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October 6, 2006

Ms. Blanca S. Bayo, Director
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

RE: Docket No. 050381-EI

Enclosed for official filing in Docket No. 050381-EI are an original and fifteen copies of Gulf Power Company's Request for Partial Modification of the Depreciation Rates and Dismantlement Accruals Approved in FPSC Order No. PSC-06-0348-PAA-EI and associated documentation.

Also enclosed is a 3.5 inch double sided, double density diskette containing the Request in Microsoft Word for Windows format as prepared on an NT computer.

Sincerely,

Susan D. Ritenour (lw)

lw

Enclosures

cc: Beggs and lane
Jeffrey A. Stone, Esq.

DOCUMENT NUMBER-DATE
09288 OCT-9 8
FPSC-COMMISSION CLERK

**Gulf Power Company
Amendment to the
2005 Depreciation Study
at December 31, 2006**



DOCUMENT NUMBER-DATE

09288 OCT-98

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Depreciation and dismantlement study)
at December 31, 2005, by Gulf Power) Docket No.: 050381-EI
Company.) Date filed: October 9, 2006
_____)

**GULF POWER COMPANY'S REQUEST FOR PARTIAL MODIFICATION
OF THE DEPRECIATION RATES AND DISMANTLEMENT ACCRUALS
APPROVED IN ORDER NO. PSC-06-0348-PAA-EI**

GULF POWER COMPANY ("Gulf Power", "Gulf", or "the Company"), by and through its undersigned counsel, hereby requests that the Florida Public Service Commission ("FPSC" or "Commission"), in accordance with the documentation attached to this request, partially revise its decision approving the Company's depreciation rates and dismantlement accruals as set forth in Order No. PSC-06-0348-PAA-EI, issued April 24, 2006, to authorize Gulf to implement new depreciation rates and dismantlement accruals beginning January 1, 2007, for certain of its generating plants in order to reflect recently updated estimated remaining useful lives. In support of this request for action through the Commission's Proposed Agency Action process, the Company states:

1. By letter dated May 27, 2005, Gulf submitted its regular depreciation study in accordance with Rule 25-6.0436, Florida Administrative Code, which requires investor-owned electric utilities to file comprehensive depreciation studies at least once every four years. The Commission completed its review of Gulf's study during the first quarter of this year. Based upon that review, the Commission on April 4, 2006, voted to approve new depreciation rates and dismantlement accruals that reflect a decrease in the amount of \$3,185,349 in annual depreciation expense from the 2002 Commission approved expenses, an increase of \$54,557 in annual accrual for fossil dismantlement, and an implementation date of January 1, 2006. The Commission's decision was set forth in

Order No. PSC-06-0348-PAA-EI, issued April 24, 2006, which was rendered effective by Consummating Order PSC-06-0423-CO-EI issued May 19, 2006. Gulf is currently in Year 1 of its 4-year cycle since new depreciation rates were effective January 1, 2006. Gulf's next depreciation and dismantlement study is due to be filed no later than May of 2009.

2. Subsequent to Gulf's May 2005 filing of its depreciation and dismantlement studies at December 31, 2005 ("the Study"), Gulf has been engaged in an effort to determine the appropriate means of complying with the Clean Air Interstate Rule ("CAIR") and the Clean Air Mercury Rule ("CAMR") regulations of the Federal Environmental Protection Agency and related regulations promulgated by the Florida Department of Environmental Protection. As part of this planning effort, Gulf has determined that the estimated remaining useful lives of the remaining generating units at Plant Crist and the major generating units at Plant Smith¹ are longer than were assumed for purposes of the Study. Specifically, the following revised projected unit lives are the basis for this request:

- Crist Unit 4 – from 55 to 65 years – New retirement date 2024
- Crist Unit 5 – from 55 to 65 years – New retirement date 2026
- Crist Unit 6 – from 55 to 65 years – New retirement date 2035
- Crist Unit 7 – from 55 to 65 years – New retirement date 2038
- Smith Unit 1 – from 55 to 65 years – New retirement date 2030
- Smith Unit 2 – from 55 to 65 years – New retirement date 2032
- Smith Unit 3 CC – from 26 to 36 years – New retirement date 2037

With the exception of Smith Unit 3, all of the listed units are pulverized coal generating units. The change in projected life for the pulverized coal units recognizes the fact that these units are beneficial to Gulf's customers because of the relative economics of their

¹ At this time, Gulf is not proposing a change to the estimated useful life of Smith Unit A, a small combustion turbine.

fuel source and consequently they will continue to be maintained and operated for the benefit of Gulf's customers over a longer period of time than was reflected originally in the Study. The change in projected life for the Smith Unit 3 combined cycle is driven by additional knowledge gained among the Southern electric system companies. As more combined cycle units have been placed in service in the Southern electric system, Gulf's sister operating companies are using depreciable lives of 34 to 40 years for their combined cycle units.

3. Authorizing a current change in Gulf's depreciation rates and dismantlement accruals to reflect the new unit retirement dates effective January 1, 2007, with three years remaining until the next regular depreciation update, will allow for a better matching of the capital recovery for these generating units from the customers who benefit from their use than would be the case if the Commission were to wait until Gulf's next depreciation and dismantlement studies. The anticipated effect of the requested changes in depreciation rates and dismantlement accruals for 2007, based on projected investment at 12/31/2006, is set forth in the table below:

	Current	Proposed	Increase/(Decrease)
Depreciation Cost	\$33,476,585	\$26,056,236	(\$7,420,349)
Dismantlement Cost	4,492,125	3,892,431	(599,694)
Total	\$37,968,710	\$29,948,667	(\$8,020,043)

4. Granting the Company's request will reduce the impact to customers of new environmental controls being put in place by lowering the depreciation expense recovered through the Environmental Cost Recovery Clause. In addition, lowering the

depreciation rates to reflect the new projected unit retirement dates effective January 1, 2007, rather than waiting until January 1, 2010, will mitigate the upward pressure on the Company's rates and charges. The increasing cost environment in which Gulf currently finds itself is primarily due to the need to absorb increased investment in net utility plant resulting from the repair and replacement of significant components of its distribution and transmission systems following the hurricanes impacting Gulf during 2004 and 2005, higher commodity and labor costs (related in large part to recent storm impacts on supply and demand) and the impacts of new storm hardening activities that are being implemented pursuant to Commission directives as a result of the two back-to-back devastating storm seasons that have affected Florida.

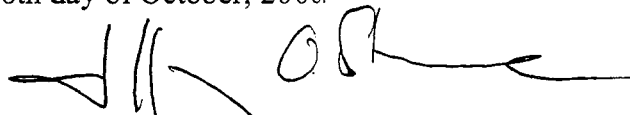
5. The attached documentation, organized in the same manner as the original depreciation study² it amends, contains only that portion of the 2005 depreciation study necessarily amended to reflect the new unit retirement dates set forth above. Behind Tab 2 is the report of Peter S. Huck, P.E., ASA, Assistant Vice President and Director of American Appraisal Associates, Inc., Gulf's consultant for the original study. Mr. Huck's report demonstrates that the amended depreciation rates requested herein were developed using the same methods and procedures employed in the 2005 Gulf Power study and are consistent with Commission practice and Rule 25-6.0436, Florida Administrative Code. As stated in the consultant's report, the amended depreciation rates were developed using the same life span technique applied in the 2005 study. In the opinion of Gulf's consultant, the amended depreciation factors requested herein are

² The changes in estimated useful life for the affected generating units and the associated changes in projected retirement dates do not require an update to the 2005 dismantlement study. The new estimated lives have been used to modify the annual expense associated with the provision for dismantlement. Approval to implement this modification is included as part of this request.

reasonable and appropriate for Gulf Power capital recovery. The revised depreciation factors requested herein are designed to recover, through the depreciation expense provision, the total cost of plant, allowing for net removal, over the remaining useful life of the plant based on the facts and conditions known at the time of the amendment.

WHEREFORE, Gulf Power Company respectfully requests that the Florida Public Service Commission use its Proposed Agency Action process to authorize Gulf to change its depreciation rates and dismantlement accruals for its Plant Crist and its Plant Smith effective January 1, 2007. The Company further requests that the Commission grant such other relief as is just and reasonable under the circumstances of this petition.

Respectfully submitted the 6th day of October, 2006.



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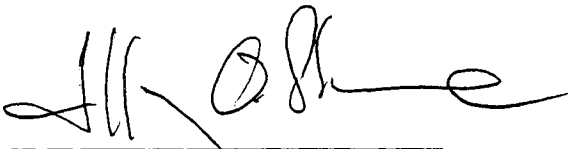
Attorneys for Gulf Power Company

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by United States Mail on the 6th day of October, 2006, to the following:

Martha Carter Brown, Esquire
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0863

By:



Jeffrey A. Stone, Esquire
Florida Bar No. 0325953

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October 5, 2006

Gulf Power Company
Pensacola, Florida

The attached report summarizes the amended depreciation rates from the study conducted of the annual depreciation rates for the projected depreciable electric plant of Gulf Power Company ("Gulf Power") as of December 31, 2005, filed in May 2005 and approved April 24, 2006 by the Florida Public Service Commission ("Commission") in Docket No. 050381-EL.

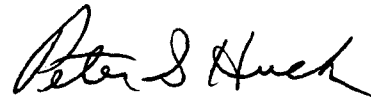
The amended depreciation rates are a result of extending the life of Crist Units 4-7, Smith Units 1-2, and Smith Combined Cycle. The amended depreciation rates of these units are based on projected retirement dates extended by ten years. The amended depreciation rates were developed the same methods and procedures employed in the 2005 Gulf Power study and consistent with the Commission practice and the Florida Administrative Code 25-6.0436.

The amended depreciation rates were developed using the same life span technique applied in the 2005 study. In this technique, the remaining life of a generating unit is based on its estimated retirement date and reflects the adjustment for the effects of interim retirements. The amended depreciation rates also reflect the effects of net removal of interim retirements. Also included in the amended depreciation rates were a determination of net removal and the annual depreciation of dismantlement costs.

We reviewed the depreciation calculations of the amended depreciation rates and the summary pages of the attached report. We agree with the use of the extended lives and the calculations of the average service lives, remaining lives, net removal, and dismantlement costs.

We recommend that Gulf Power be authorized to adopt the amended depreciation rates included in this report effective January 1, 2007. Based on the review, it is our opinion that the amended depreciation factors as recommended are reasonable and appropriate for Gulf Power capital recovery. The depreciation factors recommended in this amendment are designed to recover, through the depreciation expense provision, the total cost of plant, allowing for net removal, over the remaining useful life of the plant based on the facts and conditions known at the time of the amendment.

Respectfully submitted,
AMERICAN APPRAISAL ASSOCIATES, INC.

A handwritten signature in black ink, appearing to read "Peter S. Huck". The signature is written in a cursive style with a large initial "P".

October 5, 2006
063146

Peter S. Huck, P.E., ASA
Assistant Vice President and Director

AMENDMENT TO THE 2005 DEPRECIATION STUDY
GULF POWER COMPANY
REPORT ORGANIZATION

The Proposed Rates section (Tab 4) summarizes the proposed amendments to the depreciation accrual rates from the study filed in May 2005 and approved April 24, 2006 in Docket No.050381-EI, Order No. PSC-06-0348-PAA-EI. The depreciation rates proposed to be amended are for projected life changes to Crist Units 4 -7, Smith Units 1 -2, and the Smith Combined Cycle. The amortizable property rates associated with these plants are not being amended. The data filed in the 2005 study was used in this amendment with only the projected life changes updated to recalculate the depreciation factors. The amended average remaining life (ARL) and net removal were applied in the depreciation rate calculation with the projected December 31, 2006 investment and reserve. The amended rates are proposed to be effective January 1, 2007. (Florida Administrative Code 25-6.0436 (6) (a))

The Proforma Expense Comparison (Tab 5) computes the proposed depreciation expense based on December 31, 2006, projected investment, using both the current and proposed accrual rates for the units with proposed life changes. This analysis compares the current and proposed rates and also shows the change in expense as a result of adopting the proposed rates. (Florida Administrative Code 25-6.0436 (6) (a) & (b))

The Analysis Results section (Tab 6) contains summary pages for each of the plants with proposed life changes and each summary page presents a narrative of pertinent information related to the analysis. (Florida Administrative Code 25-6.0436 (6) (a), (b), (d), (f), (g); (7) (a))

The Parameter Schedules (Tab 7) summarize the parameters used in the amendment to the calculation of depreciation rates for each account within the production functions in which the lives are projected to change. The schedules present the projected December 31, 2005, plant and reserve balances filed in the 2005 study revised for the proposed life changes. The change in life resulted in amended depreciation factors within the major study groupings. (Florida Administrative Code 25-6.0436 (6) (d) & (g))

The Net Removal Cost section (Tab 8) Schedules were intentionally excluded from this amendment since net removal cost was not revised from the study filed in 2005.

The Fossil Dismantlement section (Tab 9) presents the amendments to the annual accruals for production plant dismantlement based on future value methodology for the units with proposed life changes. The proposed lives and September 2006 indices were applied to dismantlement cost filed in the 2005 study to recalculate the future cost estimate and the recommended dismantlement for the units with life changes. (Rule 25-6.0436(4))

The Summary of Plant-in-Service and Accumulated Depreciation (Tabs 10 & 11) presents annual activity by function for the units with proposed changes to lives. (Florida Administrative Code 25-6.0436 (6) (c) & (g))

The Production (Tab 12) contains supporting Production documentation for the units with proposed life changes. This data is Volume 2 in the 2005 filed study and was used in this amendment with only the proposed life changes updated which recalculated the depreciation factors.

The Dismantlement Study was intentionally excluded from this amendment since the current dismantlement cost was not revised from the study filed in 2005.

**AMENDMENT TO THE 2005 DEPRECIATION STUDY
GULF POWER COMPANY
PROPOSED RATES**

The depreciation rates proposed in this amendment are the result of changes in the lives of Plants Crist, Smith and the Smith Combined Cycle and are based on Gulf Power Company's (Gulf's) estimated depreciable investment as of December 31, 2006. The proposed rates will provide for a systematic allocation of capital costs over the expected useful life of the property. Capital costs include the acquisition cost of the property, in addition to the estimated cost of retirement (salvage and cost of removal).

Gulf's current depreciation rates were approved by the Florida Public Service Commission in Docket No. 050381-EI in Order No. PSC-06-0348-PAA-EI, dated April 24, 2006, and were effective January 1, 2006. The effective date of Gulf's proposed rates is requested to be January 1, 2007. The following accrual rates, expressed as a percent of investment, are proposed:

<u>FUNCTION</u>	<u>RATE</u> %
STEAM PRODUCTION:	
Crist Plant	3.1
Smith Plant	2.5
 OTHER PRODUCTION:	
Smith Combined Cycle	3.1

Gulf Power Company's depreciation expense will also include amounts for the dismantlement of fossil fueled and other production generating stations.

**Depreciation Rates and Components
Amendment to the 2005 Depreciation Study
Gulf Power Company**

Depreciable Category	(A) Average Remaining Life	(B) Net Removal	(C) Book Reserve Ratio	(D) Remaining Life Rate (%)
				[1+(B)-(C)]÷(A)
 <u>Steam Production</u>				
Crist Plant	22.3	10%	40.0%	3.1
Smith Plant	22.9	5%	48.3%	2.5
 <u>Other Production</u>				
Smith Combined Cycle	30.8	0%	4.3%	3.1

Gulf Power Company
Proforma Change in Depreciation Expense

<u>Function/Group</u>	<u>Projected 12/31/2006 Investment</u>	<u>Current Rate</u>	<u>Current Expense</u>	<u>Proposed Rate</u>	<u>Proposed Expense</u>	<u>Increase (Decrease)</u>
<u>Steam Prod Excl Dismantlement</u>						
Crist Plant	\$ 540,774,334	3.8%	\$ 20,549,425	3.1%	\$ 16,764,004	\$ (3,785,421)
Smith Plant	139,008,110	3.9%	5,421,316	2.5%	3,475,203	(1,946,113)
Amended Steam Production Excl Dismantlement	<u>679,782,444</u>		<u>25,970,741</u>		<u>20,239,207</u>	<u>(5,731,534)</u>
<u>Steam Prod Dismantlement</u>						
Crist			3,053,458		2,694,383	(359,075)
Smith			1,139,444		962,309	(177,135)
Amended Steam Production Dismantlement			<u>4,192,902</u>		<u>3,656,692</u>	<u>(536,210)</u>
<u>Other Prod Excl Dismantlement</u>						
Smith CC	187,646,111	4.0%	7,505,844	3.1%	5,817,029	(1,688,815)
Amended Other Prod Excl Dismantlement	<u>187,646,111</u>		<u>7,505,844</u>		<u>5,817,029</u>	<u>(1,688,815)</u>
<u>Other Prod Dismantlement</u>						
Smith CC			299,223		235,739	(63,484)
Amended Other Production Dismantlement			<u>299,223</u>		<u>235,739</u>	<u>(63,484)</u>
<u>Summary Totals</u>						
Total Production Excl Dismantlement	<u>867,428,555</u>		<u>33,476,585</u>		<u>26,056,236</u>	<u>(7,420,349)</u>
Total Dismantlement			<u>4,492,125</u>		<u>3,892,431</u>	<u>(599,694)</u>
Total Change for Amended Lives	<u>\$ 867,428,555</u>		<u>\$ 37,968,710</u>		<u>\$ 29,948,667</u>	<u>\$ (8,020,043)</u>

AMENDMENT TO THE 2005
ANALYSIS RESULTS
Production Plant

The Amendment to the 2005 Analysis Results for Production Units with proposed life changes from the 2005 study (by plant and unit) appears on the following pages and represent Gulf Power Company's ("Gulf Power" or "the Company") projected depreciable investment in those units as of December 31, 2006.

The net increase in the investment of Steam Production Plant since the 2005 study is presented in Tab 10, which summarizes annual changes to plant-in-service balances.

Dismantlement Expense for those units with proposed life changes has been determined by amending the lives in Gulf Power's most recent dismantlement cost estimate filed in the 2005 study and updating with September 2006 indices. The annual expense was calculated using the FPSC prescribed procedures included in Rule 25-6.04364(4) (see Tab 9).

The Analysis Results appearing on subsequent pages are based on the same depreciation methods and calculations used in determining the rates in the 2005 study. The methods and calculations are explained in detail in the Analysis Results (Tab 6) in the study filed in May 2005 and approved April 24, 2006 in Docket No.050381-EI, Order No. PSC-06-0348-PAA-EI.

