COMMISSIONERS: MATTHEW M. CARTER II, CHAIRMAN LISA POLAK EDGAR KATRINA J. MCMURRIAN

NANCY ARGENZIANO NATHAN A. SKOP STATE OF FLORIDA

TIMOTHY DEVLIN, DIRECTOR DIVISION OF ECONOMIC REGULATION (850) 413-6900

Hublic Service Commission

July 8, 2008

Mr. Brian Powers Indiantown Gas Company Post Office Box 8 Indiantown, Florida 34956 RECEIVED-FPSC

Re: Docket No. 080170-GU - 2008 depreciation study by Indiantown Gas Company

Dear Mr. Powers:

Staff's second data request regarding Indiantown Gas Company's Depreciation Study filed in the above referenced docket is attached. In order to complete the review and meet a December 16, 2008, agenda date, please provide the Company's response by August 30, 2008.

Should you have any questions, or need further information, please do not hesitate to contact Betty Gardner at (850) 413-6742.

Sincerely,

John Slemkewicz

Public Utilities Supervisor

JS/BG:sc

Attachment

cc: Office of the General Counsel (Brown)

Office of Commission Clerk Office of Public Counsel

Division of Economic Regulation (Devlin, Willis, Bulecza-Banks)

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JOUMENT NUMBER-DATE

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Reference: Exhibit C - Calculation Worksheets Pursuant to Filing Requirement 6(g)

Staff has identified errors in the company's calculation of the average age of various plant accounts that is attributable to the placement of the plant retirement. When calculating the average age, consideration must be given to each vintage group, and the dispersion of the retirements by age. The misplacement of the plant retirements has impacted the calculated average age of several plant accounts. Staff has identified some of the obvious misplacement of retirements and attached examples for the company to follow in making the necessary adjustments. In addition, the company must recalculate the average age of the affected plant accounts found in Exhibit C.

Account 376-A Mains-Steel, page A-1

- (1) The 2001 addition balance is \$5,152 and the company applied a 1996 retirement in the amount of \$126. This entry shows that the \$126 retirement was not placed according to its in-service date. Please provide the in-service date for this retirement. Also, reconcile the retirement to the appropriate plant addition balance.
- (2) The company shows an end of year balance for this account in the amount of \$134,051, but based on staff's calculation it should be \$191,849. Please correct the calculation prior to recalculating the average age for this account.

Account 376-B Mains-Steel, page A-2

- (3) The 1969 and 1970 addition balance shows no retirements, however, the company applied the 1969 or 1970 retirement(s) in the amount of \$329.30 against the 1994 additions. This entry shows that the \$329.30 retirement was not placed according to its in-service date. Please provide the in-service date and reconciliation for the plant retirements in the amount of \$329.30 to the appropriate addition balance.
- (4) A plant retirement in the amount of \$66.75 occurred during 1969 or 1970, but the adjustment is against the 1995 addition balance in the amount of \$38,341. Please reconcile the retirement amount to the appropriate plant addition balance.
- (5) A plant retirement in the amount of \$9,471 is shown to be retired during 1969 and 1970, however, the adjustment is against the 2000 plant additions. Please reconcile.

Account 378 M & R Equipment, page A-3:

- (6) For this plant account, the company shows a plant retirement in the amount of \$30,335 from the 1999 plant additions, but placed the amount in the 1971 retirement column. In addition, the 1970-71 plant additions totals \$30,335 (\$29,622 + \$713) and the 1999 additions balance is \$10,922. Staff reviewed this as an inappropriate placement of the \$30,335 retirement against the wrong plant additions balance. Please reconcile the plant additions and retirements for the years indicated above. Also, provide the inservice date for the plant retirements in the amount of \$30,335.
- (7) For the 2001 plant additions balance of zero, the company applied plant retirements in the amount of \$3,307 which was placed in the 1993 retirement column. Also, the 1993

plant additions balance is \$3,307. Please reconcile for this account the plant additions balance and retirement.

Account 380-A Services-Plastic, page A-4

(8) Please provide the in-service date for the \$52 plant retirement that has been applied to the 2007 additions. Should this \$52 in plant retirement be applied to the 2000 plant additions? Please reconcile this account.

