

YOUNG VAN ASSENDERP, P.A.

080170

ATTORNEYS AT LAW

Attorneys:

Tasha O. Buford
David S. Dee
Ronald A. Labasky
John T. LaVia, III
Philip S. Parsons
Timothy R. Qualls
Kenza van Assenderp
Robert Scheffel Wright
Roy C. Young

Gallie's Hall
225 South Adams Street
Suite 200
Post Office Box 1833
(ZIP 32302-1833)
Tallahassee, Florida 32301

Telephone (850) 222-7206
Telecopier (850) 561-6834

Of Counsel Attorneys:

Daniel H. Cox
David B. Erwin
Joseph W. Landers, Jr.

George Ann C. Bracko
Executive Director

March 21, 2008

RECEIVED-FPSC
08 MAR 21 PM 2:18
COMMISSION
CLERK

Ms. Ann Cole, Commission Clerk
Office of the Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

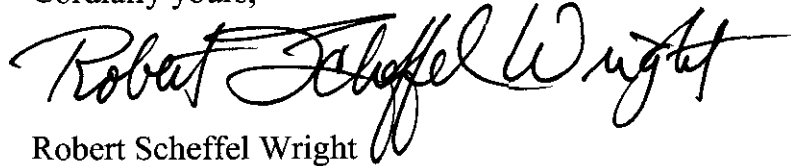
Re: Indiantown Gas Company's 2008 Depreciation Study

Dear Ms. Cole,

Enclosed for filing are fifteen (15) copies of Indiantown Gas Company's 2008 Depreciation Study, pursuant to Commission Rule 25-7.045(8)(a), F.A.C.

As always, the Company and I appreciate and thank you for your and your staff's professional and courteous handling of this and all of our filings. If you have any questions, please call me any time.

Cordially yours,



Robert Scheffel Wright

- CMP _____
- COM _____
- CTR _____
- ECR 2
- GCL 1
- OPC 1
- RCA _____ Enclosures
- SCR _____
- SGA _____
- SEC _____
- OTH 1

DOCUMENT NUMBER-DATE

02140 MAR 21 8

FPSC-COMMISSION CLERK

Indiantown Gas Company
Depreciation Study
December 31, 2007

Filing Requirement 6(a) – Please see Exhibit A, Depreciation Schedules with Current Parameters.

Filing Requirement 6(b) – Please see Exhibit B, Proposed Depreciation Reserve Accruals and Depreciation Rates.

Filing Requirement 6(c) - Recovery and Amortization Schedules - 1998 Steel Mains & Services Replacement Project - Schedule A-12

Filing Requirement 6(d) - Theoretical Reserve - unknown

Filing Requirement 6(e)

The service environment of Indiantown Gas Company has experienced a very limited amount of residential growth and expects that trend to continue in the future. However, we are requesting some depreciation adjustments based on historical experience showing longer than expected life spans and deficient reserve balances due to some items having shorter life spans than previously expected.

Filing Requirement 6(f)

DISTRIBUTION PLANT

Account 101-380.06 Mains-Steel

Using a 40-year service life the study using the current approved rate of 4.2% indicated a 14-year remaining life with a remaining life rate of 4.4%. All of the lines in our system are inspected on a regular basis, and all of the remaining steel mains, with the exception of those already slated for replacement in our replacement program, are shown to be in acceptable condition with no need for replacement in the near future. The plant and reserve balances of those mains designated for replacement are not represented in this account as a Capital Recovery account was established for them in the 1998 Depreciation Study.

We propose no change to the approved rate, however, we do propose a reserve transfer of \$10,000 to account 378 - Measuring & Regulating Equipment and

DOCUMENT NUMBER-DATE

02140 MAR 21 8

FPSC-COMMISSION CLERK

\$2477 to account 394 - Tools, Shop & Garage Equipment which will be addressed below.

Account 101-378 - Measuring & Regulating Equipment

Using a 35-year service life and a remaining life of 25 years and a net salvage rate of -20%, the study indicated a remaining life rate of 3.5% while the approved rate is 3.4%. We propose no change to the existing depreciation rate. However, we are proposing a change to the approved net salvage rate from 0% to -20% to reflect the historical cost of removal incurred due to retirement of an odorizer in 2003 in the amount of \$9,740, which was 20% of plant balance. These are costs that will be incurred in the future at time of retirement for current odorizer equipment. Also, our worksheets indicated a remaining life of 31 years; however, all equipment on hand at present shows an average age of 10 years. No equipment in this account has ever exceeded 30 years in service. Thus, we are indicating a remaining life of 25 years.

In addition, we are requesting a reserve balance increase of \$10,000 from account 376-Steel Mains to correct a reserve deficiency caused by retirement of 1970-71 plant prior to the approved service life of 35 years and the cost of removal for the odorizer.

Account 101-380-01 Services- Plastic

Using a 35-year service life the study indicated a remaining life rate of 4.8% with a remaining life of 18.13 years. The approved rate for this account is 3.3%. We propose an increase to the depreciation rate from 3.3% to 4.8%.

Account 101-381 Meters

Using a service life of 20 years and a remaining life of 14 years, the study indicates a remaining life rate of 5.2% with an approved rate of 3.8%. Indiantown Gas began in 1996 to change out every meter in our system. This was accomplished and we have no meters in our system that are older than 11 years. Also, with our new policy for meter testing and change outs, no meters on our system will exceed 20 years of age. Therefore, we are proposing a reduction of service life from 25 to 20 years and an increase in depreciation rate from 3.8% to 5.2%.

Account 101-382 Meter Installations

Using a service life of 35 years and a remaining life of 23 years, the study indicates a remaining life rate of 3.7% with an approved rate of 2.6%. We propose an increase in the approved rate to 3.7% from 2.6% to more accurately account for the life of this equipment.

Account 101-383 Regulators

Using a service life of 30 years and a remaining life of 12.8 years the study indicates a remaining life rate of 4.5% with a currently approved rate of 3.0%.

We propose an increase to the approved rate to 4.5% from 3.0% to more accurately account for the life of this equipment.

Account 101-385 Measuring & Regulating - Industrial

Using a service life of 30 years and a remaining life of 8 years, the study indicated a remaining life rate of 4.8% with an approved rate of 3.5%. We propose an increase of the approved rate to 4.8% from 3.5% to more accurately account for the life of this equipment.

Account 101-391-01 Office Furniture

Using a service life of 20 years and a remaining life of 9 years, the study indicated a remaining life rate of 7.1% with an approved rate of 5.0%. We propose an increase of the approved rate to 7.1% from 5.0% to more accurately represent the life of this equipment.

Account 101-391-03 Office Computers

The study indicates a negative remaining life rate with this account as our average age has just exceeded the service life of 8 years. However, we are requesting no change to the depreciation rate of 12.9% nor to the service life for this account as it will be necessary for us to retire and replace all of our old computers in 2008. A new software system is making our current hardware system obsolete.

Account 101-392 Transportation

The study indicates a 0% depreciation rate with a service life of 6 years on this account. We are requesting no change to the approved rate of 14.8% as we are going to be retiring and replacing all vehicles in this account in 2008.

