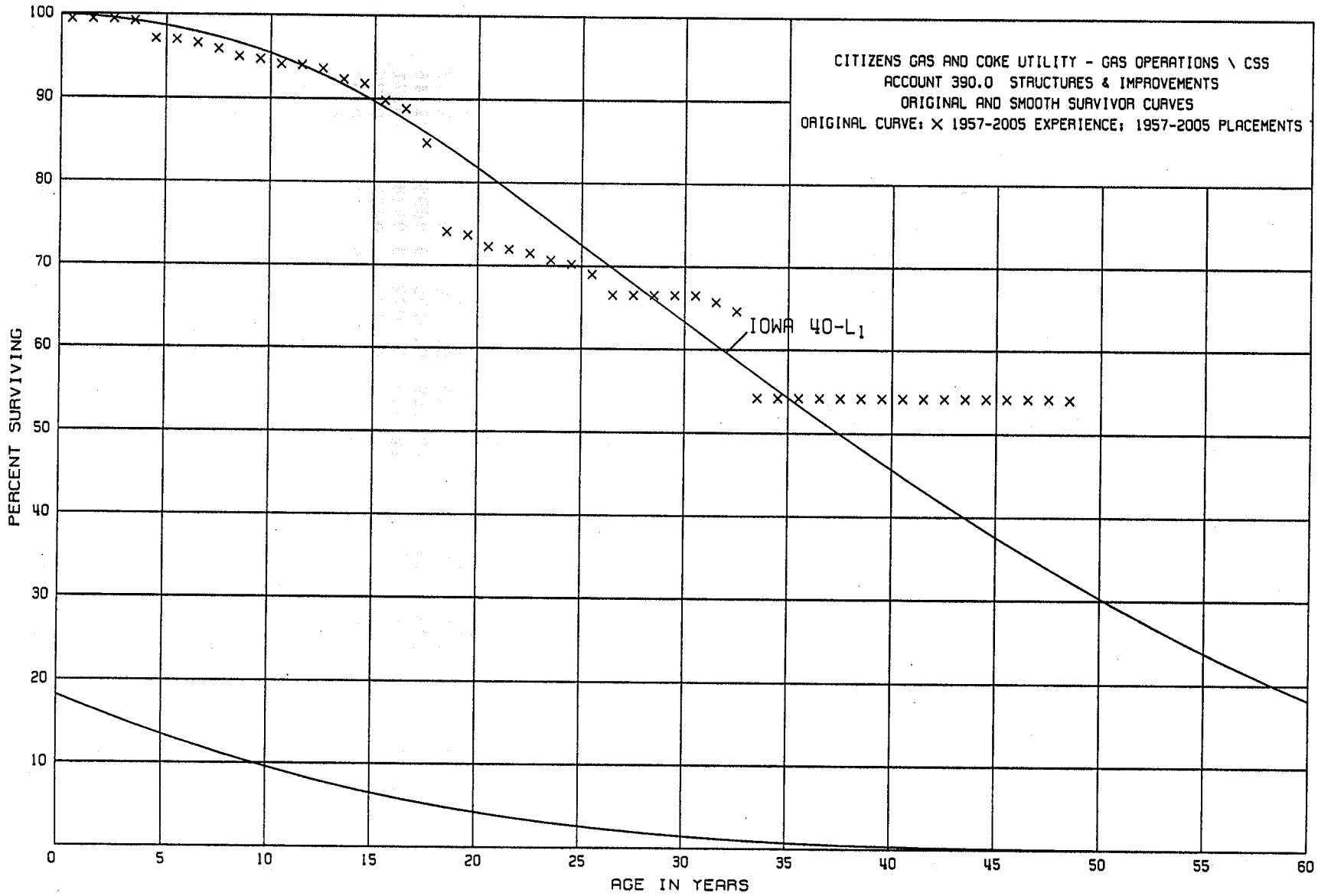
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 387.0 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2004 EXPERIENCE BAND 1954-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,257	3,270	0.1118	0.8882	2.69
40.5	48,621	14,689	0.3021	0.6979	2.39
41.5	33,932		0.0000	1.0000	1.67
42.5	33,932		0.0000	1.0000	1.67
43.5	35,376	672	0.0190	0.9810	1.67
44.5	34,704	17,658	0.5088	0.4912	1.64
45.5	17,046		0.0000	1.0000	0.81
46.5	17,046	1,444	0.0847	0.9153	0.81
47.5	23,523		0.0000	1.0000	0.74
48.5	23,523	890	0.0378	0.9622	0.74
49.5	26,838		0.0000	1.0000	0.71
50.5	26,042		0.0000	1.0000	0.71
51.5	26,643	14,462	0.5428	0.4572	0.71
52.5	12,976	1,873	0.1443	0.8557	0.32
53.5	11,103	1,502	0.1353	0.8647	0.27
54.5	9,601		0.0000	1.0000	0.23
55.5	9,601	601	0.0626	0.9374	0.23
56.5	9,000	2,319	0.2577	0.7423	0.22
57.5	6,682		0.0000	1.0000	0.16
58.5	6,682		0.0000	1.0000	0.16
59.5	6,682		0.0000	1.0000	0.16
60.5	6,682	1,854	0.2775	0.7225	0.16
61.5	4,828		0.0000	1.0000	0.12
62.5	4,828		0.0000	1.0000	0.12
63.5	4,828		0.0000	1.0000	0.12
64.5	4,828		0.0000	1.0000	0.12
65.5	4,828	2,510	0.5199	0.4801	0.12
66.5	3,767		0.0000	1.0000	0.06
67.5	3,767	1,449	0.3847	0.6153	0.06
68.5	2,318		0.0000	1.0000	0.04
69.5	2,318		0.0000	1.0000	0.04
70.5	2,318		0.0000	1.0000	0.04
71.5	2,318		0.0000	1.0000	0.04
72.5	2,318		0.0000	1.0000	0.04
73.5	2,318		0.0000	1.0000	0.04
74.5	2,318		0.0000	1.0000	0.04
75.5	2,318		0.0000	1.0000	0.04
76.5	2,318		0.0000	1.0000	0.04
77.5	2,318		0.0000	1.0000	0.04
78.5	2,318	2,318	1.0000	0.0000	0.04
79.5					0.00


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 390.0 STRUCTURES & IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1957-2005 EXPERIENCE: 1957-2005 PLACEMENTS
IOWA 40-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 390.0 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2005 EXPERIENCE BAND 1957-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,330,182	78,737	0.0059	0.9941	100.00
0.5	12,597,055	2,400	0.0002	0.9998	99.41
1.5	12,516,630	5,124	0.0004	0.9996	99.39
2.5	12,511,507	17,452	0.0014	0.9986	99.35
3.5	12,284,596	262,735	0.0214	0.9786	99.21
4.5	11,622,324	10,174	0.0009	0.9991	97.09
5.5	11,612,149	53,583	0.0046	0.9954	97.00
6.5	11,558,567	83,300	0.0072	0.9928	96.55
7.5	10,555,422	97,510	0.0092	0.9908	95.85
8.5	10,148,858	32,658	0.0032	0.9968	94.97
9.5	10,032,948	65,056	0.0065	0.9935	94.67
10.5	9,715,893	2,646	0.0003	0.9997	94.05
11.5	9,421,608	44,920	0.0048	0.9952	94.02
12.5	9,320,705	129,283	0.0139	0.9861	93.57
13.5	9,066,820	48,688	0.0054	0.9946	92.27
14.5	8,363,645	182,920	0.0219	0.9781	91.77
15.5	2,250,293	25,438	0.0113	0.9887	89.76
16.5	2,224,855	101,007	0.0454	0.9546	88.75
17.5	2,120,438	267,088	0.1260	0.8740	84.72
18.5	1,847,010	8,142	0.0044	0.9956	74.05
19.5	1,838,869	36,243	0.0197	0.9803	73.72
20.5	1,788,800	6,198	0.0035	0.9965	72.27
21.5	1,782,602	13,880	0.0078	0.9922	72.02
22.5	1,764,700	18,589	0.0105	0.9895	71.46
23.5	1,715,037	12,359	0.0072	0.9928	70.71
24.5	1,695,138	29,314	0.0173	0.9827	70.20
25.5	1,633,000	58,630	0.0359	0.9641	68.99
26.5	1,570,207		0.0000	1.0000	66.51
27.5	1,570,207	424	0.0003	0.9997	66.51
28.5	1,478,501		0.0000	1.0000	66.49
29.5	1,469,303	389	0.0003	0.9997	66.49
30.5	1,468,420	18,014	0.0123	0.9877	66.47
31.5	1,449,842	22,661	0.0156	0.9844	65.65
32.5	1,426,448	230,176	0.1614	0.8386	64.63
33.5	1,191,891	1,117	0.0009	0.9991	54.20
34.5	1,129,319		0.0000	1.0000	54.15
35.5	1,128,145		0.0000	1.0000	54.15
36.5	1,111,367		0.0000	1.0000	54.15
37.5	1,111,367		0.0000	1.0000	54.15
38.5	1,111,367		0.0000	1.0000	54.15

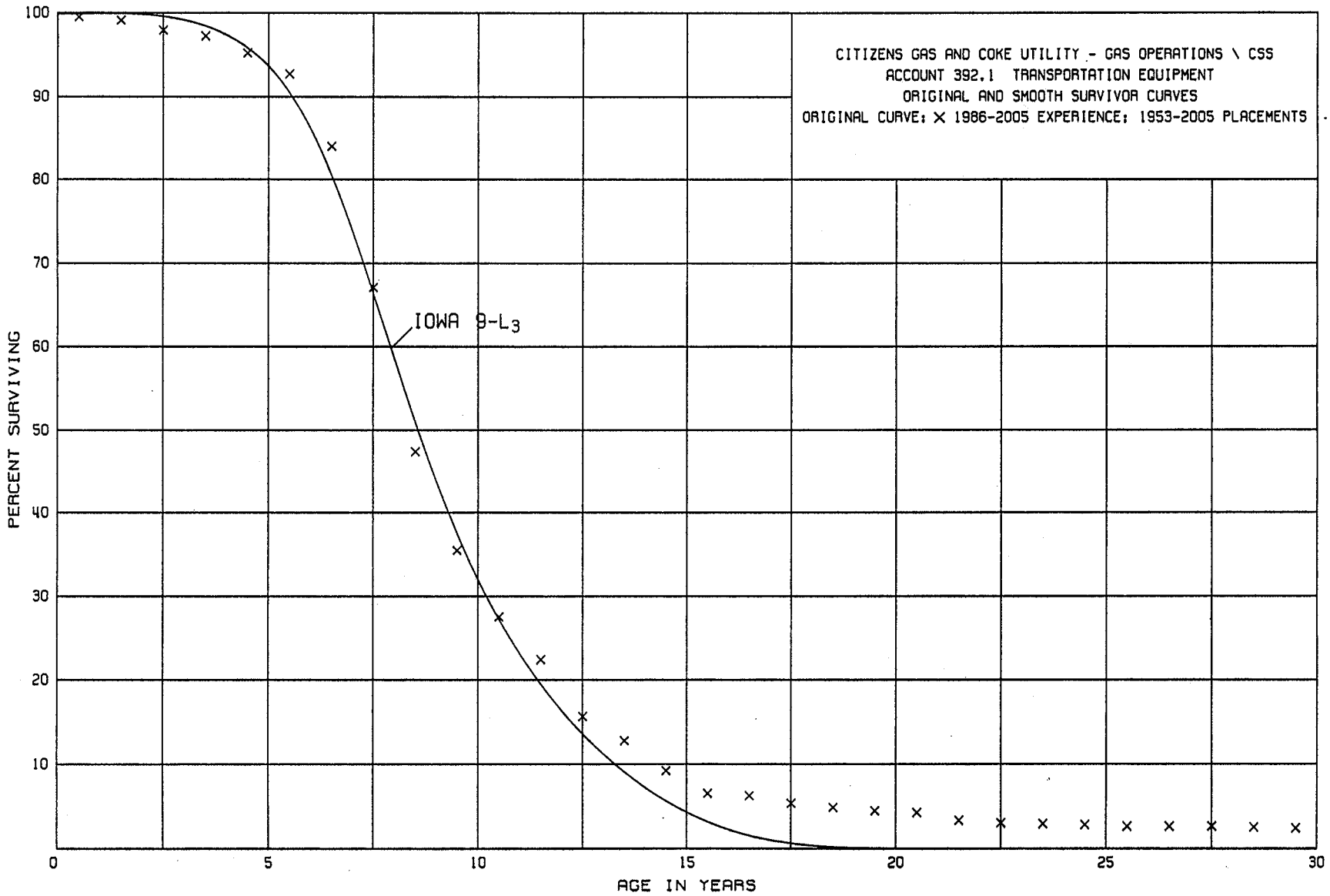
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 390.0 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2005 EXPERIENCE BAND 1957-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,109,668		0.0000	1.0000	54.15
40.5	1,109,668		0.0000	1.0000	54.15
41.5	1,108,821		0.0000	1.0000	54.15
42.5	1,108,821		0.0000	1.0000	54.15
43.5	1,108,821		0.0000	1.0000	54.15
44.5	1,107,651		0.0000	1.0000	54.15
45.5	1,104,187		0.0000	1.0000	54.15
46.5	1,099,620		0.0000	1.0000	54.15
47.5	1,099,620	609	0.0006	0.9994	54.15
48.5					54.12


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1986-2005 EXPERIENCE: 1953-2005 PLACEMENTS
IOWA 8-L3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2005 EXPERIENCE BAND 1986-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,472,489	84,302	0.0051	0.9949	100.00
0.5	15,905,108	58,232	0.0037	0.9963	99.49
1.5	15,489,376	188,682	0.0122	0.9878	99.12
2.5	13,788,614	99,951	0.0072	0.9928	97.91
3.5	14,199,738	297,751	0.0210	0.9790	97.21
4.5	13,039,774	339,212	0.0260	0.9740	95.17
5.5	13,008,725	1,220,642	0.0938	0.9062	92.70
6.5	11,877,460	2,392,905	0.2015	0.7985	84.00
7.5	8,754,233	2,572,163	0.2938	0.7062	67.07
8.5	5,675,235	1,425,749	0.2512	0.7488	47.36
9.5	4,008,871	895,438	0.2234	0.7766	35.46
10.5	2,955,069	555,679	0.1880	0.8120	27.54
11.5	2,352,712	702,503	0.2986	0.7014	22.36
12.5	1,546,649	284,613	0.1840	0.8160	15.68
13.5	1,010,361	284,606	0.2817	0.7183	12.79
14.5	670,387	195,272	0.2913	0.7087	9.19
15.5	433,348	21,562	0.0498	0.9502	6.51
16.5	400,111	57,003	0.1425	0.8575	6.19
17.5	239,630	22,218	0.0927	0.9073	5.31
18.5	238,493	23,309	0.0977	0.9023	4.82
19.5	179,056	6,353	0.0355	0.9645	4.35
20.5	172,703	37,708	0.2183	0.7817	4.20
21.5	134,995	13,315	0.0986	0.9014	3.28
22.5	114,901	2,286	0.0199	0.9801	2.96
23.5	87,069	2,837	0.0326	0.9674	2.90
24.5	75,979	4,971	0.0654	0.9346	2.81
25.5	68,329	343	0.0050	0.9950	2.63
26.5	67,986		0.0000	1.0000	2.62
27.5	67,986	2,275	0.0335	0.9665	2.62
28.5	63,838	4,238	0.0664	0.9336	2.53
29.5	59,601		0.0000	1.0000	2.36
30.5	59,601	10,232	0.1717	0.8283	2.36
31.5	49,369		0.0000	1.0000	1.95
32.5	50,603		0.0000	1.0000	1.95
33.5	50,603	1,234	0.0244	0.9756	1.95
34.5	49,369	567	0.0115	0.9885	1.90
35.5	48,802		0.0000	1.0000	1.88
36.5	48,802		0.0000	1.0000	1.88
37.5	48,802		0.0000	1.0000	1.88
38.5	1,000		0.0000	1.0000	1.88

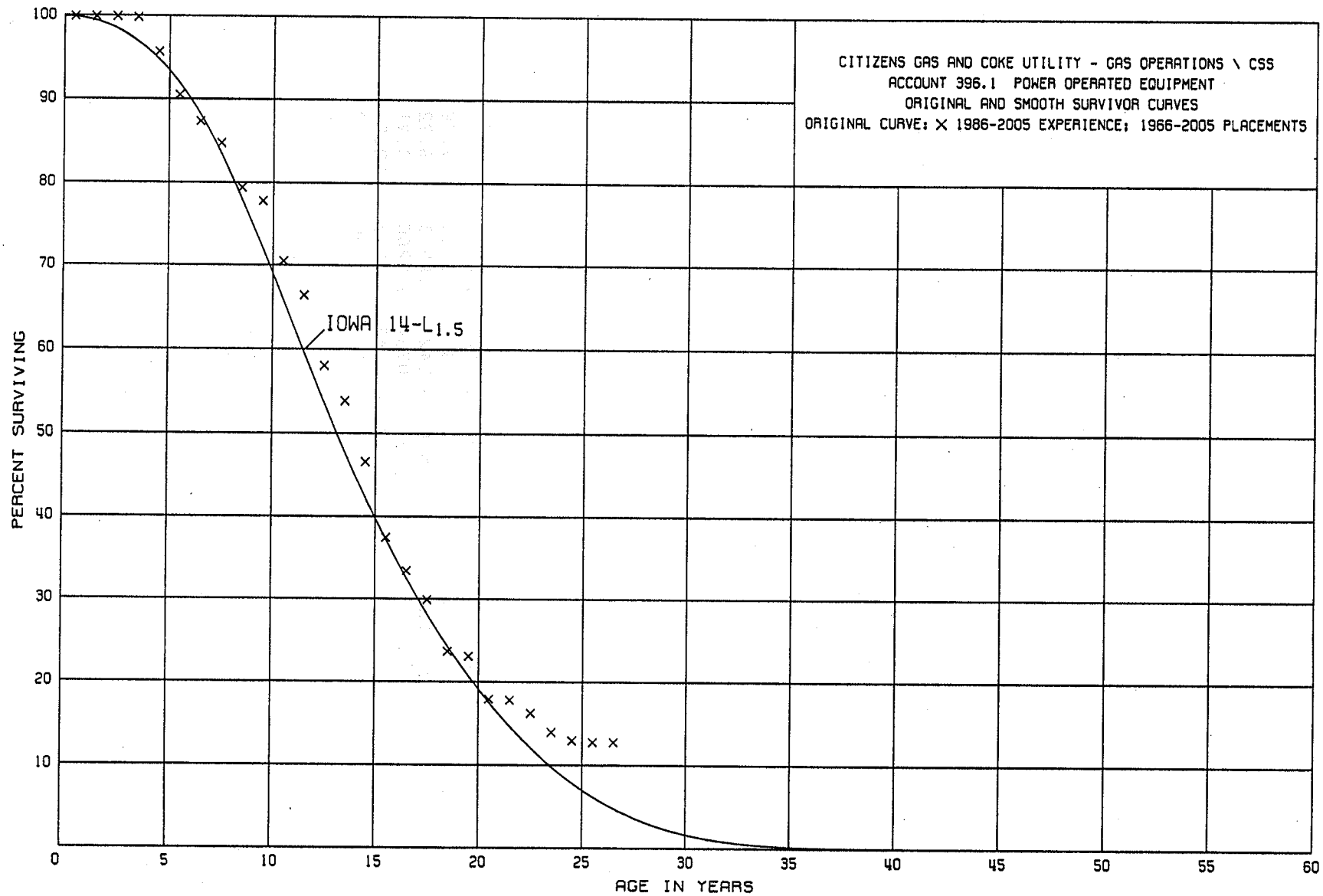
CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2005 EXPERIENCE BAND 1986-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,000		0.0000	1.0000	1.88
40.5	1,000		0.0000	1.0000	1.88
41.5	1,000		0.0000	1.0000	1.88
42.5	1,000		0.0000	1.0000	1.88
43.5	1,000		0.0000	1.0000	1.88
44.5	1,000		0.0000	1.0000	1.88
45.5	1,000		0.0000	1.0000	1.88
46.5	1,000		0.0000	1.0000	1.88
47.5	1,000		0.0000	1.0000	1.88
48.5					1.88