AMENDMENT TO THE 2005 ANALYSIS RESULTS
Depreciable Property

Plant Crist				
Item	2005 Filed	Amended 2005	Proj 12/31/06	Change
Total Investment	513,893,670	513,893,670	540,774,334	26,880,664
Retirement Dates:				
<u>Unit</u>	<u>MW</u>	<u>Fuel Type</u>	<u>In-Serv.</u>	
1	22.5	Oil/Gas	1945	2011
2	22.5	Oil/Gas	1949	2011
3	30.0	Oil/Gas	1952	2011
4	75.0	Coal/Gas	1959	2014
5	75.0	Coal/Gas	1961	2016
6	320.0	Coal/Gas	1970	2025
7	500.0	Coal	1973	2028
Life Span (Years):				
Unit 1			66	66
Unit 2			62	62
Unit 3			59	59
Unit 4			55	65
Unit 5			55	65
Unit 6			55	65
Unit 7			55	65
Common			83	93
Study Method/Dispersion				
Average Service Life	Forecast	Forecast	Forecast	
	29	34	34	
Theoretical Reserve	219,659,067	202,405,432	202,405,432 (2)	
Book Reserve (excl dismantlement)	206,967,910	206,967,910	216,346,902	9,378,992
Reserve Variance	(12,691,157)	4,562,478	13,941,470	
Book Reserve Ratio	40.27%	40.27%	40.01%	
Gross Salvage	0%	0%	0%	
Removal Cost excl Dismantlement	7%	10%	10%	
Net Removal Cost	7%	10%	10%	
Avg Whole Life Rate	3.7%	3.2%	3.2%	
AWL 2005 Expense excl Dismantlement	19,014,066	16,444,597	17,304,779	(1,709,287)
Average Remaining Life	17.9	22.3	22.3	
ARL Rate	3.7% (1)	3.1%	3.1%	
ARL 2005 Expense excl Dismantlement	19,014,066	15,930,704	16,764,004	(2,250,062)
	<u>Approved 2006</u>	<u>Amended</u>	<u>Amended</u>	
Annual Dismantlement Expense	3,053,458	2,694,383	2,694,383	(359,075)

(1) The actual rate approved in Order No. PSC-06-0348-PAA-EI was 3.8%.
(2) The Theoretical Reserve was not revised since the stratification was not updated for the projected 2006 period.

Total investment and reserve amounts above include those of retired Crist 1, 2, and 3.

AMENDMENT TO THE 2005 ANALYSIS RESULTS
Depreciable Property

Plant Smith				
Item	2005 Filed	Amended 2005	Proj 12/31/06	Change
Total Investment	143,108,530	143,108,530	139,008,110	(4,100,420)
Retirement Dates:				
<u>Unit</u>	<u>MW</u>	<u>Fuel Type</u>	<u>In-Serv.</u>	
1	125	Coal	1965	2020
2	180	Coal	1967	2022
Life Span (Years):				
Unit 1	55	65	65	
Unit 2	55	65	65	
Common	57	67	67	
Study Method/Dispersion				
Average Service Life	Forecast 27	Forecast 35	Forecast 35	
Theoretical Reserve	69,276,295	61,144,448	61,144,448 (2)	
Book Reserve (excl dismantlement)	63,881,750	63,881,750	67,086,424	3,204,674
Reserve Variance	(5,394,545)	2,737,302	5,941,976	
Book Reserve Ratio	44.64%	44.64%	48.26%	
Gross Salvage	0%	0%	0%	
Removal Cost excl Dismantlement	4%	5%	5%	
Net Removal Cost	4%	5%	5%	
Avg Whole Life Rate	3.9%	3.0%	3.0%	
AWL 2005 Expense excl Dismantlement	5,581,233	4,293,256	4,170,243	(1,410,990)
Average Remaining Life	15.2	22.9	22.9	
ARL Rate	3.9% (1)	2.6%	2.5%	
ARL 2005 Expense excl Dismantlement	5,581,233	3,720,822	3,475,203	(2,106,030)
Annual Dismantlement				
	<u>Approved 2006</u> 1,139,444	<u>Amended</u> 962,309	<u>Amended</u> 962,309	(177,135)

(1) The actual rate approved in Order No. PSC-06-0348-PAA-EI was 3.9%.

(2) The Theoretical Reserve was not revised since the stratification was not updated for the projected 2006 period.

AMENDMENT TO THE 2005 ANALYSIS RESULTS
Depreciable Property

Plant Smith Combined Cycle				
Item	2005 Filed	Amended 2005	Proj 12/31/06	Change
Total Investment	202,329,030	202,329,030	187,646,111	(14,682,919)
Retirement Dates:				
<u>Unit</u>	<u>MW</u>	<u>Fuel Type</u>	<u>In-Serv.</u>	
3		Gas	2001	
	2027		2037	2037
Life Span (Years):				
Unit 3	26	36	36	
Study Method/Dispersion	Forecast	Forecast	Forecast	
Average Service Life	25	34	34	
Theoretical Reserve	28,193,409	20,379,181	20,379,181 (2)	
Book Reserve (excl dismantlement)	26,840,390	26,840,390	8,152,341	(18,688,049)
Reserve Variance	(1,353,019)	6,461,209	(12,226,840)	
Book Reserve Ratio	13.27%	13.27%	4.34%	
Gross Salvage	0%	0%	0%	
Removal Cost excl Dismantlement	0%	0%	0%	
Net Removal Cost	0%	0%	0%	
Avg Whole Life Rate	4.0%	2.9%	2.9%	
AWL 2005 Expense excl Dismantlement	8,093,161	5,867,542	5,441,737	(2,651,424)
Average Remaining Life	21.3	30.8	30.8	
ARL Rate	4.0% (1)	2.8%	3.1%	
ARL 2005 Expense excl Dismantlement	8,093,161	5,665,213	5,817,029	(2,276,132)
Annual Dismantlement	<u>Approved 2006</u> 299,223	<u>Amended</u> 235,739	<u>Amended</u> 235,739	(63,484)

(1) The actual rate approved in Order No. PSC-06-0348-PAA-EI was 4.0%.

(2) The Theoretical Reserve was not revised since the stratification was not updated for the projected 2006 period.

GULF POWER COMPANY

**AMENDMENT TO THE 2005 DEPRECIATION STUDY AS OF ESTIMATED 12/31/05
SCHEDULE OF DEPRECIATION PARAMETERS**

FERC ACCT	DESCRIPTION	12/31/2005 Plant BALANCE	NET COR %	NET REMOVAL AMOUNT	ASL	ASL WEIGHTING	CALC RESERVE	THEO. RESERVE	12/31/2005 ALLOCATED RESERVE	BALANCE TO RECOVER	ARL YRS	ARL WEIGHT
STEAM PRODUCTION PLANT												
PLANT CRIST COMMON												
311 -	Structures and Improvements 36 Year Life to Life of Plant	63,096,204	-	0	54.1	1,166,288	25,216,497	25,216,497	25,796,404	37,299,800	32.5	1,147,686
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	21,710,752	-	0	48.2	450,431	7,066,860	7,066,860	7,229,377	14,481,375	32.5	445,581
	35 Year Life	18,208,321	19.0	3,459,581	34.9	521,728	8,898,375	10,589,066	10,832,584	10,835,318	18.0	601,962
	20 Year Life	9,806,629	20.0	1,961,326	20.0	490,331	4,245,290	5,094,348	5,211,503	6,556,452	17.2	381,189
		49,725,702	10.9	5,420,907	34.0	1,462,490	20,210,525	22,750,274	23,273,465	31,873,144		1,428,732
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	13,560,808	-	0	58.7	231,019	6,055,102	6,055,102	6,194,352	7,366,456	32.5	226,660
	35 Year Life	3,575,355	20.0	715,071	35.0	102,153	2,445,342	2,934,410	3,001,893	1,288,533	11.7	110,131
	20 Year Life	463,090	20.0	92,618	20.0	23,155	375,853	451,024	461,396	94,312	13.6	6,935
		17,599,253	4.6	807,689	49.4	356,327	8,876,297	9,440,536	9,657,641	8,749,301		343,726
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	3,447,319	-	0	56.7	60,799	1,470,670	1,470,670	1,504,491	1,942,828	32.5	59,779
	35 Year Life	6,740,225	19.0	1,280,643	35.0	192,578	4,043,887	4,812,226	4,922,893	3,097,975	14.0	221,284
	20 Year Life	878,536	20.0	175,707	20.0	43,927	770,841	925,009	946,282	107,961	8.1	13,329
		11,066,080	13.2	1,456,350	37.2	297,304	6,285,398	7,207,905	7,373,666	5,148,764		294,392
316 -	Miscellaneous Power Plant Equipment											
	36 Year Life to Life of Plant	19,418	-	0	55.7	349	4,186	4,186	4,282	15,136	32.5	466
	35 Year Life	1,737,282	0	0	34.9	49,779	982,891	982,891	1,005,495	731,787	16.2	45,172
	20 Year Life	966,205	-	0	20.0	48,310	577,681	577,681	590,966	375,239	12.0	31,270
		2,722,905	-	0	27.7	98,438	1,564,758	1,564,758	1,600,743	1,122,162		76,908
Total Crist Common		144,210,144	5.3	7,684,946	42.7	3,380,847	62,153,475	66,179,970	67,701,919	84,193,171		3,291,444
PLANT CRIST UNIT 1												
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	400,034	-	0	59.5	6,723	363,063	363,063	348,785	51,249	5.5	9,318
	35 Year Life	557,473	8.0	44,598	25.8	21,607	462,751	499,771	480,116	121,955	5.1	23,913
	20 Year Life	18,336	20.0	3,667	20.0	917	18,336	22,003	22,003	0	0.0	0
		975,843	4.9	48,265	33.4	29,247	844,150	884,837	850,904	173,204		33,231
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	699,904	-	0	54.5	12,842	629,310	629,310	620,266	79,638	5.5	14,480
	35 Year Life	216,201	1.0	2,162	22.7	9,524	165,096	166,747	164,351	54,012	5.5	9,820
	20 Year Life	3,166	20.0	633	20.0	158	3,166	3,799	3,799	0	0.0	0
		919,271	0.3	2,795	40.8	22,524	797,572	799,856	788,416	133,650		24,300
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	30,970	-	0	61.6	503	28,199	28,199	28,153	2,817	5.5	512
	35 Year Life	102,072	18.0	18,373	34.8	2,933	100,695	118,820	118,626	1,819	5.5	331
	20 Year Life	153,356	20.0	30,671	20.0	7,668	153,173	183,808	183,508	519	0.5	1,038
		286,398	17.1	49,044	25.8	11,104	282,067	330,827	330,287	5,155		1,881
Total Crist One		2,181,512	4.6	100,104	34.7	62,875	1,923,789	2,015,520	1,969,607	312,009		59,412

GULF POWER COMPANY

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SCHEDULE OF DEPRECIATION PARAMETERS

FERC ACCT	DESCRIPTION	12/31/2005 Plant BALANCE	NET COR %	NET REMOVAL AMOUNT	ASL	ASL WEIGHTING	CALC RESERVE	THEO. RESERVE	12/31/2005 ALLOCATED RESERVE	BALANCE TO RECOVER	ARL YRS	ARL WEIGHT
PLANT CRIST UNIT 2												
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	559,863	-	0	58.7	9,538	507,378	507,378	519,046	40,817	5.5	7,421
	35 Year Life	579,816	11.0	63,780	27.5	21,084	502,076	557,304	570,120	73,476	5.0	14,695
	20 Year Life	31,687	20.0	6,337	20.0	1,584	31,687	38,024	38,898	(874)		0
		<u>1,171,366</u>	6.0	<u>70,117</u>	36.4	<u>32,206</u>	<u>1,041,141</u>	<u>1,102,706</u>	<u>1,128,065</u>	<u>113,418</u>		<u>22,116</u>
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	1,150,358	-	0	23.2	49,584	877,296	877,296	897,471	252,887	5.5	45,979
	35 Year Life	220,601	2.0	4,412	22.8	9,675	171,018	174,438	178,450	46,563	5.5	8,466
	20 Year Life	649	20.0	130	19.7	33	649	779	797	(18)		0
		<u>1,371,608</u>	0.3	<u>4,542</u>	23.1	<u>59,292</u>	<u>1,048,963</u>	<u>1,052,513</u>	<u>1,076,718</u>	<u>299,432</u>		<u>54,445</u>
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	39,192	-	0	59.3	661	35,553	35,553	36,371	2,821	5.5	513
	35 Year Life	222,800	10.0	22,280	32.5	6,855	203,160	223,476	228,615	16,465	5.5	2,994
	20 Year Life	77,139	20.0	15,428	19.9	3,876	76,603	91,924	94,038	(1,471)	2.2	(669)
		<u>339,131</u>	11.1	<u>37,708</u>	29.8	<u>11,392</u>	<u>315,316</u>	<u>350,953</u>	<u>359,024</u>	<u>17,815</u>		<u>2,838</u>
Total Crist Two		<u>2,882,105</u>	3.9	<u>112,367</u>	28.0	<u>102,890</u>	<u>2,405,420</u>	<u>2,506,172</u>	<u>2,563,807</u>	<u>430,665</u>		<u>79,399</u>
PLANT CRIST UNIT 3												
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	913,504	-	0	55.5	16,460	823,034	823,034	841,961	71,543	5.5	13,008
	35 Year Life	1,005,615	6.0	60,337	30.6	32,863	874,664	927,144	948,466	117,486	5.5	21,361
	20 Year Life	117,415	20.0	23,483	20.0	5,871	117,415	140,898	144,138	(3,240)		0
		<u>2,036,534</u>	4.1	<u>83,820</u>	36.9	<u>55,194</u>	<u>1,815,113</u>	<u>1,891,076</u>	<u>1,934,565</u>	<u>185,789</u>		<u>34,369</u>
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	3,097,659	-	0	38.5	80,459	2,655,332	2,655,332	2,716,397	381,262	5.5	69,320
	35 Year Life	266,446	3.0	7,993	24.1	11,056	212,643	219,022	224,059	50,380	5.5	9,160
	20 Year Life	4,842	20.0	968	19.9	243	4,842	5,810	5,944	(134)		0
		<u>3,368,947</u>	0.3	<u>8,961</u>	36.7	<u>91,758</u>	<u>2,872,817</u>	<u>2,880,164</u>	<u>2,946,399</u>	<u>431,509</u>		<u>78,480</u>
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	38,086	-	0	57.4	664	34,434	34,434	35,226	2,860	5.5	520
	35 Year Life	294,334	10.0	29,433	29.5	9,977	263,228	289,551	296,210	27,557	5.5	5,010
	20 Year Life	189,342	20.0	37,868	20.0	9,467	188,806	226,567	231,777	(4,567)	2.2	(2,076)
		<u>521,762</u>	12.9	<u>67,301</u>	25.9	<u>20,108</u>	<u>486,468</u>	<u>550,552</u>	<u>563,213</u>	<u>25,850</u>		<u>3,454</u>
Total Crist Three		<u>5,927,243</u>	2.7	<u>160,082</u>	35.5	<u>167,060</u>	<u>5,174,398</u>	<u>5,321,792</u>	<u>5,444,178</u>	<u>643,147</u>		<u>116,303</u>

GULF POWER COMPANY

AMENDMENT TO THE 2005 DEPRECIATION STUDY AS OF ESTIMATED 12/31/05
SCHEDULE OF DEPRECIATION PARAMETERS

FERC ACCT	DESCRIPTION	12/31/2005 Plant BALANCE	NET COR %	NET REMOVAL AMOUNT	ASL	ASL WEIGHTING	CALC RESERVE	THEO. RESERVE	12/31/2005 ALLOCATED RESERVE	BALANCE TO RECOVER	ARL YRS	ARL WEIGHT
PLANT CRIST UNIT 4												
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	6,526,884	-	0	52.8	123,615	4,242,170	4,242,170	4,339,728	2,187,156	18.5	118,225
	35 Year Life	12,156,292	10.0	1,215,629	30.1	403,864	6,786,779	7,465,457	7,637,141	5,734,780	14.0	409,627
	20 Year Life	1,930,947	20.0	386,189	20.0	96,547	1,169,148	1,402,978	1,435,242	881,894	11.2	78,740
		<u>20,614,123</u>	<u>7.8</u>	<u>1,601,818</u>	<u>33.0</u>	<u>624,026</u>	<u>12,198,097</u>	<u>13,110,605</u>	<u>13,412,111</u>	<u>8,803,830</u>		<u>606,592</u>
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	3,392,084	-	0	56.2	60,357	2,276,318	2,276,318	2,328,667	1,063,417	18.5	57,482
	35 Year Life	2,182,472	-	0	27.0	80,832	693,695	693,695	709,648	1,472,824	18.5	79,612
	20 Year Life	13,159	20.0	2,632	20.0	658	13,159	15,791	16,154	(363)		0
		<u>5,587,715</u>	<u>0.0</u>	<u>2,632</u>	<u>39.4</u>	<u>141,847</u>	<u>2,983,172</u>	<u>2,985,804</u>	<u>3,054,469</u>	<u>2,535,878</u>		<u>137,094</u>
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	181,499	-	0	64.4	2,818	129,335	129,335	132,309	49,190	18.5	2,659
	35 Year Life	3,346,135	18.0	602,304	34.0	98,416	2,318,444	2,735,764	2,798,679	1,149,760	13.5	85,167
	20 Year Life	242,928	20.0	48,586	20.0	12,146	239,558	287,470	294,081	(2,567)	5.5	(467)
		<u>3,770,562</u>	<u>17.3</u>	<u>650,890</u>	<u>33.3</u>	<u>113,380</u>	<u>2,687,337</u>	<u>3,152,569</u>	<u>3,225,069</u>	<u>1,196,383</u>		<u>87,359</u>
Total Crist Four		<u>29,972,400</u>	<u>7.5</u>	<u>2,255,340</u>	<u>34.1</u>	<u>879,253</u>	<u>17,868,606</u>	<u>19,248,978</u>	<u>19,691,649</u>	<u>12,536,091</u>		<u>831,045</u>
PLANT CRIST UNIT 5												
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	6,183,125	-	0	54.1	114,291	3,838,545	3,838,545	3,926,820	2,256,305	20.5	110,064
	35 Year Life	12,828,876	11.0	1,411,176	31.2	411,182	7,012,997	7,784,427	7,963,446	6,276,606	14.8	424,095
	20 Year Life	2,370,082	20.0	474,016	20.0	118,504	1,391,747	1,670,096	1,708,503	1,135,595	10.9	104,183
		<u>21,382,083</u>	<u>8.8</u>	<u>1,885,192</u>	<u>33.2</u>	<u>643,977</u>	<u>12,243,289</u>	<u>13,293,068</u>	<u>13,598,770</u>	<u>9,668,505</u>		<u>638,342</u>
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	4,743,085	-	0	54.8	86,553	2,970,113	2,970,113	3,038,417	1,704,668	20.5	83,155
	35 Year Life	744,674	13.0	96,808	31.4	23,716	335,994	379,673	388,404	453,078	20.0	22,654
	20 Year Life	47,946	20.0	9,589	20.0	2,397	15,929	19,115	19,555	37,980	14.5	0
		<u>5,535,705</u>	<u>1.9</u>	<u>106,397</u>	<u>49.1</u>	<u>112,666</u>	<u>3,322,036</u>	<u>3,368,901</u>	<u>3,446,376</u>	<u>2,195,726</u>		<u>105,809</u>
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	157,566	-	0	63.7	2,474	106,895	106,895	109,353	48,213	20.5	2,352
	35 Year Life	530,626	20.0	106,125	34.7	15,292	481,526	577,831	591,119	45,632	13.0	3,510
	20 Year Life	474,494	20.0	94,899	20.0	23,725	433,441	520,129	532,090	37,303	6.6	5,652
		<u>1,162,686</u>	<u>17.3</u>	<u>201,024</u>	<u>28.0</u>	<u>41,491</u>	<u>1,021,862</u>	<u>1,204,855</u>	<u>1,232,563</u>	<u>131,147</u>	<u>11.4</u>	<u>11,514</u>
Total Crist Five		<u>28,080,474</u>	<u>7.8</u>	<u>2,192,613</u>	<u>35.2</u>	<u>798,134</u>	<u>16,587,187</u>	<u>17,866,824</u>	<u>18,277,709</u>	<u>11,995,378</u>		<u>755,665</u>