Account 101-394 Tools, Shop & Garage Equipment

Using a 20-year service life and a remaining life of 8 years, the study indicates a remaining life rate of 5.5% with an approved rate of 5.5%. However, the equipment contained in this account is primarily highly sensitive electronic leak detection equipment, all of which is going to be retired and replaced in 2008 as a safety priority. This equipment is more accurately represented by a 10-year service life. Therefore, we are requesting a service life decrease from 20 years to 10 years and a corresponding depreciation rate increase from 5.1% to 10.0%.

We are also proposing a reserve transfer of \$2,477 from 101-376 Steel Mains to TS&G Equipment to due to the reserve deficiency created from decreased life span relative to approved service life.

Account 101-397 Communication Equipment

Using a service life of 15 years and a remaining life of 6 years, the study indicates a remaining life rate of 3.3% with an approved rate of 8.3%. However, IGC plans to retire and replace the existing phone system within the next 2 years. Therefore, we are requesting a change in the service life from 15 to 11 years,

which results in a remaining life of 2 years with a remaining life rate of 10.3%. However, we are proposing no change in the currently approved rate of 8.3%.

Account 101-398 Other Equipment

This is a new account which as yet does not have a commission approved rate. This account consists of a backup generator to keep utility building operations functioning during an emergency and a utility trailer for our power operated equipment. The average age of this account is 2.2 years. We are proposing a service life of 10 years for this account and a remaining life depreciation rate of 9.0%.

Account 101-399 Computer Software

This is a new account which as yet does not have a commission approved rate. This account consists of new utility software for customer database and financial applications. The average age of this account is 1.8 years. We propose an 8-year service life for this account and a remaining life depreciation rate of 11.7%.

Filing Requirement 6(g) – Please see the calculation worksheets in Exhibit C.

Filing Requirement 6(h) - Unusual transactions - none.

Exhibit A

Depreciation Schedules with Current Parameters

EXHIBIT A - Depreciation Rates using Currently Approved Parameters
 Indiantown Gas Company Depreciation Schedule
 Year End Dec. 31, 2007

Account	(A) Plant Balance	(B) Service Life Years	(C) Net Salvage %	(D) Book Reserve %	(E) Average Age Years	(F) Remaining Life Years	(G) Current Approved Depr. Rate	(H) Remaining Life Rate %	(I) Reserve Balance E.O.Y.	(J) Accrual Reserve Amount	(K) Accrual Reserve Amount	
DISTRIBUTION PLANT												
376 Mains	1.Plastic	\$185,550.57	40	-30.00%	64.03%	25.56	14	3.3%	4.6%	\$118,811	\$6,070.35	\$8,475
	2.Steel	\$249,316.11	40	-30.00%	68.92%	30.64	9	4.2%	4.4%	\$221,698	\$10,471.32	\$10,939
378 Meas & Reg Equip.(General)		\$47,981.93	35	0.00%	12.60%	31.88	3	3.4%	28.1%	\$6,045	\$1,631.40	\$13,462
380 Services	1.Plastic	\$94,921.37	35	-35.00%	54.60%	18.13	17	3.3%	4.8%	\$51,829	\$2,883.27	\$4,522
	2.Steel	\$0.00	35	0.00%	0.00%	0.00	35	0.0%	0.0%	\$0	\$0.00	\$0
381 Meters		\$64,834.95	25	0.00%	28.13%	14.9	10	3.80%	7.1%	\$18,240	\$2,483.72	\$4,626
382 Meter Installations		\$14,874.86	35	-5.00%	19.34%	11.8	23	2.60%	3.7%	\$2,878	\$359.62	\$549
383 Regulators		\$19,104.15	30	0.00%	22.97%	12.8	17	3.00%	4.5%	\$4,389	\$573.12	\$855
385 Industrial Meas & Reg Equipment		\$98,377.67	30	0.00%	61.44%	21.9	8	3.50%	4.8%	\$60,446	\$3,443.16	\$4,698
TOTAL DISTRIBUTION PLANT:		\$774,961.61								\$484,334.17	\$27,895.96	\$48,126.06
GENERAL PLANT												
390 Structures & Improve.		\$171,894.63	40	0.00%	22.95%	12.6	27	2.5%	2.8%	\$39,443	\$4,297.32	\$4,828
391-01 Office Furniture		\$27,773.56	20	0.00%	37.50%	11.2	9	5.0%	7.1%	\$10,415	\$1,388.64	\$1,978
391-03 Office Computers		\$34,258.15	8	0.00%	89.89%	8.8	-1	12.9%	-12.2%	\$30,796	\$327.53	
392 Transportation Equip.		\$93,510.48	6	10.00%	99.29%	18.1	-12	14.8%	0.8%	\$92,850	\$13,839.60	\$719
394 Tools, Shop & Garage Equipment		\$5,925.65	20	0.00%	58.20%	12.4	8	5.1%	5.5%	\$3,449	\$302.16	\$324
396 Power Operated Equipment		\$35,794.48	15	0.00%	29.21%	4.2	11	6.6%	6.6%	\$10,454	\$2,362.44	\$2,356
397 Communication Equipment		\$3,632.65	15	0.00%	80.95%	9.2	6	8.3%	3.3%	\$2,940	\$301.56	\$118
398 Other Equipment		\$13,647.24	10	5.00%	24.60%	2.2	8	10.00%	9.0%	\$3,358	\$1,364.76	\$1,231
399 Computer Software.		\$12,310.90	5	0.00%	27.81%	1.8	3	20.00%	22.9%	\$3,423	\$1,163.35	\$2,620
TOTAL GENERAL PLANT:		\$398,747.74								\$197,127.62	\$25,347.36	\$14,374.69
RECOVERY SCHEDULES												
Steel Mains & Services Replacement Project												
376.2 Capital Recovery		\$10,574.77	0	0.00%	0.00%		0	0.0%		\$10,890	\$0.00	\$0
TOTAL UTILITY PLANT		\$1,164,284.12			58.46%					\$692,351.78	\$53,243.32	\$62,500.77