CITIZENS GAS AND COKE UTILITY - GAS OPERATIONS \ CSS
ACCOUNT 396.1 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1986-2005 EXPERIENCE: 1966-2005 PLACEMENTS
IOWA 14-L1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2005 EXPERIENCE BAND 1986-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,877,378		0.0000	1.0000	100.00
0.5	1,939,187		0.0000	1.0000	100.00
1.5	1,711,020	1,998	0.0012	0.9988	100.00
2.5	1,688,102	1,100	0.0007	0.9993	99.88
3.5	1,750,284	72,375	0.0414	0.9586	99.81
4.5	1,529,274	82,907	0.0542	0.9458	95.68
5.5	1,695,547	60,097	0.0354	0.9646	90.49
6.5	1,640,012	48,233	0.0294	0.9706	87.29
7.5	1,809,638	113,806	0.0629	0.9371	84.72
8.5	1,760,313	35,850	0.0204	0.9796	79.39
9.5	1,840,207	171,311	0.0931	0.9069	77.77
10.5	1,595,038	93,531	0.0586	0.9414	70.53
11.5	1,554,934	196,375	0.1263	0.8737	66.40
12.5	1,383,570	100,431	0.0726	0.9274	58.01
13.5	1,295,450	173,709	0.1341	0.8659	53.80
14.5	1,021,362	201,163	0.1970	0.8030	46.59
15.5	790,866	84,303	0.1066	0.8934	37.41
16.5	711,536	75,715	0.1064	0.8936	33.42
17.5	610,597	125,447	0.2054	0.7946	29.86
18.5	408,786	11,701	0.0286	0.9714	23.73
19.5	395,287	88,552	0.2240	0.7760	23.05
20.5	306,735	1,935	0.0063	0.9937	17.89
21.5	297,152	26,070	0.0877	0.9123	17.78
22.5	255,821	36,510	0.1427	0.8573	16.22
23.5	219,311	16,091	0.0734	0.9266	13.91
24.5	203,220	3,012	0.0148	0.9852	12.89
25.5	176,403		0.0000	1.0000	12.70
26.5	157,825		0.0000	1.0000	12.70
27.5	51,856		0.0000	1.0000	12.70
28.5	35,895	14,064	0.3918	0.6082	12.70
29.5	21,830		0.0000	1.0000	7.72
30.5	21,830		0.0000	1.0000	7.72
31.5	21,830	3,587	0.1643	0.8357	7.72
32.5	18,243	6,630	0.3634	0.6366	6.45
33.5	11,613	5,803	0.4997	0.5003	4.11
34.5	5,810		0.0000	1.0000	2.06
35.5					2.06

NET SALVAGE STATISTICS

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 305.3 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1960	25,508		0		0		0
1961							
1962							
1963							
1964	145,438	11,428	8		0	11,428-	8-
1965	2,123		0		0		0
1966		5,219				5,219-	
1967							
1968							
1969	2,266		0		0		0
1970	4,295	819	19		0	819-	19-
1971		2,500		32,615		30,115	
1972							
1973							
1974							
1975	2,232		0		0		0
1976							
1977							
1978							
1979	4,637		0		0		0
1980	5,069		0		0		0
1981							
1982							
1983							
1984							
1985	9,015	850	9		0	850-	9-
1986	654		0		0		0
1987	17,937	2,615	15		0	2,615-	15-
1988	162		0		0		0
1989	5,395		0		0		0
1990							
1991	3,231		0		0		0
1992	5,076		0		0		0
1993							
1994							
1995							
1996	4,113		0		0		0
1997							
1998							
1999							
2000							

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 305.3 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	6,505		0		0		0
2002	14,574		0		0		0
2003							
2004							
2005	59,458		0		0		0
TOTAL	317,688	23,431	7	32,615	10	9,184	3
THREE-YEAR MOVING AVERAGES							
60-62	8,503		0		0		0
61-63							
62-64	48,479	3,809	8		0	3,809-	8-
63-65	49,187	3,809	8		0	3,809-	8-
64-66	49,187	5,549	11		0	5,549-	11-
65-67	708	1,740	246		0	1,740-	246-
66-68		1,740				1,740-	
67-69	755		0		0		0
68-70	2,187	273	12		0	273-	12-
69-71	2,187	1,106	51	10,872	497	9,766	447
70-72	1,432	1,106	77	10,872	759	9,766	682
71-73		833		10,872		10,039	
72-74							
73-75	744		0		0		0
74-76	744		0		0		0
75-77	744		0		0		0
76-78							
77-79	1,546		0		0		0
78-80	3,236		0		0		0
79-81	3,236		0		0		0
80-82	1,690		0		0		0
81-83							
82-84							
83-85	3,005	283	9		0	283-	9-
84-86	3,223	283	9		0	283-	9-
85-87	9,202	1,155	13		0	1,155-	13-
86-88	6,251	872	14		0	872-	14-
87-89	7,831	872	11		0	872-	11-
88-90	1,852		0		0		0
89-91	2,875		0		0		0

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 305.3 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
90-92	2,769	0		0		0	
91-93	2,769	0		0		0	
92-94	1,692	0		0		0	
93-95							
94-96	1,371	0		0		0	
95-97	1,371	0		0		0	
96-98	1,371	0		0		0	
97-99							
98-00							
99-01	2,168	0		0		0	
00-02	7,026	0		0		0	
01-03	7,026	0		0		0	
02-04	4,858	0		0		0	
03-05	19,819	0		0		0	
FIVE-YEAR AVERAGE							
01-05	16,108	0		0		0	

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1963	7,786	334	4		0	334-	4-
1964	1,718	26	2		0	26-	2-
1965	8,204	199	2	3,523	43	3,324	41
1966	56,065	938	2		0	938-	2-
1967	4,612	220	5		0	220-	5-
1968	1,134		0		0		0
1969	3,164	350	11		0	350-	11-
1970	21,759	80	0		0	80-	0
1971	126		0		0		0
1972							
1973	2,016		0		0		0
1974							
1975	442		0		0		0
1976							
1977	8,120		0		0		0
1978	581		0		0		0
1979							
1980	4,202		0		0		0
1981	55,848	3,704	7		0	3,704-	7-
1982	16,511		0		0		0
1983							
1984							
1985	38,055		0		0		0
1986	210,736	10,565	5		0	10,565-	5-
1987	19,240		0		0		0
1988	23,357		0		0		0
1989	347,709	57,501	17		0	57,501-	17-
1990	30,706	59,499	194		0	59,499-	194-
1991	10,166		0		0		0
1992		122,916				122,916-	
1993							
1994							
1995							
1996	2,399-		0		0		0
1997							
1998							
1999							
2000							
2001	1,453,551		0		0		0
2002							
2003							

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2004							
2005	914,157		0		0		0
TOTAL	3,237,566	256,332	8	3,523	0	252,809-	8-
THREE-YEAR MOVING AVERAGES							
63-65	5,903	186	3	1,174	20	988	17
64-66	21,996	388	2	1,174	5	786	4
65-67	22,960	452	2	1,174	5	722	3
66-68	20,604	386	2		0	386-	2-
67-69	2,970	190	6		0	190-	6-
68-70	8,686	143	2		0	143-	2-
69-71	8,350	143	2		0	143-	2-
70-72	7,295	27	0		0	27-	0
71-73	714		0		0		0
72-74	672		0		0		0
73-75	819		0		0		0
74-76	147		0		0		0
75-77	2,854		0		0		0
76-78	2,900		0		0		0
77-79	2,900		0		0		0
78-80	1,594		0		0		0
79-81	20,017	1,235	6		0	1,235-	6-
80-82	25,520	1,235	5		0	1,235-	5-
81-83	24,120	1,235	5		0	1,235-	5-
82-84	5,504		0		0		0
83-85	12,685		0		0		0
84-86	82,930	3,522	4		0	3,522-	4-
85-87	89,344	3,522	4		0	3,522-	4-
86-88	84,444	3,522	4		0	3,522-	4-
87-89	130,102	19,167	15		0	19,167-	15-
88-90	133,924	39,000	29		0	39,000-	29-
89-91	129,527	39,000	30		0	39,000-	30-
90-92	13,624	60,805	446		0	60,805-	446-
91-93	3,389	40,972			0	40,972-	
92-94		40,972				40,972-	
93-95							
94-96	800-		0		0		0
95-97	800-		0		0		0

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
96-98	800-	0		0		0	
97-99							
98-00							
99-01	484,517	0		0		0	
00-02	484,517	0		0		0	
01-03	484,517	0		0		0	
02-04							
03-05	304,719	0		0		0	
FIVE-YEAR AVERAGE							
01-05	473,542	0		0		0	

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 350.2 TO 357.0 UNDERGROUND STORAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1962	1,343		0	877	65	877	65
1963	7,773		0	3,172	41	3,172	41
1964	6,766		0		0		0
1965	3,386		0		0		0
1966							
1967	218		0		0		0
1968	11,390		0		0		0
1969	400		0		0		0
1970							
1971	20,064		0		0		0
1972	203,677		0		0		0
1973	2,446		0		0		0
1974	83,226		0	5,436	7	5,436	7
1975	24,651		0	2,400	10	2,400	10
1976	78,122		0	9,905	13	9,905	13
1977	20,266		0		0		0
1978	104,997		0	2,849	3	2,849	3
1979	145,248		0	8,627	6	8,627	6
1980	8,046		0	2,947	37	2,947	37
1981	49,548		0	36,372	73	36,372	73
1982	60,796		0		0		0
1983	1,402,937	107,378	8	18,044	1	89,334-	6-
1984	2,446,569	208,436	9	217	0	208,219-	9-
1985	7,905		0		0		0
1986	57,019		0		0		0
1987							
1988	375,838	9,711	3	175	0	9,536-	3-
1989	225,578		0	29,785	13	29,785	13
1990	237,077		0		0		0
1991	345,579		0		0		0
1992	89,308		0		0		0
1993							
1994	157,626		0		0		0
1995	263,907		0	136,586	52	136,586	52
1996	46,374		0	200	0	200	0
1997							
1998							
1999							
2000							
2001	24,487		0		0		0
2002	130,441		0		0		0

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 350.2 TO 357.0 UNDERGROUND STORAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004	121,733		0		0		0
2005	541,382		0		0		0
TOTAL	7,306,123	325,525	4	257,592	4	67,933-	1-
THREE-YEAR MOVING AVERAGES							
62-64	5,294		0	1,350	26	1,350	26
63-65	5,975		0	1,057	18	1,057	18
64-66	3,384		0		0		0
65-67	1,201		0		0		0
66-68	3,869		0		0		0
67-69	4,003		0		0		0
68-70	3,930		0		0		0
69-71	6,821		0		0		0
70-72	74,580		0		0		0
71-73	75,396		0		0		0
72-74	96,449		0	1,812	2	1,812	2
73-75	36,774		0	2,612	7	2,612	7
74-76	61,999		0	5,914	10	5,914	10
75-77	41,013		0	4,102	10	4,102	10
76-78	67,795		0	4,251	6	4,251	6
77-79	90,170		0	3,826	4	3,826	4
78-80	86,097		0	4,808	6	4,808	6
79-81	67,614		0	15,982	24	15,982	24
80-82	39,463		0	13,107	33	13,107	33
81-83	504,427	35,793	7	18,139	4	17,654-	3-
82-84	1,303,434	105,272	8	6,087	0	99,185-	8-
83-85	1,285,804	105,272	8	6,087	0	99,185-	8-
84-86	837,164	69,479	8	72	0	69,407-	8-
85-87	21,641		0		0		0
86-88	144,285	3,237	2	58	0	3,179-	2-
87-89	200,472	3,237	2	9,987	5	6,750	3
88-90	279,498	3,237	1	9,987	4	6,750	2
89-91	269,411		0	9,928	4	9,928	4
90-92	223,988		0		0		0
91-93	144,962		0		0		0
92-94	82,311		0		0		0
93-95	140,511		0	45,529	32	45,529	32

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNTS 350.2 TO 357.0 UNDERGROUND STORAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
94-96	155,969	0		45,595	29	45,595	29
95-97	103,427	0		45,595	44	45,595	44
96-98	15,458	0		67	0	67	0
97-99							
98-00							
99-01	8,162	0			0		0
00-02	51,643	0			0		0
01-03	51,643	0			0		0
02-04	84,058	0			0		0
03-05	221,038	0			0		0
FIVE-YEAR AVERAGE							
01-05	163,608	0			0		0

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 363.4 MEASURING & REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1983	80,657	0		0		0	
1984							
1985							
1986	15,516	0		0		0	
1987							
1988	148,382	0		0		0	
1989	51,849	0		0		0	
1990							
1991							
1992							
1993							
1994							
1995							
1996	4,478-	0		0		0	
1997							
1998	1,704	0		0		0	
1999							
2000							
2001	150,796	0		0		0	
2002							
2003							
2004	29,066	0		0		0	
2005	5,454	0		0		0	
TOTAL	478,946	0		0		0	
THREE-YEAR MOVING AVERAGES							
83-85	26,886	0		0		0	
84-86	5,172	0		0		0	
85-87	5,172	0		0		0	
86-88	54,633	0		0		0	
87-89	66,744	0		0		0	
88-90	66,744	0		0		0	
89-91	17,283	0		0		0	
90-92							
91-93							
92-94							
93-95							
94-96	1,493-	0		0		0	

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 363.4 MEASURING & REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
95-97	1,493-	0		0		0	
96-98	925-	0		0		0	
97-99	568	0		0		0	
98-00	568	0		0		0	
99-01	50,265	0		0		0	
00-02	50,265	0		0		0	
01-03	50,265	0		0		0	
02-04	9,689	0		0		0	
03-05	11,507	0		0		0	
FIVE-YEAR AVERAGE							
01-05	37,063	0		0		0	

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 366.0 & 366.1 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	700		0	0		0	
1975							
1976							
1977							
1978							
1979							
1980							
1981							
1982							
1983	300		0	0		0	
1984							
1985							
1986							
1987	7,558	2,582	34	0		2,582-	34-
1988	226		0	0		0	
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998	59,599		0	0		0	
1999							
2000							
2001							
2002							
2003							
2004							
2005	16,143		0	0		0	
TOTAL	84,526	2,582	3	0		2,582-	3-

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 366.0 & 366.1 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
74-76	233	0		0		0	
75-77							
76-78							
77-79							
78-80							
79-81							
80-82							
81-83	100	0		0		0	
82-84	100	0		0		0	
83-85	100	0		0		0	
84-86							
85-87	2,519	861	34	0		861-	34-
86-88	2,595	861	33	0		861-	33-
87-89	2,595	861	33	0		861-	33-
88-90	75	0		0		0	
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98	19,866	0		0		0	
97-99	19,866	0		0		0	
98-00	19,866	0		0		0	
99-01							
00-02							
01-03							
02-04							
03-05	5,381	0		0		0	
FIVE-YEAR AVERAGE							
01-05	3,229	0		0		0	

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 367.0 & 367.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1961	22,754	2,420	11	10,325	45	7,905	35
1962							
1963	29,792	4,097	14	6,650	22	2,553	9
1964	224		0		0		0
1965	554		0	314	57	314	57
1966	77,861	20,850	27	392-	1-	21,242-	27-
1967							
1968	30,060		0		0		0
1969	38,059		0		0		0
1970							
1971	1,566		0		0		0
1972							
1973							
1974							
1975							
1976	14,014	916	7		0	916-	7-
1977							
1978							
1979	1,853		0		0		0
1980							
1981							
1982	1,579		0		0		0
1983							
1984	175,636		0		0		0
1985							
1986	86,800	15,775	18		0	15,775-	18-
1987	137,009		0	39,514	29	39,514	29
1988	6,673		0		0		0
1989	1,195		0		0		0
1990							
1991	102,192		0		0		0
1992							
1993	254,329		0		0		0
1994	14,919		0		0		0
1995	13,022		0		0		0
1996	392,268		0		0		0
1997							
1998	4,695,838		0		0		0
1999							
2000	22,244		0		0		0
2001	210,386		0		0		0

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 367.0 & 367.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002							
2003							
2004							
2005	96,580	33,363	35		0	33,363-	35-
TOTAL	6,427,407	77,421	1	56,411	1	21,010-	0
THREE-YEAR MOVING AVERAGES							
61-63	17,515	2,172	12	5,658	32	3,486	20
62-64	10,006	1,366	14	2,217	22	851	9
63-65	10,190	1,366	13	2,321	23	955	9
64-66	26,213	6,950	27	26-	0	6,976-	27-
65-67	26,139	6,950	27	26-	0	6,976-	27-
66-68	35,974	6,950	19	131-	0	7,081-	20-
67-69	22,706		0		0		0
68-70	22,706		0		0		0
69-71	13,208		0		0		0
70-72	522		0		0		0
71-73	522		0		0		0
72-74							
73-75							
74-76	4,671	305	7		0	305-	7-
75-77	4,671	305	7		0	305-	7-
76-78	4,671	305	7		0	305-	7-
77-79	618		0		0		0
78-80	618		0		0		0
79-81	618		0		0		0
80-82	526		0		0		0
81-83	526		0		0		0
82-84	59,072		0		0		0
83-85	58,545		0		0		0
84-86	87,479	5,258	6		0	5,258-	6-
85-87	74,603	5,258	7	13,171	18	7,913	11
86-88	76,827	5,258	7	13,171	17	7,913	10
87-89	48,292		0	13,171	27	13,171	27
88-90	2,623		0		0		0
89-91	34,462		0		0		0
90-92	34,064		0		0		0
91-93	118,840		0		0		0

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 367.0 & 367.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	89,750	0		0		0	
93-95	94,090	0		0		0	
94-96	140,070	0		0		0	
95-97	135,097	0		0		0	
96-98	1,696,035	0		0		0	
97-99	1,565,279	0		0		0	
98-00	1,572,694	0		0		0	
99-01	77,544	0		0		0	
00-02	77,544	0		0		0	
01-03	70,129	0		0		0	
02-04							
03-05	32,193	11,121	35	0		11,121-	35-
FIVE-YEAR AVERAGE							
01-05	61,393	6,673	11	0		6,673-	11-

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1966	600	2	0	0		2-	0
1967							
1968							
1969							
1970							
1971	400		0	0			0
1972							
1973							
1974							
1975							
1976							
1977							
1978							
1979							
1980							
1981	3,013		0	0			0
1982							
1983	1,965		0	0			0
1984	40,871		0	0			0
1985							
1986	16,793		0	0			0
1987							
1988							
1989	1,712		0	0			0
1990	9,278		0	0			0
1991							
1992							
1993							
1994							
1995	223,537		0	45,000	20	45,000	20
1996							
1997							
1998	11,200		0	0			0
1999							
2000							
2001	5,333		0	0			0
2002							
2003							
2004	19,295		0	0			0
2005	117,715		0	0			0
TOTAL	451,712	2	0	45,000	10	44,998	10

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
66-68	200	1	1	0		1-	1-
67-69							
68-70							
69-71	133		0	0		0	
70-72	133		0	0		0	
71-73	133		0	0		0	
72-74							
73-75							
74-76							
75-77							
76-78							
77-79							
78-80							
79-81	1,004		0	0		0	
80-82	1,004		0	0		0	
81-83	1,659		0	0		0	
82-84	14,279		0	0		0	
83-85	14,279		0	0		0	
84-86	19,221		0	0		0	
85-87	5,598		0	0		0	
86-88	5,598		0	0		0	
87-89	571		0	0		0	
88-90	3,663		0	0		0	
89-91	3,663		0	0		0	
90-92	3,093		0	0		0	
91-93							
92-94							
93-95	74,512		0	15,000	20	15,000	20
94-96	74,512		0	15,000	20	15,000	20
95-97	74,512		0	15,000	20	15,000	20
96-98	3,733		0	0		0	
97-99	3,733		0	0		0	
98-00	3,733		0	0		0	
99-01	1,778		0	0		0	
00-02	1,778		0	0		0	
01-03	1,778		0	0		0	
02-04	6,432		0	0		0	
03-05	45,670		0	0		0	
FIVE-YEAR AVERAGE							
01-05	28,469		0	0		0	

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 369.0 & 369.1 MEASURING & REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1975	5,848	0			0		0
1976							
1977							
1978							
1979							
1980	10,605	0			0		0
1981							
1982							
1983							
1984							
1985	63,669	0		718	1	718	1
1986							
1987							
1988	1,670	0			0		0
1989	4,920	0			0		0
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998	114,730	0			0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005	927,764	0			0		0
TOTAL	1,129,206	0		718	0	718	0
THREE-YEAR MOVING AVERAGES							
75-77	1,949	0			0		0
76-78							
77-79							
78-80	3,535	0			0		0

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 369.0 & 369.1 MEASURING & REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
79-81	3,535	0		0		0	
80-82	3,535	0		0		0	
81-83							
82-84							
83-85	21,223	0		239	1	239	1
84-86	21,223	0		239	1	239	1
85-87	21,223	0		239	1	239	1
86-88	557	0		0		0	
87-89	2,197	0		0		0	
88-90	2,197	0		0		0	
89-91	1,640	0		0		0	
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98	38,243	0		0		0	
97-99	38,243	0		0		0	
98-00	38,243	0		0		0	
99-01							
00-02							
01-03							
02-04							
03-05	309,255	0		0		0	
FIVE-YEAR AVERAGE							
01-05	185,553	0		0		0	

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 375.0 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1960		6,733		188		6,545-	
1961	308	566	184	4	1	562-	182-
1962	821	15	2	235	29	220	27
1963	60,095	10,143	17	647	1	9,496-	16-
1964	460	35	8		0	35-	8-
1965	293		0	200	68	200	68
1966	2,684	46	2		0	46-	2-
1967	4,861	1,166	24		0	1,166-	24-
1968	485	175	36		0	175-	36-
1969	1,933	383	20		0	383-	20-
1970							
1971	140,034	16,331	12		0	16,331-	12-
1972	105		0		0		0
1973	20,175		0		0		0
1974	204		0		0		0
1975	648		0	30	5	30	5
1976	9,069	39	0	150	2	111	1
1977	12,436	1,000	8		0	1,000-	8-
1978	10,589	650	6	302	3	348-	3-
1979	214		0		0		0
1980	1,780	1,200	67		0	1,200-	67-
1981	7,241		0		0		0
1982	200		0		0		0
1983							
1984	889		0		0		0
1985	4,067		0		0		0
1986	425		0		0		0
1987	6,444		0		0		0
1988							
1989	19,209		0		0		0
1990	2,808		0		0		0
1991							
1992	36,292		0		0		0
1993							
1994							
1995	4,100		0		0		0
1996	257,422		0		0		0
1997							
1998							
1999							
2000							