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FERC ACCT	DESCRIPTION	12/31/2005 Plant BALANCE	NET COR %	NET REMOVAL AMOUNT	ASL	ASL WEIGHTING	CALC RESERVE	THEO. RESERVE	12/31/2005 ALLOCATED RESERVE	BALANCE TO RECOVER	ARL YRS	ARL WEIGHT
PLANT CRIST UNIT 6												
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	11,514,014	-	0	47.3	243,425	4,332,342	4,332,342	4,431,973	7,082,041	29.5	240,069
	35 Year Life	45,629,422	15.0	6,844,413	34.1	1,338,106	16,968,854	19,514,182	19,962,952	32,510,883	23.4	1,389,354
	20 Year Life	3,441,186	20.0	688,237	20.0	172,059	2,223,400	2,668,080	2,729,438	1,399,985	9.1	153,844
		<u>60,584,622</u>	<u>12.4</u>	<u>7,532,650</u>	<u>34.5</u>	<u>1,753,590</u>	<u>23,524,596</u>	<u>26,514,604</u>	<u>27,124,364</u>	<u>40,992,908</u>		<u>1,783,267</u>
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	12,278,066	-	0	50.7	242,171	5,131,879	5,131,879	5,249,897	7,028,169	29.5	238,243
	35 Year Life	3,341,161	11.0	367,528	34.8	96,010	1,555,727	1,726,857	1,766,570	1,942,119	22.7	85,556
	20 Year Life	194,350	20.0	38,870	20.0	9,718	107,824	129,389	132,365	100,855	8.9	11,332
		<u>15,813,577</u>	<u>2.6</u>	<u>406,398</u>	<u>45.5</u>	<u>347,899</u>	<u>6,795,430</u>	<u>6,988,125</u>	<u>7,148,832</u>	<u>9,071,143</u>		<u>335,131</u>
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	1,365,046	-	0	64.4	21,196	739,354	739,354	756,357	608,689	29.5	20,634
	35 Year Life	1,985,281	20.0	397,056	34.9	56,885	1,733,693	2,080,432	2,128,276	254,061	13.4	18,960
	20 Year Life	471,409	20.0	94,282	20.0	23,570	380,168	456,202	466,693	98,998	10.9	9,082
		<u>3,821,736</u>	<u>12.9</u>	<u>491,338</u>	<u>37.6</u>	<u>101,651</u>	<u>2,853,215</u>	<u>3,275,988</u>	<u>3,351,326</u>	<u>961,748</u>		<u>48,676</u>
Total Crist Six		<u>80,219,935</u>	<u>10.5</u>	<u>8,430,386</u>	<u>36.4</u>	<u>2,203,140</u>	<u>33,173,241</u>	<u>36,778,717</u>	<u>37,624,522</u>	<u>51,025,799</u>		<u>2,167,074</u>
PLANT CRIST UNIT 7												
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	10,398,465	-	0	61.0	170,467	4,862,435	4,862,435	4,974,257	5,424,208	32.5	166,899
	35 Year Life	82,798,680	12.0	9,935,842	34.5	2,399,962	20,507,404	22,968,292	23,496,497	69,238,025	26.0	2,663,001
	20 Year Life	77,253,422	20.0	15,450,684	20.0	3,862,671	5,913,612	7,096,334	7,259,529	85,444,577	18.6	4,593,794
		<u>170,450,567</u>	<u>14.9</u>	<u>25,386,526</u>	<u>26.5</u>	<u>6,433,100</u>	<u>31,283,451</u>	<u>34,927,061</u>	<u>35,730,283</u>	<u>160,106,810</u>		<u>7,423,694</u>
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	20,875,571	-	0	51.3	406,931	7,645,553	7,645,553	7,821,379	13,054,192	32.5	401,667
	35 Year Life	5,270,122	20.0	1,054,024	35.0	150,575	2,690,121	3,228,145	3,302,383	3,021,763	17.1	176,711
	20 Year Life	209,669	20.0	41,934	20.0	10,483	145,318	174,382	178,392	73,211	12.4	5,904
		<u>26,355,362</u>	<u>4.2</u>	<u>1,095,958</u>	<u>46.4</u>	<u>567,989</u>	<u>10,480,992</u>	<u>11,048,080</u>	<u>11,302,154</u>	<u>16,149,166</u>		<u>584,282</u>
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	2,261,963	-	0	64.5	35,069	1,122,674	1,122,674	1,148,492	1,113,471	32.5	34,261
	35 Year Life	20,518,355	9.0	1,846,652	34.4	596,464	4,177,598	4,553,582	4,658,301	17,706,706	27.4	646,230
	20 Year Life	833,613	20.0	166,723	20.0	41,681	696,718	836,062	855,289	145,047	12.0	12,087
		<u>23,613,931</u>	<u>8.5</u>	<u>2,013,375</u>	<u>35.1</u>	<u>673,214</u>	<u>5,996,990</u>	<u>6,512,318</u>	<u>6,662,083</u>	<u>18,965,223</u>		<u>692,578</u>
Total Crist Seven		<u>220,419,860</u>	<u>12.9</u>	<u>28,495,859</u>	<u>28.7</u>	<u>7,674,303</u>	<u>47,761,433</u>	<u>52,487,459</u>	<u>53,694,519</u>	<u>195,221,200</u>		<u>8,700,554</u>
Total Plant Crist Depreciable excl Easements		<u>513,893,670</u>	<u>9.6</u>	<u>49,431,697</u>	<u>33.7</u>	<u>15,268,502</u>	<u>187,047,549</u>	<u>202,405,432</u>	<u>206,967,910</u>	<u>356,357,460</u>	<u>22.3</u>	<u>16,000,896</u>
310.2 Easements		<u>0</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Other Recovery/Non-Depreciable												
310.0	Land	4,488,000								0		
312.0	Base Coal	141,840							141,840			
316.0	Amortization Property (5 yr.)	24,290							16,060			
316.0	Amortization Property (7 yr.)	3,416,970							862,850			
317.0	ARO	156,570							112,380			
	Dismantlement								48,521,180			
TOTAL PLANT CRIST		<u>522,121,340</u>							<u>256,622,220</u>			

GULF POWER COMPANY

AMENDMENT TO THE 2005 DEPRECIATION STUDY AS OF ESTIMATED 12/31/05
SCHEDULE OF DEPRECIATION PARAMETERS

FERC ACCT	DESCRIPTION	12/31/2005 Plant BALANCE	NET COR %	NET REMOVAL AMOUNT	ASL	ASL WEIGHTING	CALC RESERVE	THEO. RESERVE	12/31/2005 ALLOCATED RESERVE	BALANCE TO RECOVER	ARL YRS	ARL WEIGHT
PLANT SMITH COMMON												
311 -	Structures and Improvements											
	36 Year Life to Life of Plant	30,661,639	-	0	41.9	731,781	11,290,445	11,290,445	11,795,893	18,865,746	26.5	711,915
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	2,182,869	-	0	53.6	40,725	1,103,613	1,103,613	1,153,019	1,029,850	26.5	38,862
	35 Year Life	12,411,840	10.0	1,241,184	31.7	391,541	5,211,861	5,733,047	5,989,703	7,663,321	19.2	399,131
	20 Year Life	1,908,642	20.0	381,728	20.0	95,432	1,456,528	1,747,834	1,826,081	464,289	11.6	40,025
		<u>16,503,351</u>	<u>9.8</u>	<u>1,622,912</u>	<u>31.3</u>	<u>527,698</u>	<u>7,772,002</u>	<u>8,584,494</u>	<u>8,968,803</u>	<u>9,157,460</u>		<u>478,018</u>
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	1,154,139	-	0	43.5	26,532	451,771	451,771	471,996	682,143	26.5	25,741
	35 Year Life	1,113,139	20.0	222,628	35.0	31,804	679,841	815,809	852,331	483,436	13.7	35,287
	20 Year Life	101,772	20.0	20,354	20.0	5,089	69,836	83,803	87,555	34,571	11.0	3,143
		<u>2,369,050</u>	<u>10.3</u>	<u>242,982</u>	<u>37.4</u>	<u>63,425</u>	<u>1,201,448</u>	<u>1,351,383</u>	<u>1,411,881</u>	<u>1,200,151</u>		<u>64,171</u>
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	834,394	-	0	54.9	15,198	431,343	431,343	450,653	383,741	26.5	14,481
	35 Year Life	2,361,313	18.0	425,036	34.3	68,843	1,385,415	1,634,790	1,707,976	1,078,373	14.3	75,411
	20 Year Life	620,541	20.0	124,108	20.0	31,027	525,847	631,016	659,265	85,384	5.9	14,472
		<u>3,816,248</u>	<u>14.4</u>	<u>549,144</u>	<u>33.2</u>	<u>115,068</u>	<u>2,342,605</u>	<u>2,697,149</u>	<u>2,817,894</u>	<u>1,547,498</u>		<u>104,364</u>
316 -	Miscellaneous Power Plant Equipment											
	35 Year Life	583,505	-	0	30.9	18,884	193,568	193,568	202,234	381,271	23.1	16,505
	20 Year Life	668,461	-	0	20.0	33,423	333,536	333,536	348,468	319,993	11.0	29,090
		<u>1,251,966</u>	<u>-</u>	<u>0</u>	<u>23.9</u>	<u>52,307</u>	<u>527,104</u>	<u>527,104</u>	<u>550,701</u>	<u>701,265</u>		<u>45,595</u>
Total Smith Common		<u>54,602,254</u>	<u>4.4</u>	<u>2,415,038</u>	<u>36.6</u>	<u>1,490,279</u>	<u>23,133,604</u>	<u>24,450,575</u>	<u>25,545,173</u>	<u>31,472,119</u>		<u>1,404,063</u>
PLANT SMITH UNIT 1												
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	7,807,202	-	0	53.5	145,929	4,228,646	4,228,646	4,417,953	3,389,249	24.5	138,337
	35 Year Life	9,694,849	15.0	1,454,227	33.4	290,265	5,181,384	5,958,592	6,225,345	4,923,731	21.0	234,463
	20 Year Life	940,423	20.0	188,085	20.0	47,021	390,042	468,050	489,004	639,504	12.9	49,574
		<u>18,442,474</u>	<u>8.9</u>	<u>1,642,312</u>	<u>38.2</u>	<u>483,215</u>	<u>9,800,072</u>	<u>10,655,288</u>	<u>11,132,302</u>	<u>8,952,484</u>		<u>422,374</u>
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	11,103,432	-	0	41.6	266,909	4,560,440	4,560,440	4,764,601	6,338,831	24.5	258,728
	35 Year Life	1,515,758	17.0	257,679	34.3	44,191	951,598	1,113,370	1,163,213	610,224	17.8	34,282
	20 Year Life	48,214	20.0	9,643	20.0	2,411	48,214	57,857	60,447	(2,590)		0
		<u>12,667,404</u>	<u>2.1</u>	<u>267,322</u>	<u>40.4</u>	<u>313,511</u>	<u>5,560,252</u>	<u>5,731,667</u>	<u>5,988,261</u>	<u>6,946,465</u>		<u>293,010</u>
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	402,768	-	0	64.6	6,235	250,005	250,005	261,197	141,571	24.5	5,778
	35 Year Life	1,562,320	16.0	249,971	33.8	46,222	1,190,339	1,380,793	1,442,608	369,683	15.9	23,250
	20 Year Life	1,785,115	20.0	357,023	20.0	89,256	700,414	840,497	878,124	1,264,014	14.6	86,576
		<u>3,750,203</u>	<u>16.2</u>	<u>606,994</u>	<u>26.5</u>	<u>141,713</u>	<u>2,140,758</u>	<u>2,471,295</u>	<u>2,581,929</u>	<u>1,775,268</u>		<u>115,604</u>
Total Smith One		<u>34,860,081</u>	<u>7.2</u>	<u>2,516,628</u>	<u>37.1</u>	<u>938,439</u>	<u>17,501,082</u>	<u>18,858,250</u>	<u>19,702,492</u>	<u>17,674,217</u>		<u>830,988</u>

GULF POWER COMPANY

AMENDMENT TO THE 2005 DEPRECIATION STUDY AS OF ESTIMATED 12/31/05
 SCHEDULE OF DEPRECIATION PARAMETERS

FERC ACCT	DESCRIPTION	12/31/2005 Plant BALANCE	NET COR %	NET REMOVAL AMOUNT	ASL	ASL WEIGHTING	CALC RESERVE	THEO. RESERVE	12/31/2005 ALLOCATED RESERVE	BALANCE TO RECOVER	ARL YRS	ARL WEIGHT
PLANT SMITH UNIT 2												
312 -	Boiler Plant Equipment											
	36 Year Life to Life of Plant	19,067,578	-	0	31.2	611,140	2,874,521	2,874,521	3,003,207	16,064,371	26.5	606,203
	35 Year Life	18,830,669	10.0	1,883,067	31.4	599,703	6,679,276	7,347,204	7,676,122	13,037,614	22.8	571,825
	20 Year Life	728,898	20.0	145,780	20.0	36,445	520,166	624,199	652,143	222,535	8.6	25,876
		<u>38,627,145</u>	5.3	<u>2,028,847</u>	31.0	<u>1,247,288</u>	<u>10,073,963</u>	<u>10,845,924</u>	<u>11,331,472</u>	<u>29,324,520</u>		<u>1,203,904</u>
314 -	Turbogenerator Units											
	36 Year Life to Life of Plant	10,037,760	-	0	41.0	244,823	3,547,859	3,547,859	3,706,689	6,331,071	26.5	238,908
	35 Year Life	1,259,993	9.0	113,399	32.0	39,375	549,185	598,612	625,411	747,981	24.7	30,283
	20 Year Life	56,741	20.0	11,348	20.0	2,837	56,741	68,089	71,137	(3,048)		0
		<u>11,354,494</u>	1.1	<u>124,747</u>	39.6	<u>287,035</u>	<u>4,153,785</u>	<u>4,214,560</u>	<u>4,403,237</u>	<u>7,076,004</u>		<u>269,191</u>
315 -	Accessory Electric Equipment											
	36 Year Life to Life of Plant	335,400	-	0	64.7	5,184	198,028	198,028	206,893	128,507	26.5	4,849
	35 Year Life	2,953,162	19.0	561,101	34.6	85,352	1,970,222	2,344,564	2,449,525	1,064,738	14.7	72,431
	20 Year Life	375,994	20.0	75,199	20.0	18,800	193,789	232,547	242,958	208,235	10.8	19,281
		<u>3,664,556</u>	17.4	<u>636,300</u>	33.5	<u>109,336</u>	<u>2,362,039</u>	<u>2,775,139</u>	<u>2,899,376</u>	<u>1,401,480</u>		<u>96,561</u>
	Total Smith Two	<u>53,646,195</u>	5.2	<u>2,789,894</u>	32.6	<u>1,643,659</u>	<u>16,589,787</u>	<u>17,835,623</u>	<u>18,634,084</u>	<u>37,802,005</u>		<u>1,569,656</u>
	Total Smith Depreciable	<u>143,108,530</u>	5.4	<u>7,721,560</u>	35.1	<u>4,072,377</u>	<u>57,224,473</u>	<u>61,144,448</u>	<u>63,881,750</u>	<u>86,948,340</u>	22.9	<u>3,804,707</u>
Other Recovery/Non-Depreciable												
	310 Land	1,403,800								0		
	312 Base Coal	108,300							108,300			
	316 Amortization (5 yr.)	22,367							8,940			
	316 Amortization (7 yr.)	707,361							255,410			
	317 ARO	132,732							79,570			
	Dismantlement								19,931,460			
	Total Plant Smith	<u>145,483,090</u>							<u>84,265,430</u>			

GULF POWER COMPANY

AMENDMENT TO THE 2005 DEPRECIATION STUDY AS OF ESTIMATED 12/31/05

SCHEDULE OF DEPRECIATION PARAMETERS

FERC ACCT	DESCRIPTION	12/31/2005 Plant BALANCE	NET COR %	NET REMOVAL AMOUNT	ASL	ASL WEIGHTING	CALC RESERVE	THEO. RESERVE	12/31/2005 ALLOCATED RESERVE	BALANCE TO RECOVER	ARL YRS	ARL WEIGHT
PLANT SMITH COMBINED CYCLE												
341	Structures and Improvements 36 Year Life to Life of Plant	9,029,100	-	0	35.0	257,974	902,267	902,267	1,887,370	7,141,730	31.5	226,722
342	Fuel Holders, Producers & Access 36 Year Life to Life of Plant	535,100	-	0	35.0	15,289	53,004	53,004	206,300	328,800	31.5	10,438
343	Prime Movers 36 Year Life to Life of Plant 20 Year Life	107,467,097 551,583 <u>108,018,680</u>	- 5.0 0.0	0 27,579 <u>27,579</u>	34.9 20.0 34.8	3,079,286 27,579 <u>3,106,865</u>	10,525,743 96,527 <u>10,622,270</u>	10,525,743 101,353 <u>10,627,096</u>	16,540,639 159,271 <u>16,699,910</u>	90,926,458 419,891 <u>91,346,349</u>	31.5 16.5	2,886,554 25,448 <u>2,912,002</u>
344	Generators 36 Year Life to Life of Plant 20 Year Life	69,289,934 4,134,466 <u>73,424,400</u>	- 5.0 0.3	0 206,723 <u>206,723</u>	35.0 20.0 33.6	1,979,712 206,723 <u>2,186,435</u>	6,922,564 723,532 <u>7,646,096</u>	6,922,564 759,709 <u>7,682,273</u>	5,753,111 631,369 <u>6,384,480</u>	63,536,823 3,709,820 <u>67,246,643</u>	31.5 16.5	2,017,042 224,838 <u>2,241,880</u>
345	Accessory Electric Equipment 36 Year Life to Life of Plant	10,637,540	-	0	35.0	303,930	1,063,016	1,063,016	1,605,440	9,032,100	31.5	286,733
346	Misc. Power Plant Equipment 36 Year Life to Life of Plant	684,210	-	0	34.1	20,065	51,525	51,525	56,890	627,320	31.5	19,915
Total Smith CC Depreciable		<u>202,329,030</u>	0.1	<u>234,302</u>	34.3	<u>5,890,558</u>	<u>20,338,178</u>	<u>20,379,181</u>	<u>26,840,390</u>	<u>175,722,942</u>	30.8	<u>5,697,690</u>
Other Recovery/Non-Depreciable												
340	Land Dismantlement	337,700							921,500			
Total Plant Smith CC		<u>202,666,730</u>							<u>27,761,890</u>			
		<u>870,271,160</u>							<u>368,649,540</u>			

The Net Removal Cost section (Tab 8) Schedules were intentionally excluded from this amendment since net removal cost was not revised from the study filed in 2005.

