Atlanta Gas Light Company
Table 1: Summary of Depreciation Rates and Annual Accrual Amounts
As of December 31, 2018

			Current Approved		AGL Proposed			Staff Proposed			
Account	Description	12/31/18 Investment	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Company
	A	B	C	D	E	F	G	H	I	J	K
STORAGE PLANT											
360.00	Land Rights	94,315	3.06%	2,886	1.39%	1,307	(1,579)	1.39%	1,307	(1,579)	0
361.00	Natural Gas Structures & Improvements	23,636,759	3.06%	723,285	1.46%	344,964	(378,321)	1.46%	344,964	(378,321)	0
362.00	Natural Gas Holders	3,256,318	3.06%	99,643	1.76%	57,352	(42,291)	1.76%	57,352	(42,291)	0
362.10	LNG Tanks	24,421,782	3.06%	747,307	1.09%	267,162	(480,144)	1.09%	267,162	(480,144)	0
363.00	Purification Equipment	9,357,800	3.06%	286,349	2.11%	197,546	(88,803)	2.11%	197,546	(88,803)	0
363.10	Liquefaction Equipment	23,301,752	3.06%	713,034	2.15%	501,334	(211,699)	2.15%	501,334	(211,699)	0
363.20	Vaporizing Equipment	36,318,706	3.06%	1,111,352	1.75%	635,332	(476,020)	1.75%	635,332	(476,020)	0
363.30	Compressor Equipment	10,061,431	3.06%	307,880	1.56%	156,804	(151,076)	1.56%	156,804	(151,076)	0
363.40	M&R Equipment	0					0	0.00%	0	0	0
363.50	Other Equipment	36,794,702	3.06%	1,125,918	2.07%	762,964	(362,954)	2.07%	762,964	(362,954)	0
364.20	Structures & Improvements LNG	423,759	3.06%	12,967	2.31%	9,788	(3,179)	2.31%	9,788	(3,179)	0
364.50	M&R Equipment LNG	210,050	3.06%	6,428	2.81%	5,904	(523)	2.81%	5,904	(523)	0
364.80	Other Equipment	9,539,466	3.06%	291,908	3.26%	311,345	19,437	3.26%	311,345	19,437	0
Total Storage Plant		**177,416,839**	**3.06%**	**5,428,955**	**1.83%**	**3,251,802**	**(2,177,153)**	**1.83%**	**3,251,802**	**(2,177,153)**	**0**
TRANSMISSION PLANT											
365 C	Land Rights & Rights of Way	60,915,141	1.14%	694,433	1.18%	716,224	21,791	1.18%	716,224	21,791	0
366 C	Structures & Improvements	6,597,736	1.14%	75,214	1.81%	119,735	44,521	1.81%	119,735	44,521	0
367.00	Mains	982,819,314	1.14%	11,204,140	1.40%	13,749,564	2,545,424	1.40%	13,749,564	2,545,424	0
369.00	M&R Equipment	59,200,970	1.14%	674,891	1.91%	1,129,303	454,412	1.91%	1,129,303	454,412	0
371.00	Other Equipment	2,345,471	1.14%	26,738	4.00%	93,730	66,992	4.00%	93,730	66,992	0
Total Transmission Plant		**1,111,878,632**	**1.14%**	**12,675,416**	**1.42%**	**15,808,556**	**3,133,140**	**1.42%**	**15,808,556**	**3,133,140**	**0**
DISTRIBUTION PLANT											
374 C	Land Rights & Rights of Way	21,971,951	2.57%	564,679	1.53%	335,622	(229,057)	1.53%	335,622	(229,057)	0
375.00	Structures and Improvements	6,538,511	2.57%	168,040	2.22%	145,418	(22,622)	2.22%	145,418	(22,622)	0
376 C	Mains - All	2,238,643,073	2.57%	57,533,127	2.10%	46,907,141	(10,625,986)	2.10%	46,907,141	(10,625,986)	0
377.00	Compressor Station Equipment	110,071	2.57%	2,829	4.00%	4,399	1,570	4.00%	4,399	1,570	0
378.00	M&R Equipment	33,829,720	2.57%	869,424	1.74%	587,627	(281,797)	1.74%	587,627	(281,797)	0
379.00	City Gate Equipment	9,484,278	2.57%	243,746	1.75%	165,947	(77,799)	1.75%	165,947	(77,799)	0
380 C	Services - All	1,079,397,043	2.57%	27,740,504	2.97%	32,085,582	4,345,078	2.61%	28,189,166	448,662	(3,896,416)
381.00	Meters	286,872,924	2.57%	7,372,634	3.96%	11,352,595	3,979,961	3.96%	11,352,595	3,979,961	0
381.10	Meters - ERTS	7,488,329	2.57%	192,450	4.97%	371,927	179,477	4.97%	371,927	179,477	0
382.00	Meter Installations	108,935,780	2.57%	2,799,650	1.97%	2,145,706	(653,944)	1.70%	1,847,675	(951,975)	(298,031)
383.00	House Regulators	63,651,229	2.57%	1,635,837	1.98%	1,260,037	(375,800)	1.73%	1,103,220	(532,616)	(156,817)