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 375.0 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2001	54,904		0		0		0
2002	10,082		0		0		0
2003							
2004							
2005	135,407		0		0		0
TOTAL	806,684	38,482	5	1,756	0	36,726-	5-
THREE-YEAR MOVING AVERAGES							
60-62	376	2,438	648	142	38	2,296-	611-
61-63	20,408	3,575	18	295	1	3,280-	16-
62-64	20,459	3,397	17	294	1	3,103-	15-
63-65	20,283	3,393	17	282	1	3,111-	15-
64-66	1,146	27	2	67	6	40	3
65-67	2,613	404	15	67	3	337-	13-
66-68	2,677	462	17		0	462-	17-
67-69	2,426	575	24		0	575-	24-
68-70	806	186	23		0	186-	23-
69-71	47,322	5,571	12		0	5,571-	12-
70-72	46,713	5,444	12		0	5,444-	12-
71-73	53,438	5,444	10		0	5,444-	10-
72-74	6,828		0		0		0
73-75	7,009		0	10	0	10	0
74-76	3,307	13	0	60	2	47	1
75-77	7,384	346	5	60	1	286-	4-
76-78	10,698	563	5	151	1	412-	4-
77-79	7,746	550	7	101	1	449-	6-
78-80	4,194	617	15	101	2	516-	12-
79-81	3,078	400	13		0	400-	13-
80-82	3,074	400	13		0	400-	13-
81-83	2,480		0		0		0
82-84	363		0		0		0
83-85	1,652		0		0		0
84-86	1,794		0		0		0
85-87	3,645		0		0		0
86-88	2,290		0		0		0
87-89	8,551		0		0		0
88-90	7,339		0		0		0
89-91	7,339		0		0		0

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ACCOUNT 375.0 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
90-92	13,033	0		0		0	
91-93	12,097	0		0		0	
92-94	12,097	0		0		0	
93-95	1,367	0		0		0	
94-96	87,174	0		0		0	
95-97	87,174	0		0		0	
96-98	85,807	0		0		0	
97-99							
98-00							
99-01	18,301	0		0		0	
00-02	21,662	0		0		0	
01-03	21,662	0		0		0	
02-04	3,361	0		0		0	
03-05	45,136	0		0		0	
FIVE-YEAR AVERAGE							
01-05	40,079	0		0		0	

CITIZENS GAS AND COKE UTILITY
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1960	82,488	2,910	4	17,258	21	14,348	17
1961	152,200	4,218	3	9,190	6	4,972	3
1962	74,560	2,892	4	2,093	3	799-	1-
1963	153,765	5,918	4	21,539	14	15,621	10
1964	199,314	2,465	1	7,282	4	4,817	2
1965	258,942	8,700	3	2,593	1	6,107-	2-
1966	326,840	18,513	6	18,083	6	430-	0
1967	510,500	54,912	11	4,786	1	50,126-	10-
1968	496,194	54,471	11	39,660	8	14,811-	3-
1969	370,573	87,880	24	7,512	2	80,368-	22-
1970	606,185	132,712	22	23,544	4	109,168-	18-
1971	429,568	93,684	22	4,745	1	88,939-	21-
1972	394,195	185,946	47	3,114	1	182,832-	46-
1973	330,636	77,282	23	214	0	77,068-	23-
1974	508,521	121,572	24	1,431	0	120,141-	24-
1975	573,631	221,618	39	1,319	0	220,299-	38-
1976	599,719	108,012	18	2,079	0	105,933-	18-
1977	502,542	121,006	24		0	121,006-	24-
1978	187,541	65,963	35		0	65,963-	35-
1979	232,023	130,415	56		0	130,415-	56-
1980	364,472	132,847	36		0	132,847-	36-
1981	262,432	188,171	72		0	188,171-	72-
1982	658,784	212,236	32		0	212,236-	32-
1983	364,055	190,079	52		0	190,079-	52-
1984	189,289	215,066	114		0	215,066-	114-
1985	585,037	120,568	21		0	120,568-	21-
1986	825,933	199,241	24	355	0	198,886-	24-
1987	555,805	164,004	30		0	164,004-	30-
1988	220,223	78,738	36		0	78,738-	36-
1989	977,813	421,197	43		0	421,197-	43-
1990	805,092	424,195	53		0	424,195-	53-
1991	616,915	328,282	53		0	328,282-	53-
1992	533,721	275,387	52		0	275,387-	52-
1993	288,389	279,283	97		0	279,283-	97-
1994	434,887	371,863	86		0	371,863-	86-
1995	710,036	220,704	31		0	220,704-	31-
1996	901,914	299,722	33		0	299,722-	33-
1997	446,227	333,542	75		0	333,542-	75-
1998	233,112	171,901	74		0	171,901-	74-
1999							
2000	632,482	300,234	47		0	300,234-	47-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	889,694	441,140	50		0	441,140-	50-
2002	384,176	140,819	37		0	140,819-	37-
2003	715,257	321,534	45		0	321,534-	45-
2004	290,048	221,707	76		0	221,707-	76-
2005	785,707	422,807	54		0	422,807-	54-
TOTAL	20,661,437	7,976,356	39	166,797	1	7,809,559-	38-
THREE-YEAR MOVING AVERAGES							
60-62	103,083	3,340	3	9,514	9	6,174	6
61-63	126,842	4,343	3	10,941	9	6,598	5
62-64	142,546	3,758	3	10,305	7	6,547	5
63-65	204,007	5,694	3	10,471	5	4,777	2
64-66	261,699	9,892	4	9,319	4	573-	0
65-67	365,427	27,375	7	8,487	2	18,888-	5-
66-68	444,511	42,632	10	20,843	5	21,789-	5-
67-69	459,089	65,754	14	17,320	4	48,434-	11-
68-70	490,984	91,688	19	23,572	5	68,116-	14-
69-71	468,776	104,759	22	11,934	3	92,825-	20-
70-72	476,649	137,448	29	10,468	2	126,980-	27-
71-73	384,800	118,971	31	2,691	1	116,280-	30-
72-74	411,117	128,267	31	1,586	0	126,681-	31-
73-75	470,929	140,157	30	988	0	139,169-	30-
74-76	560,624	150,401	27	1,610	0	148,791-	27-
75-77	558,631	150,212	27	1,133	0	149,079-	27-
76-78	429,934	98,327	23	693	0	97,634-	23-
77-79	307,369	105,795	34		0	105,795-	34-
78-80	261,346	109,742	42		0	109,742-	42-
79-81	286,309	150,478	53		0	150,478-	53-
80-82	428,562	177,751	41		0	177,751-	41-
81-83	428,424	196,829	46		0	196,829-	46-
82-84	404,043	205,794	51		0	205,794-	51-
83-85	379,460	175,238	46		0	175,238-	46-
84-86	533,419	178,292	33	118	0	178,174-	33-
85-87	655,592	161,271	25	118	0	161,153-	25-
86-88	533,987	147,328	28	118	0	147,210-	28-
87-89	584,614	221,313	38		0	221,313-	38-
88-90	667,710	308,043	46		0	308,043-	46-
89-91	799,940	391,225	49		0	391,225-	49-

CITIZENS GAS AND COKE UTILITY
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	651,909	342,622	53	0		342,622-	53-
91-93	479,675	294,318	61	0		294,318-	61-
92-94	418,999	308,844	74	0		308,844-	74-
93-95	477,771	290,617	61	0		290,617-	61-
94-96	682,279	297,430	44	0		297,430-	44-
95-97	686,059	284,656	41	0		284,656-	41-
96-98	527,084	268,389	51	0		268,389-	51-
97-99	226,446	168,481	74	0		168,481-	74-
98-00	288,532	157,378	55	0		157,378-	55-
99-01	507,392	247,125	49	0		247,125-	49-
00-02	635,450	294,064	46	0		294,064-	46-
01-03	663,042	301,164	45	0		301,164-	45-
02-04	463,160	228,020	49	0		228,020-	49-
03-05	597,004	322,016	54	0		322,016-	54-
FIVE-YEAR AVERAGE							
01-05	612,976	309,601	51	0		309,601-	51-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1960	2,965	44	1	1,628	55	1,584	53
1961	7,583	156	2	4,295	57	4,139	55
1962	3,847	24	1	1,782	46	1,758	46
1963	3,652	226	6	454	12	228	6
1964	1,481		0		0		0
1965	5,212		0	1,574	30	1,574	30
1966	4,532		0	503	11	503	11
1967	6,524		0		0		0
1968	4,070	1,063	26	1,110	27	47	1
1969	7,281	518	7		0	518-	7-
1970	3,371		0		0		0
1971	11,042	984	9	1,052	10	68	1
1972	37,365	1,191	3	1,293	3	102	0
1973	20,597	1,935	9	3,213	16	1,278	6
1974	14,368	3,255	23	4,266	30	1,011	7
1975	18,419	961	5	2,048	11	1,087	6
1976	16,661	994	6	2,476	15	1,482	9
1977	14,476	1,140	8		0	1,140-	8-
1978	17,936	608	3	950	5	342	2
1979	33,591	242	1		0	242-	1-
1980	40,000	2,274	6	1,200	3	1,074-	3-
1981	4,546	119	3		0	119-	3-
1982	36,052	1,749	5		0	1,749-	5-
1983	5,659	111	2		0	111-	2-
1984	17,979	1,179	7		0	1,179-	7-
1985	22,278		0		0		0
1986	28,096	3,281	12		0	3,281-	12-
1987	13,467	161	1		0	161-	1-
1988	49,671	6,071	12		0	6,071-	12-
1989	72,475	4,066	6		0	4,066-	6-
1990	49,756	5,840	12		0	5,840-	12-
1991	85,133	9,134	11		0	9,134-	11-
1992	45,346	12,022	27		0	12,022-	27-
1993	72,837	21,733	30		0	21,733-	30-
1994	107,162	25,079	23		0	25,079-	23-
1995	70,842	28,524	40		0	28,524-	40-
1996	75,425	378	1		0	378-	1-
1997	38,940	6,324	16	1,258	3	5,066-	13-
1998	74,902	12,161	16		0	12,161-	16-
1999							
2000	23,414	12,548	54		0	12,548-	54-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2001	45,269	18,768	41		0	18,768-	41-
2002							
2003	4,689		0		0		0
2004	42,050	5,014	12		0	5,014-	12-
2005	270,948	3,064	1		0	3,064-	1-
TOTAL	1,531,909	192,941	13	29,102	2	163,839-	11-
THREE-YEAR MOVING AVERAGES							
60-62	4,799	74	2	2,568	54	2,494	52
61-63	5,028	135	3	2,177	43	2,042	41
62-64	2,993	83	3	745	25	662	22
63-65	3,448	75	2	676	20	601	17
64-66	3,741		0	692	18	692	18
65-67	5,422		0	692	13	692	13
66-68	5,042	354	7	538	11	184	4
67-69	5,958	527	9	370	6	157-	3-
68-70	4,907	527	11	370	8	157-	3-
69-71	7,231	501	7	351	5	150-	2-
70-72	17,259	725	4	782	5	57	0
71-73	23,001	1,370	6	1,853	8	483	2
72-74	24,110	2,127	9	2,924	12	797	3
73-75	17,795	2,050	12	3,176	18	1,126	6
74-76	16,483	1,736	11	2,930	18	1,194	7
75-77	16,519	1,031	6	1,508	9	477	3
76-78	16,358	914	6	1,142	7	228	1
77-79	22,001	663	3	317	1	346-	2-
78-80	30,509	1,042	3	717	2	325-	1-
79-81	26,045	879	3	400	2	479-	2-
80-82	26,866	1,381	5	400	1	981-	4-
81-83	15,419	660	4		0	660-	4-
82-84	19,897	1,013	5		0	1,013-	5-
83-85	15,305	430	3		0	430-	3-
84-86	22,784	1,487	7		0	1,487-	7-
85-87	21,280	1,147	5		0	1,147-	5-
86-88	30,411	3,171	10		0	3,171-	10-
87-89	45,204	3,433	8		0	3,433-	8-
88-90	57,301	5,326	9		0	5,326-	9-
89-91	69,122	6,347	9		0	6,347-	9-

CITIZENS GAS AND COKE UTILITY
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ACCOUNT 378.0 MEASURING & REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
90-92	60,078	8,999	15		0	8,999-	15-
91-93	67,772	14,296	21		0	14,296-	21-
92-94	75,115	19,611	26		0	19,611-	26-
93-95	83,613	25,112	30		0	25,112-	30-
94-96	84,476	17,994	21		0	17,994-	21-
95-97	61,736	11,742	19	419	1	11,323-	18-
96-98	63,089	6,288	10	419	1	5,869-	9-
97-99	37,948	6,162	16	419	1	5,743-	15-
98-00	32,772	8,236	25		0	8,236-	25-
99-01	22,894	10,439	46		0	10,439-	46-
00-02	22,894	10,439	46		0	10,439-	46-
01-03	16,653	6,256	38		0	6,256-	38-
02-04	15,580	1,671	11		0	1,671-	11-
03-05	105,896	2,693	3		0	2,693-	3-
FIVE-YEAR AVERAGE							
01-05	72,591	5,369	7		0	5,369-	7-

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ACCOUNT 380.0 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1960	10,809	10	0	858	8	848	8
1961	10,800	10	0		0	10-	0
1962	10,814	10	0		0	10-	0
1963	18,514	10	0		0	10-	0
1964	21,685		0		0		0
1965	27,059		0		0		0
1966	28,775		0		0		0
1967	43,119	103,872	241		0	103,872-	241-
1968	37,154	176,303	475	14	0	176,289-	474-
1969	29,030	163,761	564		0	163,761-	564-
1970	30,415	165,779	545	184	1	165,595-	544-
1971	64,410	156,194	242		0	156,194-	242-
1972	195,829	182,095	93	284	0	181,811-	93-
1973	190,525	220,595	116	1,297	1	219,298-	115-
1974	129,937	192,112	148	19	0	192,093-	148-
1975	156,945	223,717	143		0	223,717-	143-
1976	150,837	230,700	153		0	230,700-	153-
1977	160,575	231,248	144		0	231,248-	144-
1978	208,511	369,697	177		0	369,697-	177-
1979	417,992	425,486	102		0	425,486-	102-
1980	385,911	423,657	110		0	423,657-	110-
1981	499,867	188,137	38		0	188,137-	38-
1982	636,600	335,374	53		0	335,374-	53-
1983	635,455	308,240	49		0	308,240-	49-
1984	746,055	452,689	61		0	452,689-	61-
1985	908,012	359,893	40		0	359,893-	40-
1986	822,194	501,012	61		0	501,012-	61-
1987	1,274,197	367,579	29		0	367,579-	29-
1988	1,024,709	340,214	33		0	340,214-	33-
1989	1,181,117	336,493	28		0	336,493-	28-
1990	1,371,113	458,403	33		0	458,403-	33-
1991	1,751,584	440,536	25		0	440,536-	25-
1992	1,540,937	309,122	20		0	309,122-	20-
1993	1,402,795	299,026	21		0	299,026-	21-
1994	1,048,985	255,098	24		0	255,098-	24-
1995	1,239,889	225,093	18		0	225,093-	18-
1996	1,040,413	229,209	22		0	229,209-	22-
1997	1,140,422	257,106	23		0	257,106-	23-
1998	769,945	171,404	22		0	171,404-	22-
1999							
2000	614,476	252,661	41		0	252,661-	41-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	577,718	275,445	48		0	275,445-	48-
2002	407,307	415,982	102		0	415,982-	102-
2003	638,865	174,437	27		0	174,437-	27-
2004	372,739	236,474	63		0	236,474-	63-
2005	528,943	238,787	45		0	238,787-	45-
TOTAL	24,503,983	10,693,670	44	2,656	0	10,691,014-	44-
THREE-YEAR MOVING AVERAGES							
60-62	10,808	10	0	286	3	276	3
61-63	13,376	10	0		0	10-	0
62-64	17,004	7	0		0	7-	0
63-65	22,420	3	0		0	3-	0
64-66	25,840		0		0		0
65-67	32,984	34,624	105		0	34,624-	105-
66-68	36,349	93,392	257	5	0	93,387-	257-
67-69	36,434	147,979	406	5	0	147,974-	406-
68-70	32,200	168,614	524	66	0	168,548-	523-
69-71	41,285	161,911	392	61	0	161,850-	392-
70-72	96,885	168,023	173	156	0	167,867-	173-
71-73	150,255	186,295	124	527	0	185,768-	124-
72-74	172,097	198,267	115	533	0	197,734-	115-
73-75	159,136	212,142	133	439	0	211,703-	133-
74-76	145,906	215,510	148	6	0	215,504-	148-
75-77	156,119	228,555	146		0	228,555-	146-
76-78	173,308	277,215	160		0	277,215-	160-
77-79	262,360	342,143	130		0	342,143-	130-
78-80	337,472	406,280	120		0	406,280-	120-
79-81	434,590	345,760	80		0	345,760-	80-
80-82	507,459	315,723	62		0	315,723-	62-
81-83	590,640	277,250	47		0	277,250-	47-
82-84	672,703	365,434	54		0	365,434-	54-
83-85	763,174	373,608	49		0	373,608-	49-
84-86	825,420	437,865	53		0	437,865-	53-
85-87	1,001,468	409,495	41		0	409,495-	41-
86-88	1,040,367	402,935	39		0	402,935-	39-
87-89	1,160,008	348,095	30		0	348,095-	30-
88-90	1,192,313	378,370	32		0	378,370-	32-
89-91	1,434,605	411,811	29		0	411,811-	29-

CITIZENS GAS AND COKE UTILITY
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ACCOUNT 380.0 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
90-92	1,554,545	402,687	26	0		402,687-	26-
91-93	1,565,106	349,561	22	0		349,561-	22-
92-94	1,330,906	287,749	22	0		287,749-	22-
93-95	1,230,557	259,739	21	0		259,739-	21-
94-96	1,109,762	236,467	21	0		236,467-	21-
95-97	1,140,241	237,136	21	0		237,136-	21-
96-98	983,593	219,240	22	0		219,240-	22-
97-99	636,789	142,837	22	0		142,837-	22-
98-00	461,474	141,355	31	0		141,355-	31-
99-01	397,398	176,035	44	0		176,035-	44-
00-02	533,167	314,696	59	0		314,696-	59-
01-03	541,297	288,621	53	0		288,621-	53-
02-04	472,970	275,631	58	0		275,631-	58-
03-05	513,516	216,566	42	0		216,566-	42-
FIVE-YEAR AVERAGE							
01-05	505,114	268,225	53	0		268,225-	53-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1960	18,103		0	1,592	9	1,592	9
1961	45,445		0	4,939	11	4,939	11
1962	44,528		0	4,427	10	4,427	10
1963	55,135		0	6,696	12	6,696	12
1964	65,708		0	7,211	11	7,211	11
1965	33,645		0	7,585	23	7,585	23
1966	67,907		0	7,443	11	7,443	11
1967	75,238		0	8,671	12	8,671	12
1968	138,741		0	17,170	12	17,170	12
1969	156,930		0	14,038	9	14,038	9
1970	256,106	4,906	2	26,007	10	21,101	8
1971	227,896	4,893	2	32,440	14	27,547	12
1972	217,039	4,842	2	26,367	12	21,525	10
1973	193,965	1,191	1	44,898	23	43,707	23
1974	181,202	1,217	1	30,199	17	28,982	16
1975	159,164	3,448	2	34,931	22	31,483	20
1976	176,522	1,318	1	59,703	34	58,385	33
1977	68,849	524	1	11,005	16	10,481	15
1978	24,053		0	7,816	32	7,816	32
1979	91,188	463	1	23,235	25	22,772	25
1980	72,976	599	1	33,902	46	33,303	46
1981	74,357	65	0	8,530	11	8,465	11
1982	151,901		0	59,076	39	59,076	39
1983	69,634		0	8,298	12	8,298	12
1984	52,047		0	3,178	6	3,178	6
1985	134,477		0	9,480	7	9,480	7
1986	132,598		0		0		0
1987	134,052		0		0		0
1988	94,877	71	0		0	71-	0
1989	253,157		0		0		0
1990	105,246		0		0		0
1991	176,187		0		0		0
1992	113,197		0		0		0
1993	165,679		0		0		0
1994	189,401		0	29,030	15	29,030	15
1995	334,343		0	27,340	8	27,340	8
1996	382,886		0	4,963	1	4,963	1
1997	265,907	615	0		0	615-	0
1998	762,136	1,758	0		0	1,758-	0
1999							
2000	256,416		0	2,289	1	2,289	1