Account 381-Meters, page A-5

- (9) The 1970 retirements for this account totals \$11,951 which is the same dollar amount for the 1970 plant additions. The retirements should be placed based on the year it occurred, and in line with the year the assets were placed in-service or added to plant.
- (10) The 1972 and 73 retirements totals \$2,436 which is the combined total of the 1972 and 1973 plant additions balances. Please provide the in-service date of these retirements and apply the appropriate retirements to the applicable year for the plant additions balances.
- (11) The 2005 retirement(s) in the amount of \$1,115 is the same as the 1979 plant additions balance. Please apply the retirement amount to the appropriate year for balance of additions.
- (12) The 2005 retirement in the amount of \$243 is the same as the 1994 plant addition balance. Please provide the in-service date for this retirement and apply it to the applicable year for the plant addition balance.
- (13) The 2005 retirement in the amount of \$419 is the same as the 1995 plant addition balance. Please provide the in-service date of the \$419 retirement and apply it to the appropriate year for the plant addition balance.
- (14) Please provide the in-service date of all retirements.

Account 382- Meter Installations, page A-6

- (15) The 1998 additions in the amount of \$552 show retirements for the period of 1964 through 1996. Please provide the in-service dates for the retirements in the amount of \$89, \$53, \$150, \$133.03, and \$32.66. In addition, please assign the retirements shown for the 1998 additions to its appropriate year based on the in-service date.
- (16) The 1999 plant additions balance is \$1,942, but the company shows a retirement for the period of 1964 in the amount of \$4,412. Please provide the in-service date and assign the retirement to the appropriate year of in-service. Also, provide staff the in-service date in the amount of \$4,412.
- (17) For the 1997 retirements in the amount of \$203, please provide the in-service date of the retired plant.

Account 383- Regulators, page A-7

(18) The 1998 addition balance is zero, but the company applied a 1970 retirement in the amount of \$40.01. Please provide the inservice date of the retired plant and recalculate the average age of this account.

(19) The 2001 addition balance is zero, but the company applied a 2001 retirement in the amount of \$83.70. In staff view, the company assigned the 2001 retirements to the wrong year. Please provide the inservice date of the retired plant and recalculate the average age for this account.

Account 385 - Industrial Measure & Regulation Equipment, page A-8

(20) The 1995 addition balance in the amount of \$12,043 shows a retirement in the amount of \$11,780. Please provide the in-service date of the retirement and the date the plant asset was retired. In addition, if the retirement was inappropriately assigned, please correct and recalculate the average age of the account.

Account 390 - Structures and Improvements, page A-9

(21) This account shows plant retirements in the amounts of \$13,098.09, \$1,975.09, and \$1,588.94. Please provide the in-service date of each retirement, and assign the retirements to the appropriate year and addition balance.

Account 391-2 Office Furniture, page A-10

- (22) The 1999 plant addition balance in the amount of \$32,417 shows no retirements but the 2000 addition balance of \$21,802 shows plant retirement in the amount of \$32,417. For the year 2000, the company's plant retirements exceeded the plant addition balance. Please reconcile 1999 and 2000 additions and retirements, and if necessary, recalculate the average age of this account.
- (23) In 2001, a retirement occurred in the amount of \$5,630.90. Please provide the inservice date of the retirement. Also, the company should use the in-service date of the plant addition and assign the retirement to the appropriate year. In addition, the recalculation of the plant account's average age should be completed.

Account 391-3 Office Computers, page A-11

(24) The 2000 and 2001 retirements in the amount of \$11,401.57 and \$1,350, respectively, exceeds the plant addition balance in the amount of \$7,035 and zero for the same periods. Please provide the in-service date for the 2000 and 2001 plant retirements in the amount of \$11,401.57 and \$1,350. Also, by using the in-service date for the retirements, please assign the retirements amounts to the appropriate year for the balance of plant additions, and recalculate the average age of this account.

Account 392 Transportation Equipment, page A-12

(25) Please provide the in-service date for all retirements for the period of 1975 through 2000. Since this account has a zero addition balance, the company must review and assign the 2003 retirements to the appropriate year to eliminate the negative ending balance in the amount of \$72,663.35. After the company makes the necessary corrections for this account, please recalculate the accounts average age.

Account 394 Tools, Shop, & Garage Equipment, page A-13

(26) Please provide the in-service date for the retirements in the amount of \$544.82 and \$793.70. Also, by using the in-service date of the retirement, assign the retirement amounts to the appropriate year for the balance of plant additions and recalculate the average age for this account.