Atlanta Gas Light Company
Table 1: Summary of Depreciation Rates and Annual Accrual Amounts
As of December 31, 2018

			Current Approved		AGL Proposed			Staff Proposed			
Account	Description	12/31/18 Investment	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Company
	A	B	C	D	E	F	G	H	I	J	K
384.00	House Regulator Installations	39,718,213	2.57%	1,020,758	1.96%	780,002	(240,756)	1.68%	665,695	(355,063)	(114,307)
385.00	Industrial M&R Equipment	1,235,858	2.57%	31,762	1.65%	20,366	(11,396)	1.65%	20,366	(11,396)	0
386.00	Other. Prop. on Customers' Premises	11,786,794	2.57%	302,921	3.31%	389,977	87,056	3.31%	389,977	87,056	0
387.00	Other Equipment	24,679,989	2.57%	634,276	6.60%	1,629,416	995,140	6.60%	1,629,416	995,140	0
Total Distribution Plant		**3,934,343,764**	**2.57%**	**101,112,635**	**2.50%**	**98,181,761**	**(2,930,873)**	**2.38%**	**93,716,191**	**(7,396,444)**	**(4,465,571)**
GENERAL PLANT - DEPRECIATED											
390.00	Structures & Improvements	57,639,276	6.10%	3,515,996	2.43%	1,399,111	(2,116,885)	2.43%	1,399,111	(2,116,885)	0
392.00	Transportation - Trailers	2,486,494	18.83%	468,207	8.04%	199,870	(268,336)	8.04%	199,870	(268,336)	0
392.10	Transportation - Autos & Light Trucks	8,584,098	24.34%	2,089,369	14.33%	1,230,372	(858,998)	14.33%	1,230,372	(858,998)	0
392.20	Transportation - Service Trucks	16,233,927	16.21%	2,631,520	8.76%	1,421,959	(1,209,560)	8.76%	1,421,959	(1,209,560)	0
392.30	Transportation - Heavy Trucks	11,734,273	17.20%	2,018,295	7.14%	837,613	(1,180,682)	7.14%	837,613	(1,180,682)	0
396.00	Power Operated Equipment	4,006,202	6.10%	244,378	6.58%	263,670	19,291	6.58%	263,670	19,291	0
Total General - Depreciated		**100,684,269**	**10.89%**	**10,967,765**	**5.32%**	**5,352,595**	**(5,615,170)**	**5.32%**	**5,352,595**	**(5,615,170)**	**0**
GENERAL PLANT - AMORTIZED (before AR 15 Retirements)											
391.00	Office Furniture and Equipment	1,277,591	6.10%	77,933	5.00%	63,880	(14,054)	5.00%	63,880	(14,054)	0
391.10	OFE - Comp Equip and So	178,263	6.10%	10,874	12.50%	22,283	11,409	12.50%	22,283	11,409	0
391.11	OFE - Computer Software	0					0	0.00%	0	0	0
391.12	OFE - Computer Hardware	7,042,063	6.10%	429,566	20.00%	1,408,413	978,847	20.00%	1,408,413	978,847	0
391.20	OFE - Enterprise 10 Year	69,691,371	10.00%	6,969,137	10.00%	6,969,137	0	10.00%	6,969,137	0	0
391.30	Computer Equipment - Mainframe	0		0	20.00%	0	0	20.00%	0	0	0
391.50	Individual Equipment	57,453	6.10%	3,505	20.00%	11,491	7,986	20.00%	11,491	7,986	0
391.60	Enterprise Software - 5 Year	33,763	6.10%	2,060	20.00%	6,753	4,693	20.00%	6,753	4,693	0
393.00	Stores Equipment	335,037	6.10%	20,437	4.55%	15,229	(5,208)	4.55%	15,229	(5,208)	0
394.00	Tools, Shop and Garage Equipment	5,594,332	6.10%	341,254	5.56%	310,796	(30,458)	5.56%	310,796	(30,458)	0
395.00	Laboratory Equipment	9,461	0.00%	0	11.11%	0	0	11.11%	0	0	0
397.00	Communication Equipment	5,095,283	6.10%	310,812	7.14%	363,949	53,137	7.14%	363,949	53,137	0
398.00	Miscellaneous Equipment	2,781,010	6.10%	169,642	6.67%	185,401	15,759	6.67%	185,401	15,759	0
Total General - Amortized		**92,095,628**	**9.05%**	**8,335,220**	**10.16%**	**9,357,330**	**1,022,110**	**10.16%**	**9,357,330**	**1,022,110**	**0**
Total General Plant		**192,779,897**	**10.01%**	**19,302,985**	**7.63%**	**14,709,925**	**(4,593,059)**	**7.63%**	**14,709,925**	**(4,593,059)**	**0**
Total Depreciated & Amortized		**5,416,419,133**	**2.56%**	**138,519,991**	**2.44%**	**131,952,045**	**(6,567,946)**	**2.35%**	**127,486,474**	**(11,033,517)**	**(4,465,571)**
GPA AR 15 Retirements						(1,442,242)	(1,442,242)	0.00%	(1,442,242)	(1,442,242)	0
Study Total After AR 15 Retirements(Appendix B)		**5,416,419,133**	**2.56%**	**138,519,991**	**2.41%**	**130,509,803**	**(8,010,188)**	**2.33%**	**126,044,232**	**(12,475,759)**	**(4,465,571)**