AMENDMENT TO THE 2005 ANNUAL DISMANTLEMENT COSTS

The "Proposed Expense" represented on Schedule 1 has been determined following the FPSC staff's guidelines resulting from Rule 25-6.04364(4). The "Proposed Expense" only includes amendments to Crist Units, Smith Units 1, 2 and the Combined Cycle due to proposed life changes on those units. The dismantlement study cost amounts were not revised, only the lives and indices were revised. As prescribed in this docket, the proposed expense amounts are a level amount to be recovered over the life of each generating unit. The indices contained in the Moody's "Economy.Com U.S. Macro - 25 Year Forecast" September 2006 (Sch. 3) were used to escalate the total dismantlement cost estimates and to determine the level funding amounts for the units with proposed life changes. The assumptions used in determining this expense were the same assumptions used in the 2005 Study in Tab 9 Fossil Dismantlement approved April 24, 2006 in Docket No.050381-EI, Order No. PSC-06-0348-PAA-EI.

Total Company and Jurisdictional current cost and future cost are reported on Schedule 1a (Rule 25-6.04364(3) (g) (h)).

**Amendment to the 2005 Annual Fossil Dismantlement Cost
Summary of Current and Proposed Expense
Gulf Power Company**

Schedule 1

(Using September 2006 Economy.Com Indices)

	<u>Current Expense*</u>	<u>Proposed Expense</u>	<u>Change</u>
Plant Crist	3,053,458	2,694,383	(359,075)
Plant Smith	1,139,444	962,309	(177,135)
Amended Steam	<u>4,192,902</u>	<u>3,656,692</u>	<u>(536,210)</u>
Smith Comb Cycle	299,223	235,739	(63,484)
Amended Gulf Power	<u><u>4,492,125</u></u>	<u><u>3,892,431</u></u>	<u><u>(599,694)</u></u>

* - Approved by FPSC in Docket No. 050381-EI

**AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
 JURISDICTIONAL DISMANTLEMENT COST ESTIMATES
 GULF POWER COMPANY**

Schedule 1 a

PLANT/UNIT	Total Company Current Cost Estimate 12/31/2005	Jurisdictional Current Cost Estimate 12/31/2005	Future Cost Estimate	Jurisdictional Future Cost Estimate
<u>Plant Crist</u>				
Total Unit 1	1,698,000	1,639,120	2,481,212	2,395,173
Total Unit 2	1,626,000	1,569,616	2,376,804	2,294,385
Total Unit 3	1,486,000	1,434,471	2,186,753	2,110,925
Total Unit 4	4,448,000	4,293,760	8,604,053	8,305,697
Total Unit 5	4,513,000	4,356,506	9,137,590	8,820,733
Total Unit 6	11,025,000	10,642,695	27,795,451	26,831,610
Total Unit 7	19,760,000	19,074,798	53,060,053	51,220,132
Total Common	22,831,000	22,039,308	59,769,734	57,697,147
Total Plant Crist	67,387,000	65,050,275	165,411,650	159,675,803
<u>Plant Smith</u>				
Total Unit 1	4,839,000	4,671,202	10,320,403	9,962,531
Total Unit 2	5,325,000	5,140,349	11,887,921	11,475,693
Total Common	15,672,000	15,128,555	34,580,730	33,381,602
Total Plant Smith	25,836,000	24,940,106	56,789,054	54,819,825
<u>Smith Unit 3</u>				
Total Smith Unit 3	5,062,000	4,886,469	12,607,824	12,170,633
Total Dismantlement Costs	\$ 98,285,000	\$ 94,876,850	\$ 234,808,528	\$ 226,666,261

**AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(E)×(F)	% of (G)	(G)-(H)	G+E×(1+(D-2004)-1	1+(D-2005)-1		(K)×(L)
									(J)			
Plant Crist												
Unit 1												
	Labor		2011	571,710	1.218	696,343						
			2012	571,710	1.258	719,211						
			2039	201,780	3.010	607,358						
	Total Labor	2,242,000	2011	1,345,200		2,022,912	1,428,461	594,451	7.04%	83,025	1.1106	92,208
	Disposal		2011	84,150	1.157	97,362						
			2012	84,150	1.180	99,297						
			2039	29,700	1.918	56,965						
	Total Disposal	198,000	2011	198,000		253,624	179,094	74,530	4.21%	11,176	1.0650	11,902
	Scrap		2011	65,790	1.172	77,106						
	(incl. Materials @ 40% of Labor)		2012	65,790	1.194	78,553						
			2039	23,220	2.111	49,017						
	Total Scrap	(742,000)	2011	154,800		204,676	144,530	60,146	4.76%	8,895	1.0738	9,551
	Total Unit 1	1,698,000		1,698,000		2,481,212	1,752,086	729,127		103,096		113,661
Unit 2												
	Labor		2011	550,545	1.218	670,564						
			2012	550,545	1.258	692,586						
			2039	194,310	3.010	584,873						
	Total Labor	2,159,000	2011	1,295,400		1,948,023	1,381,960	566,063	7.04%	79,061	1.1106	87,805
	Disposal		2011	85,850	1.157	99,328						
			2012	85,850	1.180	101,303						
			2039	30,300	1.918	58,115						
	Total Disposal	202,000	2011	202,000		258,746	183,559	75,187	4.21%	11,275	1.0650	12,008
	Scrap		2011	54,655	1.172	64,056						
	(incl. Materials @ 40% of Labor)		2012	54,655	1.194	65,258						
			2039	19,290	2.111	40,721						
	Total Scrap	(735,000)	2011	128,600		170,035	120,626	49,409	4.77%	7,307	1.0738	7,846
	Total Unit 2	1,626,000		1,626,000		2,376,804	1,686,145	690,659		97,643		107,659

**AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE		COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
			DATE	AMOUNT									Sch. 3	(E)×(F)	% of (G)	(G)-(H)	$G+E*(1+(D-2004)-1)$	$1+(J)*(D-2005)-1$ (J)	(K)×(L)
Unit 3												
	Labor		2011	535,500	1.218	652,239						
			2012	535,500	1.258	673,659						
			2039	189,000	3.010	568,890						
	Total Labor	2,100,000	2011	1,260,000		1,894,788	1,374,792	519,996	7.04%	72,627	1.1106	80,660
	Disposal		2011	70,550	1.157	81,626						
			2012	70,550	1.180	83,249						
			2039	24,900	1.918	47,758						
	Total Disposal	166,000	2011	166,000		212,633	154,279	58,354	4.21%	8,751	1.0650	9,320
	Scrap (incl. Materials @ 40% of Labor)		2011	25,500	1.172	29,886						
			2012	25,500	1.194	30,447						
			2039	9,000	2.111	18,999						
	Total Scrap	(780,000)	2011	60,000		79,332	57,561	21,771	4.76%	3,220	1.0737	3,457
	Total Unit 3	1,486,000		1,486,000		2,186,753	1,586,632	600,121		84,598		93,437
Unit 4												
	Labor		2024	1,379,040	1.854	2,556,740						
			2025	1,379,040	1.915	2,640,862						
			2039	486,720	3.010	1,465,027						
	Total Labor	5,408,000	2024	3,244,800		6,662,629	2,998,225	3,664,404	3.86%	134,259	1.0594	142,234
	Disposal		2024	93,500	1.476	138,006						
			2025	93,500	1.503	140,531						
			2039	33,000	1.918	63,294						
	Total Disposal	220,000	2024	220,000		341,831	153,826	188,005	2.35%	7,966	1.0357	8,250
	Scrap (incl. Materials @ 40% of Labor)		2024	417,860	1.525	637,237						
			2025	417,860	1.558	651,026						
			2039	147,480	2.111	311,330						
	Total Scrap	(1,180,000)	2024	983,200		1,599,593	719,827	879,766	2.59%	36,410	1.0396	37,852
	Total Unit 4	4,448,000		4,448,000		8,604,053	3,871,878	4,732,175		178,635		188,336

**AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(E)×(F)	% of (G)	(G)-(H)	$G \div E \times (1 + (D - 2004) - 1)$	$1 + ((D - 2005) - 1)$ (J)		(K)×(L)
Unit 5												
	Labor		2026	1,391,280	1.978	2,751,952						
			2027	1,391,280	2.042	2,840,994						
			2039	491,040	3.010	1,478,030						
	Total Labor	5,456,000	2026	3,273,600		7,070,976	2,953,507	4,117,469	3.74%	132,584	1.0574	140,194
	Disposal		2026	100,725	1.530	154,109						
			2027	100,725	1.557	156,829						
			2039	35,550	1.918	68,185						
	Total Disposal	237,000	2026	237,000		379,123	158,358	220,765	2.26%	8,329	1.0344	8,616
	Scrap		2026	426,020	1.591	677,798						
	(incl. Materials @ 40% of Labor)		2027	426,020	1.625	692,283						
			2039	150,360	2.111	317,410						
	Total Scrap	(1,180,000)	2026	1,002,400		1,687,491	704,856	982,635	2.51%	36,105	1.0383	37,488
	Total Unit 5	4,513,000		4,513,000		9,137,590	3,816,720	5,320,869		177,018		186,298
Unit 6												
	Labor		2035	3,398,385	2.644	8,985,330						
			2036	3,398,385	2.731	9,280,989						
			2039	1,199,430	3.010	3,610,284						
	Total Labor	13,327,000	2035	7,996,200		21,876,603	7,246,935	14,629,668	3.41%	287,536	1.0524	302,603
	Disposal		2035	196,775	1.790	352,227						
			2036	196,775	1.821	358,327						
			2039	69,450	1.918	133,205						
	Total Disposal	463,000	2035	463,000		843,759	279,507	564,252	2.02%	13,864	1.0307	14,290
	Scrap		2035	1,090,465	1.933	2,107,869						
	(incl. Materials @ 40% of Labor)		2036	1,090,465	1.976	2,154,759						
			2039	384,870	2.111	812,461						
	Total Scrap	(2,765,000)	2035	2,565,800		5,075,089	1,681,195	3,393,894	2.30%	79,804	1.0350	82,597
	Total Unit 6	11,025,000		11,025,000		27,795,451	9,207,637	18,587,814		381,204		399,490

**AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(E)×(F)	% of (G)	(G)-(H)	G÷E^(1-(D-2004)-1)	1+(D-2005)-1 (J)		(K)×(L)
Unit 7												
	Labor		2038	5,796,405	2.914	16,890,724						
			2039	5,796,405	3.010	17,447,179						
			2039	2,045,790	3.010	6,157,828						
	Total Labor	22,731,000	2038	13,638,600		40,495,731	8,103,266	32,392,465	3.35%	551,527	1.0514	579,875
	Disposal		2038	540,175	1.885	1,018,230						
			2039	540,175	1.918	1,036,056						
			2039	190,650	1.918	365,667						
	Total Disposal	1,271,000	2038	1,271,000		2,419,953	484,237	1,935,716	1.97%	42,195	1.0299	43,457
	Scrap		2038	2,061,420	2.065	4,256,832						
	(incl. Materials @ 40% of Labor)		2039	2,061,420	2.111	4,351,658						
			2039	727,560	2.111	1,535,879						
	Total Scrap	(4,242,000)	2038	4,850,400		10,144,369	2,029,906	8,114,463	2.26%	168,104	1.0344	173,887
	Total Unit 7	19,760,000		19,760,000		53,060,053	10,617,409	42,442,644		761,826		797,219
Common												
	Labor		2038	5,863,215	2.914	17,085,409						
			2039	5,863,215	3.010	17,648,277						
			2039	2,069,370	3.010	6,228,804						
	Total Labor	22,993,000	2038	13,795,800		40,962,490	11,848,928	29,113,562	3.35%	495,699	1.0514	521,178
	Disposal		2038	202,725	1.885	382,137						
			2039	202,725	1.918	388,827						
			2039	71,550	1.918	137,233						
	Total Disposal	477,000	2038	477,000		908,197	262,708	645,489	1.97%	14,071	1.0299	14,492
	Scrap		2038	3,637,235	2.065	7,510,890						
	(incl. Materials @ 40% of Labor)		2039	3,637,235	2.111	7,678,203						
			2039	1,283,730	2.111	2,709,954						
	Total Scrap	(639,000)	2038	8,558,200		17,899,047	5,177,530	12,721,517	2.26%	263,547	1.0344	272,613
	Total Common	22,831,000		22,831,000		59,769,734	17,289,165	42,480,568		773,317		808,283

**AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(E)x(F)	% of (G)	(G)-(H)	$G \div E^{(1:(D-2004)-1)}$	$1+(J)^{(D-2005)-1}$		(K)x(L)
										(J)		
Total Plant Crist												
	Labor			19,486,080		50,289,301						
				19,486,080		51,943,757						
				<u>6,877,440</u>		<u>20,701,094</u>						
	Total Labor	76,416,000		<u>45,849,600</u>		<u>122,934,152</u>	37,336,074	85,598,078		<u>1,836,318</u>		<u>1,946,757</u>
	Disposal			1,374,450		2,323,025						
				1,374,450		2,364,419						
				<u>485,100</u>		<u>930,422</u>						
	Total Disposal	3,234,000		<u>3,234,000</u>		<u>5,617,866</u>	1,855,568	3,762,298		<u>117,627</u>		<u>122,335</u>
	Scrap			7,778,945		15,361,674						
	(incl. Materials @ 40% of Labor)			7,778,945		15,702,187						
				<u>2,745,510</u>		<u>5,795,771</u>						
	Total Scrap	<u>(12,263,000)</u>		<u>18,303,400</u>		<u>36,859,632</u>	10,636,031	26,223,601		<u>603,392</u>		<u>625,291</u>
	Total Plant Crist	<u>67,387,000</u>		<u>67,387,000</u>		<u>165,411,650</u>	49,827,672	115,583,977		<u>2,557,337</u>		<u>2,694,383</u>

**AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
				Sch. 3	(E)×(F)	% of (G)	(G)-(H)	G÷E*(1+(D-2004)-1	1+(J)×(D-2005)-1		(K)×(L)	
									(J)			
Plant Smith												
Unit 1												
	Labor		2030 1,410,405	2.249	3,172,001							
			2031 1,410,405	2.323	3,276,371							
			2033 497,790	2.478	1,233,524							
	Total Labor	5,531,000	2030 3,318,600		7,681,896	3,100,270	4,581,626	3.41%	118,976	1.0524	125,210	
	Disposal		2030 201,875	1.641	331,277							
			2031 201,875	1.670	337,131							
			2033 71,250	1.729	123,191							
	Total Disposal	475,000	2030 475,000		791,599	319,475	472,124	2.06%	14,620	1.0314	15,079	
	Scrap		2030 444,295	1.733	769,963							
	(incl. Materials @ 40% of Labor)		2031 444,295	1.771	786,846							
			2033 156,810	1.850	290,099							
	Total Scrap	(1,167,000)	2030 1,045,400		1,846,908	745,378	1,101,530	2.30%	33,081	1.0351	34,242	
	Total Unit 1	4,839,000	4,839,000		10,320,403	4,165,122	6,155,280		166,677		174,531	
Unit 2												
	Labor		2032 1,525,920	2.399	3,660,682							
			2033 1,525,920	2.478	3,781,230							
			2033 538,560	2.478	1,334,552							
	Total Labor	5,984,000	2032 3,590,400		8,776,464	3,287,126	5,489,338	3.37%	127,913	1.0516	134,513	
	Disposal		2032 247,775	1.699	420,970							
			2033 247,775	1.729	428,403							
			2033 87,450	1.729	151,201							
	Total Disposal	583,000	2032 583,000		1,000,574	374,754	625,820	2.02%	17,655	1.0307	18,197	
	Scrap		2032 489,430	1.810	885,868							
	(incl. Materials @ 40% of Labor)		2033 489,430	1.850	905,446							
			2033 172,740	1.850	319,569							
	Total Scrap	(1,242,000)	2032 1,151,600		2,110,883	790,607	1,320,276	2.27%	35,973	1.0346	37,218	
	Total Unit 2	5,325,000	5,325,000		11,887,921	4,452,487	7,435,434		181,541		189,928	

**AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
				Sch. 3	(E)x(F)	% of (G)	(G)-(H)	$G \div E \times (1 \div (D-2004)-1)$	$1 \div (J) \times (D-2005)-1$	(J)	(K)x(L)	
Common												
	Labor		2032 4,071,585	2.399	9,767,732							
			2033 4,071,585	2.478	10,089,388							
			2033 1,437,030	2.478	3,560,960							
	Total Labor	15,967,000	2032 9,580,200		23,418,080	7,661,747	15,756,333	3.37%	367,155	1.0516	386,100	
	Disposal		2032 13,175	1.699	22,384							
			2033 13,175	1.729	22,780							
			2033 4,650	1.729	8,040							
	Total Disposal	31,000	2032 31,000		53,204	17,407	35,797	2.02%	1,010	1.0304	1,041	
	Scrap		2032 2,575,840	1.810	4,662,270							
	(incl. Materials @ 40% of Labor)		2033 2,575,840	1.850	4,765,304							
			2033 909,120	1.850	1,681,872							
	Total Scrap	(326,000)	2032 6,060,800		11,109,446	3,634,703	7,474,743	2.27%	203,662	1.0346	210,709	
	Total Common	15,672,000	15,672,000		34,580,730	11,313,856	23,266,873		571,827		597,850	
Total Plant Smith												
	Labor		7,007,910		16,600,415							
			7,007,910		17,146,989							
			2,473,380		6,129,036							
	Total Labor	27,482,000	16,489,200		39,876,440	14,049,143	25,827,297		614,044		645,823	
	Disposal		462,825		774,631							
			462,825		788,314							
			163,350		282,432							
	Total Disposal	1,089,000	1,089,000		1,845,377	711,636	1,133,741		33,285		34,317	
	Scrap		3,509,565		6,318,101							
	(incl. Materials @ 40% of Labor)		3,509,565		6,457,596							
			1,238,670		2,291,540							
	Total Scrap	(2,735,000)	8,257,800		15,067,237	5,170,688	9,896,549		272,716		282,169	
	Total Plant Smith	25,836,000	25,836,000		56,789,054	19,931,467	36,857,587		920,045		962,309	

**AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(E)×(F)	% of (G)	(G)-(H)	$G \div E \times (1 \div (D-2004)-1)$	$1 \div (J) \times (D-2005)-1$ (J)		(K)×(L)
Smith Unit 3												
	Labor	5,043,000	2037	3,025,800	2.821	8,535,782	623,871	7,911,911	3.29%	143,118	1.0505	150,345
	Disposal	246,000	2037	246,000	1.853	455,838	33,317	422,521	1.95%	9,640	1.0296	9,925
	Scrap (incl. Materials @ 40% of Labor)	(227,000)	2037	1,790,200	2.020	3,616,204	264,304	3,351,900	2.22%	73,002	1.0338	75,469
	Total Smith Unit 3	<u>5,062,000</u>		<u>5,062,000</u>		<u>12,607,824</u>	<u>921,492</u>	<u>11,686,332</u>		<u>225,760</u>		<u>235,739</u>
	Total Dismantlement Costs	<u>98,285,000</u>		<u>98,285,000</u>		<u>234,808,528</u>	<u>70,680,631</u>	<u>164,127,896</u>		<u>3,703,142</u>		<u>3,892,431</u>

ESCALATION RATES
"REVIEW OF THE U.S. ECONOMY"
Sep, 2006 - 25 Year Forecast

SCHEDULE 3

(A) PERIODS	(B) RET YEAR	(C) COMPENSATION PER HOUR (Labor)		(E) GDP DEFLATOR (Disposal)		(G) INTERMEDIATE MATERIALS, SUPPLIES, AND COMPONENTS (Scrap)	
		ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER
0	2005		1.000		1.000		1.000
1	2006	3.1	1.031	3.2	1.032	7.3	1.073
2	2007	3.6	1.068	3.0	1.063	3.9	1.115
3	2008	3.4	1.104	2.4	1.088	1.8	1.135
4	2009	3.3	1.141	2.1	1.111	1.0	1.147
5	2010	3.3	1.179	2.0	1.134	0.9	1.157
6	2011	3.3	1.218	2.1	1.157	1.3	1.172
7	2012	3.3	1.258	2.0	1.180	1.8	1.194
8	2013	3.3	1.299	2.0	1.203	2.0	1.218
9	2014	3.3	1.342	1.9	1.226	2.0	1.243
10	2015	3.3	1.386	1.9	1.250	2.1	1.268
11	2016	3.3	1.432	1.9	1.274	2.1	1.294
12	2017	3.3	1.479	1.9	1.298	2.0	1.320
13	2018	3.3	1.528	1.9	1.322	2.0	1.346
14	2019	3.3	1.578	1.8	1.346	2.0	1.372
15	2020	3.3	1.630	1.9	1.371	2.0	1.399
16	2021	3.3	1.683	1.9	1.397	2.1	1.428
17	2022	3.3	1.738	1.9	1.423	2.2	1.459
18	2023	3.3	1.795	1.8	1.449	2.2	1.492
19	2024	3.3	1.854	1.8	1.476	2.2	1.525
20	2025	3.3	1.915	1.8	1.503	2.2	1.558
21	2026	3.3	1.978	1.8	1.530	2.1	1.591
22	2027	3.3	2.042	1.8	1.557	2.2	1.625
23	2028	3.3	2.109	1.8	1.585	2.2	1.660
24	2029	3.3	2.178	1.8	1.613	2.2	1.696
25	2030	3.3	2.249	1.8	1.641	2.2	1.733
26	2031	3.3	2.323	1.7	1.670	2.2	1.771
27	2032	3.3	2.399	1.7	1.699	2.2	1.810
28	2033	3.3	2.478	1.7	1.729	2.2	1.850
29	2034	3.3	2.560	1.8	1.759	2.2	1.891
30	2035	3.3	2.644	1.8	1.790	2.2	1.933
31	2036	3.3	2.731	1.8	1.821	2.2	1.976
32	2037	3.3	2.821	1.8	1.853	2.2	2.020
33	2038	3.3	2.914	1.8	1.885	2.2	2.065
34	2039	3.3	3.010	1.8	1.918	2.2	2.111
35	2040	3.3	3.109	1.8	1.952	2.2	2.158
36	2041	3.3	3.212	1.8	1.986	2.2	2.206
37	2042	3.3	3.318	1.8	2.021	2.2	2.255
38	2043	3.3	3.427	1.8	2.056	2.2	2.305
39	2044	3.3	3.540	1.8	2.092	2.2	2.356
40	2045	3.3	3.657	1.8	2.129	2.2	2.408
41	2046	3.3	3.778	1.8	2.166	2.2	2.461
42	2047	3.3	3.903	1.8	2.204	2.2	2.515
43	2048	3.3	4.032	1.8	2.243	2.2	2.571
44	2049	3.3	4.165	1.8	2.282	2.2	2.628
45	2050	3.3	4.302	1.8	2.322	2.2	2.686
46	2051	3.3	4.444	1.8	2.363	2.2	2.745
47	2052	3.3	4.591	1.8	2.404	2.2	2.806
48	2053	3.3	4.743	1.8	2.446	2.2	2.868
49	2054	3.3	4.900	1.8	2.489	2.2	2.931
50	2055	3.3	5.062	1.8	2.533	2.2	2.996
51	2056	3.3	5.229	1.8	2.577	2.2	3.062
52	2057	3.3	5.402	1.8	2.622	2.2	3.130
53	2058	3.3	5.580	1.8	2.668	2.2	3.199
54	2059	3.3	5.764	1.8	2.715	2.2	3.270
55	2060	3.3	5.954	1.8	2.763	2.2	3.342
56	2061	3.3	6.150	1.8	2.811	2.2	3.416
57	2062	3.3	6.353	1.8	2.860	2.2	3.491
58	2063	3.3	6.563	1.8	2.910	2.2	3.568
59	2064	3.3	6.780	1.8	2.961	2.2	3.647

GULF POWER COMPANY
ELECTRIC PLANT IN SERVICE
ACTUAL: DECEMBER, 2005

Sheet 1 of 3

		Balance First of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
INTANGIBLE:							
Organization	301	7,417.45	0.00	0.00	0.00	0.00	7,417.45
Franchises and Consents	302	594.15	0.00	0.00	0.00	0.00	594.15
TOTAL INTANGIBLE:		<u>8,011.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,011.60</u>
STEAM PRODUCTION:							
DANIEL PLANT:							
Plant		220,532,526.25	1,102,678.12	(1,127,314.79)	9,225.22	0.00	220,517,114.80
Land		967,300.94	0.00	0.00	0.00	0.00	967,300.94
Easements		77,160.27	0.00	0.00	0.00	0.00	77,160.27
Cooling Lake, 23 Year		8,954,191.92	0.00	0.00	0.00	0.00	8,954,191.92
Rail Track System		2,741,618.37	0.00	0.00	0.00	0.00	2,741,618.37
Asset Retirement Obligation		1,629,456.32	0.00	0.00	0.00	0.00	1,629,456.32
TOTAL DANIEL PLANT:		<u>234,902,254.07</u>	<u>1,102,678.12</u>	<u>(1,127,314.79)</u>	<u>9,225.22</u>	<u>0.00</u>	<u>234,886,842.62</u>
CRIST PLANT:							
Plant		429,799,095.80	97,979,521.55	(9,096,013.81)	0.00	0.00	518,682,603.54
Land		4,488,000.74	0.00	0.00	0.00	0.00	4,488,000.74
Easements		0.00	0.00	0.00	0.00	0.00	0.00
Base Coal, 5 Year		141,840.00	0.00	0.00	0.00	0.00	141,840.00
- 5 Year		35,542.42	853.32	(11,254.86)	0.00	0.00	25,140.88
- 7 Year		2,723,000.12	1,206,594.48	(663,398.58)	0.00	0.00	3,266,196.02
Asset Retirement Obligation		156,571.10	1,015,052.77	0.00	0.00	0.00	1,171,623.87
TOTAL CRIST PLANT:		<u>437,344,050.18</u>	<u>100,202,022.12</u>	<u>(9,770,667.25)</u>	<u>0.00</u>	<u>0.00</u>	<u>527,775,405.05</u>
SCHOLZ PLANT:							
Plant		29,346,536.57	598,096.91	(161,047.29)	0.00	0.00	29,783,586.19
Land		44,578.61	0.00	0.00	0.00	0.00	44,578.61
Base Coal, 5 Year		71,300.00	0.00	0.00	0.00	0.00	71,300.00
- 5 Year		3,012.92	0.00	(3,012.92)	0.00	0.00	0.00
- 7 Year		149,372.55	20,944.58	0.00	0.00	0.00	170,317.13
Asset Retirement Obligation		0.00	358,442.02	0.00	0.00	0.00	358,442.02
TOTAL SCHOLZ PLANT:		<u>29,614,800.65</u>	<u>977,483.51</u>	<u>(164,060.21)</u>	<u>0.00</u>	<u>0.00</u>	<u>30,428,223.95</u>
SMITH PLANT:							
Plant		130,584,289.97	13,985,371.99	(6,810,586.18)	0.00	0.00	137,759,075.78
Land		1,403,802.96	(39.28)	0.00	0.00	0.00	1,403,763.68
Base Coal, 5 Year		108,300.00	0.00	0.00	0.00	0.00	108,300.00
- 5 Year		22,367.39	518.28	0.00	0.00	0.00	22,885.67
- 7 Year		690,190.92	305,357.98	(117,834.56)	0.00	0.00	877,714.34
Asset Retirement Obligation		132,732.30	422,502.61	0.00	0.00	0.00	555,234.91
TOTAL SMITH PLANT:		<u>132,941,683.54</u>	<u>14,713,711.58</u>	<u>(6,928,420.74)</u>	<u>0.00</u>	<u>0.00</u>	<u>140,726,974.38</u>
SCHERER PLANT:							
Plant		180,652,409.14	1,209,255.19	(395,851.19)	0.00	0.00	181,465,813.14
Land		823,914.93	687.50	0.00	(889.60)	0.00	823,712.83
- 7 Year		36,585.67	(496.02)	(12,572.23)	0.00	0.00	23,517.42
Asset Retirement Obligation		78,221.09	45,961.67	0.00	0.00	0.00	124,182.76
TOTAL SCHERER PLANT:		<u>181,591,130.83</u>	<u>1,255,408.34</u>	<u>(408,423.42)</u>	<u>(889.60)</u>	<u>0.00</u>	<u>182,437,226.15</u>
TOTAL STEAM PRODUCTION:		<u>1,016,393,919.27</u>	<u>118,251,303.67</u>	<u>(18,398,886.41)</u>	<u>8,335.62</u>	<u>0.00</u>	<u>1,116,254,672.15</u>

GULF POWER COMPANY
ELECTRIC PLANT IN SERVICE
ACTUAL: DECEMBER, 2005

Sheet 2 of 3

		Balance First of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
OTHER PRODUCTION:							
LAND - NON-DEPRECIABLE:							
Land - Non-Depreciable	340	337,695.94	0.00	0.00	0.00	0.00	337,695.94
TOTAL LAND - NON-DEPRECIABLE:		<u>337,695.94</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>337,695.94</u>
SMITH PLANT CT:							
Structures and Improvements	341	793,227.83	0.00	0.00	0.00	0.00	793,227.83
Fuel Holders and Accessories	342	283,273.55	0.00	0.00	0.00	0.00	283,273.55
Prime Movers	343	83,106.40	0.00	0.00	0.00	0.00	83,106.40
Generators	344	3,063,475.80	0.00	0.00	0.00	0.00	3,063,475.80
Accessory Electric Equipment	345	127,146.22	11,589.40	(12,462.71)	0.00	0.00	126,272.91
Miscellaneous Equipment	346	4,331.80	0.00	0.00	0.00	0.00	4,331.80
TOTAL SMITH PLANT CT:		<u>4,354,561.60</u>	<u>11,589.40</u>	<u>(12,462.71)</u>	<u>0.00</u>	<u>0.00</u>	<u>4,353,688.29</u>
SMITH PLANT UNIT 3 COMBINED CYCLE:							
Structures and Improvements	341	9,023,398.82	201,994.30	(55,887.85)	1,474,410.86	0.00	10,643,916.13
Fuel Holders and Accessories	342	529,400.94	0.00	0.00	2,343,825.04	0.00	2,873,225.98
Prime Movers	343	107,980,683.08	1,718,830.86	(17,544,210.87)	2,492,591.16	0.00	94,647,894.23
Generators	344	73,389,246.92	17,182.18	0.00	(6,310,225.02)	0.00	67,096,204.08
Accessory Electric Equipment	345	10,629,937.47	49,307.08	(2,375.00)	(611.34)	0.00	10,676,258.21
Miscellaneous Equipment	346	504,685.92	201,231.46	0.00	9.30	0.00	705,926.68
TOTAL SMITH PLANT UNIT 3 COMBINED CYCLE:		<u>202,057,353.15</u>	<u>2,188,545.88</u>	<u>(17,602,473.72)</u>	<u>0.00</u>	<u>0.00</u>	<u>186,643,425.31</u>
PACE PLANT:							
Prime Movers	343	6,790,595.44	0.00	0.00	0.00	0.00	6,790,595.44
Generators	344	3,107,233.23	0.00	0.00	0.00	0.00	3,107,233.23
Accessory Electric Equipment	345	584,090.42	0.00	0.00	0.00	0.00	584,090.42
Miscellaneous Equipment	346	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	347	397,194.35	0.00	0.00	0.00	0.00	397,194.35
TOTAL PACE PLANT:		<u>10,879,113.44</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,879,113.44</u>
TOTAL OTHER PRODUCTION:		<u>217,628,724.13</u>	<u>2,200,135.28</u>	<u>(17,614,936.43)</u>	<u>0.00</u>	<u>0.00</u>	<u>202,213,922.98</u>
TOTAL PRODUCTION:		<u>1,234,022,643.40</u>	<u>120,451,438.95</u>	<u>(36,013,822.84)</u>	<u>8,335.62</u>	<u>0.00</u>	<u>1,318,468,595.13</u>
TRANSMISSION:							
Land	350.0	1,989,751.87	2,803.29	0.00	0.00	0.00	1,992,555.16
Easements	350.2	11,264,581.80	(328,447.50)	0.00	0.00	0.00	10,936,134.30
Structures and Improvements	352	6,167,162.13	160,274.72	(9,835.64)	0.00	0.00	6,317,601.21
Station Equipment	353	79,305,599.56	4,140,895.64	(974,451.58)	0.00	(86,592.39)	82,385,451.23
Towers and Fixtures	354	35,213,727.95	55,815.14	(15,924.17)	0.00	0.00	35,253,618.92
Poles and Fixtures	355	56,454,251.38	2,983,493.28	(316,958.98)	0.00	0.00	59,120,785.68
Overhead Conductors & Devices	356	50,433,767.37	1,615,207.19	(94,693.92)	0.00	0.00	51,954,280.64
Underground Conductors & Devices	358	13,612,397.25	500,234.72	(18,422.75)	0.00	0.00	14,094,209.22
Roads and Trails	359	64,916.59	0.00	0.00	0.00	0.00	64,916.59
Asset Retirement Obligation	359.1	0.00	8,987.37	0.00	0.00	0.00	8,987.37
TOTAL TRANSMISSION:		<u>254,506,155.90</u>	<u>9,139,263.85</u>	<u>(1,430,287.04)</u>	<u>0.00</u>	<u>(86,592.39)</u>	<u>262,128,540.32</u>

GULF POWER COMPANY
ELECTRIC PLANT IN SERVICE
ACTUAL: DECEMBER, 2005

Sheet 3 of 3

		Balance First of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
DISTRIBUTION:							
Land	360.0	1,836,561.23	0.00	0.00	(1,260.51)	0.00	1,835,300.72
Easements	360.2	0.00	0.00	0.00	0.00	0.00	0.00
Structures and Improvements	361	12,691,934.16	707,134.38	(50,784.15)	0.00	0.00	13,348,284.39
Station Equipment	362	131,257,927.97	5,201,473.08	(1,427,010.36)	0.00	25,262.94	135,057,653.63
Poles, Towers & Fixtures	364	97,977,370.39	4,710,966.46	(814,509.65)	0.00	0.00	101,873,827.20
Overhead Conductors & Devices	365	104,702,031.21	5,162,311.35	(1,575,375.61)	0.00	(519,044.23)	107,769,922.72
Underground Conduit	366	1,210,865.37	34,385.60	(34,385.53)	0.00	0.00	1,210,865.44
Underground Conductors & Devices	367	77,024,907.02	5,811,956.00	(531,925.83)	0.00	519,044.23	82,823,981.42
Line Transformers	368	165,481,922.16	11,938,133.58	(4,536,632.91)	0.00	61,329.45	172,944,752.28
Services:							
- Overhead	369.1	40,280,575.60	3,098,080.86	(328,915.65)	0.00	0.00	43,049,740.81
- Underground	369.2	31,811,521.18	2,008,956.14	(59,212.53)	0.00	0.00	33,761,264.79
- House Power Panel	369.3	3,411,675.80	0.00	(397,804.82)	0.00	0.00	3,013,870.98
Meters	370	39,647,011.44	5,056,605.42	(927,902.41)	0.00	0.00	43,775,714.45
Street Lighting & Signal Systems	373	45,587,461.92	4,134,683.41	(1,975,134.82)	0.00	0.00	47,747,010.51
Asset Retirement Obligation	374	0.00	49,826.76	0.00	0.00	0.00	49,826.76
TOTAL DISTRIBUTION:		<u>752,921,765.45</u>	<u>47,914,513.04</u>	<u>(12,659,594.27)</u>	<u>(1,260.51)</u>	<u>86,592.39</u>	<u>788,262,016.10</u>
GENERAL PLANT:							
Land	389.0	6,862,707.09	0.00	0.00	0.00	0.00	6,862,707.09
Structures and Improvements	390	55,722,550.71	189,573.62	(74,930.66)	0.00	0.00	55,837,193.67
Office Furniture & Equipment:							
- Computer, 5 Year	391	898,034.86	391,744.27	(88,451.19)	0.00	0.00	1,201,327.94
- Non-Computer, 7 Year	391	2,123,946.98	273,465.84	(359,249.40)	0.00	0.00	2,038,163.42
Transportation Equipment:							
- Automobiles	392.1	0.00	0.00	0.00	0.00	0.00	0.00
- Light Trucks	392.2	5,068,641.72	440,355.16	(309,599.40)	0.00	0.00	5,199,397.48
- Heavy Trucks	392.3	18,619,190.99	3,180,571.54	(409,336.98)	0.00	0.00	21,390,425.55
- Trailers	392.4	1,153,069.20	29,991.06	0.00	0.00	0.00	1,183,060.26
- Marine, 5 Year	392	156,875.92	5,263.03	(68,571.90)	0.00	0.00	93,567.05
Stores Equipment - 7 Year	393	310,665.55	144,865.25	(98,435.11)	0.00	0.00	357,095.69
Tools, Shop & Garage Equip. - 7 Year	394	2,179,364.23	151,121.63	(151,412.96)	0.00	0.00	2,179,072.90
Laboratory Equipment - 7 Year	395	2,513,168.42	445,792.49	(498,906.53)	0.00	0.00	2,460,054.38
Power Operated Equipment	396	593,660.89	0.00	0.00	0.00	0.00	593,660.89
Communication Equipment:							
- Other	397	16,141,685.70	1,042,230.02	(302,747.98)	0.00	0.00	16,881,167.74
- 7 Year	397	1,326,578.89	472,824.83	(438,809.11)	0.00	0.00	1,360,594.61
Miscellaneous Equipment - 7 Year	398	2,520,975.53	156,893.97	(546,777.87)	0.00	0.00	2,131,091.63
Asset Retirement Obligation	399.1	0.00	200,806.67	0.00	0.00	0.00	200,806.67
TOTAL GENERAL:		<u>116,191,116.68</u>	<u>7,125,499.38</u>	<u>(3,347,229.09)</u>	<u>0.00</u>	<u>0.00</u>	<u>119,969,386.97</u>
TOTAL ELECTRIC PLANT-IN-SERVICE:		<u>2,357,649,693.03</u>	<u>184,630,715.22</u>	<u>(53,450,933.24)</u>	<u>7,075.11</u>	<u>0.00</u>	<u>2,488,836,550.12</u>