Account 397 Communication Equipment, page A-15

(27) Please provide the in-service date for the 1997 and 1999 retirements each in the amount of \$1,502. Also, by using the in-service date for the retirements, assign the retirement amounts to the appropriate year for the balance of plant additions and recalculate the average age for this account.

376-A Mains	s - Plastic			_																		,
	Add	69 TO	81 TO	0	etirements																	
	Balance	79	80	93	94	95	96	97	98	99	2000	2001	2002	2003	2004	2005	2006	2007	Bal	PSC Method	Avg Age	
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72	\$784																		\$5,135.85	5 36.5	5 187458.53	
73 74	\$0 \$0																		\$784.44		27847.62	
74 75	\$0 \$0																		\$0.00 \$0.00		4	-
76	\$0 \$0																		\$0.00	32.5	5	
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78	\$0																		\$0.00		2	
79 80	\$304 \$30,536																		\$0.00 \$304.40		5 8675.4	
81	\$30,535 \$0																		\$30,536.00	27.5		
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95	\$0																		\$42,633.31		575549.69	
96 97	\$10,154 \$5,100																		\$0.00 \$10,154.41		116775.72	
97 98	\$5,100 \$2,598																		\$5,100.36		53553.78	
99	\$2,902																		\$2,598.26	9.5	24683.47	
2000	\$0																		\$2,901.79	852	24665 215	
2001	\$5.152						126												\$0.00			
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2003	\$7,028																		\$7,028.39		31627.755	
2005	\$3,793																	,	\$2,080.97	3.5	7283.395	
2006	\$9,440																		\$3,792.80	2.5	9482	
2007	\$7,931																		\$9,440.22 \$7,930.60		14160.33	
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71	\$0																	\$71,800.00		2692500	
72	\$0																	\$0.00 \$0.00			
73	\$0																	\$0.00	34.5		
74 75	\$0 \$0																	\$0.00			
76	\$0															-		\$0.00	32.5		
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79	\$0																	\$0.00	29.5 28.5		
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92 93	\$0 \$0																	\$0.00	15.5		
93 94	\$43.584	329.3																\$0.00	14.5		
95	\$43,284 \$38,341	68.75																\$42,954.78		579889.53	-
96	\$0	0										··-						\$38,274.29 \$0.00		478428.63	
97	\$0	0																\$0.00	11.5 10.5		
96	\$0 \$0	0									•							\$0.00	9.5		
99 <u>2000</u> _	\$4,853	0 9471_∑									4							\$0.00	9.5 8.5		
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92	\$0																		\$0.00	16.5	
92	\$3,307,	•																	\$0.00	15.5	
<u>93</u>	\$4,784																		\$3,306.85		47949 325
94	\$7,661																		\$4,783.96		64583.46
95 96	\$0																		\$7,660.72	12.5	95759
97	\$1,495																		\$0.00	11.5	
98	\$1,485 \$0																		\$1,495.02	10.5	15697.71
99	\$10,922	30335																	\$0.00	9.5	
2000	\$20,947	30333																	-\$19,413,10	8.5	
2001	\$20,847			3307															\$20,947.33	7.5	157104.98
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73	\$0																		\$0.00	35.5	
74	\$0																		\$0.00	34.5	
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93	\$307																		\$0.00	15.5	
94	\$752																		\$306.97	14.5	4451.065
95 96	\$259																		\$752.15	13.5	10154.025
97	\$6,113 \$3,335																		\$259.20 \$6,112.51	12.5	3240
98	\$2,604																		\$3,334.59	10.5	70293.865 35013.195
99	\$2,680																		\$2,604.10	9.5	24738.95
2000	\$231																		\$2,680.29	8.5	22782.465
2001	\$2,855																		\$231.21	7.5	1734.075
2002 2003	\$13,855 \$2,474																		\$2,855.03	6.5	18557.695
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2005	\$10,059																		\$5,648.36	3.5	19769.26
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94 5243 95 \$419 96 \$21,945 97 \$1,776 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 \$0.00 \$0		14.5	5.5 4.5					
96 \$21,945 97 \$1,776 1372.56 \$21,945,03 \$24,945,03 \$25,945,03 \$405,07 \$3,98 \$2,617 \$3,67 \$3,509 \$140 \$200 \$273 \$2001 \$0 195,36 \$21,945,03 \$3,509 \$140 \$2001 \$0 195,36 \$273,14 \$2002 \$0 \$273 \$2002 \$0 \$2003 \$84,25 \$2189 \$347.25 \$2002 \$9,169 \$196,297 \$2004 \$9,169 \$196,297 \$2005 \$19,376 \$126 \$227 \$1115 \$243 \$418,76 \$3365,02 \$2005 \$19,376 \$2007 \$0 \$513,680,73 \$2007 \$0 \$50,00 \$2007 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	13.5 327	13.5	3.5					
\$405.07 98 \$2,617 53.67 98 \$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 \$0.00 \$0.00 \$1,680.73 \$0.00 \$1,680.73 \$1,680.73 \$0.00 \$1,680.73 \$1,680.73 \$0.00 \$1,680.73 \$0.00 \$1,680.73 \$1,680.73 \$0.00 \$1,680.73 \$1,680.73 \$1,080.73 \$1,080.73 \$1,080.73 \$1,080.73 \$1,080.73 \$1,080.73 \$1,080.73 \$1,080.73	12.5 5 11.5 2523					234.5		
99 \$3,509 8140 2000 \$273 2001 \$0 195.36 2002 \$0 2003 \$8,425 2189 \$347.25 2005 \$19,376 126 227* 1115 243* 418.76* 3365.02 2008 \$816 2007 \$0 2008 \$9169 2009 \$19,376 126 227* 1115 243* 418.76* 3365.02 2008 \$9169 1962.97 2008 \$9169 1962.97 2009 \$9169 1962.97 2009 \$9169 126 227* 1115 243* 418.76* 3365.02 2007 \$0 2008 \$9169 126 227* 1115 243* 418.76* 3365.02	10.5 425	10.5	0.5	42	253	3.235	5	5
2000 \$273 2001 \$0 195.36 2002 \$0\$195.36 2003 \$8.425 2189 \$347.25 2004 \$9,169 1962.97 2005 \$19.376 126 227 1115 243 418.76 3365.02 \$13.880.73 2007 \$0	9.5 2434				349).545	5	,
2007 \$0 195.36	7.5 20				 204	48.55	5	i
2003 \$8,425 2189 \$347.25 2004 \$9,169 1962.97 2005 \$19,376 126 227* 1115 243* 418,76* 3365.02 \$13,880.73 2007 \$0	6.5	6.5	3.5		:		-	
2004 \$9,169 1962.97 \$7.206.02 2005 \$19,376 126 227* 1115 243* 418,76* 3365.02 \$13,880.73 2005 \$616 2007 \$0	5.5 4.5.2650				sn:	2815	5	
2006 \$616 2007\$0	3 5 252	3 5	3 5 2	25	522	21.07	7	•
2007\$0	2 5 3470 1 5 92					1 <u>825</u> 3.445		
\$04.591 \$11,951 \$2,436 \$227 \$1,115 \$0 \$243 \$419 \$3,365 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	0.5			9	923	1.445	5	,
*					1	14.93	3	ï