Source: AGLC Appendix A Rev. - Comparison of Depreciation Expense

Atlanta Gas Light Company
Table 2: Calculation of Proposed Depreciation Rates
As of December 31, 2018

Account	Description	12/31/18 Investment	12/31/18 Book Reserve	Percent Reserve	Future Net Salvage Percent	Net Plant to be Recovered	Remaining Life	Total Annual Rate	Total Annual Accrual
	A	B	C	D=C/B	E	F=B*(1-E)-C	G	H=(1-D-E)/G	I=H/K
STORAGE PLANT									
360.00	Land Rights	94,315	11,147	11.82%	0%	83,168	63.6	1.39%	1,307
361.00	Natural Gas Structures & Improvements	23,636,759	17,895,273	75.71%	0%	5,741,485	16.6	1.46%	344,964
362.00	Natural Gas Holders	3,256,318	72,328	2.22%	-15%	3,672,438	64.0	1.76%	57,352
362.10	LNG Tanks	24,421,782	20,470,639	83.82%	-15%	7,614,410	28.5	1.09%	267,162
363.00	Purification Equipment	9,357,800	4,894,645	52.31%	0%	4,463,155	22.6	2.11%	197,546
363.10	Liquefaction Equipment	23,301,752	15,732,735	67.52%	0%	7,569,018	15.1	2.15%	501,334
363.20	Vaporizing Equipment	36,318,706	19,798,905	54.51%	0%	16,519,801	26.0	1.75%	635,332
363.30	Compressor Equipment	10,061,431	5,613,117	55.79%	0%	4,448,314	28.4	1.56%	156,804
363.40	M&R Equipment	0	0	0.00%	0%	0	0.0	0.00%	0
363.50	Other Equipment	36,794,702	25,894,406	70.38%	0%	10,900,296	14.3	2.07%	762,964
364.20	Structures & Improvements LNG	423,759	50,195	11.85%	0%	373,564	38.2	2.31%	9,788
364.50	M&R Equipment LNG	210,050	14,071	6.70%	0%	195,979	33.2	2.81%	5,904
364.80	Other Equipment	9,539,466	810,459	8.50%	0%	8,729,007	28.0	3.26%	311,345
Total Storage Plant		**177,416,839**	**111,257,920**			**70,310,634**			**3,251,802**
TRANSMISSION PLANT									
365 C	Land Rights & Rights of Way	60,915,141	5,958,048	9.78%	0%	54,957,093	76.7	1.18%	716,224
366 C	Structures & Improvements	6,597,736	1,678,751	25.44%	0%	4,918,984	41.1	1.81%	119,735
367.00	Mains	982,819,314	120,027,977	12.21%	-5%	911,932,303	66.3	1.40%	13,749,564
369.00	M&R Equipment	59,200,970	7,876,991	13.31%	-5%	54,284,028	48.1	1.91%	1,129,303
371.00	Other Equipment	2,345,471	346,522	14.77%	0%	1,998,950	21.3	4.00%	93,730
Total Transmission Plant		**1,111,878,632**	**135,888,288**			**1,028,091,358**			**15,808,556**
DISTRIBUTION PLANT									
374 C	Land Rights & Rights of Way	21,971,951	5,704,505	25.96%	0%	16,267,446	48.5	1.53%	335,622
375.00	Structures and Improvements	6,538,511	1,229,524	18.80%	-5%	5,635,913	38.8	2.22%	145,418
376 C	Mains - All	2,238,643,073	626,375,781	27.98%	-16%	1,970,450,184	42.0	2.10%	46,907,141
377.00	Compressor Station Equipment	110,071	4,450	4.04%	0%	105,621	24.0	4.00%	4,399
378.00	M&R Equipment	33,829,720	9,442,174	27.91%	-5%	26,079,032	44.4	1.74%	587,627
379.00	City Gate Equipment	9,484,278	2,979,751	31.42%	-5%	6,978,740	42.1	1.75%	165,947
380 C	Services - All	1,079,397,043	500,392,454	46.36%	-50%	1,118,703,111	39.7	2.61%	28,189,166
381.00	Meters	286,872,924	98,634,673	34.38%	0%	188,238,252	16.6	3.96%	11,352,595
381.10	Meters - ERTS	7,488,329	1,833,453	24.48%	0%	5,654,876	15.2	4.97%	371,927
382.00	Meter Installations	108,935,780	46,511,343	42.70%	0%	62,424,437	33.8	1.70%	1,847,675
383.00	House Regulators	63,651,229	21,194,439	33.30%	0%	42,456,790	38.5	1.73%	1,103,220