Exhibit B

Proposed Depreciation Schedule

Exhibit B - Proposed Rate Schedule
 Depreciation
 Year End Dec. 31, 2007

Account	(A) Plant Balance	(B) Service Life Years	(C) Net Salvage %	(D) Book Reserve %	(E) Average Age Years	(F) Remaining Life Years	1/1/03 (G) Current Approved Depr. Rate	1/1/08 (H) Remaining Life Rate %	12/31/07 (I) Reserve Balance E.O.Y.	Actual (J) Accrual Reserve Amount	Proposed (K) Accrual Reserve Amount
DISTRIBUTION PLANT											
376 Mains	1.Plastic 2.Steel										
	\$185,550.57	40	-30.00%	84.03%	25.56	14	3.3%	4.8%	\$118,811	\$6,070.35	\$8,475
	\$249,316.11	40	-30.00%	83.92%	30.64	9	4.2%	4.9%	\$209,221	\$10,471.32	\$12,272
378 Meas & Reg Equip.(General)		35	-20.00%	33.44%	10.13	25	3.4%	3.5%	\$16,045	\$1,631.40	\$1,670
380 Services	1.Plastic 2.Steel										
	\$94,921.37	35	-35.00%	54.60%	18.13	17	3.3%	4.8%	\$51,829	\$2,883.27	\$4,522
	\$0.00	35	0.00%	0.00%	0.00	35	0.0%	0.0%	\$0	\$0.00	\$0
381 Meters		20	0.00%	28.13%	6.3	14	3.80%	5.2%	\$18,240	\$2,463.72	\$3,401
382 Meter Installations		35	-5.00%	19.34%	11.8	23	2.60%	3.7%	\$2,876	\$359.62	\$549
383 Regulators		30	0.00%	22.97%	12.8	17	3.00%	4.5%	\$4,389	\$573.12	\$855
385 Industrial Meas & Reg Equipment		30	0.00%	61.44%	21.9	8	3.50%	4.8%	\$60,448	\$3,443.16	\$4,697
TOTAL DISTRIBUTION PLANT:	\$774,961.81								\$481,857	\$27,896	\$38,441
GENERAL PLANT											
390 Structures & Improve.		40	0.00%	22.95%	12.6	27	2.5%	2.8%	\$39,443	\$4,297.32	\$4,828
391-01 Office Furniture		20	0.00%	37.50%	11.2	9	5.0%	7.1%	\$10,415	\$1,388.64	\$1,978
391-03 Office Computers		8	0.00%	5.00%	1.0	7	12.9%	12.9%	\$30,796	\$327.53	\$4,419
392 Transportation Equip.		6	10.00%	99.29%	0.0	6	14.8%	14.8%	\$92,850	\$13,839.60	\$13,840
394 Tools, Shop & Garage Equipment		10	0.00%	100.01%	0.0	10	5.1%	10.0%	\$5,926	\$302.16	\$593
396 Power Operated Equipment		15	0.00%	29.21%	4.2	11	6.6%	6.6%	\$10,454	\$2,362.44	\$2,356
397 Communication Equipment		11	0.00%	80.95%	9.2	2	8.3%	10.3%	\$2,940	\$301.56	\$375
399 Computer Software.		8	0.00%	27.81%	1.8	6	20.00%	11.7%	\$3,423	\$1,163.35	\$1,445
398 Other Equipment		10	5.00%	24.80%	2.2	8	10.00%	9.0%	\$3,358	\$1,364.76	\$1,231
TOTAL GENERAL PLANT:	\$398,747.74								\$199,605	\$25,347	\$31,064
RECOVERY SCHEDULE											
Steel Mains & Service Replacement Project											
376.2 Capital Recovery	\$10,574.77	0	0.00%	0.00%	0.0	0	0.0%	0.0%	\$10,890	\$0.00	\$0
TOTAL UTILITY PLANT	\$1,184,284.12			58.46%					\$692,352	\$53,243	\$67,505

Exhibits A-1 through A-18
Remaining Life Worksheets

Year of Report..... 2007
 Service Life Years.... 40
 Net Salvage % -30.00%
 Depr. Rate Approved... 3.3%
 Remaining Life Rate .. 4.6%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$141,978	19597.75			\$161,576	\$152,602				\$27.57	\$3,900	\$156,530
2003	\$161,576	7028.39			\$168,604	\$156,530				-\$85,429.46	\$4,125	\$75,226
2004	\$168,604	2080.97			\$170,685	\$75,226				\$22,106.25	\$4,192	\$101,524
2005	\$170,685	3792.8			\$174,478	\$101,524					\$5,702	\$107,226
2006	\$174,478	9440.22			\$183,918	\$107,226	264.3				\$5,779	\$112,741
2007	\$183,918	7930.6			\$191,849	\$112,741					\$6,070	\$118,811
		\$49,871	\$0	\$0	\$191,849		\$264		\$0	-\$63,296	\$29,769	\$118,811

Year of Report..... 2007
 Service Life Years.... 40
 Net Salvage % -30.00%
 Depr. Rate Approved... 4.2%
 Remaining Life Rate .. 4.4%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$250,919				\$250,919	\$159,731.92	0				\$7,778	\$167,510
2003	\$250,919				\$250,919	\$167,510.41	0			\$3,479.68	\$10,539	\$181,529
2004	\$250,919			\$1,603	\$249,316	\$181,528.69	1603.2		\$112.50		\$10,471	\$190,284
2005	\$249,316	\$270			\$249,586	\$190,284.25	0				\$10,471	\$200,756
2006	\$249,586				\$249,586	\$200,755.57	0				\$10,471	\$211,227
2007	\$249,586				\$249,586	\$211,226.89	0				\$10,471	\$221,698
		\$270	\$0	\$1,603	\$249,586		\$1,603		\$113	\$3,480	\$60,202	\$221,698

A-3 378 M & R Equipment (Distribution)

Year of Report..... 2007
 Service Life Years.... 35
 Net Salvage % 0.00%
 Depr. Rate Approved... 3.4%
 Remaining Life Rate .. 28.1%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$45,809	\$2,173			\$47,982	-\$3,197					\$1,239	-\$1,958
2003	\$47,982				\$47,982	-\$1,958				\$9,586	\$1,631	\$9,260
2004	\$47,982				\$47,982	\$9,259.65			\$9,740.00		\$1,631	\$1,151
2005	\$47,982				\$47,982	\$1,151.05					\$1,631	\$2,782
2006	\$47,982				\$47,982	\$2,782.45					\$1,631	\$4,414
2007	\$47,982				\$47,982	\$4,413.85					\$1,631	\$6,045
		\$2,173	\$0	\$0	\$47,982		\$0		\$9,740	\$9,586	\$9,396	\$6,045

A-4 380-A Services - Plastic

Year of Report..... 2007
 Service Life Years.... 35
 Net Salvage % -35.00%
 Depr. Rate Approved... 3.3%
 Remaining Life Rate .. 4.8%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$44,735	\$13,855			\$58,590	\$40,794				-\$55.14	\$740	\$41,480
2003	\$58,590	\$2,474			\$61,064	\$41,480				-\$1,260.99	\$1,944	\$42,163
2004	\$61,064	\$5,648			\$66,713	\$42,162.81					\$2,051	\$44,214
2005	\$66,713	\$10,059			\$76,772	\$44,213.56					\$2,245	\$46,459
2006	\$76,772	\$10,270			\$87,042	\$46,458.61					\$2,546	\$49,005
2007	\$87,042	\$7,931		\$52	\$94,921	\$49,004.94	\$60				\$2,883	\$51,829
		\$50,237	\$0	\$52	\$94,921		\$60			-\$1,316	\$12,410	\$51,829

A-5 381 Meters

Year of Report..... 2007
 Service Life Years.... 25
 Net Salvage % 0.00%
 Depr. Rate Approved... 3.8%
 Remaining Life Rate .. 7.1%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$37,244				\$37,244	\$16,218						
2003	\$37,244	\$8,425		\$2,536	\$43,133	\$17,596	\$2,536			-\$114.83	\$1,493	\$17,596
2004	\$43,133	\$9,169		\$1,963	\$50,339	\$16,634.18	\$1,963				\$1,729	\$16,400
2005	\$50,339	\$19,376		\$5,495	\$64,219	\$16,400.29	\$5,495				\$2,427	\$13,333
2006	\$64,219	\$616			\$64,835	\$13,332.94					\$2,443	\$15,776
2007	\$64,835				\$64,835	\$15,776.19					\$2,464	\$18,240
		\$37,585	\$0	\$9,994	\$64,835		\$9,994		\$0	-\$115	\$12,131	\$18,240