Second		A 41-3			-Retirements-																	
64 S0	- Yr	Balance		93	94	95	96	97	98	99	2000	2001	2002	2003	2004	2005	2006	2007	8	al	PSC Method	Avg age
66 50 50 50 50 50 50 50																						
68 \$0 69 \$0 70 \$4.501 \$0.00 71 \$4.501 \$0.00 72 \$4.501 \$0.00 73 \$4.501 \$0.00 74 \$0.00 75 \$0.00 76 \$0.00 77 \$0.00 78 \$0.00 79 \$0.00	66	\$0																		\$0.00		
69 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$																				\$0.00 \$0.00		
\$4,50118 \$4,50118 \$75 1697 \$30 00 365 \$30 00 36	69	\$0																		\$0.00		
72	70	\$4,501																				
10	71 72																		\$4			168794.25
10	73																			\$0.00	35.5	
76 \$0 \$0.00 32.5	74	\$0																				
77 SO	75 76																			\$0.00 \$0.00		
Second	77	\$0																		\$0.00	31.5	
80 50 \$0.00 285 \$0.00 27.5 82 \$0.00 27.5 82 \$0.00 27.5 82 \$0.00 27.5 82 \$0.00 27.5 83 \$0.00 27.5 84 \$0.00 25.5 84 \$0.00 25.5 84 \$0.00 25.5 85 \$0.00 25.5 86 \$0.00 25.5 86 \$0.00 25.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 86 \$0.00 27.5 \$0.00 27.5 86 \$0.00 27.5																				\$0.00	30.5	
81																					28.5	
83 \$0 \$0,00 255 85 \$0 \$0,00 225 85 \$0 \$0,00 225 85 \$0 \$0,00 225 85 \$0 \$0,00 225 85 \$0 \$0,00 225 85 \$0 \$0,00 225 85 \$0 \$0,00 225 85 \$0 \$0,00 225 85 \$0,00 \$0,00 225 85 \$0,00 \$0,00 225 85 \$0,00 \$0,00 225 85 \$0,00 \$0,00 225 85 \$0,00 \$0,00 225 85 \$0,00 \$0,00 225 85 \$0,00 \$0,00 225 85 \$0,00 \$0,00 225 85 \$0,00 \$	81	\$0																		\$0.00	27.5	
84 \$0 \$0.00 7.45 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0.00 7.25 \$0.00 \$0																					26.5	
85 SO \$00 23.5 \$00.0 \$2.5 \$0.0 \$0.00 22.5 \$67 \$0.0 \$0.00 \$2.5 \$0.00 \$2.5 \$67 \$0.0 \$0.00 \$2.5 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.7 \$0.00 \$2.5 \$0.00																				\$0.00		
87 \$0 \$00 215 \$000 205 \$89 \$151 \$99 \$151 \$102 \$9 195 1999 \$151 \$102 \$9 195 1999 \$1 195 199	85	\$0																		\$0.00	23.5	
88 \$102																					22 5	
\$151 \$102.29 19.5 1990 \$3.5 \$151.29 18.5 2791 \$4.24 \$5.5 \$151.29 18.5 2792 \$1.5																						
91	89	\$151																		102.29	19.5	
92 \$0 \$30 \$53 \$53 \$53 \$55 \$55.00 \$15.5 \$55.90 \$15.5 \$55.90 \$15.5 \$55.90 \$15.5 \$55.90 \$15.5 \$55.90 \$15.5 \$55.90 \$15.5 \$150.00 \$133.03 \$133.03 \$12.5 \$1662 \$13.03 \$10.03 \$10.03 \$10.03 \$10.03 \$10.03 \$10.03 \$10.03 \$10.03 \$10.03 \$10		-\$3 🐔																	•		18.5	2798.865
\$ \$53 \$1.50		-942 9 5 \$0																				
95 \$1,33 96 \$1,370 97 \$527 \$9 \$527 \$9 \$53,00 \$130,00 \$133,03 \$32,66 97 \$520,14 \$1,51 \$72,000 \$133,03 \$32,66 97 \$1,93 \$1,	93	\$53																		\$0.00	15.5	
\$1,370 \$13.03 \$1.25 \$1662 \$1.370 \$2.27 \$2.03.00 \$1.35.03 \$1.25 \$1.662 \$1.35.03 \$1.25 \$1.662 \$1.35.03 \$1.25 \$1.662 \$1.35.03 \$1.25 \$1.662 \$1.35.03 \$1.25 \$1.662 \$1.35.03 \$1.25 \$1.662 \$1.35.03 \$1.25 \$1.662 \$1.25 \$1		\$150																				767.63
97 \$527 \$203.00 \$1,369.88 11.5 1575 98 \$552 89 \$53.00 \$150.00 \$133.03 \$32.66 \$2,200 \$1,942 4412 2000 \$520.00 \$220.00 \$220.00 \$2,200.00 \$32.03 \$3.283 2001 \$746 \$2,201.1 7.5 2002 \$1,573 \$2,201.1 7.5 2003 \$3,283 \$3,283 \$1,774 \$3,282.70 \$45.1174 2005 \$1,774 \$3,282.70 \$45.1174 2006 \$1,388 \$1,0																						2018.25 1662.875
\$99.99 \$1,942 4412 \$2000 \$\$220\$\$\$\$ 2001 \$748 2002 \$1,573 2002 \$1,573 2003 \$3,283 2004 \$8,251 2005 \$1,774 2005 \$1,774 2006 \$1,368 2007 \$1,088 2007 \$1,088 2008 \$1,368 2009 \$1,088	97	\$527					\$203.00												\$1,	369.88	11.5	15753.62
2000			89	\$53.00	\$150.00	\$133.03	\$32.66													323.72	10.5	3399.06
2001 \$748 2002 \$1,573 2003 \$3,283 2004 \$8,251 2005 \$1,774 2005 \$1,774 2006 \$1,368 2007 \$1,088 2007 \$1,088 \$1,080,080,080,080,080,080,080,080,080,08		\$1,942 ملم \$220	4412																			892.81
2003 \$3,283 2004 \$8,251 2005 \$1,774 2006 \$1,368 2006 \$1,368 2007 \$1,088 \$27,299.49 \$4,501,00 \$53,00 \$150,00 \$133,03 \$235,68 \$0.00 \$50.00	2001	\$ 748	•																-\$	220.11	7.5	
2004 \$8,251 2005 \$1,774 2006 \$1,368 2007 \$1,088 2007 \$1,088 27,299.49 \$4,501.00 \$53.00 \$150.00 \$133.03 \$235.66 \$0.00 \$0.																					8.5	4860.375
2005 \$1,774 2006 \$1,368 2007 \$1,088 \$1,773.58 6 5.5 443 2007 \$1,088 \$1,088.26 1.5 205 \$27,299.49 \$4,501.00 \$53.00 \$150.00 \$133.03 \$235.68 \$0.00																						
2007 \$1,088 \$1,368.26 1.5 205 \$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	2005	\$1,774																	\$8.	250.97	3.5 2	8878.395
\$27,299.49 \$4,501.00 \$53.00 \$150.00 \$133.03 \$235.68 \$0.00 \$0.		\$1,368																				
			\$4.501.00	\$53.00	\$150.00	8133.03	\$225 CO	60.00											\$1, \$1,	300.20 388.11		2052.39 544.055
1 = 1 = 1		,		\$55.00	∌ 100.00	J 133.03	3233.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$	22,227		11.80

