**Section 605.320 Retirement Unit Account 320 Water Treatment Equipment**

a) Aerators (except when located at reservoir)

Air compressor

Basin

Pipe, run of any class, 2 inches or over in size, between two or more units of property

Spray nozzle

Substructure

b) Chemical Treating plant

1) Items

Agitating equipment complete

Ammonia machine

Basin

Carbonating equipment

Chemical manufacturing plant

Chemical conveying or handling equipment

Chemical pump

Chlorine machine

Coke, complete replacement

Dry feed machine

Dry storage bin

Electrolytic cell

Foundation, independent of structure

Gravity feed or pump feed apparatus

Motor

Piping, run of any class, 2 inches over in size, between two or more units of property

Rate controller

Sludge pump or other sludge equipment

Softening equipment not provided for elsewhere

Solution feed equipment

Solution tank

Switchboard

Weighing equipment

2) Any applicable item not specifically listed in subsection (b)(1).

c) Clear Water Basin

Basin

Piping, run of any class, 2 inches or over in size, between two or more units of property

Roof

Substructure

Valve

d) Filter Plant

1) Items

Air blower and compressor

Filter

Piping, run of any class 2 inches or over in size, between two or more units of property

Rate controller

Sand and gravel, complete replacement

Substructure

Underdrain system

Valve control system

Valve operating mechanism

Wash trough

Wash water tank

2) Any applicable unit not specifically listed in subsection (d)(1).

e) Mixing Tanks

1) Items

Chemical conveying or handling equipment

Piping, run of any class, 2 inches or more in size, between two or more units of property

Tank

2) Any applicable unit not specifically listed in subsection (e)(1).

f) Sedimentation or Coagulation Basin

1) Items

Basin

Baffle or weir

Coagulant storage tank

Feeder equipment

Industrial railroad

Orifice device

Piping, run of any class, 2 inches or more in size, between two or more units of property

Screen or hoist

Sludge removal apparatus

2) Any applicable unit not specifically listed in subsection (f)(1).

g) Softening Plant

1) Items

Carbonating chamber

Chemical conveying or handling equipment

Clear water basin

Carbon dioxide gas generator

Carbon dioxide compressor

Gravel, complete replacement

Meter

Mixing tank

Piping, run of any class, 2 inches or more in size, between two or more units of property

Salt solution or brine tank and appurtenances

Salt solution pump

Salt storage bin

Sedimentation or coagulation basin

Substructure

Tank

Underdrain system

Wash water controller

Zeolite, complete replacement

2) Any applicable unit not specifically listed in subsection (g)(1).

h) Wherever appropriate, the "piping" costs of additions and retirements shall include all costs for pipes, valves, fittings, specials, covering, hangers, supports, etc., pertaining to the run or header in question.