CITIZENS GAS AND COKE UTILITY
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2001	205,708		0	808	0	808	0
2002	151,024		0		0		0
2003	264,514		0		0		0
2004	1,525,665		0		0		0
2005	1,921,493		0		0		0
TOTAL	10,287,242	25,910	0	563,267	5	537,357	5
THREE-YEAR MOVING AVERAGES							
60-62	36,025		0	3,653	10	3,653	10
61-63	48,369		0	5,354	11	5,354	11
62-64	55,124		0	6,111	11	6,111	11
63-65	51,496		0	7,164	14	7,164	14
64-66	55,753		0	7,413	13	7,413	13
65-67	58,930		0	7,900	13	7,900	13
66-68	93,962		0	11,095	12	11,095	12
67-69	123,636		0	13,293	11	13,293	11
68-70	183,926	1,635	1	19,072	10	17,437	9
69-71	213,644	3,266	2	24,162	11	20,896	10
70-72	233,680	4,880	2	28,272	12	23,392	10
71-73	212,967	3,642	2	34,568	16	30,926	15
72-74	197,402	2,417	1	33,821	17	31,404	16
73-75	178,111	1,952	1	36,676	21	34,724	19
74-76	172,296	1,994	1	41,611	24	39,617	23
75-77	134,845	1,763	1	35,213	26	33,450	25
76-78	89,808	614	1	26,174	29	25,560	28
77-79	61,363	329	1	14,018	23	13,689	22
78-80	62,739	354	1	21,651	35	21,297	34
79-81	79,507	375	0	21,889	28	21,514	27
80-82	99,745	221	0	33,836	34	33,615	34
81-83	98,631	22	0	25,301	26	25,279	26
82-84	91,194		0	23,517	26	23,517	26
83-85	85,386		0	6,985	8	6,985	8
84-86	106,374		0	4,219	4	4,219	4
85-87	133,709		0	3,160	2	3,160	2
86-88	120,509	24	0		0	24-	0
87-89	160,696	24	0		0	24-	0
88-90	151,093	24	0		0	24-	0
89-91	178,197		0		0		0

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
90-92	131,543		0		0		0
91-93	151,687		0		0		0
92-94	156,092		0	9,677	6	9,677	6
93-95	229,807		0	18,790	8	18,790	8
94-96	302,210		0	20,444	7	20,444	7
95-97	327,712	205	0	10,768	3	10,563	3
96-98	470,310	791	0	1,654	0	863	0
97-99	342,681	791	0		0	791-	0
98-00	339,517	586	0	763	0	177	0
99-01	154,041		0	1,032	1	1,032	1
00-02	204,383		0	1,032	1	1,032	1
01-03	207,082		0	269	0	269	0
02-04	647,068		0		0		0
03-05	1,237,224		0		0		0
FIVE-YEAR AVERAGE							
01-05	813,681		0	162	0	162	0

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1960	7,774		0		0		0
1961	14,446		0		0		0
1962	14,299		0		0		0
1963	18,789		0		0		0
1964	21,235		0		0		0
1965	13,367		0		0		0
1966	22,799		0		0		0
1967	20,526		0		0		0
1968	37,226	618	2	5,011	13	4,393	12
1969	57,349		0		0		0
1970	63,735	32	0		0	32-	0
1971	68,816		0		0		0
1972	70,162		0		0		0
1973	66,408		0		0		0
1974	84,734		0		0		0
1975	56,742		0		0		0
1976	65,141		0		0		0
1977	27,279		0		0		0
1978	17,515		0		0		0
1979	38,704		0		0		0
1980	47,307		0		0		0
1981	63,411		0		0		0
1982	54,128		0		0		0
1983	65,985		0		0		0
1984	30,165		0		0		0
1985	66,516		0		0		0
1986	54,103		0		0		0
1987	56,039		0		0		0
1988	56,895		0		0		0
1989	48,283		0		0		0
1990	47,556		0		0		0
1991	45,770		0		0		0
1992	54,244		0		0		0
1993	163,216		0		0		0
1994	203,312		0		0		0
1995	186,001		0		0		0
1996	207,955		0		0		0
1997	224,997		0		0		0
1998	195,945		0		0		0
1999							
2000	85,618		0		0		0

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	479,871		0		0		0
2002	156,301		0		0		0
2003	530,152		0		0		0
2004	1,321,554		0		0		0
2005	139,472		0		0		0
TOTAL	5,371,842	650	0	5,011	0	4,361	0
THREE-YEAR MOVING AVERAGES							
60-62	12,173		0		0		0
61-63	15,845		0		0		0
62-64	18,108		0		0		0
63-65	17,797		0		0		0
64-66	19,134		0		0		0
65-67	18,898		0		0		0
66-68	26,850	206	1	1,670	6	1,464	5
67-69	38,367	206	1	1,670	4	1,464	4
68-70	52,770	217	0	1,670	3	1,453	3
69-71	63,300	11	0		0	11-	0
70-72	67,571	11	0		0	11-	0
71-73	68,462		0		0		0
72-74	73,768		0		0		0
73-75	69,295		0		0		0
74-76	68,872		0		0		0
75-77	49,720		0		0		0
76-78	36,645		0		0		0
77-79	27,833		0		0		0
78-80	34,509		0		0		0
79-81	49,808		0		0		0
80-82	54,949		0		0		0
81-83	61,175		0		0		0
82-84	50,093		0		0		0
83-85	54,222		0		0		0
84-86	50,261		0		0		0
85-87	58,886		0		0		0
86-88	55,679		0		0		0
87-89	53,739		0		0		0
88-90	50,911		0		0		0
89-91	47,203		0		0		0

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	49,190	0		0		0	
91-93	87,743	0		0		0	
92-94	140,257	0		0		0	
93-95	184,176	0		0		0	
94-96	199,089	0		0		0	
95-97	206,318	0		0		0	
96-98	209,632	0		0		0	
97-99	140,314	0		0		0	
98-00	93,854	0		0		0	
99-01	188,496	0		0		0	
00-02	240,597	0		0		0	
01-03	388,775	0		0		0	
02-04	669,336	0		0		0	
03-05	663,726	0		0		0	
FIVE-YEAR AVERAGE							
01-05	525,470	0		0		0	

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	31-	0			0		0
1955	23-	0			0		0
1956							
1957							
1958							
1959							
1960	704	0			0		0
1961	1,615	0			0		0
1962	2,855	0			0		0
1963	3,542	0			0		0
1964	5,711	0			0		0
1965	4,309	0			0		0
1966	5,161	0			0		0
1967	3,879	0			0		0
1968	5,719	0			0		0
1969	4,262	0		26	1	26	1
1970	5,421	0			0		0
1971	6,799	0			0		0
1972	7,078	0			0		0
1973	9,126	0			0		0
1974	14,652	0			0		0
1975	4,281	0			0		0
1976	3,865	0			0		0
1977	1,865	0			0		0
1978	1,347	0			0		0
1979	2,915	0			0		0
1980	2,309	0			0		0
1981	17,471	0			0		0
1982	1,807	0			0		0
1983	1,213	0			0		0
1984	7	0			0		0
1985	198	0			0		0
1986	219	0			0		0
1987	1,873	0			0		0
1988	95	0			0		0
1989	125,029	0			0		0
1990	24,396	0			0		0
1991	24,287	0			0		0
1992	28,309	0			0		0
1993	30,419	0			0		0
1994	46,839	0			0		0

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1995	45,413	0			0		0
1996	43,469	0			0		0
1997	43,886	0			0		0
1998	21,439	0			0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005	338,323	0			0		0
TOTAL	892,053	0		26	0	26	0
THREE-YEAR MOVING AVERAGES							
54-56	18-	0			0		0
55-57	8-	0			0		0
56-58							
57-59							
58-60	235	0			0		0
59-61	773	0			0		0
60-62	1,725	0			0		0
61-63	2,671	0			0		0
62-64	4,036	0			0		0
63-65	4,520	0			0		0
64-66	5,060	0			0		0
65-67	4,450	0			0		0
66-68	4,920	0			0		0
67-69	4,620	0		9	0	9	0
68-70	5,134	0		9	0	9	0
69-71	5,494	0		9	0	9	0
70-72	6,433	0			0		0
71-73	7,668	0			0		0
72-74	10,285	0			0		0
73-75	9,353	0			0		0
74-76	7,599	0			0		0
75-77	3,337	0			0		0
76-78	2,359	0			0		0
77-79	2,042	0			0		0

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
78-80	2,190	0		0		0	
79-81	7,565	0		0		0	
80-82	7,195	0		0		0	
81-83	6,830	0		0		0	
82-84	1,009	0		0		0	
83-85	473	0		0		0	
84-86	141	0		0		0	
85-87	763	0		0		0	
86-88	729	0		0		0	
87-89	42,332	0		0		0	
88-90	49,840	0		0		0	
89-91	57,904	0		0		0	
90-92	25,664	0		0		0	
91-93	27,672	0		0		0	
92-94	35,189	0		0		0	
93-95	40,891	0		0		0	
94-96	45,240	0		0		0	
95-97	44,256	0		0		0	
96-98	36,265	0		0		0	
97-99	21,775	0		0		0	
98-00	7,146	0		0		0	
99-01							
00-02							
01-03							
02-04							
03-05	112,774	0		0		0	
FIVE-YEAR AVERAGE							
01-05	67,665	0		0		0	

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	28-		0		0		0
1955							
1956							
1957							
1958							
1959							
1960	389		0		0		0
1961	976		0		0		0
1962	2,426		0		0		0
1963	3,820		0		0		0
1964	6,280		0		0		0
1965	5,341		0		0		0
1966	7,243		0		0		0
1967	4,803		0		0		0
1968	7,030		0		0		0
1969	4,955		0		0		0
1970	5,966	23	0		0	23-	0
1971	6,282		0		0		0
1972	6,342		0		0		0
1973	9,055		0		0		0
1974	12,067		0		0		0
1975	3,905		0		0		0
1976	4,065		0		0		0
1977	1,851		0		0		0
1978	1,386		0		0		0
1979	3,138		0		0		0
1980	2,433		0		0		0
1981	21,795		0		0		0
1982	2,768		0		0		0
1983	24,927		0		0		0
1984	29		0		0		0
1985	153		0		0		0
1986	240		0		0		0
1987	532		0		0		0
1988	135		0		0		0
1989	189,404		0		0		0
1990	36,364		0		0		0
1991	38,245		0		0		0
1992	33,636		0		0		0
1993	35,449		0		0		0
1994	71,673		0		0		0

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1995	62,634		0		0		0
1996	43,354		0		0		0
1997	49,406		0		0		0
1998	23,081		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005	374,051		0		0		0
TOTAL	1,107,601	23	0		0	23-	0
THREE-YEAR MOVING AVERAGES							
54-56	9-		0		0		0
55-57							
56-58							
57-59							
58-60	130		0		0		0
59-61	455		0		0		0
60-62	1,264		0		0		0
61-63	2,407		0		0		0
62-64	4,175		0		0		0
63-65	5,147		0		0		0
64-66	6,288		0		0		0
65-67	5,796		0		0		0
66-68	6,359		0		0		0
67-69	5,596		0		0		0
68-70	5,983	8	0		0	8-	0
69-71	5,734	8	0		0	8-	0
70-72	6,197	8	0		0	8-	0
71-73	7,226		0		0		0
72-74	9,155		0		0		0
73-75	8,342		0		0		0
74-76	6,679		0		0		0
75-77	3,274		0		0		0
76-78	2,434		0		0		0
77-79	2,125		0		0		0

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 384.0 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
78-80	2,319	0		0		0	
79-81	9,122	0		0		0	
80-82	8,999	0		0		0	
81-83	16,497	0		0		0	
82-84	9,241	0		0		0	
83-85	8,370	0		0		0	
84-86	141	0		0		0	
85-87	308	0		0		0	
86-88	302	0		0		0	
87-89	63,357	0		0		0	
88-90	75,301	0		0		0	
89-91	88,004	0		0		0	
90-92	36,082	0		0		0	
91-93	35,777	0		0		0	
92-94	46,919	0		0		0	
93-95	56,585	0		0		0	
94-96	59,220	0		0		0	
95-97	51,798	0		0		0	
96-98	38,614	0		0		0	
97-99	24,162	0		0		0	
98-00	7,694	0		0		0	
99-01							
00-02							
01-03							
02-04							
03-05	124,684	0		0		0	
FIVE-YEAR AVERAGE							
01-05	74,810	0		0		0	

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 386.0 OTHER PROPERTY - CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	5,962	0		0		0	
TOTAL	5,962	0		0		0	
FIVE-YEAR AVERAGE							
01-05	1,192	0		0		0	

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 390.0 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1960	792	180	23	428	54	248	31
1961							
1962	5,973		0		0		0
1963							
1964							
1965	6,602	677	10		0	677-	10-
1966	1,910	274	14		0	274-	14-
1967							
1968	2,090		0		0		0
1969							
1970	325		0		0		0
1971	37,890		0		0		0
1972	10,137		0		0		0
1973	6,125		0		0		0
1974	7,075		0		0		0
1975	3,158		0	100	3	100	3
1976	2,462		0	70	3	70	3
1977	25,000	916	4	1,165	5	249	1
1978	3,600		0		0		0
1979	1,500		0		0		0
1980	12,679		0		0		0
1981							
1982	15,849		0	351	2	351	2
1983							
1984	14,051		0		0		0
1985	66,259		0		0		0
1986							
1987	1,253		0		0		0
1988							
1989	769,416		0		0		0
1990	485,564	61,202	13		0	61,202-	13-
1991	1,117		0		0		0
1992							
1993							
1994							
1995							
1996	45,766		0		0		0
1997	14,776		0		0		0
1998	20,923		0	2	0	2	0
1999							
2000							

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 390.0 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2001	148,117		0		0		0
2002	78,737		0		0		0
2003							
2004							
2005	178,314		0		0		0
TOTAL	1,967,460	63,249	3	2,116	0	61,133-	3-
THREE-YEAR MOVING AVERAGES							
60-62	2,255	60	3	143	6	83	4
61-63	1,991		0		0		0
62-64	1,991		0		0		0
63-65	2,201	226	10		0	226-	10-
64-66	2,837	317	11		0	317-	11-
65-67	2,837	317	11		0	317-	11-
66-68	1,333	91	7		0	91-	7-
67-69	697		0		0		0
68-70	805		0		0		0
69-71	12,738		0		0		0
70-72	16,117		0		0		0
71-73	18,051		0		0		0
72-74	7,779		0		0		0
73-75	5,452		0	33	1	33	1
74-76	4,232		0	57	1	57	1
75-77	10,207	305	3	445	4	140	1
76-78	10,354	305	3	412	4	107	1
77-79	10,033	305	3	388	4	83	1
78-80	5,926		0		0		0
79-81	4,726		0		0		0
80-82	9,509		0	117	1	117	1
81-83	5,283		0	117	2	117	2
82-84	9,967		0	117	1	117	1
83-85	26,770		0		0		0
84-86	26,770		0		0		0
85-87	22,504		0		0		0
86-88	418		0		0		0
87-89	256,890		0		0		0
88-90	418,327	20,401	5		0	20,401-	5-
89-91	418,699	20,401	5		0	20,401-	5-

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 390.0 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
90-92	162,227	20,401	13		0	20,401-	13-
91-93	372		0		0		0
92-94							
93-95							
94-96	15,255		0		0		0
95-97	20,181		0		0		0
96-98	27,155		0	1	0	1	0
97-99	11,900		0	1	0	1	0
98-00	6,974		0	1	0	1	0
99-01	49,372		0		0		0
00-02	75,618		0		0		0
01-03	75,618		0		0		0
02-04	26,246		0		0		0
03-05	59,438		0		0		0
FIVE-YEAR AVERAGE							
01-05	81,034		0		0		0

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1960	24,909		0	5,223	21	5,223	21
1961	28,710		0	4,563	16	4,563	16
1962	84,565		0	19,906	24	19,906	24
1963	95,104		0	17,234	18	17,234	18
1964	89,396		0	22,539	25	22,539	25
1965	177,504		0	20,401	11	20,401	11
1966	199,635	686	0	30,191	15	29,505	15
1967	122,744		0	18,825	15	18,825	15
1968	91,011		0	25,756	28	25,756	28
1969	142,485		0	28,554	20	28,554	20
1970	165,919		0	21,684	13	21,684	13
1971	199,139		0	35,491	18	35,491	18
1972	180,378		0	30,262	17	30,262	17
1973	150,198		0	31,299	21	31,299	21
1974	140,581		0	27,348	19	27,348	19
1975	127,047		0	26,089	21	26,089	21
1976	165,266		0	42,031	25	42,031	25
1977	261,976		0	53,668	20	53,668	20
1978	186,726		0	109,525	59	109,525	59
1979	221,827		0	47,493	21	47,493	21
1980	253,400		0	40,550	16	40,550	16
1981	142,244		0	25,342	18	25,342	18
1982	394,510		0	96,814	25	96,814	25
1983	252,560		0	62,982	25	62,982	25
1984	170,104		0	86,945	51	86,945	51
1985	505,603		0	122,584	24	122,584	24
1986	717,375		0	176,976	25	176,976	25
1987	306,299		0	63,278	21	63,278	21
1988	238,064		0	41,616	17	41,616	17
1989	340,150		0	60,032	18	60,032	18
1990	393,585		0	55,565	14	55,565	14
1991	394,181		0	71,140	18	71,140	18
1992	573,740		0	126,220	22	126,220	22
1993	390,839		0	89,389	23	89,389	23
1994	433,174		0	90,400	21	90,400	21
1995	1,310,947		0	356,785	27	356,785	27
1996	63,615		0	9,263	15	9,263	15
1997	432,841		0	81,387	19	81,387	19
1998	1,669,214		0	392,593	24	392,593	24
1999							
2000	272,904		0	55,856	20	55,856	20

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	961,411		0	189,610	20	189,610	20
2002	67,715		0		0		0
2003	1,510,478		0	260,817	17	260,817	17
2004	620,815		0	73,713	12	73,713	12
2005	1,096,248		0	60,070	5	60,070	5
TOTAL	16,367,136	686	0	3,308,009	20	3,307,323	20
THREE-YEAR MOVING AVERAGES							
60-62	46,061		0	9,897	21	9,897	21
61-63	69,460		0	13,901	20	13,901	20
62-64	89,688		0	19,893	22	19,893	22
63-65	120,668		0	20,058	17	20,058	17
64-66	155,511	229	0	24,377	16	24,148	16
65-67	166,627	229	0	23,139	14	22,910	14
66-68	137,797	229	0	24,924	18	24,695	18
67-69	118,747		0	24,378	21	24,378	21
68-70	133,139		0	25,331	19	25,331	19
69-71	169,181		0	28,576	17	28,576	17
70-72	181,812		0	29,145	16	29,145	16
71-73	176,572		0	32,350	18	32,350	18
72-74	157,053		0	29,636	19	29,636	19
73-75	139,275		0	28,245	20	28,245	20
74-76	144,298		0	31,823	22	31,823	22
75-77	184,763		0	40,596	22	40,596	22
76-78	204,656		0	68,408	33	68,408	33
77-79	223,510		0	70,229	31	70,229	31
78-80	220,651		0	65,856	30	65,856	30
79-81	205,824		0	37,795	18	37,795	18
80-82	263,385		0	54,235	21	54,235	21
81-83	263,105		0	61,713	23	61,713	23
82-84	272,391		0	82,247	30	82,247	30
83-85	309,422		0	90,837	29	90,837	29
84-86	464,361		0	128,835	28	128,835	28
85-87	509,759		0	120,946	24	120,946	24
86-88	420,579		0	93,957	22	93,957	22
87-89	294,838		0	54,975	19	54,975	19
88-90	323,933		0	52,404	16	52,404	16
89-91	375,972		0	62,246	17	62,246	17

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
90-92	453,835	0		84,308	19	84,308	19
91-93	452,920	0		95,583	21	95,583	21
92-94	465,918	0		102,003	22	102,003	22
93-95	711,654	0		178,858	25	178,858	25
94-96	602,579	0		152,149	25	152,149	25
95-97	602,468	0		149,145	25	149,145	25
96-98	721,890	0		161,081	22	161,081	22
97-99	700,685	0		157,993	23	157,993	23
98-00	647,372	0		149,483	23	149,483	23
99-01	411,438	0		81,822	20	81,822	20
00-02	434,010	0		81,822	19	81,822	19
01-03	846,535	0		150,142	18	150,142	18
02-04	733,003	0		111,510	15	111,510	15
03-05	1,075,847	0		131,533	12	131,533	12
FIVE-YEAR AVERAGE							
01-05	851,333	0		116,842	14	116,842	14