A-6 382 Meter Installations

Year of Report..... 2007
 Service Life Years.... 35
 Net Salvage % -5.00%
 Depr. Rate Approved... 2.6%
 Remaining Life Rate .. 3.7%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$4,682	\$1,573			\$6,255	\$1,342					\$76	\$1,418
2003	\$6,255	\$3,283			\$9,537	\$1,418					\$167	\$1,585
2004	\$9,537	\$8,251	-\$7,144		\$10,644	\$1,584.58				-\$78.59	\$406	\$1,912
2005	\$10,644	\$1,774			\$12,418	\$1,911.99					\$280	\$2,192
2006	\$12,418	\$1,368			\$13,786	\$2,192.26					\$324	\$2,517
2007	\$13,786	\$1,088			\$14,874	\$2,516.66					\$360	\$2,876
		\$17,337	-\$7,144	\$0	\$14,874		\$0		\$0	-\$79	\$1,613	\$2,876

A-7 383 Regulators

Year of Report..... 2007
 Service Life Years.... 30
 Net Salvage % 0.00%
 Depr. Rate Approved... 3.0%
 Remaining Life Rate .. 4.5%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$11,062	\$225.00			\$11,287	\$4,083					\$354	\$4,437
2003	\$11,287	\$1,354.68		\$687.24	\$11,954	\$4,437	\$687			-\$13.18	\$356	\$4,092
2004	\$11,954	\$3,264.95		\$481.07	\$14,738	\$4,092.19	\$481				\$422	\$4,033
2005	\$14,738	\$5,322.33		\$1,331.18	\$18,729	\$4,033.37	\$1,331				\$550	\$3,252
2006	\$18,729	\$374.83			\$19,104	\$3,252.21					\$563	\$3,815
2007	\$19,104				\$19,104	\$3,815.46					\$573	\$4,389
		\$10,542	\$0	\$2,499	\$19,104		\$2,499		\$0	-\$13	\$2,819	\$4,389

A-8 385 Indust. Meas. & Regulat. Equip.

Year of Report..... 2007
 Service Life Years.... 30
 Net Salvage % 0.00%
 Depr. Rate Approved... 3.5%
 Remaining Life Rate .. Proposed 4.8%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$97,828	\$549.27			\$98,378	\$39,707					\$3,523	\$43,230
2003	\$98,378				\$98,378	\$43,230				-\$57.37	\$3,501	\$46,673
2004	\$98,378				\$98,378	\$46,673.06					\$3,443	\$50,116
2005	\$98,378				\$98,378	\$50,116.22					\$3,443	\$53,559
2006	\$98,378				\$98,378	\$53,559.38					\$3,443	\$57,003
2007	\$98,378				\$98,378	\$57,002.54					\$3,443	\$60,446
		\$549	\$0	\$0	\$98,378		\$0	\$0		-\$57	\$20,796	\$60,446

A-9 390 Structures & Improvements

Year of Report..... 2007
 Average Service Life Years.... 40
 Net Salvage % 0.00%
 Depr. Rate Approved... 2.5%
 Remaining Life Rate .. 2.8%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$171,895				\$171,895	\$12,369					\$5,587	\$17,956
2003	\$171,895				\$171,895	\$17,956				-\$702	\$4,999	\$22,253
2004	\$171,895				\$171,895	\$22,253.33					\$4,297	\$26,551
2005	\$171,895				\$171,895	\$26,550.65					\$4,297	\$30,848
2006	\$171,895				\$171,895	\$30,847.97					\$4,297	\$35,145
2007	\$171,895				\$171,895	\$35,145.29					\$4,297	\$39,443
		\$0	\$0	\$0	\$171,895		\$0		\$0	-\$702	\$27,775	\$39,443

A-10 391-2 Office Furniture

Year of Report..... 2007
 Service Life Years.... 20
 Net Salvage % 0.00%
 Depr. Rate 5.0%
 Remaining Life Rate .. 7.1%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$25,138	2635.16			\$27,774	\$5,221				3385.9	\$1,771	\$10,378
2003	\$27,774				\$27,774	\$10,378				-7176.04	\$1,659	\$4,860
2004	\$27,774				\$27,774	\$4,860					\$1,389	\$6,249
2005	\$27,774				\$27,774	\$6,249					\$1,389	\$7,638
2006	\$27,774				\$27,774	\$7,638					\$1,389	\$9,026
2007	\$27,774				\$27,774	\$9,026					\$1,389	\$10,415
		\$2,635	\$0	\$0	\$27,774		\$0	\$0		-\$3,790	\$8,984	\$10,415

A-11 391-3 Office Computers

Year of Report..... 2007
 Service Life Years.... 8
 Net Salvage % 0.00%
 Depr. Rate Approved... 12.9%
 Remaining Life Rate .. -12.2%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$29,495	\$2,322.39		\$1,350.00	\$30,468	\$12,839					\$373	\$13,212
2003	\$30,468				\$30,468	\$13,212	\$1,350			9005.15	\$1,853	\$22,720
2004	\$30,468				\$30,468	\$22,720					\$3,930	\$26,650
2005	\$30,468				\$30,468	\$26,650.52					\$3,930	\$30,581
2006	\$30,467.82				\$30,468	\$30,580.88				-4,042.79	\$3,930	\$30,468
2007	\$30,467.82	\$3,790.52			\$34,258	\$30,468.45					\$328	\$30,796
		\$6,113	\$0	\$1,350	\$34,258		\$1,350		\$0	\$4,962	\$14,344	\$30,796

A-12 392 Transportation Equipment

Year of Report..... 2007
 Service Life Years.... 6
 Net Salvage % 10.00%
 Depr. Rate Approved... 14.8%
 Remaining Life Rate .. 0.8%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$121,956	\$38,358			\$160,314	\$63,082				-309.39	\$22,311	\$85,084
2003	\$160,314		-\$23,405	\$49,258	\$87,651	\$85,084	\$36,158			-13988.94	\$19,342	\$54,279
2004	\$87,651	\$30,967		\$25,107	\$93,510	\$54,279	\$25,107	\$8,000.00		\$500.00	\$13,659	\$51,331
2005	\$93,510				\$93,510	\$51,331					\$13,840	\$65,171
2006	\$93,510				\$93,510	\$65,171					\$13,840	\$79,010
2007	\$93,510				\$93,510	\$79,010					\$13,840	\$92,850
		\$69,325	-\$23,405	\$74,365	\$93,510		\$61,265		\$0	-\$13,798	\$96,831	\$92,850