ore riegolal				tirements																	
Yr	Add Balance	70	71	72	73 74	75 78	79	80 93	94 95	9 6 98_	99_	2000	2001	2002	2003	2004	2005	2006 2007	Bal	PSC Method	Avg age
7r 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85		70	71	72	74	78	79	93	95 95	98	99	2000	2001	2002	2003	2004	2005	2006 2007	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2.782 53 \$329.88 \$168.82 \$269.76 \$0.00 \$81.40 \$0.00 \$1.60.01 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	37.5 36.5 33.5 33.5 32.5 32.5 32.5 28.5 28.5 26.5 26.5 26.5 26.5 26.5 26.5 26.5 26	104344 88 12040.82 5993.11 9306.72 2845.5
86 87 88 89 90 91 92 93	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0																		\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	22.5 21.5 20.6 19.5 18.5 17.5 16.5 15.5	
94 95 96 97 98	\$0 \$7,434 \$0 \$0	40.01																	\$605.51 \$0.00 \$7,433.75 \$0.00 -\$40.01	12.5	8174.385 85488.125
2000 2001 2002	\$706 \$297 \$0 \$225	83.7																	\$706.34 \$296.56 -\$83.70 \$225.00	8.5 7.5 6.5	6003.89 2224.2
2003 2004 2005 2006 2007	\$1,355 \$3,265 \$5,322 \$375 \$0	687.24 481.07 1331.18																	\$667.44 \$2,783.88 \$3,991.15 \$374.83	4.5 3.5 2.5 1.5	1237 5 3003.48 9743.58 9977.875 562.245
	\$23,376	\$2,623	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0	\$0	\$0	\$0							\$0.00 \$20,753	0.5	12.78