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1960	11,453	0		6,283	55	6,283	55
1961	22,470	0		3,550	16	3,550	16
1962	38,859	0		11,915	31	11,915	31
1963							
1964	37,286	0		14,389	39	14,389	39
1965	27,843	0		3,550	13	3,550	13
1966	37,405	0		14,225	38	14,225	38
1967	104,988	0		34,070	32	34,070	32
1968	93,742	0		49,289	53	49,289	53
1969	80,032	0		38,850	49	38,850	49
1970	53,668	0		20,589	38	20,589	38
1971	51,651	0		11,450	22	11,450	22
1972	44,249	0		20,788	47	20,788	47
1973	90,182	0		14,376	16	14,376	16
1974	243,923	0		94,340	39	94,340	39
1975	138,964	0		20,501	15	20,501	15
1976	94,888	0		28,350	30	28,350	30
1977	89,606	0		45,033	50	45,033	50
1978	108,633	0		36,972	34	36,972	34
1979	64,830	0		12,870	20	12,870	20
1980	151,009	0		46,843	31	46,843	31
1981	196,741	0		42,475	22	42,475	22
1982	180,191	0		20,278	11	20,278	11
1983	48,648	0		14,105	29	14,105	29
1984	55,803	0		32,680	59	32,680	59
1985	179,770	0		56,821	32	56,821	32
1986	236,463	0		71,082	30	71,082	30
1987	60,237	0		27,135	45	27,135	45
1988	35,689	0		9,080	25	9,080	25
1989	3,300	0			0		0
1990	113,553	0		30,700	27	30,700	27
1991							
1992	34,705	0		10,640	31	10,640	31
1993	31,112	0		9,625	31	9,625	31
1994	142,178	0		51,175	36	51,175	36
1995	235,184	0		81,320	35	81,320	35
1996	36,020	0			0		0
1997							
1998	181,720	0		48,700	27	48,700	27
1999							
2000	105,385	0		45,150	43	45,150	43

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2001	122,086	0		38,235	31	38,235	31
2002							
2003	139,062	0		14,230	10	14,230	10
2004	33,409	0		7,703	23	7,703	23
2005	342,202	0		3,965	1	3,965	1
TOTAL	4,099,139	0		1,143,332	28	1,143,332	28
THREE-YEAR MOVING AVERAGES							
60-62	24,261	0		7,249	30	7,249	30
61-63	20,443	0		5,155	25	5,155	25
62-64	25,381	0		8,768	35	8,768	35
63-65	21,709	0		5,980	28	5,980	28
64-66	34,178	0		10,721	31	10,721	31
65-67	56,745	0		17,282	30	17,282	30
66-68	78,712	0		32,528	41	32,528	41
67-69	92,921	0		40,736	44	40,736	44
68-70	75,814	0		36,242	48	36,242	48
69-71	61,784	0		23,630	38	23,630	38
70-72	49,856	0		17,609	35	17,609	35
71-73	62,028	0		15,538	25	15,538	25
72-74	126,118	0		43,168	34	43,168	34
73-75	157,689	0		43,072	27	43,072	27
74-76	159,258	0		47,730	30	47,730	30
75-77	107,819	0		31,295	29	31,295	29
76-78	97,709	0		36,785	38	36,785	38
77-79	87,690	0		31,625	36	31,625	36
78-80	108,157	0		32,228	30	32,228	30
79-81	137,527	0		34,063	25	34,063	25
80-82	175,980	0		36,532	21	36,532	21
81-83	141,860	0		25,619	18	25,619	18
82-84	94,881	0		22,354	24	22,354	24
83-85	94,740	0		34,535	36	34,535	36
84-86	157,345	0		53,528	34	53,528	34
85-87	158,823	0		51,679	33	51,679	33
86-88	110,796	0		35,766	32	35,766	32
87-89	33,076	0		12,072	36	12,072	36
88-90	50,848	0		13,260	26	13,260	26
89-91	38,951	0		10,233	26	10,233	26

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
90-92	49,419	0		13,780	28	13,780	28
91-93	21,939	0		6,755	31	6,755	31
92-94	69,332	0		23,813	34	23,813	34
93-95	136,158	0		47,373	35	47,373	35
94-96	137,794	0		44,165	32	44,165	32
95-97	90,401	0		27,107	30	27,107	30
96-98	72,580	0		16,233	22	16,233	22
97-99	60,573	0		16,233	27	16,233	27
98-00	95,702	0		31,283	33	31,283	33
99-01	75,824	0		27,795	37	27,795	37
00-02	75,824	0		27,795	37	27,795	37
01-03	87,049	0		17,488	20	17,488	20
02-04	57,490	0		7,311	13	7,311	13
03-05	171,557	0		8,633	5	8,633	5
FIVE-YEAR AVERAGE							
01-05	127,352	0		12,827	10	12,827	10

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DEPRECIATION CALCULATIONS

GAS OPERATIONS/CSS

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 305.3 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1949	8,464.23	6,886	7,814	650	12.94	50
1950	24,338.87	19,588	22,227	2,112	13.46	157
1958	2,473.32	1,809	2,053	420	17.44	24
1960	13,549.56	9,617	10,913	2,637	18.60	142
1962	553.86	381	432	122	19.79	6
1964	3,432.70	2,279	2,586	847	21.00	40
1965	14,688.18	9,578	10,869	3,819	21.61	177
1966	10,323.01	6,606	7,496	2,827	22.23	127
1967	27,249.33	17,102	19,406	7,843	22.85	343
1968	14,588.21	8,972	10,181	4,407	23.48	188
1969	11,831.93	7,126	8,086	3,746	24.10	155
1970	27,659.18	16,300	18,496	9,163	24.74	370
1971	6,725.02	3,851	4,370	2,355	25.74	91
1972	15,264.36	8,540	9,691	5,573	26.38	211
1973	3,517.77	1,921	2,180	1,338	27.02	50
1975	2,309.38	1,197	1,358	951	28.32	34
1980	30,653.33	13,601	15,434	15,219	31.97	476
1982	52,685.71	21,791	24,727	27,959	33.32	839
1985	50,164.50	18,305	20,772	29,393	35.68	824
1986	120,415.25	42,037	47,701	72,714	36.36	2,000
1987	73,927.17	24,618	27,935	45,992	37.06	1,241
1988	2,825.00	890	1,010	1,815	38.06	48
1989	8,608.00	2,571	2,918	5,690	38.75	147
1990	1,500.00	423	480	1,020	39.45	26
1996	3,456.00	611	693	2,763	44.26	62
1997	3,310.00	526	597	2,713	44.97	60
	534,513.87	247,126	280,425	254,088		7,888

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.2 1.48

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-L1.5						
NET SALVAGE PERCENT.. 0						
1951	1,571.24	1,336	1,516	55	9.60	6
1953	1,054.03	885	1,004	50	10.00	5
1955	438.72	363	412	27	10.48	3
1959	33,041.01	26,581	30,163	2,878	11.30	255
1960	328.52	263	298	31	11.32	3
1962	1,832.28	1,443	1,637	195	11.75	17
1963	1,959.95	1,533	1,740	220	11.85	19
1964	5,551.84	4,309	4,890	662	11.97	55
1965	3,665.21	2,806	3,184	481	12.41	39
1966	3,253.26	2,480	2,814	439	12.31	36
1967	18,528.47	13,982	15,866	2,662	12.52	213
1968	64,687.88	48,277	54,782	9,906	12.75	777
1969	20,970.39	15,461	17,544	3,426	13.00	264
1970	16,455.69	12,034	13,656	2,800	13.04	215
1971	216.00	156	177	39	13.34	3
1972	3,793.84	2,707	3,072	722	13.45	54
1973	12,774.90	9,010	10,224	2,551	13.58	188
1980	22,761.08	14,394	16,333	6,428	14.82	434
1982	54,898.36	33,417	37,920	16,978	15.11	1,124
1985	33,994.45	19,166	21,748	12,246	15.86	772
1986	123,860.31	67,628	76,740	47,120	16.21	2,907
1988	96,246.49	49,182	55,809	40,437	16.75	2,414
1989	313,141.14	153,470	174,149	138,992	17.17	8,095
1991	299,632.52	133,816	151,847	147,786	17.97	8,224
1992	6,245.00	2,647	3,004	3,241	18.35	177
1997	13,284.87	3,862	4,382	8,903	20.74	429
2001	768,013.94	126,185	143,188	624,826	22.90	27,285
	1,922,201.39	747,393	848,099	1,074,101		54,013

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 19.9 2.81

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 350.2 LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. 0						
1962	316,151.57	265,441	301,207	14,945	8.31	1,798
1963	1,949.34	1,616	1,834	115	8.78	13
1964	148,851.50	122,311	138,792	10,060	9.01	1,117
1965	17,293.72	14,008	15,895	1,399	9.50	147
1966	5,632.83	4,517	5,126	507	9.76	52
1968	1,973.33	1,539	1,746	227	10.58	21
1969	747.79	576	654	94	10.89	9
1970	17.63	13	15	3	11.23	
1971	17.28	13	15	2	11.80	
1972	2,785.94	2,044	2,319	467	12.16	38
1973	10,522.02	7,592	8,615	1,907	12.55	152
1974	16,453.31	11,662	13,233	3,220	12.94	249
1976	3,379.57	2,303	2,613	767	13.79	56
1977	8.08	5	6	2	14.05	
1987	2,293.24	1,154	1,309	984	18.26	54
1988	220.00	106	120	100	18.73	5
1992	544.86	218	248	297	20.28	15
	528,842.01	435,118	493,747	35,096		3,726

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.4 0.70

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 351.0 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1962	58,211.31	49,631	56,318	1,893	7.52	252
1963	42,394.09	35,857	40,689	1,705	7.75	220
1964	24,097.83	20,102	22,811	1,287	8.25	156
1965	33,785.36	27,913	31,674	2,111	8.52	248
1966	58,926.22	47,948	54,409	4,517	9.04	500
1967	47,488.68	38,214	43,363	4,126	9.34	442
1968	2,431.60	1,924	2,183	249	9.89	25
1970	15,029.85	11,525	13,078	1,952	10.80	181
1971	1,016.39	768	871	145	11.16	13
1972	36,733.16	27,197	30,862	5,871	11.75	500
1973	19,936.83	14,514	16,470	3,467	12.14	286
1974	11,175.36	7,956	9,028	2,147	12.75	168
1975	4,828.63	3,358	3,810	1,019	13.36	76
1976	1,229.52	838	951	279	13.79	20
1977	2,060.77	1,369	1,553	508	14.42	35
1978	2,841.84	1,844	2,092	750	14.87	50
1979	67,883.49	42,814	48,583	19,300	15.52	1,244
1980	13,395.95	8,198	9,303	4,093	16.17	253
1981	20,681.33	12,314	13,973	6,708	16.65	403
1986	22,313.35	11,052	12,541	9,772	19.87	492
1987	17,050.20	8,107	9,199	7,851	20.41	385
1988	33,133.10	15,019	17,043	16,090	21.11	762
1989	20,334.53	8,758	9,938	10,397	21.81	477
1990	44,010.91	18,009	20,436	23,575	22.38	1,053
1991	15,598.46	6,016	6,827	8,771	23.09	380
1992	1,500.00	545	618	882	23.67	37
1993	5,821.00	1,972	2,238	3,583	24.40	147
1994	12,675.50	3,994	4,532	8,144	25.00	326
1998	6,735.00	1,440	1,634	5,101	27.59	185
	643,320.26	429,196	487,027	156,293		9,316

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 16.8 1.45

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 352.0 WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
1962	1,743,058.51	1,524,130	1,729,496	13,563	6.25	2,170
1963	575,861.89	499,272	566,545	9,317	6.52	1,429
1964	1,321,225.38	1,135,065	1,288,007	33,218	6.81	4,878
1965	1,253,878.77	1,061,408	1,204,426	49,453	7.34	6,737
1966	748,020.03	626,392	710,794	37,226	7.67	4,853
1967	2,270.41	1,871	2,123	147	8.23	18
1968	2,535.00	2,063	2,341	194	8.58	23
1969	423,057.92	338,193	383,762	39,296	9.16	4,290
1970	3,310.37	2,609	2,961	349	9.55	37
1971	117,308.70	90,656	102,871	14,438	10.14	1,424
1972	916,499.35	696,998	790,914	125,585	10.55	11,904
1973	950,830.09	707,703	803,061	147,769	11.17	13,229
1974	241,947.88	176,065	199,789	42,159	11.79	3,576
1975	301,524.57	215,198	244,194	57,331	12.24	4,684
1976	45,010.19	31,336	35,558	9,452	12.87	734
1977	364,394.39	247,169	280,473	83,921	13.52	6,207
1978	42,373.24	27,966	31,734	10,639	14.17	751
1979	493,723.25	316,625	359,288	134,435	14.82	9,071
1980	274,896.92	171,041	194,088	80,809	15.48	5,220
1982	182,178.30	106,611	120,976	61,202	16.66	3,674
1983	262,376.50	148,190	168,158	94,219	17.34	5,434
1984	20,221.81	11,001	12,483	7,739	18.02	429
1985	43,338.97	22,658	25,711	17,628	18.71	942
1986	70,795.29	35,483	40,264	30,531	19.41	1,573
1987	280,431.60	133,850	151,885	128,547	20.26	6,345
1988	17,411.05	7,922	8,989	8,422	20.96	402
1991	403,420.24	155,599	176,565	226,855	23.09	9,825
1992	19,854.51	7,158	8,123	11,732	23.95	490
1993	420,575.77	141,440	160,498	260,078	24.67	10,542
1994	194,975.85	60,774	68,963	126,013	25.40	4,961
1998	296,449.50	61,602	69,903	226,547	28.60	7,921
2000	15,190.58	2,339	2,654	12,537	30.21	415
2004	29,880.15	1,297	1,472	28,408	33.10	858
2005	6,597.19	98	111	6,486	33.40	194
	12,085,424.17	8,767,782	9,949,180	2,136,245		135,240

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.8 1.12

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 352.3 NON-RECOVERABLE GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L1						
NET SALVAGE PERCENT.. 0						
1976	2,540,440.62	1,693,712	1,921,928	618,513	14.75	41,933
1977	98,587.26	64,624	73,332	25,255	14.98	1,686
1978	79,434.84	51,116	58,003	21,432	15.24	1,406
1980	19,400.55	12,023	13,643	5,758	15.65	368
1982	1,335,165.22	793,889	900,860	434,305	16.02	27,110
	4,073,028.49	2,615,364	2,967,766	1,105,263		72,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.2	1.78

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 353.0 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S2.5						
NET SALVAGE PERCENT.. 0						
1962	166,261.35	151,880	166,261			
1963	14,132.42	12,853	14,132			
1964	59,225.47	53,338	59,225			
1965	87,458.24	78,284	87,458			
1966	67,690.29	60,163	67,690			
1969	2,257.50	1,953	2,230	28	5.69	5
1970	35,375.78	30,268	34,566	810	5.99	135
1971	696.62	589	673	24	6.31	4
1972	81,891.71	68,314	78,015	3,877	6.66	582
1973	138,100.68	114,002	130,191	7,910	6.87	1,151
1974	40,264.13	32,723	37,370	2,894	7.26	399
1983	9,627.40	6,434	7,348	2,279	11.17	204
1985	17,113.26	10,665	12,179	4,934	12.39	398
1988	503,854.95	277,775	317,219	186,636	14.24	13,106
1990	549,794.68	272,698	311,422	238,373	15.75	15,135
1991	380,196.92	178,084	203,372	176,825	16.46	10,743
1992	345,447.86	151,583	173,108	172,340	17.27	9,979
1993	7,950.67	3,250	3,712	4,239	18.08	234
1994	355,374.36	134,474	153,569	201,805	18.89	10,683
1996	204,168.65	64,211	73,329	130,840	20.71	6,318
2005	98,786.01	1,660	1,896	96,890	29.35	3,301
	3,165,668.95	1,705,201	1,934,965	1,230,704		72,377

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 17.0 2.29

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 355.0 MEASURING & REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1962	14,053.03	12,410	14,053			
1963	6,118.80	5,357	6,081	38	6.04	6
1964	2,811.29	2,439	2,768	43	6.34	7
1966	339.72	287	326	14	7.23	2
1967	2,110.08	1,763	2,001	109	7.58	14
1970	12,579.12	10,138	11,507	1,072	8.55	125
1972	4,751.59	3,709	4,210	542	9.42	58
1973	24,336.64	18,666	21,187	3,150	9.87	319
1987	6,667.98	3,479	3,949	2,719	16.96	160
1989	52,890.64	25,308	28,726	24,165	17.98	1,344
1990	6,214.15	2,822	3,203	3,011	18.63	162
1991	6,819.59	2,937	3,334	3,486	19.17	182
2002	18,171.33	2,264	2,570	15,601	24.59	634
2004	168,585.48	9,694	11,003	157,582	24.61	6,403
2005	141,815.13	2,978	3,380	138,435	23.31	5,939
	468,264.57	104,251	118,298	349,967		15,355

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 22.8 3.28

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. 0						
1951	17,816.44	15,828	17,816			
1962	142,331.87	114,549	129,994	12,338	10.55	1,169
1963	95,760.65	76,111	86,373	9,388	10.97	856
1964	174,336.29	136,749	155,187	19,149	11.41	1,678
1965	199,708.98	154,495	175,325	24,384	11.85	2,058
1966	307,471.66	234,416	266,022	41,450	12.31	3,367
1967	189,755.29	142,468	161,677	28,078	12.78	2,197
1968	8,092.87	5,979	6,785	1,308	13.26	99
1971	10,811.75	7,573	8,594	2,218	14.76	150
1972	86,283.25	59,259	67,249	19,034	15.28	1,246
1973	51,772.89	34,662	39,335	12,438	16.04	775
1974	4,979.13	3,262	3,702	1,277	16.58	77
1976	15,802.47	9,883	11,216	4,586	17.67	260
1977	7,872.45	4,801	5,448	2,424	18.23	133
1978	1,025.92	609	691	335	18.80	18
1979	143,030.38	82,629	93,770	49,260	19.37	2,543
1980	43,351.72	24,212	27,477	15,875	20.16	787
1981	5,603.06	3,034	3,443	2,160	20.75	104
1982	20,541.21	10,766	12,218	8,323	21.34	390
1983	510.40	258	293	217	21.94	10
1985	97,883.37	45,956	52,152	45,731	23.17	1,974
1986	219,372.64	98,389	111,655	107,718	23.98	4,492
1987	300,509.07	128,978	146,368	154,141	24.60	6,266
1988	117,091.92	47,949	54,414	62,678	25.24	2,483
1989	174,083.63	67,788	76,928	97,156	25.87	3,756
1990	97,619.13	36,012	40,867	56,752	26.52	2,140
1991	65,803.95	22,900	25,987	39,817	27.17	1,465
1992	154,724.17	50,548	57,363	97,361	27.82	3,500
1993	43,094.33	13,144	14,916	28,178	28.48	989
1994	46,856.53	13,256	15,043	31,814	29.15	1,091
1995	65,052.15	16,940	19,224	45,828	29.82	1,537
1999	101,865.26	17,083	19,387	82,478	32.26	2,557
2000	19,632.83	2,819	3,199	16,434	32.81	501
2001	6,766.46	804	912	5,854	33.38	175
2003	15,943.37	1,089	1,236	14,707	34.13	431
2004	53,897.01	2,264	2,570	51,327	34.21	1,500
2005	39,462.27	588	667	38,795	33.17	1,170
	3,146,516.77	1,688,050	1,915,503	1,231,011		53,944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 22.8 1.71

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 357.0 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1970	1,273.76	954	1,082	192	11.89	16
2005	14,172.69	264	300	13,873	26.45	524
	15,446.45	1,218	1,382	14,065		540

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.0 3.50

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 361.1 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S4						
NET SALVAGE PERCENT.. 0						
1972	419,310.06	285,173	323,598	95,712	15.76	6,073
1974	3,653.54	2,348	2,664	990	17.52	57
1975	82.03	51	58	24	18.28	1
1976	4,002.00	2,420	2,746	1,256	19.28	65
1977	6,229.52	3,657	4,150	2,080	20.04	104
1978	5,515.08	3,124	3,545	1,970	21.04	94
1980	2,024.93	1,064	1,207	818	23.04	36
1982	24,993.92	12,100	13,730	11,264	25.04	450
1985	5,528.38	2,346	2,662	2,866	27.81	103
1986	5,230.93	2,112	2,397	2,834	28.81	98
1987	20,007.10	7,663	8,696	11,311	29.81	379
1989	75,386.00	25,752	29,222	46,164	31.81	1,451
1990	3,014.16	967	1,097	1,917	32.81	58
1991	4,897,549.74	1,470,244	1,668,350	3,229,200	33.81	95,510
1992	36,509.55	10,204	11,579	24,931	34.81	716
1994	11,702.30	2,786	3,161	8,541	36.81	232
1998	73,868.40	11,472	13,018	60,850	40.81	1,491
2000	99,540.62	11,338	12,866	86,675	42.81	2,025
2001	52,713.20	4,913	5,574	47,139	43.81	1,076
2004	11,972.14	372	422	11,550	46.81	247
2005	46,723.02	486	552	46,171	47.81	966
	5,805,556.62	1,860,592	2,111,294	3,694,263		111,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 33.2 1.92

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 362.1 HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1972	2,432,346.97	1,703,129	1,932,614	499,733	14.34	34,849
1976	646,798.34	412,140	467,673	179,125	16.80	10,662
1977	130,166.15	80,872	91,769	38,397	17.37	2,211
1978	5,133.89	3,092	3,509	1,625	18.16	89
1991	9,613,252.00	3,331,953	3,780,910	5,832,342	27.34	213,326
	12,827,697.35	5,531,186	6,276,475	6,551,222		261,137
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.1	2.04