A-13 394 Tools, Shop & Garage Equipment

Year of Report..... 2007
 Service Life Years.... 20
 Net Salvage % 0.00%
 Depr. Rate Approved... 5.1%
 Remaining Life Rate .. Proposed 5.5%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$5,926				\$5,926	\$1,626				-24.2	\$316	\$1,917
2003	\$5,926				\$5,926	\$1,917				-2.59	\$326	\$2,240
2004	\$5,926				\$5,926	\$2,240					\$302	\$2,543
2005	\$5,926				\$5,926	\$2,543					\$302	\$2,845
2006	\$5,926				\$5,926	\$2,845					\$302	\$3,147
2007	\$5,926				\$5,926	\$3,147					\$302	\$3,449
		\$0	\$0	\$0	\$5,926		\$0		\$0	-\$27	\$1,850	\$3,449

A-14 390 Power Operated Equipment

Year of Report..... 2007
 Service Life Years.... 15
 Net Salvage % 0.00%
 Depr. Rate Approved... 6.6%
 Remaining Life Rate .. 6.6%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$9,824				\$9,824	\$3,626					\$658	\$4,284
2003	\$9,824				\$9,824	\$4,284				-5.71	\$654	\$4,932
2004	\$9,824				\$9,824	\$4,932					\$648	\$5,581
2005	\$9,824				\$9,824	\$5,581					\$648	\$6,229
2006	\$9,824	\$25,970.00			\$35,794	\$6,229					\$1,863	\$8,092
2007	\$35,794				\$35,794	\$8,092					\$2,362	\$10,454
		\$25,970	\$0	\$0	\$35,794		\$0		\$0	-\$6	\$6,834	\$10,454

A-15 397 Communication Equipment

Year of Report..... 2007
 Service Life Years.... 15
 Net Salvage % 0.00%
 Depr. Rate Approved... 8.3%
 Remaining Life Rate .. 3.3%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$3,633				\$3,633	-\$1,946				225.77	\$305	-\$1,415
2003	\$3,633				\$3,633	-\$1,415				2843.87	\$304	\$1,733
2004	\$3,633				\$3,633	\$1,733					\$302	\$2,034
2005	\$3,633				\$3,633	\$2,034					\$302	\$2,336
2006	\$3,633				\$3,633	\$2,336.56					\$302	\$2,638
2007	\$3,633				\$3,633	\$2,638.92					\$302	\$2,940
		\$0	\$0	\$0	\$3,633		\$0		\$0	\$3,070	\$1,815	\$2,940

Year of Report..... 2007
 Service Life Years.... 10
 Net Salvage % 5.00%
 Depr. Rate Approved... 10.0%
 Remaining Life Rate .. 9.0%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002	\$0				\$0							\$0
2003	\$0				\$0							\$0
2004	\$0				\$0							\$0
2005	\$0	\$9,471.90			\$9,472	\$0.00					\$750	\$750
2006	\$9,472	\$4,175.34			\$13,647	\$749.84					\$1,243	\$1,993
2007	\$13,647				\$13,647	\$1,992.80					\$1,365	\$3,358
		<u>\$13,647</u>	<u>\$0</u>	<u>\$0</u>	<u>\$13,647</u>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$3,358</u>	<u>\$3,358</u>

A-17 399 Computer Software

Year of Report..... 2007
 Service Life Years.... 5
 Net Salvage % 0.00%
 Depr. Rate Approved... 20.0%
 Remaining Life Rate .. 22.9%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2002					\$0							\$0
2003					\$0							\$0
2004		\$5,534.65			\$5,535	\$0.00					\$92	\$92
2005	\$5,535				\$5,535	\$92.24					\$1,061	\$1,153
2006	\$5,535				\$5,535	\$1,153.01					\$1,107	\$2,260
2007	\$5,535	\$6,776.25			\$12,311	\$2,259.89					\$1,163	\$3,423
		<u>\$12,311</u>	\$0	\$0	\$12,311		\$0	\$0	\$0	\$0	\$3,423	\$3,423

- 1. Year of Report..... 2007
- 2. Service Life Years.... 0
- 3. Net Salvage % 0.00%
- 4. Depr. Rate 0.0%
- 5. Remaining Life Rate .. 0.0%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
98	\$0				\$0	\$0					\$0	\$0
99	\$0		40271	11528.21	\$28,743	\$0	2783			28964	\$9,430	\$35,611
2000	\$28,743				\$28,743	\$35,611	\$8,745				\$4,715	\$31,581
2001	\$28,743			\$4,049.54	\$24,693	\$31,581	\$4,050				\$0	\$27,531
2002	\$24,693			\$5,339.43	\$19,354	\$27,531	\$5,339		286.88		\$0	\$21,905
2003	\$19,354			\$1,197.59	\$18,156	\$21,905	\$1,198		384.92		\$0	\$20,323
2004	\$18,156			\$871.62	\$17,285	\$20,323	\$872		\$68.26		\$0	\$19,383
2005	\$17,285			\$1,705.11	\$15,580	\$19,383	\$1,705		\$397.95		\$0	\$17,280
2006	\$15,580			\$3,408.91	\$12,171	\$17,280	\$3,409		\$889.08		\$0	\$12,982
2007	\$12,171			\$1,595.82	\$10,575	\$12,982	\$1,596		\$495.89		\$0	\$10,890
			\$40,271	\$29,696	\$10,575		\$29,696		\$2,523	\$28,964	\$14,145	\$10,890

Exhibit C

Calculation Worksheets Pursuant to Filing Requirement 6(g)

Yr	Add	Retirements																Bal	PSC Method	Avg Age				
		69-71	72	93	94	95	96	97	98	99	2000	2001	2002	2003	2004	2005	2006				2007			
64	\$0																			\$0.00				
65	\$0																				\$0.00			
66	\$0																				\$0.00			
67	\$0																				\$0.00			
68	\$0																				\$0.00			
69	\$0																				\$0.00			
70	\$29,622																				\$0.00			
71	\$713																				\$0.00			
72	\$0																				\$29,622.00	37.5	1110825	
73	\$0																				\$713.00	36.5	28024.5	
74	\$0																				\$0.00	35.5		
75	\$0																				\$0.00	34.5		
76	\$0																				\$0.00	33.5		
77	\$0																				\$0.00	32.5		
78	\$0																				\$0.00	31.5		
79	\$0																				\$0.00	30.5		
80	\$0																				\$0.00	29.5		
81	\$0																				\$0.00	28.5		
82	\$0																				\$0.00	27.5		
83	\$0																				\$0.00	26.5		
84	\$0																				\$0.00	25.5		
85	\$0																				\$0.00	24.5		
86	\$0																				\$0.00	23.5		
87	\$0																				\$0.00	22.5		
88	\$0																				\$0.00	21.5		
89	\$0																				\$0.00	20.5		
90	\$0																				\$0.00	19.5		
91	\$0																				\$0.00	18.5		
92	\$0																				\$0.00	17.5		
93	\$3,307																				\$0.00	16.5		
94	\$4,784																				\$0.00	15.5		
95	\$7,681																				\$3,306.85	14.5	47949.325	
96	\$0																				\$4,783.96	13.5	64583.46	
97	\$1,485																				\$7,680.72	12.5	95759	
98	\$0																				\$0.00	11.5		
99	\$10,922	30335																			\$1,485.02	10.5	15697.71	
2000	\$20,947																				\$0.00	9.5		
2001	\$0																				-\$18,413.10	8.5		
2002	\$2,173				3307																\$20,947.33	7.5	157104.98	
2003	\$0																				-\$3,307.00	6.5		
2004	\$0																				\$2,173.00	5.5	11951.5	
2005	\$0																				\$0.00	4.5		
2006	\$0																				\$0.00	3.5		
2007	\$0																				\$0.00	2.5		
	\$81,624	\$30,335	\$0	\$3,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	1.5		
																						\$0.00	0.5	
																						\$47,982		31.88