Atlanta Gas Light Company
Table 2: Calculation of Proposed Depreciation Rates
As of December 31, 2018

Account	Description	12/31/18 Investment	12/31/18 Book Reserve	Percent Reserve	Future Net Salvage Percent	Net Plant to be Recovered	Remaining Life	Total Annual Rate	Total Annual Accrual
	A	B	C	D=C/B	E	F=B*(1-E)-C	G	H=(1-D-E)/G	I=H/K
384.00	House Regulator Installations	39,718,213	18,723,085	47.14%	0%	20,995,128	31.5	1.68%	665,695
385.00	Industrial M&R Equipment	1,235,858	438,966	35.52%	0%	796,892	39.1	1.65%	20,366
386.00	Other. Prop. on Customers' Premises	11,786,794	3,133,852	26.59%	0%	8,652,942	22.2	3.31%	389,977
387.00	Other Equipment	24,679,989	7,926,101	32.12%	0%	16,753,888	10.3	6.60%	1,629,416
Total Distribution Plant		**3,934,343,764**	**1,344,524,551**			**3,490,193,252**			**93,716,191**
GENERAL PLANT - DEPRECIATED									
390.00	Structures & Improvements	57,639,276	9,054,149	15.71%	0%	48,585,127	34.7	2.43%	1,399,111
392.00	Transportation - Trailers	2,486,494	1,024,585	41.21%	9%	1,238,125	6.2	8.04%	199,870
392.10	Transportation - Autos & Light Trucks	8,584,098	3,731,491	43.47%	16%	3,479,152	2.8	14.33%	1,230,372
392.20	Transportation - Service Trucks	16,233,927	4,275,261	26.34%	24%	8,062,523	5.7	8.76%	1,421,959
392.30	Transportation - Heavy Trucks	11,734,273	4,902,444	41.78%	17%	4,837,002	5.8	7.14%	837,613
396.00	Power Operated Equipment	4,006,202	1,402,867	35.02%	25%	1,601,785	6.1	6.58%	263,670
Total General - Depreciated		**100,684,269**	**24,390,795**			**67,803,715**			**5,352,595**
GENERAL PLANT - AMORTIZED									
391.00	Office Furniture and Equipment	1,277,591	199,904	15.65%	0%	1,077,687	0.0	0.00%	0
391.10	OFE - Comp Equip and So	178,263	152,927	85.79%	0%	25,336	0.0	0.00%	0
391.11	OFE - Computer Software	0	0	0.00%	0%	0	0.0	0.00%	0
391.12	OFE - Computer Hardware	7,042,063	3,692,084	52.43%	0%	3,349,979	0.0	0.00%	0
391.20	OFE - Enterprise 10 Year	69,691,371	38,267,531	54.91%	0%	31,423,841	0.0	0.00%	0
391.30	Computer Equipment - Mainframe	0	0	0.00%	0%	0	0.0	0.00%	0
391.50	Individual Equipment	57,453	34,222	59.57%	0%	23,231	0.0	0.00%	0
391.60	Enterprise Software - 5 Year	33,763	4,022	11.91%	0%	29,741	0.0	0.00%	0
393.00	Stores Equipment	335,037	19,230	5.74%	0%	315,808	0.0	0.00%	0
394.00	Tools, Shop and Garage Equipment	5,594,332	2,706,019	48.37%	0%	2,888,313	0.0	0.00%	0
395.00	Laboratory Equipment	9,461	9,461	100.00%	0%	0	0.0	0.00%	0
397.00	Communication Equipment	5,095,283	2,239,727	43.96%	0%	2,855,556	0.0	0.00%	0
398.00	Miscellaneous Equipment	2,781,010	1,279,158	46.00%	0%	1,501,852	0.0	0.00%	0
Total General - Amortized		**92,095,628**	**48,604,284**			**43,491,344**			**0**
Total General Plant		192,779,897	72,995,080			111,295,058			5,352,595
Total Depreciated & Amortized		**5,416,419,133**	**1,664,665,839**			**4,699,890,301**			**118,129,144**
GPA AR 15 Retirements		0	0	0.00%	0%	0	0.0	0.00%	0
Study Total After AR 15 Retirements(Appendix B)		**5,416,419,133**	**1,664,665,839**			**4,699,890,301**			**118,129,144**