GULF POWER COMPANY
ELECTRIC PLANT IN SERVICE
FORECAST: DECEMBER, 2006

	Actual Balance First of Year	Actual Aug. YTD Plus Est. Sep.-Dec. Additions	Actual Aug. YTD Plus Est. Sep.-Dec. Retirements	Actual Aug. YTD Plus Est. Sep.-Dec. Adjustments	Actual Aug. YTD Plus Est. Sep.-Dec. Transfers	Forecast Balance End of Year
CRIST PLANT:						
Plant	518,682,603.54	23,504,743.02	(12,105,695.19)	0.00	0.00	530,081,651.37
Land	4,488,000.74	1,515,454.70	0.00	0.00	0.00	6,003,455.44
Easements	0.00	0.00	0.00	0.00	0.00	0.00
Base Coal, 5 Year	141,840.00	0.00	0.00	0.00	0.00	141,840.00
- 5 Year	25,140.88	0.00	0.00	0.00	0.00	25,140.88
- 7 Year	3,266,196.02	550,000.00	(254,086.64)	0.00	0.00	3,562,109.38
Asset Retirement Obligation	1,171,623.87	0.00	0.00	0.00	0.00	1,171,623.87
TOTAL CRIST PLANT:	527,775,405.05	25,570,197.72	(12,359,781.83)	0.00	0.00	540,985,820.94
SMITH PLANT:						
Plant	137,759,075.78	1,465,628.99	(216,594.95)	0.00	0.00	139,008,109.82
Land	1,403,763.68	0.00	0.00	0.00	0.00	1,403,763.68
Base Coal, 5 Year	108,300.00	0.00	0.00	0.00	0.00	108,300.00
- 5 Year	22,885.67	0.00	0.00	0.00	0.00	22,885.67
- 7 Year	877,714.34	188,956.00	3,186.78	0.00	0.00	1,069,857.12
Asset Retirement Obligation	555,234.91	0.00	0.00	0.00	0.00	555,234.91
TOTAL SMITH PLANT:	140,726,974.38	1,654,584.99	(213,408.17)	0.00	0.00	142,168,151.20
SMITH PLANT UNIT 3 COMBINED CYCLE:						
Structures and Improvements	341 10,643,916.13	59,560.05	(1,125.00)	0.00	0.00	10,702,351.18
Fuel Holders and Accessories	342 2,873,225.98	172,333.37	(15,649.98)	0.00	0.00	3,029,909.37
Prime Movers	343 94,647,894.23	7,505,132.88	(7,712,029.53)	0.00	0.00	94,440,997.58
Generators	344 67,096,204.08	789,280.21	(15,000.00)	0.00	0.00	67,870,484.29
Accessory Electric Equipment	345 10,676,258.21	185,978.48	(23,865.79)	0.00	0.00	10,838,370.90
Miscellaneous Equipment	346 705,926.68	59,196.02	(1,125.00)	0.00	0.00	763,997.70
TOTAL SMITH PLANT UNIT 3 COMBINED CYCLE:	186,643,425.31	8,771,481.01	(7,768,795.30)	0.00	0.00	187,646,111.02

GULF POWER COMPANY
ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION
ACTUAL: DECEMBER, 2005

Sheet 1 of 3

	Balance First of Year	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Balance End of Year
STEAM PRODUCTION:							
DANIEL PLANT:							
Plant	101,691,755.19	6,169,708.82	(1,127,314.79)	(1,048,798.77)	179,832.06	0.00	105,865,182.51
Easements	49,437.24	1,311.72	0.00	0.00	0.00	0.00	50,748.96
Cooling Lake, 23 Year	8,954,191.92	0.00	0.00	0.00	0.00	0.00	8,954,191.92
Rail Track System	1,820,854.04	43,865.88	0.00	0.00	0.00	0.00	1,864,719.92
Dismantlement - Fixed	13,567,529.52	696,658.92	0.00	0.00	0.00	0.00	14,264,188.44
Asset Retirement Obligation	416,541.37	539,073.29	0.00	0.00	0.00	0.00	955,614.66
TOTAL DANIEL PLANT:	126,500,309.28	7,450,618.63	(1,127,314.79)	(1,048,798.77)	179,832.06	0.00	131,954,646.41
CRIST PLANT:							
Plant	190,547,610.69	18,914,097.38	(9,096,013.81)	(1,466,693.24)	0.00	0.00	198,899,001.02
Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Base Coal, 5 Year	141,840.00	0.00	0.00	0.00	0.00	0.00	141,840.00
- 5 Year	20,199.21	7,108.44	(11,254.86)	0.00	0.00	0.00	16,052.79
- 7 Year	1,138,320.46	388,999.92	(663,398.58)	0.00	0.00	0.00	863,921.80
Dismantlement - Fixed	45,732,108.28	2,789,066.04	0.00	0.00	0.00	(4,937,414.00)	43,583,760.32
Asset Retirement Obligation	112,382.66	10,341.61	0.00	0.00	0.00	497,024.13	619,748.40
TOTAL CRIST PLANT:	237,692,461.30	22,109,613.39	(9,770,667.25)	(1,466,693.24)	0.00	(4,440,389.87)	244,124,324.33
SCHOLZ PLANT:							
Plant	23,295,720.21	852,449.84	(161,047.29)	21,666.56	0.00	0.00	24,008,789.32
Base Coal, 5 Year	71,300.00	0.00	0.00	0.00	0.00	0.00	71,300.00
- 5 Year	2,410.56	602.36	(3,012.92)	0.00	0.00	0.00	0.00
- 7 Year	45,788.25	20,271.89	0.00	0.00	0.00	0.00	66,060.14
Dismantlement - Fixed	9,672,127.48	527,394.96	0.00	0.00	0.00	(1,153,743.00)	9,045,779.44
Asset Retirement Obligation	0.00	761.41	0.00	0.00	0.00	302,858.87	303,620.28
TOTAL SCHOLZ PLANT:	33,087,346.50	1,401,480.46	(164,060.21)	21,666.56	0.00	(850,884.13)	33,495,549.18
SMITH PLANT:							
Plant	66,356,707.44	4,488,388.30	(6,810,586.18)	(2,273,152.99)	28,691.20	0.00	61,790,047.77
Base Coal, 5 Year	108,300.00	0.00	0.00	0.00	0.00	0.00	108,300.00
- 5 Year	4,468.91	4,473.61	0.00	0.00	0.00	0.00	8,942.52
- 7 Year	255,918.14	97,343.67	(117,834.56)	0.00	0.00	0.00	235,427.25
Dismantlement - Fixed	18,691,252.04	1,240,212.00	0.00	0.00	0.00	(5,045,913.00)	14,885,551.04
Asset Retirement Obligation	79,568.39	5,049.73	0.00	0.00	0.00	311,129.92	395,748.04
TOTAL SMITH PLANT:	85,496,214.92	5,835,467.31	(6,928,420.74)	(2,273,152.99)	28,691.20	(4,734,783.08)	77,424,016.62
SCHERER PLANT:							
Plant	78,056,053.33	3,622,577.12	(395,851.19)	(80,024.59)	138,460.41	0.00	81,341,215.08
- 7 Year	23,043.45	290.96	(12,572.23)	0.00	0.00	0.00	10,762.18
Dismantlement - Fixed	4,186,875.24	125,813.04	0.00	0.00	0.00	0.00	4,312,688.28
Asset Retirement Obligation	29,361.60	1,348.76	0.00	0.00	0.00	17,943.60	48,653.96
TOTAL SCHERER PLANT:	82,295,333.62	3,750,029.88	(408,423.42)	(80,024.59)	138,460.41	17,943.60	85,713,319.50
TOTAL STEAM PRODUCTION:	565,071,665.62	40,547,209.67	(18,398,886.41)	(4,847,003.03)	346,983.67	(10,008,113.48)	572,711,856.04

GULF POWER COMPANY
ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION
ACTUAL: DECEMBER, 2005

Sheet 2 of 3

		Balance First of Year	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Balance End of Year
OTHER PRODUCTION:								
SMITH PLANT CT:								
Structures and Improvements	341	615,063.85	7,139.04	0.00	0.00	0.00	0.00	622,202.89
Fuel Holders and Accessories	342	231,639.67	2,549.52	0.00	0.00	0.00	0.00	234,189.19
Prime Movers	343	63,377.49	747.96	0.00	0.00	0.00	0.00	64,125.45
Generators	344	3,121,842.90	27,571.32	0.00	0.00	0.00	0.00	3,149,414.22
Accessory Electric Equipment	345	113,761.97	1,142.79	(12,462.71)	(2,547.14)	0.00	0.00	99,894.91
Miscellaneous Equipment	346	4,453.14	39.00	0.00	0.00	0.00	0.00	4,492.14
Dismantlement - Fixed		131,825.04	11,259.00	0.00	0.00	0.00	0.00	143,084.04
TOTAL SMITH PLANT CT:		4,281,964.06	50,448.63	(12,462.71)	(2,547.14)	0.00	0.00	4,317,402.84
SMITH PLANT UNIT 3 COMBINED CYCLE:								
Structures and Improvements	341	1,524,125.67	388,236.36	(55,887.85)	0.00	0.00	191,673.38	2,048,147.56
Fuel Holders and Accessories	342	185,119.69	64,146.16	0.00	0.00	0.00	304,697.24	553,963.09
Prime Movers	343	12,351,301.20	4,046,241.01	(17,544,210.87)	(1,627,914.06)	0.00	1,821,991.74	(952,590.98)
Generators	344	3,428,888.92	2,820,063.12	0.00	0.00	0.00	(820,329.20)	5,428,622.84
Accessory Electric Equipment	345	1,177,330.52	426,351.79	(2,375.00)	(63.99)	0.00	(79.34)	1,601,163.98
Miscellaneous Equipment	346	36,548.98	27,499.95	0.00	0.00	0.00	1.18	64,050.11
Dismantlement - Fixed		670,176.00	251,316.00	0.00	0.00	0.00	0.00	921,492.00
TOTAL SMITH PLANT UNIT 3 COMBINED CYCLE:		19,373,490.98	8,023,854.39	(17,602,473.72)	(1,627,978.05)	0.00	1,497,955.00	9,664,848.60
PACE PLANT:								
Prime Movers	343	2,220,277.70	339,529.80	0.00	0.00	0.00	0.00	2,559,807.50
Generators	344	1,015,952.52	155,361.72	0.00	0.00	0.00	0.00	1,171,314.24
Accessory Electric Equipment	345	190,487.68	29,204.52	0.00	0.00	0.00	0.00	219,692.20
Asset Retirement Obligation	347	130,743.34	19,859.74	0.00	0.00	0.00	0.00	150,603.08
Dismantlement - Fixed		(7,842.00)	(2,613.00)	0.00	0.00	0.00	0.00	(10,455.00)
TOTAL PACE PLANT:		3,549,619.24	541,342.78	0.00	0.00	0.00	0.00	4,090,962.02
TOTAL OTHER PRODUCTION:		27,205,074.28	8,615,645.80	(17,614,936.43)	(1,630,525.19)	0.00	1,497,955.00	18,073,213.46
TOTAL PRODUCTION:		592,276,739.90	49,162,855.47	(36,013,822.84)	(6,477,528.22)	346,983.67	(8,510,158.48)	590,785,069.50
TRANSMISSION:								
Easements	350.2	4,912,631.80	187,636.42	0.00	0.00	0.00	0.00	5,100,268.22
Structures and Improvements	352	2,060,213.03	136,649.84	(9,835.64)	(820.17)	0.00	0.00	2,186,207.06
Station Equipment	353	23,158,367.57	1,692,106.90	(974,451.58)	(84,637.46)	0.00	(2,273.32)	23,789,112.11
Towers and Fixtures	354	19,343,148.46	845,225.99	(15,924.17)	0.00	0.00	0.00	20,172,450.28
Poles and Fixtures	355	15,650,875.96	2,438,144.15	(316,958.98)	(395,275.10)	1,042.11	0.00	17,377,828.14
Overhead Conductors & Devices	356	18,714,785.31	1,276,213.11	(94,693.92)	(106,895.20)	0.00	0.00	19,789,409.30
Underground Conductors & Devices	358	4,826,049.85	301,111.90	(18,422.75)	0.00	0.00	0.00	5,108,739.00
Roads and Trails	359	25,175.85	1,623.00	0.00	0.00	0.00	0.00	26,798.85
Asset Retirement Obligation	359.1	0.00	11.92	0.00	0.00	0.00	4,668.72	4,680.64
TOTAL TRANSMISSION:		88,691,247.83	6,878,723.23	(1,430,287.04)	(587,627.93)	1,042.11	2,395.40	93,555,493.60

GULF POWER COMPANY
ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION
ACTUAL: DECEMBER, 2005

Sheet 3 of 3

	Balance First of Year	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Balance End of Year
DISTRIBUTION:							
Easements	360.2	0.00	0.00	0.00	0.00	0.00	0.00
Structures and Improvements	361	4,581,768.54	279,548.37	(50,784.15)	(790.65)	0.00	4,809,742.11
Station Equipment	362	41,541,230.25	3,290,691.83	(1,427,010.36)	(117,246.34)	(32,286.59)	43,255,378.79
Poles, Towers & Fixtures	364	43,559,799.64	5,798,176.30	(814,509.65)	(498,063.90)	131,629.94	48,177,032.33
Overhead Conductors & Devices	365	35,527,707.28	2,657,058.79	(1,575,375.61)	(194,345.42)	118,930.85	36,228,445.52
Underground Conduit	366	740,899.22	14,530.44	(34,385.53)	(1,450.42)	0.00	719,593.71
Underground Conductors & Devices	367	22,706,733.64	2,381,976.44	(531,925.83)	(80,661.46)	22,309.65	24,803,962.81
Line Transformers	368	60,653,943.08	7,107,761.81	(4,536,632.91)	(935,732.78)	399,460.08	62,872,759.19
Services:							
- Overhead	369.1	20,895,757.23	1,247,045.25	(328,915.65)	(489,712.33)	28,366.01	21,352,540.51
- Underground	369.2	8,582,922.23	786,737.96	(59,212.53)	(11,147.16)	0.00	9,299,300.50
- House Power Panel	369.3	2,825,294.20	99,864.00	(397,804.82)	0.00	0.00	2,527,353.38
Meters	370	13,335,332.67	959,858.60	(927,902.41)	(170,154.99)	338,800.54	13,535,934.41
Street Lighting & Signal Systems	373	19,121,698.65	2,708,596.25	(1,975,134.82)	(316,569.86)	46,296.51	19,584,886.73
Asset Retirement Obligation	374	0.00	83.76	0.00	0.00	0.00	24,697.38
						24,613.62	
TOTAL DISTRIBUTION:	<u>274,073,086.63</u>	<u>27,331,929.80</u>	<u>(12,659,594.27)</u>	<u>(2,815,875.31)</u>	<u>1,085,793.58</u>	<u>176,286.94</u>	<u>287,191,627.37</u>
GENERAL PLANT:							
Structures and Improvements	390	20,704,818.01	1,228,090.07	(74,930.66)	54,577.64	0.00	21,911,560.16
Office Furniture & Equipment:						(994.90)	
- Computer, 5 Year	391	242,624.65	179,606.91	(88,451.19)	0.00	0.00	333,780.37
- Non-Computer, 7 Year	391	773,173.30	303,420.87	(359,249.40)	0.00	0.00	717,344.77
Transportation Equipment:						0.00	
- Automobiles	392.1	0.00	0.00	0.00	0.00	0.00	0.00
- Light Trucks	392.2	2,390,843.51	414,009.19	(309,599.40)	0.00	42,684.42	2,537,937.72
- Heavy Trucks	392.3	7,279,921.23	1,771,454.57	(409,336.98)	0.00	85,676.59	8,727,715.41
- Trailers	392.4	437,163.78	65,564.53	0.00	0.00	6,089.50	508,817.81
- Marine, 5 Year	392	78,433.17	31,375.20	(68,571.90)	0.00	0.00	41,236.47
Stores Equipment - 7 Year	393	141,337.45	43,492.99	(98,435.11)	0.00	0.00	86,395.33
Tools, Shop & Garage Equip. - 7 Year	394	800,107.40	308,210.60	(151,412.96)	0.00	0.00	956,905.04
Laboratory Equipment - 7 Year	395	999,871.11	356,707.08	(498,906.53)	0.00	0.00	857,671.66
Power Operated Equipment	396	221,772.75	33,838.68	0.00	0.00	0.00	255,611.43
Communication Equipment:							
- Other	397	8,719,603.19	1,559,826.58	(302,747.98)	(14,697.85)	(26,586.77)	9,935,284.27
- 7 Year	397	515,825.15	185,372.33	(438,809.11)	0.00	0.00	262,054.65
Miscellaneous Equipment - 7 Year	398	1,087,044.52	353,868.57	(546,777.87)	0.00	0.00	894,135.22
Asset Retirement Obligation	399.1	0.00	337.71	0.00	0.00	0.00	95,444.22
						95,106.51	
TOTAL GENERAL:	<u>44,392,539.22</u>	<u>6,835,175.88</u>	<u>(3,347,229.09)</u>	<u>39,879.79</u>	<u>107,863.74</u>	<u>93,664.99</u>	<u>48,121,894.53</u>
TOTAL ELECTRIC PLANT-IN-SERVICE:	<u>999,433,613.58</u>	<u>90,208,684.38</u>	<u>(53,450,933.24)</u>	<u>(9,841,151.67)</u>	<u>1,541,683.10</u>	<u>(8,237,811.15)</u>	<u>1,019,654,085.00</u>

Note: The Reserve has been reduced by FAS 143 entries that were reclassified to a regulatory account.