Yr	Balance	Add	Retirements										Bal	PSC	Avg		
			98	99	2000	2001	2002	2003	2004	2005	2006	2007					
69	\$41,150																
70	\$2,503	\$722															
71	\$0	\$722															
72	\$0	\$0															
73	\$0	\$0															
74	\$0	\$0															
75	\$0	\$0															
76	\$0	\$0															
77	\$0	\$0															
78	\$0	\$0															
79	\$1,321	\$1,321															
80	\$0	\$0															
81	\$0	\$0															
82	\$0	\$0															
83	\$0	\$0															
84	\$0	\$0															
85	\$0	\$0															
86	\$0	\$0															
87	\$0	\$0															
88	\$0	\$0															
89	\$0	\$0															
90	\$0	\$0															
91	\$0	\$0															
92	\$0	\$0															
93	\$307	\$307															
94	\$752	\$752															
95	\$8,113	\$259															
96	\$3,335	\$8,113															
97	\$3,335	\$0															
98	\$2,880	\$0															
99	\$2,880	\$0															
2000	\$231	\$231															
2001	\$2,855	\$2,855															
2002	\$13,855	\$13,855															
2003	\$2,474	\$2,474															
2004	\$5,648	\$5,648															
2005	\$10,059	\$10,059															
2006	\$10,270	\$10,270															
2007	\$7,931	\$7,931															
	\$115,069	\$115,069															

PSC Avg
Method

38.5 1584288.1
37.5 93847.5
36.5 26354.46
35.5 \$0.00
34.5 \$0.00
33.5 \$0.00
32.5 \$0.00
31.5 \$0.00
30.5 \$0.00
29.5 \$0.00
28.5 \$0.00
27.5 \$0.00
26.5 37653.915
25.5 \$0.00
24.5 \$0.00
23.5 \$0.00
22.5 \$0.00
21.5 \$0.00
20.5 \$0.00
19.5 \$0.00
18.5 \$0.00
17.5 \$0.00
16.5 \$0.00
15.5 \$0.00
14.5 4451.065
13.5 10154.025
12.5 3240
11.5 70293.865
10.5 35013.195
9.5 24738.95
8.5 22782.465
7.5 1734.075
6.5 18557.695
5.5 76202.5
4.5 11132.145
3.5 19769.26
2.5 25147.6
1.5 15405.54
0.5 3939.3
18.13

Yr	Add Balance	Retirements										2000 2002	2003	2004	2005	2006	2007	Bal	PSC Method	Avg age		
		69	71	72 73	74	75	76 93	94	95	96	97										98	99
84	\$0																					
85	\$0																					
86	\$0																					
87	\$0																					
88	\$0																					
89	\$0																					
70	\$11,951																					
71	\$0																					
72	\$1,318																					
73	\$1,118																					
74	\$227																					
75	\$494																					
76	\$0																					
77	\$0																					
78	\$0																					
79	\$1,115																					
80	\$0																					
81	\$0																					
82	\$0																					
83	\$0																					
84	\$0																					
85	\$0																					
86	\$0																					
87	\$0																					
88	\$0																					
89	\$0																					
90	\$0																					
91	\$0																					
92	\$0																					
93	\$0																					
94	\$243																					
95	\$419																					
96	\$21,945																					
97	\$1,778	1372.56																				
98	\$2,617	53.67																				
99	\$3,509	8140																				
2000	\$273																					
2001	\$0	195.36																				
2002	\$0																					
2003	\$8,425	2189	\$347.25																			
2004	\$9,169		1962.97																			
2005	\$19,376		126	227	1115		243	418.76	3365.02													
2006	\$616																					
2007	\$0																					
	\$84,591	\$11,951	\$2,436	\$227	\$1,115	\$0	\$243	\$419	\$3,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,835	14.93

A-6
382 Meter Installations

Yr	Add Balance	--Retirements--														Bal	PSC Method	Avg age		
		64- 92	93	94	95	96	97	98	99	2000	2001	2002	2003	2004	2005				2006	2007
64	\$0																	\$0.00		
65	\$0																	\$0.00		
66	\$0																	\$0.00		
67	\$0																	\$0.00		
68	\$0																	\$0.00		
69	\$0																	\$0.00		
70	\$4,501																	\$4,501.18	37.5	168794.25
71	\$0																	\$0.00	36.5	
72	\$0																	\$0.00	35.5	
73	\$0																	\$0.00	34.5	
74	\$0																	\$0.00	33.5	
75	\$0																	\$0.00	32.5	
76	\$0																	\$0.00	31.5	
77	\$0																	\$0.00	30.5	
78	\$0																	\$0.00	29.5	
79	\$0																	\$0.00	28.5	
80	\$0																	\$0.00	27.5	
81	\$0																	\$0.00	26.5	
82	\$0																	\$0.00	25.5	
83	\$0																	\$0.00	24.5	
84	\$0																	\$0.00	23.5	
85	\$0																	\$0.00	22.5	
86	\$0																	\$0.00	21.5	
87	\$0																	\$0.00	20.5	
88	\$102																	\$102.29	19.5	1994.855
89	\$151																	\$151.29	18.5	2798.865
90	-\$3																	-\$2.72	17.5	
91	-\$42																	-\$42.39	16.5	
92	\$0																	\$0.00	15.5	
93	\$53																	\$52.94	14.5	767.63
94	\$150																	\$149.50	13.5	2018.25
95	\$133																	\$133.03	12.5	1662.875
96	\$1,370																	\$1,369.88	11.5	15753.62
97	\$527																	\$323.72	10.5	3399.06
98	\$552																	\$93.98	9.5	892.81
99	\$1,942	89 4412	\$53.00	\$150.00	\$133.03	\$203.00 \$32.66												-\$2,470.31	8.5	
2000	-\$220																	-\$220.11	7.5	
2001	\$748																	\$747.75	6.5	4860.375
2002	\$1,573																	\$1,573.15	5.5	8652.325
2003	\$3,283																	\$3,282.70	4.5	14772.15
2004	\$8,251																	\$8,250.97	3.5	28878.395
2005	\$1,774																	\$1,773.58	2.5	4433.95
2006	\$1,368																	\$1,368.26	1.5	2052.39
2007	\$1,088																	\$1,088.11	0.5	544.055
	\$27,299.49	\$4,501.00	\$53.00	\$150.00	\$133.03	\$235.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,227		11.80	