Atlanta Gas Light Company
Table 3: Current and Proposed Parameters
As of December 31, 2018

		Current				AGL Proposed					Staff Proposed				
Account	Description	AYFR	Proj Life	Iowa Curve Shape	Future Net Salvage	AYFR	Proj Life	Iowa Curve Shape	Avg Rem Life	Future Net Salvage	AYFR	Proj Life	Iowa Curve Shape	Avg Rem Life	Future Net Salvage
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
STORAGE PLANT															
360.00	Land Rights						70	SQ	63.63	0%		70	SQ	63.6	0%
361.00	Natural Gas Structures & Improvements		42	S6	0%		42	S6	16.64	0%		42	S6	16.6	0%
362.00	Natural Gas Holders		45	R5	-15%		65	R5	64.03	-15%		65	R5	64.0	-15%
362.10	LNG Tanks		45	R5	-15%		65	R5	28.50	-15%		65	R5	28.5	-15%
363.00	Purification Equipment		40	R4	0%		38	R2	22.59	0%		38	R2	22.6	0%
363.10	Liquefaction Equipment		25	R5	0%		35	R5	15.10	0%		35	R5	15.1	0%
363.20	Vaporizing Equipment		34	R4	0%		45	R4	26.00	0%		45	R4	26.0	0%
363.30	Compressor Equipment		35	R4	0%		50	R4	28.37	0%		50	R4	28.4	0%
363.40	M&R Equipment		35	R2.5	0%		35	R2.5		0%		35	R2.5	0.0	0%
363.50	Other Equipment		30	R3	0%		25	L1	14.29	0%		25	L1	14.3	0%
364.20	Structures & Improvements LNG		42	S6	0%		42	S6	38.17	0%		42	S6	38.2	0%
364.50	M&R Equipment LNG		35	R2.5	0%		35	R2.5	33.19	0%		35	R2.5	33.2	0%
364.80	Other Equipment		30	R3	0%		30	R5	28.04	0%		30	R5	28.0	0%
Total Storage Plant															
TRANSMISSION PLANT															
365 C	Land Rights & Rights of Way		85	R5	0%		85	R5	76.73	0%		85	R5	76.7	0%
366 C	Structures & Improvements		55	R5	0%		55	R5	41.08	0%		55	R5	41.1	0%
367.00	Mains		75	R5	-1%		75	R3	66.32	-5%		75	R3	66.3	-5%
369.00	M&R Equipment		55	R3	0%		55	R4	48.07	-5%		55	R4	48.1	-5%
371.00	Other Equipment		0	0	0%		25	R3	21.33	0%		25	R3	21.3	0%
Total Transmission Plant															
DISTRIBUTION PLANT															
374 C	Land Rights & Rights of Way		61	R5	0%		65	R5	48.47	0%		65	R5	48.5	0%
375.00	Structures and Improvements		45	R1.5	0%		47	L3	38.76	-5%		47	L3	38.8	-5%
376 C	Mains - All		51	R2.5	-11%		55	R2.5	42.01	-16%		55	R2.5	42.0	-16%
377.00	Compressor Station Equipment		0	0	0%		25	R3	24.01	0%		25	R3	24.0	0%
378.00	M&R Equipment		50	R1	0%		60	R1.5	44.38	-5%		60	R1.5	44.4	-5%
379.00	City Gate Equipment		50	R1	0%		60	R1.5	42.05	-5%		60	R1.5	42.1	-5%
380 C	Services - All		41	R3	-30%		50	R2	34.87	-50%		55	R2	39.7	-50%
381.00	Meters		34	R2.5	0%		25	R1	16.58	0%		25	R1	16.6	0%
381.10	Meters - ERTS		16	R1	0%		20	SQ	15.20	0%		20	SQ	15.2	0%
382.00	Meter Installations		60	S1.5	0%		50	R2	29.09	0%		55	R2	33.8	0%
383.00	House Regulators		52	R3	0%		50	R2	33.69	0%		55	R2	38.5	0%
384.00	House Regulator Installations		60	R4	0%		50	R2	26.92	0%		55	R2	31.5	0%