GULF POWER COMPANY
ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION
FORECAST: DECEMBER, 2006

	Actual Balance First of Year	Actual Aug. YTD Plus Est. Sep.-Dec. Provisions	Actual Aug. YTD Plus Est. Sep.-Dec. Retirements	Actual Aug. YTD Plus Est. Sep.-Dec. Cost of Removal	Actual Aug. YTD Plus Est. Sep.-Dec. Salvage and Other Credits	Actual Aug. YTD Plus Est. Sep.-Dec. Transfers and Adjustments	Forecast Balance End of Year
CRIST PLANT:							
Plant	198,899,001.02	19,908,627.39	(12,105,695.19)	(1,154,671.41)	46,497.09	661,003.98	206,254,762.88
Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Base Coal, 5 Year	141,840.00	0.00	0.00	0.00	0.00	0.00	141,840.00
- 5 Year	16,052.79	5,028.12	0.00	0.00	0.00	0.00	21,080.91
- 7 Year	863,921.80	465,582.44	(254,086.64)	0.00	0.00	0.00	1,075,417.60
Dismantlement - Fixed	43,583,760.32	2,757,600.01	0.00	0.00	0.00	0.00	46,341,360.33
Asset Retirement Obligation	619,748.40	57,912.14	0.00	0.00	0.00	0.00	677,660.54
TOTAL CRIST PLANT:	244,124,324.33	23,194,750.10	(12,359,781.83)	(1,154,671.41)	46,497.09	661,003.98	254,512,122.26
SMITH PLANT:							
Plant	61,790,047.77	5,401,111.78	(216,594.95)	111,859.41	0.00	0.00	67,086,424.01
Base Coal, 5 Year	108,300.00	0.00	0.00	0.00	0.00	0.00	108,300.00
- 5 Year	8,942.52	4,575.44	0.00	0.00	0.00	0.00	13,517.96
- 7 Year	235,427.25	127,210.87	3,186.78	0.00	0.00	0.00	365,824.90
Dismantlement - Fixed	14,885,551.04	968,434.67	0.00	0.00	0.00	0.00	15,853,985.71
Asset Retirement Obligation	395,748.04	8,464.19	0.00	0.00	0.00	0.00	404,212.23
TOTAL SMITH PLANT:	77,424,016.62	6,509,796.95	(213,408.17)	111,859.41	0.00	0.00	83,832,264.81
SMITH PLANT UNIT 3 COMBINED CYCLE:							
Structures and Improvements	341 2,048,147.56	358,335.90	(1,125.00)	(180.00)	0.00	0.00	2,405,178.46
Fuel Holders and Accessories	342 553,963.09	226,075.57	(15,649.98)	(2,613.00)	0.00	0.00	761,775.68
Prime Movers	343 (952,590.98)	3,505,438.72	(7,712,029.53)	1,233,936.33	0.00	(1,497,955.00)	(5,423,200.46)
Generators	344 5,428,622.84	2,782,418.53	(15,000.00)	(2,400.00)	0.00	0.00	8,193,641.37
Accessory Electric Equipment	345 1,601,163.98	483,377.91	(23,865.79)	(1,788.89)	0.00	0.00	2,058,887.21
Miscellaneous Equipment	346 64,050.11	93,313.70	(1,125.00)	(180.00)	0.00	0.00	156,058.81
Dismantlement - Fixed	921,492.00	283,253.00	0.00	0.00	0.00	0.00	1,204,745.00
TOTAL SMITH PLANT UNIT 3 COMBINED CYCLE:	9,664,848.60	7,732,213.33	(7,768,795.30)	1,226,774.44	0.00	(1,497,955.00)	9,357,086.07

Note: The Reserve has been reduced by FAS 143 entries that were reclassified to a regulatory account.

GULF POWER COMPANY
 PRODUCTION PLANT
 FORECAST ANALYSIS
 (HARMONIC WEIGHTED)
 2005 DEPRECIATION STUDY

09:52 Friday, September 22, 2006 2

VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
PRODUCTION											
LOCATION NUMBER = 41101 UNIT = 0											
CRIST STEAM PLANT COMMON											
ACCOUNT 316											
GROUP 1 0 TO 20 YEAR SERVICE LIFE											
2003	13,802	2023	20.0	2.5	17.5		5,521	0	1,725	12,077	690
2002	366,172	2022	20.0	3.5	16.5		104,621	0	64,080	302,092	18,309
2001	1,857	2021	20.0	4.5	15.5		413	0	418	1,439	93
1999	8,910	2019	20.0	6.5	13.5		1,371	0	2,896	6,014	445
1998	566	2018	20.0	7.5	12.5		75	0	212	354	28
1997	1,232	2017	20.0	8.5	11.5		145	0	524	708	62
1995	1,548	2015	20.0	10.5	9.5		147	0	813	735	77
1994	12,383	2014	20.0	11.5	8.5		1,077	0	7,120	5,263	619
1992	84,688	2012	20.0	13.5	6.5		6,273	0	57,164	27,524	4,234
1991	43,858	2011	20.0	14.5	5.5		3,025	0	31,797	12,061	2,193
1990	79,589	2010	20.0	15.5	4.5		5,135	0	61,681	17,908	3,980
1989	0	2009	20.0	16.5	3.5		0	0	0	0	0
1988	7,806	2008	20.0	17.5	2.5		446	0	6,830	976	390
1987	0	2007	20.0	18.5	1.5		0	0	0	0	0
1986	54,904	2006	20.0	19.5	0.5		2,816	0	53,531	1,373	1,373
1985	239,520	2005	20.0	20.5	0.0		11,684	0	239,520	0	0
1984	2,613	2004	20.0	21.5	0.0		122	0	2,613	0	0
1983	17,617	2003	20.0	22.5	0.0		783	0	17,617	0	0
1982	30	2002	20.0	23.5	0.0		1	0	30	0	0
1980	5,997	2000	20.0	25.5	0.0		235	0	5,997	0	0
1979	22,468	1999	20.0	26.5	0.0		848	0	22,468	0	0
1978	0	1998	20.0	27.5	0.0		0	0	0	0	0
1977	0	1997	20.0	28.5	0.0		0	0	0	0	0
1974	0	1994	20.0	31.5	0.0		0	0	0	0	0
1973	0	1993	20.0	32.5	0.0		0	0	0	0	0
1963	102	1983	20.0	42.5	0.0		2	0	102	0	0
1961	483	1981	20.0	44.5	0.0		11	0	483	0	0
1954	0	1974	20.0	51.5	0.0		0	0	0	0	0
1952	0	1972	20.0	53.5	0.0		0	0	0	0	0
1947	1	1967	20.0	58.5	0.0		0	0	1	0	0
1945	59	1965	20.0	60.5	0.0		1	0	59	0	0

316 1 966,205 20.0 6.7 12.0 144,752 0 577,681 388,524 32,493

316 1 INTERIM NET SALVAGE % = 0

GULF POWER COMPANY
 PRODUCTION PLANT
 FORECAST ANALYSIS
 (HARMONIC WEIGHTED)
 2005 DEPRECIATION STUDY

09:52 Friday, September 22, 2006 3

VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
GROUP 2	21 TO 35 YEAR SERVICE LIFE										
2005	44,787	2038	33.0	0.5	32.5		22,394	0	679	44,108	1,357
2004	34,551	2038	34.0	1.5	32.5		23,034	0	1,524	33,027	1,016
2001	18,511	2036	35.0	4.5	30.5		4,114	0	2,380	16,131	529
2000	51,670	2035	35.0	5.5	29.5		9,395	0	8,120	43,550	1,476
1999	25,824	2034	35.0	6.5	28.5		3,973	0	4,796	21,028	738
1996	103,273	2031	35.0	9.5	25.5		10,871	0	28,031	75,242	2,951
1995	72,228	2030	35.0	10.5	24.5		6,879	0	21,668	50,560	2,064
1993	4,101	2028	35.0	12.5	22.5		328	0	1,465	2,636	117
1990	6,161	2025	35.0	15.5	19.5		397	0	2,728	3,433	176
1989	361,901	2024	35.0	16.5	18.5		21,933	0	170,610	191,291	10,340
1988	14,793	2023	35.0	17.5	17.5		845	0	7,397	7,396	423
1987	23,668	2022	35.0	18.5	16.5		1,279	0	12,510	11,158	676
1986	3,344	2021	35.0	19.5	15.5		171	0	1,863	1,481	96
1985	14,401	2020	35.0	20.5	14.5		702	0	8,435	5,966	411
1984	208,758	2019	35.0	21.5	13.5		9,710	0	128,237	80,521	5,965
1983	291,408	2018	35.0	22.5	12.5		12,951	0	187,334	104,074	8,326
1982	49,123	2017	35.0	23.5	11.5		2,090	0	32,983	16,140	1,403
1981	0	2016	35.0	24.5	10.5		0	0	0	0	0
1980	46,192	2015	35.0	25.5	9.5		1,811	0	33,654	12,538	1,320
1979	34,740	2014	35.0	26.5	8.5		1,311	0	26,303	8,437	993
1977	74,726	2012	35.0	28.5	6.5		2,622	0	60,848	13,878	2,135
1976	2,813	2011	35.0	29.5	5.5		95	0	2,371	442	80
1975	3,960	2010	35.0	30.5	4.5		130	0	3,451	509	113
1974	39,247	2009	35.0	31.5	3.5		1,246	0	35,322	3,925	1,121
1973	96,873	2008	35.0	32.5	2.5		2,981	0	89,954	6,919	2,768
1971	97	2006	35.0	34.5	0.5		3	0	96	1	1
1970	60,569	2005	35.0	35.5	0.0		1,706	0	60,569	0	0
1961	9,370	1996	35.0	44.5	0.0		211	0	9,370	0	0
1960	102	1995	35.0	45.5	0.0		2	0	102	0	0
1959	17,996	1994	35.0	46.5	0.0		387	0	17,996	0	0
1957	0	1992	35.0	48.5	0.0		0	0	0	0	0
1955	13,447	1990	35.0	50.5	0.0		266	0	13,447	0	0
1952	4,652	1987	35.0	53.5	0.0		87	0	4,652	0	0
1951	244	1986	35.0	54.5	0.0		4	0	244	0	0
1949	3,411	1984	35.0	56.5	0.0		60	0	3,411	0	0
1948	0	1983	35.0	57.5	0.0		0	0	0	0	0
1947	231	1982	35.0	58.5	0.0		4	0	231	0	0
1946	0	1981	35.0	59.5	0.0		0	0	0	0	0
1945	110	1980	35.0	60.5	0.0		2	0	110	0	0
316 2	1,737,282		34.9	12.1	16.2		143,994	0	982,891	754,391	46,595
316 2	INTERIM NET SALVAGE % = 0										

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1988	7,561	2038	50.0	17.5	32.5	432	0	2,646	4,915	151
1959	2,020	2038	79.0	46.5	32.5	43	0	1,189	831	26
1952	199	2038	86.0	53.5	32.5	4	0	124	75	2
1948	25	2038	90.0	57.5	32.5	0	0	16	9	0
1945	325	2038	93.0	60.5	32.5	5	0	211	114	4
316 3	10,130		55.7	20.9	32.5	484	0	4,186	5,944	183
316 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 316	2,713,617		27.6	9.4	14.5	289,230	0	1,564,758	1,148,859	79,271
ACCOUNT 316	INTERIM NET SALVAGE % = 0									
UNIT 0	2,713,617		34.2	9.4	11.7	289,230	0	1,564,758	1,148,859	79,271
UNIT 0	INTERIM NET SALVAGE % = 0									
LOCATION 41101	2,713,617		34.2	9.4	11.7	289,230	0	1,564,758	1,148,859	79,271
41E3	INTERIM NET SALVAGE % = 0									

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
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LOCATION NUMBER = 41121 UNIT = 0
 SMITH STEAM PLANT COMMON

ACCOUNT 316

GROUP 1 0 TO 20 YEAR SERVICE LIFE

2005	28,095	2025	20.0	0.5	19.5		14,048	0	702	27,393	1,405
2002	106,998	2022	20.0	3.5	16.5		30,571	0	18,725	88,273	5,350
2001	41,921	2021	20.0	4.5	15.5		9,316	0	9,432	32,489	2,096
2000	37,303	2020	20.0	5.5	14.5		6,782	0	10,258	27,045	1,865
1999	108,545	2019	20.0	6.5	13.5		16,699	0	35,277	73,268	5,427
1995	2,339	2015	20.0	10.5	9.5		223	0	1,228	1,111	117
1994	4,275	2014	20.0	11.5	8.5		372	0	2,458	1,817	214
1993	24,070	2013	20.0	12.5	7.5		1,926	0	15,044	9,026	1,203
1992	215,293	2012	20.0	13.5	6.5		15,948	0	145,323	69,970	10,765
1991	853	2011	20.0	14.5	5.5		59	0	618	235	43
1990	7,869	2010	20.0	15.5	4.5		508	0	6,098	1,771	394
1989	430	2009	20.0	16.5	3.5		26	0	355	75	21
1988	0	2008	20.0	17.5	2.5		0	0	0	0	0
1987	32,139	2007	20.0	18.5	1.5		1,737	0	29,729	2,410	1,607
1986	1,666	2006	20.0	19.5	0.5		85	0	1,624	42	42
1984	3,349	2004	20.0	21.5	0.0		156	0	3,349	0	0
1983	-1	2003	20.0	22.5	0.0		0	0	-1	0	0
1982	35,612	2002	20.0	23.5	0.0		1,515	0	35,612	0	0
1981	13,430	2001	20.0	24.5	0.0		548	0	13,430	0	0
1980	56	2000	20.0	25.5	0.0		2	0	56	0	0
1979	2,522	1999	20.0	26.5	0.0		95	0	2,522	0	0
1977	0	1997	20.0	28.5	0.0		0	0	0	0	0
1975	0	1995	20.0	30.5	0.0		0	0	0	0	0
1972	115	1992	20.0	33.5	0.0		3	0	115	0	0
1967	0	1987	20.0	38.5	0.0		0	0	0	0	0
1965	1,582	1985	20.0	40.5	0.0		39	0	1,582	0	0

316 1	668,461		20.0	6.6	11.0		100,658	0	333,536	334,925	30,549
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316 1 INTERIM NET SALVAGE % = 0

GROUP 2 21 TO 35 YEAR SERVICE LIFE

2005	171,150	2032	27.0	0.5	26.5		85,575	0	3,169	167,981	6,339
2004	79,019	2032	28.0	1.5	26.5		52,679	0	4,233	74,786	2,822
2003	24,122	2032	29.0	2.5	26.5		9,649	0	2,079	22,043	832

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
2001	2,119	2032	31.0	4.5	26.5		471	0	308	1,811	68
2000	7,266	2032	32.0	5.5	26.5		1,321	0	1,249	6,017	227
1997	16,789	2032	35.0	8.5	26.5		1,975	0	4,077	12,712	480
1994	27,878	2029	35.0	11.5	23.5		2,424	0	9,160	18,718	797
1992	7,719	2027	35.0	13.5	21.5		572	0	2,977	4,742	221
1991	26,177	2026	35.0	14.5	20.5		1,805	0	10,845	15,332	748
1990	39,658	2025	35.0	15.5	19.5		2,559	0	17,563	22,095	1,133
1989	40,103	2024	35.0	16.5	18.5		2,430	0	18,906	21,197	1,146
1988	260	2023	35.0	17.5	17.5		15	0	130	130	7
1987	10,853	2022	35.0	18.5	16.5		587	0	5,737	5,116	310
1986	5,167	2021	35.0	19.5	15.5		265	0	2,879	2,288	148
1985	94	2020	35.0	20.5	14.5		5	0	55	39	3
1984	827	2019	35.0	21.5	13.5		38	0	508	319	24
1983	595	2018	35.0	22.5	12.5		26	0	383	212	17
1982	30,035	2017	35.0	23.5	11.5		1,278	0	20,166	9,869	858
1981	5,369	2016	35.0	24.5	10.5		219	0	3,758	1,611	153
1980	815	2015	35.0	25.5	9.5		32	0	594	221	23
1979	1,749	2014	35.0	26.5	8.5		66	0	1,324	425	50
1978	518	2013	35.0	27.5	7.5		19	0	407	111	15
1977	5,636	2012	35.0	28.5	6.5		198	0	4,589	1,047	161
1976	0	2011	35.0	29.5	5.5		0	0	0	0	0
1974	10,984	2009	35.0	31.5	3.5		349	0	9,886	1,098	314
1971	1,173	2006	35.0	34.5	0.5		34	0	1,156	17	17
1967	17,312	2002	35.0	38.5	0.0		450	0	17,312	0	0
1965	50,118	2000	35.0	40.5	0.0		1,237	0	50,118	0	0
<hr/>											
316 2	583,505		30.9	3.5	23.1		166,278	0	193,568	389,937	16,913
316 2	INTERIM NET SALVAGE % = 0										
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ACCOUNT 316	1,251,966		23.9	4.7	15.3		266,936	0	527,104	724,862	47,462
ACCOUNT 316	INTERIM NET SALVAGE % = 0										
<hr/>											
UNIT 0	1,251,966		26.4	4.7	13.9		266,936	0	527,104	724,862	47,462
UNIT 0	INTERIM NET SALVAGE % = 0										
<hr/>											
LOCATION 41121	1,251,966		26.4	4.7	13.9		266,936	0	527,104	724,862	47,462
41E3	INTERIM NET SALVAGE % = 0										

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
LOCATION NUMBER = 41403 UNIT = 3 SMITH COMBINED CYCLE UNIT 3											
ACCOUNT 341											
GROUP 3 THROUGH RETIREMENT DATE OF UNIT											
2005	6,000	2037	32.0	0.5	31.5		3,000	0	94	5,906	187
2004	2,511	2037	33.0	1.5	31.5		1,674	0	114	2,397	76
2002	9,020,588	2037	35.0	3.5	31.5		2,577,311	0	902,059	8,118,529	257,731
341 3	9,029,099		35.0	3.5	31.5		2,581,985	0	902,267	8,126,832	257,994
341 3	INTERIM NET SALVAGE % = 0										
ACCOUNT 341	9,029,099		35.0	3.5	31.5		2,581,985	0	902,267	8,126,832	257,994
ACCOUNT 341	INTERIM NET SALVAGE % = 0										
ACCOUNT 342											
GROUP 3 THROUGH RETIREMENT DATE OF UNIT											
2005	6,000	2037	32.0	0.5	31.5		3,000	0	94	5,906	187
2002	529,102	2037	35.0	3.5	31.5		151,172	0	52,910	476,192	15,117
342 3	535,102		35.0	3.5	31.5		154,172	0	53,004	482,098	15,304
342 3	INTERIM NET SALVAGE % = 0										
ACCOUNT 342	535,102		35.0	3.5	31.5		154,172	0	53,004	482,098	15,304
ACCOUNT 342	INTERIM NET SALVAGE % = 0										