383 Regulators

Yr	Add Balance	Retirements												2006 2007	Bal	PSC Method	Avg age			
		70	71	72	73 74	75 78	79	80 83	84 85	86 88	89	2000	2001					2002	2003	2004
64	\$0																	\$0.00		
65	\$0																	\$0.00		
66	\$0																	\$0.00		
67	\$0																	\$0.00		
68	\$0																	\$0.00		
69	\$0																	\$0.00		
70	\$2,783																	\$0.00		
71	\$330																	\$2,782.53	37.5	104344.88
72	\$169																	\$329.88	36.5	12040.62
73	\$270																	\$168.82	35.5	5993.11
74	\$0																	\$269.78	34.5	9306.72
75	\$81																	\$0.00	33.5	
76	\$0																	\$81.40	32.5	2645.5
77	\$0																	\$0.00	31.5	
78	\$0																	\$0.00	30.5	
79	\$160																	\$0.00	29.5	
80	\$0																	\$160.01	28.5	4560.285
81	\$0																	\$0.00	27.5	
82	\$0																	\$0.00	26.5	
83	\$0																	\$0.00	25.5	
84	\$0																	\$0.00	24.5	
85	\$0																	\$0.00	23.5	
86	\$0																	\$0.00	22.5	
87	\$0																	\$0.00	21.5	
88	\$0																	\$0.00	20.5	
89	\$0																	\$0.00	19.5	
90	\$0																	\$0.00	18.5	
91	\$0																	\$0.00	17.5	
92	\$0																	\$0.00	16.5	
93	\$0																	\$0.00	15.5	
94	\$806																	\$0.00	14.5	
95	\$0																	\$805.51	13.5	8174.385
96	\$7,434																	\$0.00	12.5	
97	\$0																	\$7,433.75	11.5	85488.125
98	\$0	40.01																\$0.00	10.5	
99	\$706																	-\$40.01	9.5	
2000	\$297																	\$708.34	8.5	6003.89
2001	\$0	83.7																\$296.56	7.5	2224.2
2002	\$225																	-\$83.70	6.5	
2003	\$1,355	687.24																\$225.00	5.5	1237.5
2004	\$3,265	481.07																\$687.44	4.5	3003.48
2005	\$5,322	1331.18																\$2,783.88	3.5	9743.58
2006	\$375																	\$3,991.15	2.5	9877.875
2007	\$0																	\$374.83	1.5	562.245
	\$23,376	\$2,623	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,753	0.5	12.78

Yr	Add Balance	Retirements											Bal	PSC Method	Avg age		
		64-	97	98	99	2000	2001	2002	2003	2004	2005	2006				2007	
72	\$0														\$0		
73	\$0														\$0.00		
74	\$0														\$0.00		
75	\$0														\$0.00		
76	\$0														\$0.00		
77	\$0														\$0.00		
78	\$0														\$0.00		
79	\$0														\$0.00		
80	\$0														\$0.00		
81	\$4,745														\$0.00		
82	\$0														\$4,744.99	28.5	*****
83	\$0														\$0.00	25.5	
84	\$0														\$0.00	24.5	
85	\$0														\$0.00	23.5	
86	\$0														\$0.00	22.5	
87	\$0														\$0.00	21.5	
88	\$0														\$0.00	20.5	
89	\$0														\$0.00	19.5	
90	\$0														\$0.00	18.5	
91	\$0														\$0.00	17.5	
92	\$0														\$0.00	16.5	
93	\$1,200														\$0.00	15.5	
94	\$63,140														\$1,200.00	14.5	17400
95	\$12,043	11780													\$63,139.60	13.5	852394.6
96	\$0														\$283.30	12.5	3291.25
97	\$0														\$0.00	11.5	
98	\$0														\$0.00	10.5	
99	\$1,579														\$0.00	9.5	
2000	\$0														\$1,578.70	8.5	13418.95
2001	\$0														\$0.00	7.5	
2002	\$549														\$0.00	6.5	
2003	\$0														\$549.27	5.5	3020.985
2004	\$0														\$0.00	4.5	
2005	\$0														\$0.00	3.5	
2006	\$0														\$0.00	2.5	
2007	\$0														\$0.00	1.5	
	\$83,256	\$11,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,476		14.20

A-9
390 Structures & Improvements

Yr	Additions Balance	Retirements										Bal	PSC Method	Avg Age		
		84- 97	98	99	2000	2001	2002	2003	2004	2005	2006				2007	
84	\$83,842	\$13,098.09												\$70,744.24	23.5	1662489.6
85														\$0.00	22.5	
86	\$2,427	\$1,975.09												\$452.36	21.5	9725.7
87														\$0.00	20.5	
88														\$0.00	19.5	
89														\$0.00	18.5	
90	\$2,854			\$1,588.94										\$0.00	17.5	22135.4
91	\$15,229													\$1,264.88	16.5	251279.3
92														\$15,229.05	15.5	
93														\$0.00	14.5	
94														\$0.00	13.5	
95														\$0.00	12.5	
96														\$0.00	11.5	
97														\$0.00	10.5	
98														\$0.00	9.5	
99	\$9,000													\$9,000.00	8.5	76500.0
2000	\$158,358													\$158,358.00	7.5	1172685.0
2001	\$2,490													\$2,490.00	6.5	16185.0
2002														\$0.00	5.5	
2003														\$0.00	4.5	
2004	\$0													\$0.00	3.5	
2005	\$0													\$0.00	2.5	
2006	\$0													\$0.00	1.5	
2007	\$0													\$0.00	0.5	
	\$272,201	\$15,073		\$1,589										\$255,539		12.57

A-10
391-2 Office Furniture

Yr	Additions Balance	Retirements										Bal	PSC Method	Avg Age		
		64-	97	98	99	2000	2001	2002	2003	2004	2005				2006	2007
80														\$0.00		
81														\$0.00		
82														\$0.00		
83														\$0.00		
84														\$0.00		
85														\$0.00		
86														\$0.00		
87														\$0.00		
88														\$0.00		
89														\$0.00		
90														\$0.00		
91														\$0.00		
92														\$0.00		
93														\$0.00		
94														\$0.00		
95														\$0.00		
96														\$0.00		
97														\$0.00		
98														\$0.00		
99	\$32,417													\$0.00		
2000	\$21,802				32417									\$32,417.00	8.5	275544.5
2001	\$8,968					5630.9								-\$10,615.40	7.5	
2002	\$2,836													\$3,336.80	6.5	21689.2
2003														\$2,835.18	5.5	14493.4
2004	\$0													\$0.00	4.5	
2005	\$0													\$0.00	3.5	
2006	\$0													\$0.00	2.5	
2007	\$0													\$0.00	1.5	
	\$65,821				\$32,417	\$5,631								\$0.00	0.5	
														\$27,774		11.22

A-11
391-3 Office Computers

Yr	Additions Balance	Retirements										Bal	PSC Method	Avg Age		
		94-	97	98	99	2000	2001	2002	2003	2004	2005				2006	2007
90														\$0.00		
91														\$0.00		
92														\$0.00		
93														\$0.00		
94														\$0.00		
95														\$0.00		
96														\$0.00		
97														\$0.00		
98														\$0.00		
99	\$33,862													\$33,862.28	8.5	287829.4
2000	\$7,035				11401.57									-\$4,367.04	7.5	
2001					1350									-\$1,350.00	6.5	
2002	\$2,322													\$2,322.39	5.5	12773.1
2003														\$0.00	4.5	
2004	\$0													\$0.00	3.5	
2005	\$0													\$0.00	2.5	
2006	\$0													\$0.00	1.5	
2007	\$3,791													\$3,790.52	0.5	1895.26
	\$47,010				\$12,752									\$34,258		8.83