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 363.1 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1972	970,347.15	585,119	663,960	306,387	22.06	13,889
1976	393,997.61	213,862	242,678	151,320	24.85	6,089
1977	20,936.39	11,040	12,528	8,408	25.55	329
1984	38,364.06	15,837	17,971	20,393	30.58	667
1986	35,940.06	13,596	15,428	20,512	32.05	640
1991	6,056,500.64	1,738,821	1,973,115	4,083,386	36.01	113,396
2001	290,656.58	27,089	30,739	259,918	43.81	5,933
2003	90,439.01	4,730	5,367	85,072	45.34	1,876
2005	41,835.37	452	513	41,322	46.01	898
	7,939,016.87	2,610,546	2,962,299	4,976,718		143,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.6	1.81

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 363.2 VAPORIZATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. 0						
1972	742,236.78	497,299	564,307	177,930	16.50	10,784
1989	1,412,915.76	498,901	566,124	846,792	30.23	28,012
1991	4,595,139.76	1,425,872	1,617,999	2,977,141	32.23	92,372
1995	67,313.94	15,125	17,163	50,151	36.23	1,384
2001	67,474.00	6,531	7,411	60,063	42.01	1,430
2005	45,042.10	486	551	44,491	46.01	967
	6,930,122.34	2,444,214	2,773,555	4,156,568		134,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.8	1.95

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 363.3 COMPRESSOR EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S4						
NET SALVAGE PERCENT.. 0						
1972	1,633,700.44	1,111,080	1,260,791	372,909	15.76	23,662
1977	132,332.94	77,693	88,162	44,171	20.04	2,204
1978	33,813.24	19,155	21,736	12,077	21.04	574
1980	6,191.77	3,253	3,691	2,501	23.04	109
1987	23,864.55	9,140	10,372	13,493	29.81	453
1991	6,056,625.00	1,818,199	2,063,188	3,993,437	33.81	118,114
2005	4,937.00	51	58	4,879	47.81	102
	7,891,464.94	3,038,571	3,447,998	4,443,467		145,218

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 30.6 1.84

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 363.4 MEASURING & REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1972	6,068.56	5,957	6,069			
1976	3,786.00	3,619	3,786			
1980	6,073.99	5,607	6,074			
1983	59,358.92	52,622	59,359			
1986	25,330.75	21,192	24,093	1,238	3.81	325
1989	7,657.00	5,875	6,679	978	5.00	196
1991	921,995.99	652,404	741,708	180,288	5.99	30,098
1992	7,883.39	5,300	6,026	1,857	6.58	282
1997	4,433.19	2,001	2,275	2,158	10.33	209
2001	285,510.00	68,865	78,291	207,219	14.16	14,634
2004	154,533.26	12,424	14,125	140,408	17.16	8,182
2005	137,676.57	3,690	4,195	133,482	18.16	7,350
	1,620,307.62	839,556	952,680	667,628		61,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.9 3.78

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 363.5 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S4						
NET SALVAGE PERCENT.. 0						
1972	596,991.09	442,012	501,570	95,421	11.75	8,121
1973	15,650.00	11,343	12,871	2,779	12.34	225
1976	23,789.15	15,860	17,997	5,792	14.75	393
1981	345.00	194	220	125	19.17	7
1982	4,445.77	2,393	2,715	1,731	20.17	86
1987	1,304.21	555	630	674	24.98	27
1989	1,132.30	430	488	644	26.98	24
1991	3,744,522.58	1,248,798	1,417,065	2,327,458	28.98	80,313
1992	7,767.00	2,412	2,737	5,030	29.98	168
1994	33,841.68	8,951	10,157	23,685	31.98	741
2000	16,796.50	2,125	2,412	14,385	37.98	379
2005	27,218.51	313	355	26,864	42.98	625
	4,473,803.79	1,735,386	1,969,217	2,504,588		91,109

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.5 2.04

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. 0						
1962	138,715.56	100,777	114,356	24,360	16.38	1,487
1966	7,171.35	4,816	5,465	1,706	19.32	88
1972	25,448.43	14,663	16,638	8,810	24.64	358
1973	18.66	10	11	8	25.64	
1977	7,269.37	3,563	4,043	3,226	29.64	109
1987	24,621.41	7,835	8,891	15,730	39.64	397
2004	75,272.00	1,942	2,204	73,068	56.64	1,290
	278,516.78	133,606	151,608	126,908		3,729
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.0	1.34

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 365.4 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. 0						
1960	4,793.49	3,599	4,084	709	15.10	47
1966	5,745.78	3,858	4,378	1,368	19.32	71
1967	111,634.89	73,065	82,910	28,725	20.32	1,414
1968	2,914.00	1,858	2,108	806	21.32	38
1969	861.00	537	609	252	21.98	11
1972	663.00	382	433	230	24.64	9
1981	500.00	211	239	261	33.64	8
1982	232,628.47	94,028	106,698	125,930	34.64	3,635
1989	412,788.45	117,149	132,935	279,853	41.64	6,721
	772,529.08	294,687	334,394	438,134		11,954

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.7 1.55

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 366.0 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1962	219.28	168	191	28	13.32	2
1982	7,348.81	3,886	4,410	2,939	20.94	140
1987	9,684.45	4,300	4,879	4,805	23.17	207
1989	121,047.86	49,133	55,753	65,295	24.15	2,704
1990	13,725.00	5,298	6,012	7,713	24.66	313
1992	5,070.00	1,746	1,981	3,089	25.71	120
	157,095.40	64,531	73,226	83,869		3,486
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.1	2.22

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 366.1 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1962	81,212.39	62,176	70,554	10,658	13.32	800
1963	15,846.79	11,988	13,603	2,244	13.68	164
1968	9,310.64	6,599	7,488	1,823	15.41	118
1969	8,602.80	5,998	6,806	1,797	15.85	113
1970	5,165.63	3,539	4,016	1,150	16.31	71
1971	792.92	536	608	185	16.52	11
1973	51,877.21	33,891	38,458	13,419	17.25	778
1974	3,306.94	2,115	2,400	907	17.76	51
1975	4,125.61	2,592	2,941	1,185	18.04	66
1976	2,928.17	1,806	2,049	879	18.34	48
1977	28,231.98	16,979	19,267	8,965	18.89	475
1978	8,011.25	4,715	5,350	2,661	19.23	138
1979	4,751.68	2,733	3,101	1,651	19.58	84
1986	5,317.45	2,458	2,789	2,528	22.69	111
1987	48,877.35	21,702	24,626	24,251	23.17	1,047
1988	13,608.26	5,788	6,568	7,040	23.65	298
1989	27,435.42	11,136	12,637	14,798	24.15	613
1990	8,859.20	3,420	3,881	4,978	24.66	202
1992	8,869.31	3,054	3,466	5,403	25.71	210
1993	210,876.75	68,008	77,172	133,705	26.26	5,092
1994	143,547.79	43,093	48,899	94,649	26.81	3,530
1995	11,678.26	3,226	3,661	8,017	27.52	291
1997	8,170.88	1,869	2,121	6,050	28.67	211
	711,404.68	319,421	362,461	348,943		14,522

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 24.0 2.04

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 367.0 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-L2						
NET SALVAGE PERCENT.. -10						
1961	24,956.62	19,790	22,457	4,995	17.23	290
1962	3,859,788.57	3,028,930	3,437,057	808,710	17.48	46,265
1964	349,858.00	269,929	306,300	78,544	17.67	4,445
1965	19,341.54	14,736	16,722	4,554	17.98	253
1966	250,142.42	189,115	214,597	60,560	17.97	3,370
1969	744.31	541	614	205	18.75	11
1972	762,489.83	533,857	605,791	232,948	19.13	12,177
1975	4,620.69	3,069	3,483	1,600	20.01	80
1986	9,020.98	4,354	4,941	4,982	24.94	200
1987	292,578.27	135,171	153,383	168,453	25.55	6,593
1989	28,950.93	12,140	13,776	18,070	26.79	675
1991	8,932.12	3,348	3,799	6,026	28.05	215
1993	30,067.96	9,840	11,166	21,909	29.52	742
2000	13,997.82	2,109	2,393	13,005	34.66	375
	5,655,490.06	4,226,929	4,796,479	1,424,561		75,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 18.8 1.34

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 367.1 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-L2						
NET SALVAGE PERCENT.. -10						
1951	1,085,702.23	924,247	1,048,783	145,489	15.92	9,139
1952	43,665.74	37,004	41,990	6,042	15.94	379
1955	115.64	96	109	18	16.61	1
1956	60,416.13	49,677	56,371	10,087	16.72	603
1957	2,856.04	2,331	2,645	497	16.86	29
1958	421.70	342	388	76	17.01	4
1960	1,622,083.96	1,298,965	1,473,992	310,300	17.00	18,253
1961	33,237.58	26,357	29,908	6,653	17.23	386
1962	11,205.09	8,793	9,978	2,348	17.48	134
1963	387,884.38	301,018	341,578	85,095	17.74	4,797
1964	36,652.45	28,279	32,089	8,229	17.67	466
1965	416,724.19	317,485	360,264	98,133	17.98	5,458
1966	254,967.47	192,763	218,736	61,728	17.97	3,435
1967	1,439,219.69	1,072,737	1,217,281	365,861	18.32	19,971
1968	437,520.61	323,078	366,611	114,662	18.36	6,245
1969	193,352.64	140,523	159,458	53,230	18.75	2,839
1970	56,858.11	40,854	46,359	16,185	18.85	859
1971	69,229.52	49,134	55,754	20,398	18.97	1,075
1972	36,404.90	25,489	28,923	11,122	19.13	581
1973	188.46	129	146	61	19.58	3
1974	12,242.80	8,273	9,388	4,079	19.78	206
1975	4,478.01	2,975	3,376	1,550	20.01	77
1977	17,482.92	11,127	12,626	6,605	20.76	318
1978	42,380.99	26,410	29,969	16,650	21.04	791
1980	20,918.83	12,382	14,050	8,961	21.89	409
1981	382,682.53	220,704	250,442	170,509	22.23	7,670
1982	380,994.85	212,732	241,396	177,698	22.80	7,794
1983	25,167.17	13,579	15,409	12,275	23.37	525
1984	66,266.16	34,639	39,306	33,587	23.75	1,414
1985	71,523.71	35,971	40,818	37,858	24.34	1,555
1986	285,523.01	137,816	156,386	157,689	24.94	6,323
1987	116,890.07	54,003	61,280	67,299	25.55	2,634
1988	955,408.78	421,221	477,978	572,972	26.17	21,894
1989	4,395,059.17	1,842,936	2,091,259	2,743,306	26.79	102,400
1990	709,148.99	281,759	319,724	460,340	27.42	16,788
1991	505,271.34	189,416	214,938	340,860	28.05	12,152
1992	372,605.22	130,583	148,178	261,688	28.87	9,064

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 367.1 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-L2						
NET SALVAGE PERCENT.. -10						
1993	1,818,826.38	595,211	675,412	1,325,297	29.52	44,895
1994	84,693.69	25,713	29,178	63,985	30.17	2,121
1995	1,967,768.71	550,011	624,121	1,540,425	30.82	49,981
1996	519,301.04	132,411	150,252	420,979	31.48	13,373
1998	437,392.13	89,154	101,167	379,964	32.98	11,521
1999	271,099.67	48,071	54,548	243,662	33.82	7,205
2000	1,397,691.52	210,632	239,014	1,298,447	34.66	37,462
2001	103,710.57	12,834	14,563	99,519	35.50	2,803
	21,153,234.79	10,139,864	11,506,141	11,762,418		436,032
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.0	2.06

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S3						
NET SALVAGE PERCENT.. 0						
1958	56,117.34	51,448	56,117			
1962	559,698.18	499,139	559,698			
1963	166,899.94	147,540	166,900			
1964	20,662.67	18,094	20,663			
1965	6,018.67	5,241	6,019			
1966	560.75	483	555	6	6.37	1
1969	127,969.38	106,496	122,384	5,585	7.36	759
1973	179,599.97	140,681	161,669	17,931	8.99	1,995
1977	244,551.14	177,031	203,442	41,109	10.87	3,782
1981	7,962.00	5,170	5,941	2,021	13.23	153
1984	158,598.92	92,749	106,586	52,013	15.26	3,408
1986	87,965.74	47,176	54,214	33,752	16.86	2,002
1989	39,232.62	18,063	20,758	18,475	19.34	955
1990	31,988.54	13,883	15,954	16,035	20.21	793
1994	5,536.47	1,795	2,063	3,473	23.96	145
1997	41,970.73	10,060	11,561	30,410	26.96	1,128
1998	51,289.85	10,848	12,467	38,823	27.96	1,389
2000	32,762.27	5,081	5,839	26,923	29.96	899
2001	54,098.55	6,865	7,889	46,210	30.96	1,493
2002	28,906.00	2,853	3,279	25,627	31.96	802
2003	29,278.72	2,064	2,372	26,907	32.96	816
2004	16,885.27	714	820	16,065	33.96	473
2005	14,688.68	207	238	14,451	34.96	413
	1,963,242.40	1,363,681	1,547,428	415,816		21,406

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 19.4 1.09

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 369.0 MEASURING & REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S2						
NET SALVAGE PERCENT.. 0						
1962	128,854.93	119,951	128,855			
1963	22,399.34	20,753	22,399			
1967	26,672.24	23,928	26,672			
1968	9,793.36	8,704	9,793			
1969	7,144.48	6,285	7,144			
1971	3,271.51	2,822	3,272			
1980	2,929.29	2,196	2,566	363	8.51	43
1985	202,506.32	133,269	155,717	46,789	10.65	4,393
1987	22,989.12	14,120	16,498	6,491	11.62	559
1988	3,768.09	2,222	2,596	1,172	12.17	96
1989	9,639.14	5,439	6,355	3,284	12.74	258
1990	5,178.27	2,785	3,254	1,924	13.32	144
1991	9,438.85	4,804	5,613	3,826	13.99	273
1992	13,122.14	6,307	7,369	5,753	14.59	394
1993	96,653.48	43,494	50,821	45,832	15.28	2,999
1994	115,516.72	48,228	56,352	59,165	16.05	3,686
2005	52,510.68	992	1,159	51,352	25.96	1,978
	732,387.96	446,299	506,435	225,951		14,823

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.2 2.02

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 369.1 MEASURING & REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S2						
NET SALVAGE PERCENT.. 0						
1965	1,621.63	1,478	1,622			
1982	269,315.73	193,046	219,075	50,241	9.29	5,408
1983	28,423.93	19,826	22,499	5,925	9.76	607
1986	21,165.17	13,455	15,269	5,896	11.17	528
1987	65,825.55	40,430	45,881	19,945	11.62	1,716
1988	77,146.70	45,501	51,636	25,511	12.17	2,096
1989	421,307.06	237,744	269,799	151,508	12.74	11,892
1990	50,937.08	27,399	31,093	19,844	13.32	1,490
1992	42,806.23	20,573	23,347	19,459	14.59	1,334
1993	41,437.45	18,647	21,162	20,275	15.28	1,327
1994	7,890.74	3,294	3,738	4,153	16.05	259
1995	11,982.17	4,618	5,241	6,741	16.75	402
1997	6,020.83	1,904	2,161	3,860	18.38	210
2001	17,430.91	2,965	3,364	14,067	21.96	641
2004	21,957.01	1,245	1,413	20,544	24.96	823
	1,085,268.19	632,125	717,300	367,969		28,733

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.8 2.65

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 370.0 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S2						
NET SALVAGE PERCENT.. 0						
1969	2,945.00	2,838	2,945			
1972	29,729.79	28,086	29,730			
1977	2,263.40	2,038	2,263			
1978	3,452.69	3,067	3,453			
1982	4,000.00	3,346	3,857	143	4.59	31
1984	12,793.68	10,287	11,857	937	5.24	179
1986	67,652.14	51,849	59,761	7,891	5.94	1,328
1987	7,073.25	5,274	6,079	994	6.31	158
1989	48,339.26	33,741	38,890	9,449	7.14	1,323
1990	1,083.80	727	838	246	7.59	32
1998	2,968.82	1,116	1,286	1,683	12.46	135
2000	105,590.38	29,618	34,139	71,451	14.11	5,064
2004	46,177.14	3,574	4,119	42,058	17.88	2,352
	334,069.35	175,561	199,217	134,852		10,602

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.7 3.17

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 375.0 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

SURVIVOR CURVE.. IOWA 50-R2.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1913	13,203.90	13,204	13,204			
1950	1,494.28	1,286	1,461	33	9.01	4
1953	1,013.45	851	967	46	10.00	5
1956	5,012.60	4,094	4,650	363	11.10	33
1957	211,967.48	171,694	195,003	16,964	11.38	1,491
1958	738,743.35	589,517	669,549	69,194	12.02	5,757
1959	4,777.08	3,776	4,289	488	12.32	40
1963	19,269.93	14,414	16,371	2,899	14.32	202
1964	6,641.90	4,906	5,572	1,070	14.68	73
1966	1,512.42	1,081	1,228	284	15.75	18
1967	332.20	233	265	67	16.45	4
1968	837.96	578	656	182	16.85	11
1969	168.30	114	129	39	17.55	2
1970	290,725.01	193,012	219,215	71,510	17.97	3,979
1971	12,275.43	7,962	9,043	3,232	18.69	173
1972	5,693.03	3,624	4,116	1,577	19.13	82
1973	42,510.49	26,391	29,974	12,536	19.85	632
1974	13,207.71	8,030	9,120	4,088	20.31	201
1975	30,096.77	17,808	20,226	9,871	21.05	469
1976	2,148.96	1,243	1,412	737	21.52	34
1977	17,855.43	10,026	11,387	6,468	22.26	291
1978	49,548.80	27,118	30,799	18,750	22.75	824
1980	97,423.11	50,183	56,996	40,427	24.00	1,684
1981	124,263.24	61,809	70,200	54,063	24.76	2,183
1982	5,063.00	2,439	2,770	2,293	25.28	91
1985	17,472.15	7,487	8,503	8,969	27.34	328
1986	2,581.60	1,062	1,206	1,376	27.89	49
1987	62,012.00	24,321	27,623	34,389	28.67	1,199
1988	452,284.83	169,381	192,376	259,909	29.23	8,892
1989	425,228.88	150,871	171,353	253,876	30.01	8,460
1990	3,800.00	1,278	1,451	2,349	30.58	77
1991	139,379.09	44,267	50,277	89,102	31.16	2,859
1992	179,466.31	53,301	60,537	118,929	31.95	3,722
1993	68,110.14	18,901	21,467	46,643	32.55	1,433
1994	190,918.35	49,181	55,857	135,061	33.14	4,075
1995	40,519.68	9,615	10,920	29,600	33.75	877
1996	23,918.53	5,159	5,859	18,060	34.55	523

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 375.0 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2000	59,185.00	7,682	8,725	50,460	36.87	1,369
2005	503,301.95	6,795	7,718	495,584	36.67	13,515
	3,863,964.34	1,764,694	2,002,474	1,861,488		65,661
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.3	1.70

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.10 VALVES, VALVE PITS, ETC.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

SURVIVOR CURVE.. IOWA 48-R1.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1937	227.31	308	341			
1938	180.69	243	271			
1940	1,294.42	1,730	1,942			
1941	3,082.84	4,086	4,624			
1942	233.71	307	348	3	8.96	
1946	86.20	111	126	3	9.94	
1948	20,330.13	25,778	29,252	1,243	10.52	118
1949	2,479.40	3,110	3,529	190	11.07	17
1950	4,838.51	6,042	6,856	402	11.17	36
1951	14,744.37	18,202	20,655	1,462	11.72	125
1952	2,791.54	3,428	3,890	297	11.86	25
1953	16,622.13	20,291	23,026	1,907	12.01	159
1954	23,873.73	28,770	32,647	3,164	12.60	251
1955	19,679.73	23,554	26,728	2,792	12.79	218
1956	17,710.94	20,910	23,728	2,838	13.39	212
1957	31,311.23	36,676	41,619	5,348	13.61	393
1958	10,235.06	11,814	13,406	1,947	14.23	137
1959	18,375.57	21,020	23,853	3,710	14.48	256
1960	12,773.40	14,472	16,422	2,738	14.74	186
1961	22,228.52	24,780	28,120	5,223	15.38	340
1962	60,451.91	66,666	75,650	15,028	15.67	959
1963	19,368.41	21,115	23,961	5,092	15.98	319
1964	43,560.87	46,641	52,927	12,414	16.64	746
1965	39,529.01	41,784	47,415	11,879	16.97	700
1966	37,024.82	38,609	43,812	11,725	17.32	677
1967	48,069.20	49,139	55,761	16,343	17.99	908
1968	47,579.89	47,911	54,368	17,002	18.36	926
1969	49,352.11	48,910	55,501	18,527	18.75	988
1970	35,923.36	35,009	39,727	14,158	19.14	740
1971	31,529.63	30,188	34,256	13,038	19.55	667
1972	46,463.87	43,427	49,280	20,416	20.26	1,008
1973	28,805.31	26,400	29,958	13,250	20.69	640
1974	25,818.12	23,178	26,302	12,425	21.13	588
1975	25,711.57	22,585	25,629	12,938	21.58	600
1976	20,338.70	17,460	19,813	10,695	22.05	485
1977	13,281.64	11,129	12,629	7,293	22.52	324
1978	13,345.90	10,900	12,369	7,650	23.01	332