		I	Po	tirements												
	Add	64-	****	ni 0(1101(f3												
Yr	Balance	97	98	99	2000	2001	2002	2003	2004						PSC	Avg
70						1001	2002	2003	2004	2005	2006	2007		Baí	Method	age
72 73	\$0															
7 4	\$0													\$0		
75	\$0 \$0													\$0.00		
76	\$0 \$0													\$0.00		
77	\$0													\$0.00		
78	\$0													\$0.00		
79	sõ													\$0.00		
80	\$0													\$0.00 \$ 0.00		
81	\$4,745													\$0.00		
82	\$0													\$4,744.99	38.5	*********
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	23.5 22.5 21.5 20.5 19.5 18.5 17.5	
58	\$0													\$0.00	20.5	
89	\$0													\$0.00	19.5	
90 91	\$0													\$0.00	18.5	
92	\$0													\$0.00	17.5	
92	\$0 \$1,200													\$0.00	16.5	
93 94	\$63,140													\$0.00	15.5	
95	\$12,043	11780												\$1,200.00	14.5	17400
96	\$0	11700						·				_		\$63,139.60 \$263.30	13.5	852384.6
97	\$0													\$0.00	11.5	_3291.25
98	\$0													\$0.00	10.5	
99	\$1,579													\$0.00	9.5	
2000	\$0													\$1,578.70		13418.95
2001	\$0													\$0.00	7.5	70710.00
2002	\$549													\$0.00	6.5	
2003	\$0													\$549.27	5.5	3020.985
2004	\$0													\$0.00	4.5 3.5	
2005	\$0													\$0.00	3.5	
2006 2007	\$0 \$0													\$0.00	2 5	
2007	\$83,256	C11 700												\$0.00	1.5	
	⊅ 03,∠⊋0	\$11,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0	\$0		\$0.00	0.5	
										, -				\$71,476		14.20