392 Transportation Equipm

Retirements

Yr	Additions Balance	75	78 89	90 92	93	94	95	96	97	98 99	2000	2001	2002	2003	2004	2005	2006	2007	Bal	PSC Method	Avg Age	
75	1865																					
76																				\$1,865.00	32.5	60612.5
77																				\$0.00	27.5	
78																				\$0.00	27.5	
79																				\$0.00	27.5	
80																				\$0.00	27.5	
81																				\$0.00	27.5	
82																				\$0.00	28.5	
83																				\$0.00	25.5	
84																				\$0.00	24.5	
85																				\$0.00	23.5	
86																				\$0.00	22.5	
87																				\$0.00	21.5	
88																				\$0.00	20.5	
89	\$10,122																			\$0.00	19.5	
90																				\$10,122.22	18.5	187261.1
91																				\$0.00	17.5	
92	\$11,651																			\$0.00	16.5	
93																				\$11,650.83	15.5	180589.4
94	\$11,976																			\$0.00	14.5	
95	\$36,316	\$1,865.50		\$11,650.93																\$11,975.86	13.5	181874.1
96	\$23,927		10122.22																	\$22,799.43	12.5	284992.9
97																				\$13,804.95	11.5	158756.9
98	\$55,822																			\$0.00	10.5	
99						11615.52	17772.39													\$26,433.93	9.5	251122.3
2000	\$23,303																			\$0.00	8.5	
2001																				\$23,303.26	7.5	174774.4
2002	\$38,358																			\$0.00	6.5	
2003																				\$38,358.02	5.5	210969.1
2004	\$30,967					18543.47				30714.64	23405.24									-\$72,663.35	4.5	
2005										25107.2										\$5,859.43	3.5	20508.005
2006																				\$0.00	2.5	
2007																				\$0.00	1.5	
	\$244,307	\$1,866	\$10,122	\$11,651	\$0	\$11,618	\$36,316	\$0	\$0	\$55,822	\$23,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,510	0.5	18.09

394 Tools, Shop & Garage Equipment

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age		
		94	95	96	97	98	99	2000				2001	2002
87									\$0.00	20.5			
88									\$0.00	19.5			
89									\$0.00	18.5			
90									\$0.00	17.5			
91									\$0.00	16.5			
92									\$0.00	15.5			
93									\$0.00	14.5			
94	\$2,745								\$2,744.72	13.5	37053.7		
95	\$2,268								\$2,267.59	12.5	28344.9		
96	\$794		\$544.82						\$248.88	11.5	2862.1		
97									\$0.00	10.5			
98									\$0.00	9.5			
99									\$0.00	8.5			
2000	\$1,458			\$793.70					\$684.45	7.5	4983.4		
2001									\$0.00	6.5			
2002									\$0.00	5.5			
2003									\$0.00	4.5			
2004	\$0								\$0.00	3.5			
2005	\$0								\$0.00	2.5			
2006	\$0								\$0.00	1.5			
2007	\$0								\$0.00	0.5			
	\$7,264		\$545	\$794					\$5,926		12.36		

396 Power Operated Equipment

Yr	Additions Balance	Retirements										Bal	PSC Method	Avg Age		
		64	97	98	99	2000	2001	2002	2003	2004	2005				2006	2007
78														\$0.00		
79														\$0.00		
80														\$0.00		
81														\$0.00		
82														\$0.00		
83														\$0.00		
84														\$0.00		
85														\$0.00		
86														\$0.00		
87														\$0.00		
88														\$0.00		
89														\$0.00		
90														\$0.00		
91														\$0.00		
92														\$0.00		
93														\$0.00		
94														\$0.00		
95														\$0.00		
96	\$9,824													\$0.00		
97														\$0.00		
98														\$9,824.48	11.5	112981.5
99														\$0.00	10.5	
2000														\$0.00	9.5	
2001														\$0.00	8.5	
2002														\$0.00	7.5	
2003														\$0.00	6.5	
2004														\$0.00	5.5	
2005														\$0.00	4.5	
2006	\$25,970													\$0.00	3.5	
2007														\$0.00	2.5	
														\$25,970.00	1.5	38955
	\$35,794													\$0.00	0.5	
														\$35,794		4.24

A-13
397 Communication Equipment

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
90											
91								\$0.00			
92								\$0.00			
93								\$0.00			
94								\$0.00			
95								\$0.00			
96								\$0.00			
97	\$1,502							\$0.00			
98								\$0.00			
99	\$1,502							\$1,501.87	10.5	15769.6	
2000	\$3,633	\$1,502.00		\$1,502.00				\$0.00	9.5		
2001	\$226							\$1,501.87	8.5	12785.9	
2002					\$225.77			\$628.65	7.5	4714.9	
2003								\$0.00	6.5		
2004								\$0.00	5.5		
2005								\$0.00	4.5		
2006								\$0.00	3.5		
2007								\$0.00	2.5		
								\$0.00	1.5		
	\$6,862	\$1,502		\$1,502	\$226			\$0.00	0.5		
								\$3,632		9.15	

Yr	Add Balance	Retirements										Bal	PSC Method	Avg age		
		84-	97	98	99	2000	2001	2002	2003	2004	2005				2006	2007
88	\$0													\$0.00		
89	\$0													\$0.00		
90	\$0													\$0.00		
91	\$0													\$0.00		
92	\$0													\$0.00		
93	\$0													\$0.00		
94	\$0													\$0.00		
95	\$0													\$0.00		
96	\$0													\$0.00		
97	\$0													\$0.00		
98	\$0													\$0.00		
99	\$0													\$0.00		
2000	\$0													\$0.00		
2001	\$0													\$0.00		
2002	\$0													\$0.00		
2003	\$0													\$0.00		
2004	\$0													\$0.00		
2005	\$9,472													\$0.00		
2006	\$4,175													\$9,471.90	2.5	23679.75
2007	\$0													\$4,175.34	1.5	6263.01
	\$13,647													\$0.00	0.5	
														\$13,647		2.19

Yr	Add Balance	Retirements										Bal	PSC Method	Avg age			
		64-	97	98	99	2000	2001	2002	2003	2004	2005				2006	2007	
84	\$0														\$0.00		
85	\$0														\$0.00		
86	\$0														\$0.00		
87	\$0														\$0.00		
88	\$0														\$0.00		
89	\$0														\$0.00		
90	\$0														\$0.00		
91	\$0														\$0.00		
92	\$0														\$0.00		
93	\$0														\$0.00		
94	\$0														\$0.00		
95	\$0														\$0.00		
96	\$0														\$0.00		
97	\$0														\$0.00		
98	\$0														\$0.00		
99	\$0														\$0.00		
2000	\$0														\$0.00		
2001	\$0														\$0.00		
2002	\$0														\$0.00		
2003	\$0														\$0.00		
2004	\$5,535														\$0.00		
2005	\$0														\$5,534.85	3.5	19371.275
2006	\$0														\$0.00	2.5	
2007	\$6,776														\$0.00	1.5	
	\$12,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,776.25	0.5	3388.125
															\$12,311		1.85