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.10 VALVES, VALVE PITS, ETC.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. -50						
1979	27,782.30	22,087	25,064	16,609	23.50	707
1980	69,781.91	53,917	61,183	43,490	24.00	1,812
1981	80,193.15	60,121	68,223	52,067	24.52	2,123
1982	58,353.08	42,373	48,084	39,446	25.04	1,575
1983	21,612.60	15,172	17,217	15,202	25.58	594
1984	37,080.11	25,235	28,636	26,984	25.89	1,042
1985	72,894.81	47,750	54,185	55,157	26.45	2,085
1986	110,031.43	69,204	78,530	86,517	27.01	3,203
1987	90,912.79	54,998	62,410	73,959	27.37	2,702
1988	120,670.63	70,013	79,448	101,558	27.75	3,660
1989	116,417.39	64,262	72,922	101,704	28.34	3,589
1990	124,738.68	65,544	74,377	112,731	28.75	3,921
1991	97,812.37	48,725	55,292	91,427	29.17	3,134
1992	79,087.33	37,155	42,162	76,469	29.60	2,583
1993	92,762.39	41,047	46,579	92,565	29.87	3,099
1994	164,140.13	67,683	76,805	169,405	30.34	5,584
1995	121,783.57	46,619	52,902	129,773	30.65	4,234
1996	68,801.87	24,315	27,592	75,611	30.82	2,453
1997	207,954.70	66,816	75,820	236,112	31.18	7,573
1998	103,692.83	29,988	34,029	121,510	31.41	3,869
1999	95,053.86	24,381	27,667	114,914	31.52	3,646
2000	154,399.84	34,393	39,028	192,572	31.54	6,106
2001	125,214.49	23,496	26,663	161,159	31.47	5,121
2002	110,372.77	16,639	18,881	146,678	31.34	4,680
2003	139,514.03	15,695	17,810	191,461	30.83	6,210
2004	228,551.20	16,456	18,674	324,153	29.75	10,896
2005	154,510.51	4,288	4,866	226,900	26.60	8,530
	3,683,374.52	1,935,055	2,195,790	3,329,273		118,811

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 28.0 3.23

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.20 STEEL INSTALLED PRIOR TO 1955

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-L1						
NET SALVAGE PERCENT.. -50						
1913	270.46	398	406			
1914	7.02	10	11			
1916	285.44	418	428			
1917	3,769.45	5,504	5,654			
1920	19,258.62	27,912	28,888			
1921	15,169.95	21,920	22,755			
1922	7,424.71	10,695	11,137			
1923	4,926.98	7,073	7,390			
1925	7,635.27	10,879	11,453			
1927	728.13	1,037	1,092			
1928	6.42	9	10			
1929	420.53	594	631			
1930	908.09	1,275	1,362			
1936	338.40	466	508			
1937	40.80	56	61			
1938	153.68	210	231			
1940	11,527.08	15,629	17,291			
1941	15,897.41	21,533	23,846			
1942	6,179.45	8,358	9,269			
1943	7,643.97	10,248	11,466			
1944	265.63	355	398			
1945	1,399.16	1,867	2,099			
1946	473.40	630	710			
1947	172.48	227	259			
1948	1,376.18	1,804	2,064			
1949	6,899.14	9,004	10,349			
1950	17,379.28	22,570	26,069			
1951	8,712.45	11,253	13,069			
1952	54.91	71	82			
1953	9,139.71	11,660	13,710			
1954	156,824.87	198,681	233,861	1,376	9.48	145
	305,289.07	402,346	456,559	1,376		145

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.5 0.05

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.21 STEEL & PLASTIC INSTALLED SUBSEQUENT TO 1954

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -50						
1955	371,458.00	382,676	434,239	122,948	23.03	5,339
1956	412,222.24	419,354	475,859	142,474	23.49	6,065
1957	506,042.26	508,041	576,496	182,567	23.96	7,620
1958	287,821.26	285,073	323,485	108,247	24.44	4,429
1959	378,318.72	369,428	419,206	148,272	24.93	5,948
1960	399,812.98	384,780	436,626	163,093	25.42	6,416
1961	634,496.30	601,407	682,442	269,302	25.92	10,390
1962	2,530,157.68	2,361,017	2,679,148	1,116,089	26.43	42,228
1963	1,202,005.62	1,103,441	1,252,122	550,886	26.94	20,449
1964	2,669,570.82	2,409,822	2,734,529	1,269,827	27.46	46,243
1965	1,681,152.97	1,491,099	1,692,014	829,715	27.99	29,643
1966	1,607,348.35	1,400,081	1,588,732	822,291	28.52	28,832
1967	2,800,312.54	2,393,427	2,715,925	1,484,544	29.07	51,068
1968	2,458,488.44	2,060,705	2,338,371	1,349,362	29.61	45,571
1969	2,976,389.03	2,444,359	2,773,720	1,690,864	30.17	56,045
1970	2,835,142.07	2,279,879	2,587,077	1,665,636	30.72	54,220
1971	2,832,840.27	2,228,312	2,528,562	1,720,698	31.29	54,992
1972	3,353,582.81	2,578,570	2,926,015	2,104,359	31.86	66,050
1973	1,589,846.99	1,193,578	1,354,404	1,030,366	32.44	31,762
1974	2,804,662.83	2,054,275	2,331,075	1,875,919	33.01	56,829
1975	2,093,628.90	1,494,223	1,695,559	1,444,884	33.60	43,003
1976	2,220,268.69	1,542,643	1,750,504	1,579,899	34.19	46,209
1977	2,323,166.70	1,569,183	1,780,620	1,704,130	34.79	48,983
1978	2,082,184.24	1,365,809	1,549,842	1,573,434	35.39	44,460
1979	3,072,572.57	1,966,600	2,231,586	2,377,273	35.61	66,759
1980	4,783,220.93	2,963,923	3,363,291	3,811,540	36.23	105,204
1981	5,393,085.10	3,230,997	3,666,352	4,423,276	36.85	120,035
1982	4,856,802.20	2,807,717	3,186,038	4,099,165	37.48	109,369
1983	3,051,913.95	1,699,763	1,928,794	2,649,077	38.10	69,530
1984	4,019,147.89	2,151,651	2,441,571	3,587,151	38.74	92,596
1985	3,582,030.12	1,850,477	2,099,816	3,273,229	39.02	83,886
1986	6,677,709.06	3,301,459	3,746,308	6,270,256	39.67	158,060
1987	5,103,253.45	2,407,460	2,731,849	4,923,031	40.32	122,099
1988	5,157,784.99	2,328,740	2,642,522	5,094,155	40.64	125,348
1989	5,457,100.55	2,337,003	2,651,898	5,533,753	41.30	133,989
1990	7,212,920.07	2,935,298	3,330,809	7,488,571	41.64	179,841
1991	6,082,342.68	2,328,321	2,642,046	6,481,468	42.32	153,154

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.21 STEEL & PLASTIC INSTALLED SUBSEQUENT TO 1954

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -50						
1992	4,705,875.06	1,696,233	1,924,789	5,134,024	42.68	120,291
1993	5,130,140.33	1,722,188	1,954,241	5,740,969	43.36	132,402
1994	8,152,412.29	2,545,998	2,889,054	9,339,564	43.75	213,476
1995	6,399,522.57	1,844,982	2,093,581	7,505,703	44.14	170,043
1996	5,699,916.80	1,503,068	1,705,596	6,844,279	44.55	153,631
1997	6,350,074.20	1,514,493	1,718,561	7,806,550	44.97	173,595
1998	5,481,047.96	1,165,819	1,322,905	6,898,667	45.41	151,920
1999	5,139,522.57	962,119	1,091,758	6,617,526	45.58	145,185
2000	6,951,230.47	1,118,801	1,269,552	9,157,294	45.78	200,028
2001	7,922,975.22	1,058,906	1,201,586	10,682,877	46.01	232,186
2002	7,318,071.82	776,082	880,654	10,096,454	46.00	219,488
2003	7,910,922.66	617,052	700,196	11,166,188	45.58	244,980
2004	10,010,766.93	486,523	552,078	14,464,072	44.80	322,859
2005	8,666,760.38	153,402	174,072	12,826,069	42.05	305,019
	203,340,043.53	84,396,257	95,768,075	209,241,987		5,117,767

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.9 2.52

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.70 CAST IRON & WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

SURVIVOR CURVE.. IOWA 45-R0.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1910	213,560.44	320,341	320,341			
1911	225.62	338	338			
1912	5,476.10	8,214	8,214			
1913	945.56	1,418	1,418			
1914	4,318.83	6,478	6,478			
1915	4,892.75	7,339	7,339			
1916	2,910.55	4,366	4,366			
1917	1,432.07	2,129	2,148			
1918	174.65	259	262			
1919	2,082.28	3,053	3,123			
1920	11,909.02	17,412	17,864			
1921	27.07	39	41			
1922	1,462.44	2,125	2,194			
1924	8,358.33	11,956	12,537			
1925	1,794.48	2,557	2,692			
1926	38,698.53	54,919	58,048			
1927	9,223.66	13,033	13,835			
1928	22,218.09	30,994	33,327			
1929	49,488.39	68,717	74,233			
1930	40,013.93	55,285	60,021			
1932	368.09	503	552			
1933	570.13	775	855			
1934	389.03	526	584			
1936	305.35	407	458			
1937	2,327.02	3,085	3,491			
1938	5,983.34	7,876	8,975			
1940	27,298.32	35,673	40,947			
1941	9,310.61	12,071	13,911	55	10.13	5
1942	15,423.90	19,834	22,858	278	10.57	26
1943	2,681.05	3,418	3,939	83	11.03	8
1945	31,752.25	40,055	46,161	1,467	11.44	128
1946	11,931.22	14,908	17,181	716	11.93	60
1947	470.88	583	672	34	12.42	3
1948	631,470.49	773,393	891,296	55,910	12.92	4,327
1949	49,326.99	60,199	69,376	4,614	12.94	357
1950	296,393.15	357,806	412,353	32,237	13.46	2,395
1951	326,381.87	389,553	448,940	40,633	13.99	2,904

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 376.70 CAST IRON & WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -50						
1952	75,802.46	90,031	103,756	9,948	14.07	707
1953	203,274.37	238,532	274,896	30,016	14.61	2,054
1954	216,739.11	252,837	291,382	33,727	14.72	2,291
1955	322,588.56	371,428	428,052	55,831	15.29	3,651
1956	34,920.47	39,930	46,017	6,364	15.44	412
1957	215,060.00	242,523	279,495	43,095	16.01	2,692
1958	72,313.56	80,897	93,230	15,240	16.19	941
1959	52,811.58	58,201	67,074	12,143	16.79	723
1960	46,649.49	50,941	58,707	11,267	17.00	663
1961	207,464.13	224,341	258,541	52,655	17.23	3,056
1962	184,567.55	196,315	226,243	50,608	17.85	2,835
1963	31,613.20	33,256	38,326	9,094	18.10	502
1964	61,287.35	63,717	73,431	18,500	18.38	1,007
1965	591.50	607	699	188	18.67	10
1966	1,209.58	1,218	1,404	410	19.32	21
1979	521.50	413	476	306	23.75	13
	3,559,010.89	4,276,824	4,853,097	485,419		31,791
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.3	0.89

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 378.0 MEASURING & REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1						
NET SALVAGE PERCENT.. -10						
1937	1,523.86	1,676	1,676			
1938	230.52	254	254			
1942	258.12	284	284			
1952	540.74	576	595			
1953	111.61	119	123			
1954	1,020.60	1,081	1,123			
1955	1,701.23	1,796	1,871			
1956	1,888.11	1,984	2,077			
1960	553.25	570	609			
1961	2,958.47	3,041	3,254			
1962	2,160.21	2,202	2,376			
1964	2,081.48	2,100	2,290			
1965	4,887.78	4,900	5,377			
1966	693.43	690	763			
1967	1,107.31	1,097	1,218			
1968	3,502.67	3,439	3,853			
1970	8,903.33	8,622	9,794			
1971	10,873.80	10,441	11,961			
1972	7,774.54	7,391	8,552			
1975	3,350.79	3,103	3,621	65	5.73	11
1976	9,415.92	8,616	10,055	303	5.96	51
1979	20,266.61	17,841	20,820	1,473	6.61	223
1982	7,691.59	6,482	7,564	897	7.17	125
1983	3,503.20	2,905	3,390	464	7.35	63
	96,999.17	91,210	103,500	3,202		473

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.8 0.49

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 380.0 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -40						
1913	96.45	135	135			
1916	579.46	811	811			
1917	63.66	89	89			
1919	176.04	246	246			
1920	188.22	264	264			
1922	196.64	275	275			
1923	248.25	348	348			
1925	176.98	248	248			
1926	332.02	465	465			
1930	113.51	159	159			
1931	176.98	248	248			
1935	375.45	526	526			
1936	1,865.41	2,612	2,612			
1937	5,298.79	7,418	7,418			
1938	10,429.89	14,602	14,602			
1939	10,627.05	14,878	14,878			
1940	11,805.78	16,528	16,528			
1941	17,793.31	24,906	24,911			
1942	16,854.53	23,526	23,596			
1943	4,427.10	6,160	6,198			
1944	5,715.20	7,873	8,001			
1945	5,429.59	7,450	7,601			
1946	8,338.48	11,391	11,674			
1947	23,747.17	32,285	33,246			
1948	36,788.14	49,752	51,503			
1949	27,742.40	37,305	38,839			
1950	19,522.43	26,244	27,331			
1951	46,189.81	61,678	64,666			
1952	75,396.13	100,520	105,555			
1953	103,710.20	137,209	145,194			
1954	112,614.48	148,595	157,660			
1955	91,575.02	119,782	128,205			
1956	132,793.83	173,009	185,911			
1957	82,112.95	106,497	114,958			
1958	130,524.89	168,390	182,735			
1959	41,511.91	53,241	58,117			
1960	94,388.33	120,251	132,144			

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 380.0 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

SURVIVOR CURVE.. IOWA 35-R2.5
NET SALVAGE PERCENT.. -40

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1961	121,641.43	153,847	170,298			
1962	112,085.45	140,616	156,920			
1963	116,613.63	145,709	163,259			
1964	35,975.77	44,524	50,366			
1965	76,708.51	93,946	106,701	691	5.80	119
1966	141,152.11	170,955	194,165	3,448	6.16	560
1967	116,460.22	139,990	158,996	4,048	6.34	638
1968	889,623.33	1,055,538	1,198,847	46,626	6.75	6,908
1969	1,228,813.96	1,444,225	1,640,305	80,035	6.98	11,466
1970	1,048,416.95	1,214,151	1,378,994	88,790	7.42	11,966
1971	1,370,079.45	1,561,726	1,773,759	144,352	7.87	18,342
1972	1,362,764.76	1,527,632	1,735,036	172,835	8.34	20,724
1973	833,418.77	921,528	1,046,642	120,144	8.65	13,889
1974	529,196.48	574,104	652,049	88,826	9.15	9,708
1975	288,902.49	307,190	348,897	55,566	9.66	5,752
1976	275,850.18	287,094	326,072	60,118	10.18	5,906
1977	639,824.45	651,034	739,424	156,330	10.71	14,597
1978	715,356.67	713,368	810,221	191,278	11.11	17,217
1979	3,068,380.76	2,982,527	3,387,460	908,273	11.67	77,830
1980	4,803,524.37	4,544,710	5,161,739	1,563,195	12.23	127,816
1981	5,260,887.85	4,836,019	5,492,598	1,872,645	12.81	146,186
1982	4,629,654.82	4,128,078	4,688,541	1,792,976	13.40	133,804
1983	3,496,760.63	3,018,054	3,427,811	1,467,654	14.00	104,832
1984	4,219,811.56	3,518,648	3,996,370	1,911,366	14.60	130,915
1985	5,614,549.34	4,511,852	5,124,420	2,735,949	15.21	179,878
1986	7,259,099.20	5,608,816	6,370,317	3,792,422	15.83	239,572
1987	8,125,145.95	6,018,621	6,835,760	4,539,444	16.47	275,619
1988	8,542,284.41	6,048,962	6,870,221	5,088,977	17.10	297,601
1989	7,925,386.04	5,345,831	6,071,627	5,023,913	17.75	283,037
1990	9,911,504.73	6,345,544	7,207,069	6,669,038	18.40	362,448
1991	10,064,046.71	6,088,144	6,914,722	7,174,943	19.06	376,440
1992	8,814,188.73	5,030,963	5,714,009	6,625,855	19.61	337,881
1993	10,553,763.49	5,633,810	6,398,704	8,376,565	20.29	412,842
1994	11,308,195.43	5,607,508	6,368,831	9,462,643	20.97	451,247
1995	9,728,041.43	4,448,050	5,051,955	8,567,303	21.65	395,718
1996	9,905,971.69	4,150,800	4,714,348	9,154,012	22.24	411,601
1997	10,791,375.86	4,083,672	4,638,106	10,469,820	22.95	456,201

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 380.0 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -40						
1998	9,403,452.81	3,179,307	3,610,957	9,553,877	23.56	405,513
1999	7,492,825.63	2,222,822	2,524,611	7,965,345	24.17	329,555
2000	7,323,710.85	1,860,955	2,113,614	8,139,581	24.80	328,209
2001	6,456,612.66	1,358,600	1,543,055	7,496,203	25.44	294,662
2002	4,972,159.35	828,362	940,828	6,020,195	25.91	232,350
2003	5,162,089.92	627,297	712,464	6,514,462	26.32	247,510
2004	4,946,982.65	369,836	420,048	6,505,728	26.59	244,668
2005	4,547,491.26	120,327	136,664	6,229,824	25.96	239,978
	205,350,709.22	115,141,208	130,655,697	156,835,295		7,661,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.5	3.73

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 381.0 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1910	10.00	10	10			
1949	80.00	78	80			
1954	199.49	186	199			
1955	220.26	204	220			
1956	445.62	408	446			
1957	553.14	502	553			
1958	430.91	389	431			
1959	10,804.68	9,646	10,805			
1960	19,310.46	17,045	19,310			
1961	17,340.24	15,202	17,251	89	6.26	14
1962	148,542.16	128,593	145,923	2,619	6.75	388
1963	240,735.38	206,671	234,524	6,211	7.00	887
1964	283,039.71	240,810	273,264	9,776	7.28	1,343
1965	296,586.73	248,658	282,169	14,418	7.81	1,846
1966	333,329.69	276,497	313,760	19,570	8.12	2,410
1967	473,929.01	388,669	441,050	32,879	8.45	3,891
1968	321,013.85	260,021	295,064	25,950	8.80	2,949
1969	851,585.51	680,757	772,502	79,084	9.16	8,634
1970	374,716.28	295,314	335,113	39,603	9.55	4,147
1971	375,917.91	293,103	332,604	43,314	9.75	4,442
1972	210,236.57	161,293	183,030	27,207	10.17	2,675
1973	12,116.93	9,136	10,367	1,750	10.60	165
1974	376,952.30	280,226	317,992	58,960	10.87	5,424
1975	6,692.44	4,879	5,537	1,155	11.34	102
1976	346,211.82	248,199	281,649	64,563	11.65	5,542
1977	84,000.35	59,136	67,106	16,894	11.98	1,410
1978	1,800.00	1,243	1,411	389	12.34	32
1979	516,674.66	349,169	396,226	120,449	12.71	9,477
1980	341,659.76	225,666	256,079	85,581	13.11	6,528
1981	935,536.92	602,860	684,107	251,430	13.52	18,597
1982	276,064.62	173,865	197,297	78,768	13.81	5,704
1983	155,714.19	95,655	108,546	47,168	14.13	3,338
1984	48,278.79	28,755	32,630	15,649	14.60	1,072
1985	184,002.99	106,372	120,708	63,295	14.96	4,231
1986	429,440.00	241,174	273,677	155,763	15.22	10,234
1987	275,343.62	149,264	169,380	105,964	15.63	6,780
1988	511,121.82	267,470	303,517	207,605	15.94	13,024

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 381.0 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1989	422,564.13	212,677	241,339	181,225	16.29	11,125
1990	656,247.61	317,361	360,132	296,116	16.55	17,892
1991	346,430.64	160,259	181,857	164,574	16.85	9,767
1992	253,138.47	111,761	126,823	126,315	17.08	7,395
1993	507,847.36	212,686	241,350	266,497	17.35	15,360
1994	859,288.89	339,935	385,748	473,541	17.57	26,952
1995	742,390.74	275,204	312,293	430,098	17.83	24,122
1996	933,775.43	322,900	366,417	567,358	17.97	31,573
1997	959,439.88	306,637	347,962	611,478	18.10	33,783
1998	804,320.36	235,264	266,970	537,350	18.14	29,622
1999	915,663.62	241,644	274,210	641,454	18.13	35,381
2000	639,185.34	149,442	169,582	469,603	18.03	26,046
2001	1,023,684.79	206,375	234,188	789,497	17.82	44,304
2002	504,665.75	84,431	95,810	408,856	17.42	23,470
2003	1,003,184.86	129,912	147,420	855,765	16.81	50,908
2004	955,595.84	83,424	94,667	860,929	15.68	54,906
2005	1,766,716.02	65,899	74,781	1,691,935	12.92	130,955
	21,754,778.54	9,522,936	10,806,086	10,948,694		698,847
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.7	3.21