	1			Retirements											
V. /	Additions Balance	64- 97	00	••										PSC	Avg
			98	99	2000	2001	2002	2003	2004	2005	2006	2007	 Bal	Method	Age
84	\$83,842	\$13,098.09 🛠											\$70,744.24	23.5	1662489.6
85													\$0.00	23.5	1002409.0
85 86	\$2,427	\$1,975.09 🗶											\$452.36	21.5	9725.7
87		•											\$0.00	20.5	3723.1
88 89													\$0.00	22.5 21.5 20.5 19.5	
89													\$0.00	18.5	
90	\$2,854			\$1,588.94 *									\$1,264.88	18.5 17.5	22135.4
91	\$15,229												\$15,229.05	16.5	251279.3
92													\$0.00	15.5	
92 93 94													\$0.00	14,5 13,5 12,5 11,5 10,5 9,5	
94													\$0.00	13.5	
95													\$0.00	12.5	
96													\$0.00	11.5	
96 97 98													\$0.00	10.5	
98													\$0.00	9.5	
99	\$9,000												\$9,000.00	8.5	76500 D
2000	\$156,358												\$156,358.00		1172685.0
2001 2002	\$2,490												\$2,490.00	6.5	16185 0
2002													\$0.00	5.5	
2003	\$0												\$0.00	4.5	
2005	\$0												\$0.00	5.5 4.5 3.5 2.5 1.5	
2005 2006	\$0												\$0.00	2.5	
2007	\$0												\$0.00 \$0.00	1.5 0.5	
	\$272,201	\$15,073		\$1,589									\$255,539	0.5	12.57

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	Added			Retirement	·										-
Yr	Additions Balance	64-													
	palance	97	98	99	2000	2001	2002	2003							
80	1					4507	2002	2003	2004	2005	2006	2007	 n	P\$C	Avg
81													 Bal	Method	Age
82	,												40.00		
83													\$0.00		
84													\$0.00		
85													\$0.00		
86													\$0.00		
87													\$0.00		
88													\$0.00		
90													\$0.00		
89													\$0.00		
90													\$0.00		
91													\$0.00		
92 93													\$0.00		
93													\$0.00		
94													\$0.00		
95													\$0.00		
90													\$0.00		
94 95 96 97 98 99													\$0.00		
30	\$32,417	(\$0.00		
3000	\$32,417	,		-4	,								\$0.00		
2000	\$21,802			32417									\$0.00		
2001	\$8,968				5630.9								 \$32,417.00	8.5	275544.5
2002 2003	\$2,635												-\$10,615,40	7.5	-
2003	**												\$3,336.80	6.5	21689.2
2005	\$0												\$2,635.16	5.5	14493.4
2006	\$0 \$0 \$0												\$0.00	4.5	
2005	\$0												\$0.00	3.5	
2007_	\$0												\$0.00	2.5	
	\$65,821			\$32,417	\$5,631								\$0.00	5.5 4.5 3.5 2.5 1.5	
													 \$0.00	0.5	
													\$27,774		11.22

391-3 Offii 	Balance	64- 97 98	Retirements	2001 2002	 2005 2005	06 0007				,
91				· · · · · · · · · · · · · · · · · · ·	200 200	06 2007		Bal	PSC Method	
92 93										Age
94								\$0.00 \$0.00		
95								\$0.00 \$0.00		
96								\$0.00		
97 98 99 2000 2001 2002 2003								\$0.00		
99	\$33,862							\$0.00 \$0.00		
2000	\$7,035		<u>11401.57</u> ≰					\$0.00		
2001	00.000		1350 🕊					\$0.00		
2002	\$2,322						 	\$33,862.28	8.5	287829.4
2004	\$0				 		 	-\$4.367.04 -\$1,350.00	7.5	
2005 2006 2007_	\$0							\$2,322.39	6.5	12773 1
2006	\$0							\$0.00	5 5 4 5	12//3
2007_	\$3,791 \$47,010							\$0.00	3.5	
	41,010		\$12,752		 			\$0.00 \$0.00	3.5 2.5 1.5	
							 	\$3,790.52	0.5	1895.26
								\$34,258		8.83
										-/4-