Atlanta Gas Light Company
Table 3: Current and Proposed Parameters
As of December 31, 2018

		Current				AGL Proposed					Staff Proposed				
Account	Description	AYFR	Proj Life	Iowa Curve Shape	Future Net Salvage	AYFR	Proj Life	Iowa Curve Shape	Avg Rem Life	Future Net Salvage	AYFR	Proj Life	Iowa Curve Shape	Avg Rem Life	Future Net Salvage
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
385.00	Industrial M&R Equipment		50	R1	0%		60	R1.5	39.13	0%		60	R1.5	39.1	0%
386.00	Other. Prop. on Customers' Premises		17	S6	0%		30	R2	22.19	0%		30	R2	22.2	0%
387.00	Other Equipment		15	R3	0%		15	L3	10.28	0%		15	L3	10.3	0%
Total Distribution Plant															
GENERAL PLANT - DEPRECIATED															
390.00	Structures & Improvements		15	L1.5	0%		40	R2	34.73	0%		40	R2	34.7	0%
392.00	Transportation - Trailers		7	L3	0%		10	L3	6.19	9%		10	L3	6.2	9%
392.10	Transportation - Autos & Light Trucks		7	L3	10%		5	L3	2.83	16%		5	L3	2.8	16%
392.20	Transportation - Service Trucks		10	L3	11%		8	L4	5.67	24%		8	L4	5.7	24%
392.30	Transportation - Heavy Trucks		10	R2	5%		10	L2.5	5.77	17%		10	L2.5	5.8	17%
396.00	Power Operated Equipment		9	L2	20%		10	L1.5	6.07	25%		10	L1.5	6.1	25%
Total General - Depreciated															
GENERAL PLANT - AMORTIZED															
391.00	Office Furniture and Equipment		13	R2	0%		20	R2		0%		20	R2	0.0	0%
391.10	OFE - Comp Equip and So		11	L1.5	0%		8	L2		0%		8	L2	0.0	0%
391.11	OFE - Computer Software														
391.12	OFE - Computer Hardware		0	0	0%		5	SQ		0%		5	SQ	0.0	0%
391.20	OFE - Enterprise 10 Year		10	L2	0%		10	L2		0%		10	L2	0.0	0%
391.30	Computer Equipment - Mainframe		0	0	0%		5	SQ		0%		5	SQ	0.0	0%
391.50	Individual Equipment		0	0	0%		5	SQ		0%		5	SQ	0.0	0%
391.60	Enterprise Software - 5 Year		0	0	0%		5	SQ		0%		5	SQ	0.0	0%
393.00	Stores Equipment		22	L2	0%		22	L2		0%		22	L2	0.0	0%
394.00	Tools, Shop and Garage Equipment		15	L1.5	0%		18	L1.5		0%		18	L1.5	0.0	0%
395.00	Laboratory Equipment														
397.00	Communication Equipment		10	R1.5	0%		14	L3		0%		14	L3	0.0	0%
398.00	Miscellaneous Equipment		14	L2	0%		15	L2		0%		15	L2	0.0	0%
Total General - Amortized															
Total General Plant															
Total Depreciated & Amortized															
GPA AR 15 Retirements															
Study Total After AR 15 Retirements(Appendix B)															

Sources: AGLC Appendix B Rev. - Calculation of Depreciation Accrual; AGLC Appendix C Rev. - Comparison of Parameters