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 382.0 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1967	18,002.30	14,764	16,753	1,249	8.45	148
1968	24,543.36	19,880	22,559	1,984	8.80	225
1969	29,906.57	23,907	27,128	2,779	9.16	303
1970	51,581.34	40,651	46,128	5,453	9.55	571
1971	64,635.77	50,397	57,188	7,448	9.75	764
1972	59,649.45	45,763	51,929	7,720	10.17	759
1973	48,798.22	36,794	41,752	7,046	10.60	665
1974	52,660.95	39,148	44,423	8,238	10.87	758
1975	4,920.34	3,587	4,070	850	11.34	75
1976	66,166.45	47,435	53,827	12,339	11.65	1,059
1977	17,746.15	12,493	14,176	3,570	11.98	298
1978	2,383.78	1,646	1,868	516	12.34	42
1979	91,504.15	61,839	70,171	21,333	12.71	1,678
1980	152,998.10	101,055	114,672	38,326	13.11	2,923
1981	110,777.09	71,385	81,004	29,773	13.52	2,202
1982	137,929.81	86,868	98,573	39,357	13.81	2,850
1983	80,510.40	49,458	56,122	24,388	14.13	1,726
1984	56,986.12	33,941	38,514	18,472	14.60	1,265
1985	97,033.88	56,095	63,653	33,381	14.96	2,231
1986	202,358.26	113,644	128,957	73,401	15.22	4,823
1987	106,724.64	57,855	65,651	41,074	15.63	2,628
1988	189,106.12	98,959	112,293	76,813	15.94	4,819
1989	162,479.50	81,776	92,795	69,685	16.29	4,278
1990	173,928.99	84,112	95,446	78,483	16.55	4,742
1991	152,312.50	70,460	79,954	72,359	16.85	4,294
1992	239,105.49	105,565	119,789	119,316	17.08	6,986
1993	206,169.18	86,344	97,978	108,191	17.35	6,236
1994	331,607.97	131,184	148,860	182,748	17.57	10,401
1995	211,849.81	78,533	89,115	122,735	17.83	6,884
1996	316,247.00	109,358	124,093	192,154	17.97	10,693
1997	361,500.42	115,536	131,104	230,396	18.10	12,729
1998	210,963.48	61,707	70,022	140,941	18.14	7,770
1999	675,133.46	178,168	202,175	472,958	18.13	26,087
2000	168,262.98	39,340	44,641	123,622	18.03	6,856
2001	337,914.44	68,124	77,303	260,611	17.82	14,625
2002	128,257.28	21,457	24,348	103,909	17.42	5,965
2003	221,134.96	28,637	32,496	188,639	16.81	11,222

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 382.0 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2004	802,733.41	70,079	79,521	723,212	15.68	46,123
	6,366,524.12	2,397,944	2,721,051	3,645,469		218,703
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.7	3.44

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 383.0 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

SURVIVOR CURVE.. IOWA 34-R4
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	156.49	147	156			
1966	698.32	651	698			
1967	4,434.25	4,097	4,434			
1968	46,003.80	42,093	46,004			
1969	109,108.86	98,765	109,109			
1970	50,562.25	45,415	50,562			
1971	81,271.97	72,064	81,272			
1972	64,425.78	56,115	63,905	521	4.96	105
1973	29,037.84	24,914	28,373	665	5.38	124
1974	19,205.98	16,154	18,397	809	5.95	136
1975	9,371.59	7,747	8,823	549	6.40	86
1976	33,526.48	27,099	30,861	2,665	7.00	381
1977	23,083.77	18,225	20,755	2,329	7.60	306
1978	32,369.67	24,837	28,285	4,085	8.34	490
1979	77,328.75	57,788	65,811	11,518	8.96	1,285
1980	98,534.41	71,615	81,557	16,977	9.59	1,770
1981	243,886.86	172,087	195,978	47,909	10.22	4,688
1982	119,280.69	81,290	92,575	26,706	10.98	2,432
1983	45,787.34	30,082	34,258	11,529	11.75	981
1984	106,923.39	67,822	77,238	29,685	12.40	2,394
1985	133,419.02	81,239	92,517	40,902	13.17	3,106
1986	131,976.06	76,955	87,639	44,337	13.94	3,181
1987	123,985.92	68,812	78,365	45,621	14.83	3,076
1988	115,066.07	60,812	69,255	45,811	15.61	2,935
1989	148,184.93	74,330	84,649	63,536	16.39	3,877
1990	145,794.24	68,932	78,502	67,292	17.29	3,892
1991	190,703.37	84,615	96,362	94,341	18.18	5,189
1992	118,912.08	49,289	56,132	62,780	19.07	3,292
1993	163,246.90	62,850	71,575	91,672	19.97	4,590
1994	25,932.64	9,216	10,495	15,438	20.86	740
1995	220,411.52	71,524	81,454	138,958	21.86	6,357
1996	143,301.61	42,202	48,061	95,241	22.76	4,185
1997	110,968.07	29,240	33,299	77,669	23.76	3,269
1998	134,997.30	31,495	35,867	99,130	24.65	4,022
1999	163,473.92	33,054	37,643	125,831	25.65	4,906
2000	111,207.40	19,083	21,732	89,475	26.55	3,370
2001	124,679.98	17,505	19,935	104,745	27.55	3,802

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 383.0 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R4						
NET SALVAGE PERCENT.. 0						
2002	200,168.13	21,858	24,893	175,275	28.55	6,139
2003	104,284.53	8,134	9,263	95,022	29.55	3,216
2004	103,291.91	4,855	5,529	97,763	30.45	3,211
2005	668,102.37	10,489	11,946	656,156	31.45	20,863
	4,577,106.46	1,845,496	2,094,164	2,482,942		112,396
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.1	2.46

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 384.0 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R4						
NET SALVAGE PERCENT.. 0						
1965	116.96	110	117			
1966	1,759.28	1,640	1,759			
1967	4,557.11	4,211	4,557			
1968	26,436.72	24,190	26,437			
1969	54,989.94	49,777	54,990			
1970	28,069.63	25,212	28,070			
1971	16,169.64	14,338	16,170			
1972	13,662.63	11,900	13,663			
1973	9,651.72	8,281	9,603	49	5.38	9
1974	4,303.55	3,620	4,198	106	5.95	18
1975	7,806.53	6,453	7,483	324	6.40	51
1976	6,560.16	5,303	6,149	411	7.00	59
1977	2,792.97	2,205	2,557	236	7.60	31
1978	4,712.79	3,616	4,193	520	8.34	62
1979	7,938.86	5,933	6,880	1,059	8.96	118
1980	10,472.48	7,611	8,826	1,646	9.59	172
1981	10,054.98	7,095	8,227	1,828	10.22	179
1982	9,174.23	6,252	7,250	1,924	10.98	175
1983	4,150.60	2,727	3,162	989	11.75	84
1984	6,454.37	4,094	4,747	1,707	12.40	138
1985	6,204.96	3,778	4,381	1,824	13.17	138
1986	6,813.15	3,973	4,607	2,206	13.94	158
1987	8,796.79	4,882	5,661	3,136	14.83	211
1988	6,982.22	3,690	4,279	2,703	15.61	173
1989	9,826.61	4,929	5,716	4,111	16.39	251
1990	10,078.86	4,765	5,526	4,553	17.29	263
1991	12,127.61	5,381	6,240	5,888	18.18	324
1992	9,938.55	4,120	4,778	5,161	19.07	271
1993	13,050.08	5,024	5,826	7,224	19.97	362
1994	2,760.83	981	1,138	1,623	20.86	78
1995	16,256.94	5,275	6,117	10,140	21.86	464
1996	16,078.45	4,735	5,490	10,588	22.76	465
1997	7,653.49	2,017	2,339	5,314	23.76	224
1998	1,486.77	347	402	1,085	24.65	44
2004	347,431.15	16,329	18,935	328,496	30.45	10,788
	705,321.61	264,794	300,473	404,851		15,310

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.4 2.17

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 386.0 OTHER PROPERTY - CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L4						
NET SALVAGE PERCENT.. 0						
1993	166,752.46	131,734	149,484	17,268	3.32	5,201
1994	37,626.00	28,171	31,967	5,659	3.86	1,466
1995	267,447.34	187,026	212,226	55,221	4.52	12,217
1996	17,389.55	11,218	12,730	4,660	5.23	891
	489,215.35	358,149	406,407	82,808		19,775
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.2	4.04

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 387.0 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0.5						
NET SALVAGE PERCENT.. 0						
1976	55,410.26	48,711	55,275	135	4.06	33
2003	24,782.17	5,732	6,504	18,278	8.31	2,200
2004	46,622.13	7,101	8,058	38,564	8.35	4,618
	126,814.56	61,544	69,837	56,977		6,851
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.3	5.40

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 390.0 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L1						
NET SALVAGE PERCENT.. 0						
1957	1,099,011.50	852,833	967,746	131,266	14.00	9,376
1959	4,567.21	3,483	3,952	615	14.48	42
1960	3,463.27	2,616	2,968	495	14.74	34
1961	1,170.17	880	999	171	14.67	12
1964	847.25	619	702	145	15.32	9
1966	1,699.27	1,215	1,379	320	15.75	20
1969	16,777.37	11,575	13,135	3,642	16.41	222
1970	1,174.28	800	908	266	16.58	16
1971	61,454.40	41,347	46,918	14,536	16.78	866
1972	4,381.69	2,906	3,298	1,084	17.01	64
1973	733.30	479	544	189	17.25	11
1974	564.11	364	413	151	17.28	9
1975	494.16	313	355	139	17.58	8
1976	9,197.67	5,752	6,527	2,671	17.67	151
1977	91,282.52	55,938	63,475	27,808	18.01	1,544
1979	4,163.03	2,460	2,791	1,372	18.34	75
1980	32,823.81	19,002	21,562	11,262	18.55	607
1981	7,539.66	4,286	4,864	2,676	18.60	144
1982	31,074.16	17,234	19,556	11,518	18.87	610
1983	4,022.32	2,181	2,475	1,547	18.99	81
1985	13,825.62	7,115	8,074	5,752	19.34	297
1987	6,340.00	3,073	3,487	2,853	19.67	145
1988	3,410.40	1,599	1,814	1,596	19.81	81
1990	5,930,432.04	2,564,912	2,910,517	3,019,915	20.34	148,472
1991	654,487.96	270,500	306,948	347,540	20.59	16,879
1992	124,601.64	48,956	55,552	69,050	20.86	3,310
1993	55,099.41	20,458	23,215	31,884	21.17	1,506
1994	262,955.74	91,929	104,316	158,640	21.39	7,417
1995	243,863.03	79,377	90,072	153,791	21.76	7,068
1996	83,251.99	24,992	28,360	54,892	22.15	2,478
1997	309,053.83	84,866	96,301	212,753	22.46	9,473
1998	919,844.97	227,018	257,607	662,238	22.89	28,931
2001	399,537.36	62,927	71,406	328,131	24.07	13,632
2002	209,458.80	26,245	29,781	179,678	24.43	7,355
2005	651,187.27	13,024	14,779	636,408	24.50	25,976
	11,243,791.21	4,553,274	5,166,796	6,076,994		286,921

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 21.2 2.55

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 391.4 OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	11,930.22	11,692	11,930			
1982	8,042.96	7,560	8,043			
1983	18,080.62	16,273	18,081			
1984	19,059.50	16,391	18,703	357	3.50	102
1985	5,662.01	4,643	5,298	364	4.50	81
1986	54,887.64	42,812	48,850	6,038	5.50	1,098
1987	26,178.48	19,372	22,104	4,074	6.50	627
1988	40,430.19	28,301	32,292	8,138	7.50	1,085
1989	88,962.73	58,715	66,996	21,967	8.50	2,584
1990	29,462.96	18,267	20,843	8,620	9.50	907
1991	73,419.04	42,583	48,589	24,830	10.50	2,365
1992	23,333.29	12,600	14,377	8,956	11.50	779
1993	4,070.91	2,035	2,322	1,749	12.50	140
1994	12,993.78	5,977	6,820	6,174	13.50	457
1995	24,617.43	10,339	11,797	12,820	14.50	884
1996	5,373.67	2,042	2,330	3,044	15.50	196
1997	37,365.92	12,704	14,496	22,870	16.50	1,386
1998	229,755.57	68,927	78,648	151,108	17.50	8,635
2001	12,347.31	2,223	2,536	9,811	20.50	479
2002	40,344.02	5,648	6,445	33,899	21.50	1,577
2003	4,639.92	464	529	4,111	22.50	183
2004	10,555.94	633	722	9,834	23.50	418
2005	210,499.67	4,210	4,804	205,696	24.50	8,396
	992,013.78	394,411	447,555	544,460		32,379

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 16.8 3.26

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 391.5 OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	60,052.09	58,052	60,052			
1992	12,320.16	11,088	12,320			
1993	44,735.73	37,278	43,974	762	2.50	305
1994	79,346.28	60,835	71,763	7,583	3.50	2,167
1995	14,426.78	10,099	11,913	2,514	4.50	559
1996	9,249.86	5,858	6,910	2,340	5.50	425
1997	7,787.00	4,413	5,206	2,581	6.50	397
1998	10,434.02	5,217	6,154	4,280	7.50	571
1999	608.24	264	311	297	8.50	35
2000	1,598.00	586	691	907	9.50	95
2001	21,219.65	6,366	7,510	13,710	10.50	1,306
2002	2,977.00	695	820	2,157	11.50	188
2004	9,116.00	912	1,076	8,040	13.50	596
2005	90,338.09	3,008	3,549	86,789	14.50	5,985
	364,208.90	204,671	232,249	131,960		12,629
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.4	3.47

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 391.6 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	2,687,315.49	2,418,584	2,687,315			
2002	91,921.86	64,345	74,824	17,098	1.50	11,399
2003	831,312.02	415,656	483,349	347,963	2.50	139,185
2004	4,692,071.67	1,407,622	1,636,864	3,055,208	3.50	872,917
2005	1,453,541.81	145,354	169,026	1,284,516	4.50	285,448
	9,756,162.85	4,451,561	5,051,378	4,704,785		1,308,949

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.6 13.42

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-L3						
NET SALVAGE PERCENT.. +15						
1957	1,000.00	850	850			
1967	47,801.80	40,632	40,632			
1977	2,872.28	2,441	2,441			
1980	2,678.53	2,277	2,277			
1981	8,252.92	7,015	7,015			
1982	25,546.27	21,714	21,714			
1983	6,778.87	5,762	5,762			
1986	36,813.96	30,938	31,292			
1987	38,029.10	31,575	32,325			
1988	104,282.93	85,476	88,640			
1989	13,998.00	11,308	11,898			
1990	64,185.32	50,995	54,558			
1991	66,497.51	51,882	56,523			
1992	254,638.48	194,322	216,443			
1993	97,890.00	73,014	83,207			
1994	67,133.75	48,761	55,977	1,087	1.96	555
1995	177,339.10	125,354	143,906	6,832	2.13	3,208
1996	172,879.93	118,940	136,543	10,405	2.24	4,645
1997	600,933.19	400,309	459,553	51,240	2.35	21,804
1998	811,051.54	516,011	592,378	97,016	2.52	38,498
1999	317,333.00	187,788	215,580	54,153	2.84	19,068
2000	227,529.00	120,623	138,475	54,925	3.32	16,544
2001	1,262,476.13	570,784	655,257	417,848	3.96	105,517
2002	284,905.24	103,164	118,432	123,737	4.72	26,215
2003	1,697,779.31	448,086	514,400	928,712	5.55	167,335
2004	548,515.65	87,839	100,839	365,399	6.46	56,563
2005	981,314.90	52,549	60,326	773,792	7.44	104,004
	7,920,456.71	3,390,409	3,847,243	2,885,146		563,956

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 5.1 7.12

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 393.1 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1978	2,693.60	2,469	2,694			
1979	6,212.06	5,487	6,212			
1981	578.50	472	540	39	5.50	7
1983	2,691.00	2,018	2,309	382	7.50	51
1984	1,392.70	998	1,142	251	8.50	30
1987	3,312.10	2,043	2,338	974	11.50	85
1993	12,977.32	5,408	6,189	6,788	17.50	388
1994	4,234.47	1,623	1,858	2,376	18.50	128
2005	8,368.77	140	160	8,209	29.50	278
	42,460.52	20,658	23,442	19,019		967

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CITIZENS GAS AND COKE UTILITY
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ACCOUNT 394.1 TOOLS, SHOP, GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	61,381.63	59,847	61,382			
1987	99,864.60	92,375	99,865			
1988	100,009.78	87,509	100,010			
1989	269,679.15	222,485	255,221	14,458	3.50	4,131
1990	151,399.68	117,335	134,599	16,801	4.50	3,734
1991	193,207.04	140,075	160,685	32,522	5.50	5,913
1992	69,444.92	46,875	53,772	15,673	6.50	2,411
1993	67,009.94	41,881	48,043	18,967	7.50	2,529
1994	81,391.03	46,800	53,686	27,705	8.50	3,259
1995	23,274.50	12,219	14,017	9,258	9.50	975
1996	75,005.56	35,628	40,870	34,136	10.50	3,251
1997	32,721.80	13,907	15,953	16,769	11.50	1,458
1998	379,309.19	142,241	163,171	216,138	12.50	17,291
2000	58,346.42	16,045	18,406	39,940	14.50	2,754
2001	88,351.99	19,879	22,804	65,548	15.50	4,229
2002	28,547.84	4,996	5,731	22,817	16.50	1,383
2003	6,747.17	843	967	5,780	17.50	330
2004	11,433.01	857	983	10,450	18.50	565
2005	293,425.24	7,336	8,416	285,009	19.50	14,616
	2,090,550.49	1,109,133	1,258,581	831,971		68,829

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CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L1.5						
NET SALVAGE PERCENT.. +20						
1970	5,810.00	4,472	4,648			
1977	15,961.40	11,755	12,769			
1978	105,969.00	77,400	84,775			
1979	18,578.26	13,431	14,863			
1980	23,805.18	17,046	19,044			
1983	15,260.55	10,576	12,131	77	3.47	22
1986	13,858.91	9,167	10,515	572	4.08	140
1987	76,363.67	49,618	56,915	4,176	4.28	976
1988	25,224.80	16,104	18,472	1,708	4.43	386
1990	53,500.00	32,708	37,519	5,281	4.78	1,105
1991	120,776.36	72,012	82,603	14,018	4.96	2,826
1993	8,798.00	4,944	5,671	1,367	5.29	258
1994	7,851.07	4,262	4,889	1,392	5.45	255
1995	59,027.00	30,741	35,262	11,960	5.63	2,124
1998	1,973.70	857	983	596	6.31	94
1999	76,193.00	30,154	34,589	26,365	6.64	3,971
2000	2,760.00	969	1,112	1,096	7.03	156
2001	155,285.26	46,685	53,551	70,677	7.48	9,449
2002	4,474.62	1,094	1,255	2,325	7.95	292
2003	237,615.44	43,246	49,606	140,486	8.49	16,547
2004	243,317.94	27,680	31,751	162,903	9.05	18,000
2005	65,995.98	2,635	3,023	49,774	9.53	5,223
	1,338,400.14	507,556	575,946	494,773		61,824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.0	4.62

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 397.1 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	36,368.49	35,157	36,368			
1992	76,210.94	68,590	76,211			
1993	55,014.61	45,844	52,186	2,829	2.50	1,132
1994	35,794.77	27,444	31,241	4,554	3.50	1,301
1995	1,708,886.74	1,196,221	1,361,717	347,170	4.50	77,149
1996	6,000.00	3,800	4,326	1,674	5.50	304
1997	1,402.76	795	905	498	6.50	77
1998	251,659.24	125,830	143,238	108,421	7.50	14,456
2000	8,641.21	3,169	3,607	5,034	9.50	530
2001	2,945.00	884	1,006	1,939	10.50	185
2002	18,488.94	4,313	4,910	13,579	11.50	1,181
2004	121,114.15	12,111	13,787	107,327	13.50	7,950
2005	218,027.35	7,260	8,264	209,763	14.50	14,466
	2,540,554.20	1,531,418	1,737,766	802,788		118,731

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.8 4.67

CITIZENS GAS AND COKE UTILITY
GAS OPERATIONS / CSS

ACCOUNT 398.1 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	19,056.84	18,580	19,057			
1987	4,545.00	4,204	4,545			
1988	7,229.94	6,326	7,230			
1989	4,333.08	3,575	4,152	181	3.50	52
1990	10,142.67	7,861	9,129	1,014	4.50	225
1991	13,495.00	9,784	11,362	2,133	5.50	388
1992	4,648.00	3,137	3,643	1,005	6.50	155
1993	24,180.90	15,113	17,551	6,630	7.50	884
1994	590.26	339	394	196	8.50	23
1996	571.24	271	315	256	10.50	24
1997	5,010.43	2,129	2,472	2,538	11.50	221
2002	12,214.59	2,138	2,483	9,732	16.50	590
2004	484,636.54	36,348	42,212	442,425	18.50	23,915
2005	83,826.15	2,096	2,434	81,392	19.50	4,174
	674,480.64	111,901	126,979	547,502		30,651

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CERTIFICATE OF SERVICE

The undersigned hereby certify that a copy of the "Direct Testimony and Exhibits of Donald J. Clayton" was served this 18th day of March, 2008 by personal delivery or First Class United States mail on the following:

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