- Yr 75 76 77	3	75	7 8		93 94	95	96	97	98 99 2	2000	2001	2002	2003	2004	2005	2006	2007	Baí	PSC Method	Avg Age
78 79 80 81 82 83 84 85																		\$1,885.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	32.5 27.5 27.5 27.5 27.5 27.5 26.5	60612.5
86 87 88 89 90 91 92 93	\$10,122 \$11,651																	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$10,122.22	25.5 24.5 23.5 22.5 21.5 20.5 19.5 18.5	157261.1
94 95 96 97 98	\$11,976 \$36,316 \$23,927	\$1,866.50	10122.22	\$11,650.93 *														\$0.00 \$0.00 \$11,650.93 \$0.00 \$11,975.86	17.5 16.5 15.5 14.5	180589.4 161674.1
99 2000 2001 2002	\$55,822 \$23,303 \$36,358				11615.52 1777	2.39												\$22,799,43 \$13,804,95 \$0,00 \$26,433,93 \$0,00	12.5 11.5 10.5	284992.9 158756.9 251122.3
2003 2004 2005 2006 2007	\$30,967				1854	3 47 🗡		30714.6 25107	34 23405.24 2	*			 ,					\$23,303.26 \$0.00 \$38,358.02 -\$72,663.35	7.5 6.5 5.5 4.5	1 74 774,4 210969 1
	\$244,307	\$1,866	\$10,122	\$11,651	\$0 \$11,616 \$36,	316	\$0 \$	0 \$55,82	2 \$23,405		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,859,43 \$0,00 \$0,00 \$0,00 \$93,510	3.5 20 2.5 1.5 0.5	18.09

.

	Additions		stirements														
Υr		94 95	96	97	98	99	2000	2001	2002	2003	2004	2005	2006	2007	Bai	PSC Method	As As
87 88															***	20 004	
89															\$0. \$0.	00 20.5 00 19.5	
90															\$0.	00 18.5	í
91															\$0.	00 17.5	
92															\$0.	00 16.5	
93															\$0.0	00 15.5	,
92 93 94 95 96 97 98 99	\$2,745														\$0.0	00 14.5	
95	\$2,268 \$ 794 ≭	25													\$2,744. \$2,267.	72 13.5 59 12.5	37
97	2124	\$544.82 [?]													\$2,267, \$248.	59 14.5 88 11.5	
98															\$0.0	00 10.5	
99															\$0.0	00 9.5	
000	\$1,458		\$793.70												\$0.6	00 8.5 45 7.5	
001															\$664.4	15 7.5	4
002															\$0,0	0 6.5	
003	••														\$0.0	5.5	
004 005	\$0 •0														\$0.0 \$0.0	00 4.5	
006	\$0 \$0														\$0.0	0 3.5	
107	\$0														\$0.0	00 3.5 00 2.5 00 1.5	
	\$7,264	\$545	\$794												\$0.0	0.5	

	ication Equipm - Additions		R	etirements—]									
Yr	Balance	97	98	99	2000	2001	2002	2003	2004	2005	2006	2007				500	
90 91											2006	2007			 Bal	PSC Method	Avç — Age
92 93															\$0.00		
94															\$0.00		
95 96															\$0.00		
96 97	\$1,502 ×	•													\$0.00 \$0.00		
98	\$1,502 AT	•													\$0.00		
98 99	\$1,502 ¥	:													\$0.00		
2000	\$3,633	\$1,502.00		\$1,502,00											\$1,501.87 \$0.00	10.5	157
2001	\$226				\$225 77				·						\$1,501.87	9.5 8.5	127
2003															\$628.65	7.5	47
2004															\$0.00 \$0.00	6.5	
2005 2006															\$0.00	5.5 4.5	
2007															\$0.00	3.5	
	\$6,862	\$1,502		\$1.500											\$0.00	3.5 2.5 1.5 0.5	
		41,002		\$1,502	\$226								·· <u> </u>		\$0.00 \$0.00	1.5	
														· · · · · · · · · · · · · · · · · · ·	 \$3,632	0.5	