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
ACCOUNT 343										
GROUP 1 0 TO 20 YEAR SERVICE LIFE										
2002	551,583	2022	20.0	3.5	16.5	157,595	-27,579	96,527	455,056	27,579
343 1	551,583		20.0	3.5	16.5	157,595	-27,579	96,527	455,056	27,579
343 1	INTERIM NET SALVAGE % = -5									
GROUP 3 THROUGH RETIREMENT DATE OF UNIT										
2005	39,998	2037	32.0	0.5	31.5	19,999	0	625	39,373	1,250
2004	3,749,639	2037	33.0	1.5	31.5	2,499,759	0	170,438	3,579,201	113,625
2003	493,601	2037	34.0	2.5	31.5	197,440	0	36,294	457,307	14,518
2002	103,183,860	2037	35.0	3.5	31.5	29,481,103	0	10,318,386	92,865,474	2,948,110
343 3	107,467,098		34.9	3.3	31.5	32,198,301	0	10,525,743	96,941,355	3,077,503
343 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 343	108,018,681		34.8	3.3	31.4	32,355,896	-27,579	10,622,270	97,396,411	3,105,082
ACCOUNT 343	INTERIM NET SALVAGE % = 0									
ACCOUNT 344										
GROUP 1 0 TO 20 YEAR SERVICE LIFE										
2002	4,134,466	2022	20.0	3.5	16.5	1,181,276	-206,723	723,532	3,410,934	206,723
344 1	4,134,466		20.0	3.5	16.5	1,181,276	-206,723	723,532	3,410,934	206,723
344 1	INTERIM NET SALVAGE % = -5									

GULF POWER COMPANY
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GROUP	VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
GROUP 3		THROUGH RETIREMENT DATE OF UNIT										
	2005	36,998	2037	32.0	0.5	31.5	18,499	0	578	36,420	1,156	
	2003	124,964	2037	34.0	2.5	31.5	49,986	0	9,189	115,775	3,675	
	2002	69,127,967	2037	35.0	3.5	31.5	19,750,848	0	6,912,797	62,215,170	1,975,085	
344 3		69,289,929		35.0	3.5	31.5	19,819,333	0	6,922,564	62,367,365	1,979,916	
344 3		INTERIM NET SALVAGE % = 0										
ACCOUNT 344		73,424,395		33.6	3.5	30.1	21,000,609	-206,723	7,646,096	65,778,299	2,186,639	
ACCOUNT 344		INTERIM NET SALVAGE % = 0										
ACCOUNT 345												
GROUP 3		THROUGH RETIREMENT DATE OF UNIT										
	2005	8,004	2037	32.0	0.5	31.5	4,002	0	125	7,879	250	
	2003	2,375	2037	34.0	2.5	31.5	950	0	175	2,200	70	
	2002	10,627,162	2037	35.0	3.5	31.5	3,036,332	0	1,062,716	9,564,446	303,633	
345 3		10,637,541		35.0	3.5	31.5	3,041,284	0	1,063,016	9,574,525	303,953	
345 3		INTERIM NET SALVAGE % = 0										
ACCOUNT 345		10,637,541		35.0	3.5	31.5	3,041,284	0	1,063,016	9,574,525	303,953	
ACCOUNT 345		INTERIM NET SALVAGE % = 0										
ACCOUNT 346												
GROUP 3		THROUGH RETIREMENT DATE OF UNIT										
	2005	179,673	2037	32.0	0.5	31.5	89,837	0	2,807	176,866	5,615	
	2004	27,971	2037	33.0	1.5	31.5	18,647	0	1,271	26,700	848	

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
2003	7,930	2037	34.0	2.5	31.5	3,172	0	583	7,347	233
2002	468,636	2037	35.0	3.5	31.5	133,896	0	46,864	421,772	13,390
346 3	684,210		34.1	2.8	31.5	245,552	0	51,525	632,685	20,086
346 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 346	684,210		34.1	2.8	31.5	245,552	0	51,525	632,685	20,086
ACCOUNT 346	INTERIM NET SALVAGE % = 0									
UNIT 3	202,329,028		34.4	3.4	30.9	59,379,498	-234,302	20,338,178	181,990,850	5,889,058
UNIT 3	INTERIM NET SALVAGE % = 0									
LOCATION 41403	202,329,028		34.4	3.4	30.9	59,379,498	-234,302	20,338,178	181,990,850	5,889,058
41E3	INTERIM NET SALVAGE % = 0									

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
STEAM PRODUCTION											
LOCATION NUMBER = 41101 UNIT = 0											
CRIST STEAM PLANT COMMON											
ACCOUNT 311											
GROUP 0											
1982	0	.	.	23.5	0.0		0	0	.	.	
1982	0	.	.	23.5	0.0		0	0	.	.	
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311 0	0		0	0	.	.	
311 0 INTERIM NET SALVAGE % = 0											
GROUP 3 THROUGH RETIREMENT DATE OF UNIT											
2005	2,312,073	2038	33.0	0.5	32.5		1,156,037	0	35,031	2,277,042	70,063
2004	1,557,903	2038	34.0	1.5	32.5		1,038,602	0	68,731	1,489,172	45,821
2003	554,565	2038	35.0	2.5	32.5		221,826	0	39,612	514,953	15,845
2002	2,246,559	2038	36.0	3.5	32.5		641,874	0	218,415	2,028,144	62,404
2000	346,122	2038	38.0	5.5	32.5		62,931	0	50,097	296,025	9,108
1999	5,001	2038	39.0	6.5	32.5		769	0	834	4,167	128
1998	646,129	2038	40.0	7.5	32.5		86,151	0	121,149	524,980	16,153
1997	4,135	2038	41.0	8.5	32.5		486	0	857	3,278	101
1996	1,083,023	2038	42.0	9.5	32.5		114,002	0	244,969	838,054	25,786
1995	577,983	2038	43.0	10.5	32.5		55,046	0	141,135	436,848	13,441
1994	463,567	2038	44.0	11.5	32.5		40,310	0	121,160	342,407	10,536
1993	189,281	2038	45.0	12.5	32.5		15,142	0	52,578	136,703	4,206
1992	98,784	2038	46.0	13.5	32.5		7,317	0	28,991	69,793	2,147
1991	38,605	2038	47.0	14.5	32.5		2,662	0	11,910	26,695	821
1990	59,189	2038	48.0	15.5	32.5		3,819	0	19,113	40,076	1,233
1989	432,036	2038	49.0	16.5	32.5		26,184	0	145,482	286,554	8,817
1988	2,121,580	2038	50.0	17.5	32.5		121,233	0	742,553	1,379,027	42,432
1987	2,488,169	2038	51.0	18.5	32.5		134,496	0	902,571	1,585,598	48,788
1986	358,895	2038	52.0	19.5	32.5		18,405	0	134,586	224,309	6,902
1985	7,663,464	2038	53.0	20.5	32.5		373,828	0	2,964,170	4,699,294	144,594
1984	7,892,426	2038	54.0	21.5	32.5		367,090	0	3,142,355	4,750,071	146,156
1983	1,232,461	2038	55.0	22.5	32.5		54,776	0	504,189	728,272	22,408
1982	1,120,173	2038	56.0	23.5	32.5		47,667	0	470,073	650,100	20,003
1981	3,101,546	2038	57.0	24.5	32.5		126,594	0	1,333,121	1,768,425	54,413
1980	495,489	2038	58.0	25.5	32.5		19,431	0	217,844	277,645	8,543

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1979	2,050,728	2038	59.0	26.5	32.5	77,386	0	921,090	1,129,638	34,758
1978	21,922	2038	60.0	27.5	32.5	797	0	10,048	11,874	365
1977	98,079	2038	61.0	28.5	32.5	3,441	0	45,824	52,255	1,608
1976	876,938	2038	62.0	29.5	32.5	29,727	0	417,253	459,685	14,144
1975	147,221	2038	63.0	30.5	32.5	4,827	0	71,274	75,947	2,337
1974	702,710	2038	64.0	31.5	32.5	22,308	0	345,865	356,845	10,980
1973	10,106,010	2038	65.0	32.5	32.5	310,954	0	5,053,005	5,053,005	155,477
1972	117,202	2038	66.0	33.5	32.5	3,499	0	59,489	57,713	1,776
1971	235,567	2038	67.0	34.5	32.5	6,828	0	121,299	114,268	3,516
1970	6,541,898	2038	68.0	35.5	32.5	184,279	0	3,415,256	3,126,642	96,204
1969	6,204	2038	69.0	36.5	32.5	170	0	3,282	2,922	90
1968	7,437	2038	70.0	37.5	32.5	198	0	3,984	3,453	106
1966	17,959	2038	72.0	39.5	32.5	455	0	9,853	8,106	249
1965	3,807	2038	73.0	40.5	32.5	94	0	2,112	1,695	52
1962	13,308	2038	76.0	43.5	32.5	306	0	7,617	5,691	175
1961	1,555,482	2038	77.0	44.5	32.5	34,955	0	898,947	656,535	20,201
1960	34,860	2038	78.0	45.5	32.5	766	0	20,335	14,525	447
1959	2,203,442	2038	79.0	46.5	32.5	47,386	0	1,296,963	906,479	27,892
1958	2,882	2038	80.0	47.5	32.5	61	0	1,711	1,171	36
1956	0	2038	82.0	49.5	32.5	0	0	0	0	0
1955	72,369	2038	83.0	50.5	32.5	1,433	0	44,032	28,337	872
1954	0	2038	84.0	51.5	32.5	0	0	0	0	0
1953	12,262	2038	85.0	52.5	32.5	234	0	7,574	4,688	144
1952	458,122	2038	86.0	53.5	32.5	8,563	0	284,995	173,127	5,327
1951	0	2038	87.0	54.5	32.5	0	0	0	0	0
1950	0	2038	88.0	55.5	32.5	0	0	0	0	0
1949	360,104	2038	89.0	56.5	32.5	6,374	0	228,605	131,499	4,046
1946	120	2038	92.0	59.5	32.5	2	0	78	42	1
1945	360,441	2038	93.0	60.5	32.5	5,958	0	234,480	125,961	3,876
<hr/>										
311 3	63,096,232		54.1	11.5	32.5	5,487,679	0	25,216,497	37,879,735	1,165,528
<hr/>										
311 3	INTERIM NET SALVAGE % = 0									
<hr/>										
ACCOUNT 311	63,096,232		.	11.5	.	5,487,679	0	.	.	.
<hr/>										
ACCOUNT 311	INTERIM NET SALVAGE % = 0									
<hr/>										
ACCOUNT 312										
<hr/>										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
<hr/>										
2005	4,515,400	2025	20.0	0.5	19.5	2,257,700	-903,080	112,885	4,402,515	225,770

GULF POWER COMPANY
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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
2003	140,205	2023	20.0	2.5	17.5	56,082	-28,041	17,526	122,679	7,010
2002	440,663	2022	20.0	3.5	16.5	125,904	-88,133	77,116	363,547	22,033
2001	124,431	2021	20.0	4.5	15.5	27,651	-24,886	27,997	96,434	6,222
2000	130,826	2020	20.0	5.5	14.5	23,787	-26,165	35,977	94,849	6,541
1999	237,268	2019	20.0	6.5	13.5	36,503	-47,454	77,112	160,156	11,863
1998	50,393	2018	20.0	7.5	12.5	6,719	-10,079	18,897	31,496	2,520
1997	10,850	2017	20.0	8.5	11.5	1,276	-2,170	4,611	6,239	543
1995	80,792	2015	20.0	10.5	9.5	7,694	-16,158	42,416	38,376	4,040
1994	484,015	2014	20.0	11.5	8.5	42,088	-96,803	278,309	205,706	24,201
1993	0	2013	20.0	12.5	7.5	0	0	0	0	0
1992	7,783	2012	20.0	13.5	6.5	577	-1,557	5,254	2,529	389
1990	38,497	2010	20.0	15.5	4.5	2,484	-7,699	29,835	8,662	1,925
1989	113,634	2009	20.0	16.5	3.5	6,887	-22,727	93,748	19,886	5,682
1988	30,663	2008	20.0	17.5	2.5	1,752	-6,133	26,830	3,833	1,533
1987	59,089	2007	20.0	18.5	1.5	3,194	-11,818	54,657	4,432	2,955
1986	0	2006	20.0	19.5	0.5	0	0	0	0	0
1985	0	2005	20.0	20.5	0.0	0	0	0	0	0
1984	180,708	2004	20.0	21.5	0.0	8,405	-36,142	180,708	0	0
1983	1,671,101	2003	20.0	22.5	0.0	74,271	-334,220	1,671,101	0	0
1982	126,245	2002	20.0	23.5	0.0	5,372	-25,249	126,245	0	0
1980	128,281	2000	20.0	25.5	0.0	5,031	-25,656	128,281	0	0
1979	88,834	1999	20.0	26.5	0.0	3,352	-17,767	88,834	0	0
1978	13,881	1998	20.0	27.5	0.0	505	-2,776	13,881	0	0
1977	162,423	1997	20.0	28.5	0.0	5,699	-32,485	162,423	0	0
1976	137,978	1996	20.0	29.5	0.0	4,677	-27,596	137,978	0	0
1975	0	1995	20.0	30.5	0.0	0	0	0	0	0
1974	0	1994	20.0	31.5	0.0	0	0	0	0	0
1973	759,997	1993	20.0	32.5	0.0	23,385	-151,999	759,997	0	0
1972	0	1992	20.0	33.5	0.0	0	0	0	0	0
1971	0	1991	20.0	34.5	0.0	0	0	0	0	0
1970	6,290	1990	20.0	35.5	0.0	177	-1,258	6,290	0	0
1966	0	1986	20.0	39.5	0.0	0	0	0	0	0
1965	0	1985	20.0	40.5	0.0	0	0	0	0	0
1961	22,691	1981	20.0	44.5	0.0	510	-4,538	22,691	0	0
1960	0	1980	20.0	45.5	0.0	0	0	0	0	0
1959	32,712	1979	20.0	46.5	0.0	703	-6,542	32,712	0	0
1958	6,090	1978	20.0	47.5	0.0	128	-1,218	6,090	0	0
1952	4,440	1972	20.0	53.5	0.0	83	-888	4,440	0	0
1949	449	1969	20.0	56.5	0.0	8	-90	449	0	0
1945	0	1965	20.0	60.5	0.0	0	0	0	0	0
312 1	9,806,629		20.0	3.6	17.2	2,732,604	-1,961,326	4,245,290	5,561,339	323,227

312 1 INTERIM NET SALVAGE % = -20

GROUP 2 21 TO 35 YEAR SERVICE LIFE

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
2005	452,575	2038	33.0	0.5	32.5	226,288	0	6,857	445,718	13,714
2003	663,176	2038	35.0	2.5	32.5	265,270	0	47,370	615,806	18,948
2002	1,701,120	2037	35.0	3.5	31.5	486,034	-340,224	170,112	1,531,008	48,603
2001	253,889	2036	35.0	4.5	30.5	56,420	-50,778	32,643	221,246	7,254
2000	389,311	2035	35.0	5.5	29.5	70,784	-77,862	61,177	328,134	11,123
1999	668,218	2034	35.0	6.5	28.5	102,803	-133,644	124,098	544,120	19,092
1998	454,386	2033	35.0	7.5	27.5	60,585	-90,877	97,368	357,018	12,982
1995	75,773	2030	35.0	10.5	24.5	7,216	-15,155	22,732	53,041	2,165
1994	1,406,865	2029	35.0	11.5	23.5	122,336	-281,373	462,256	944,609	40,196
1993	168,192	2028	35.0	12.5	22.5	13,455	-33,638	60,069	108,123	4,805
1992	97,060	2027	35.0	13.5	21.5	7,190	-19,412	37,437	59,623	2,773
1991	1	2026	35.0	14.5	20.5	0	-0	0	1	0
1990	141,090	2025	35.0	15.5	19.5	9,103	-28,218	62,483	78,607	4,031
1989	467,389	2024	35.0	16.5	18.5	28,327	-93,478	220,341	247,048	13,354
1988	67,803	2023	35.0	17.5	17.5	3,874	-13,561	33,902	33,901	1,937
1987	42,888	2022	35.0	18.5	16.5	2,318	-8,578	22,669	20,219	1,225
1986	79,457	2021	35.0	19.5	15.5	4,075	-15,891	44,269	35,188	2,270
1985	47,481	2020	35.0	20.5	14.5	2,316	-9,496	27,810	19,671	1,357
1984	322,425	2019	35.0	21.5	13.5	14,997	-64,485	198,061	124,364	9,212
1983	7,498,954	2018	35.0	22.5	12.5	333,287	-1,499,791	4,820,756	2,678,198	214,256
1982	2,001,011	2017	35.0	23.5	11.5	85,149	-400,202	1,343,536	657,475	57,172
1981	19,744	2016	35.0	24.5	10.5	806	-3,949	13,821	5,923	564
1980	8,182	2015	35.0	25.5	9.5	321	-1,636	5,961	2,221	234
1979	156,632	2014	35.0	26.5	8.5	5,911	-31,326	118,593	38,039	4,475
1978	231,872	2013	35.0	27.5	7.5	8,432	-46,374	182,185	49,687	6,625
1977	455,112	2012	35.0	28.5	6.5	15,969	-91,022	370,591	84,521	13,003
1976	89,348	2011	35.0	29.5	5.5	3,029	-17,870	75,308	14,040	2,553
1975	35,991	2010	35.0	30.5	4.5	1,180	-7,198	31,364	4,627	1,028
1974	9,041	2009	35.0	31.5	3.5	287	-1,808	8,137	904	258
1973	95,657	2008	35.0	32.5	2.5	2,943	-19,131	88,824	6,833	2,733
1972	1	2007	35.0	33.5	1.5	0	-0	1	0	0
1971	2,278	2006	35.0	34.5	0.5	66	-456	2,245	33	33
1970	38,844	2005	35.0	35.5	0.0	1,094	-7,769	38,844	0	0
1969	0	2004	35.0	36.5	0.0	0	0	0	0	0
1968	0	2003	35.0	37.5	0.0	0	0	0	0	0
1961	12,709	1996	35.0	44.5	0.0	286	-2,542	12,709	0	0
1960	0	1995	35.0	45.5	0.0	0	0	0	0	0
1959	39,474	1994	35.0	46.5	0.0	849	-7,895	39,474	0	0
1958	14,284	1993	35.0	47.5	0.0	301	-2,857	14,284	0	0
1952	80	1987	35.0	53.5	0.0	1	-16	80	0	0
1949	8	1984	35.0	56.5	0.0	0	-2	8	0	0
1945	0	1980	35.0	60.5	0.0	0	0	0	0	0

312 2 18,208,321 34.9 9.4 18.0 1,943,302 -3,418,514 8,898,375 9,309,946 517,975

312 2 INTERIM NET SALVAGE % = -19

GULF POWER COMPANY
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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
GROUP 3	36 TO RETIREMENT DATE OF UNIT										
2005	455,000	2038	33.0	0.5	32.5		227,500	0	6,894	448,106	13,788
2004	194,793	2038	34.0	1.5	32.5		129,862	0	8,594	186,199	5,729
2003	566,577	2038	35.0	2.5	32.5		226,631	0	40,470	526,107	16,188
2002	5,087,365	2038	36.0	3.5	32.5		1,453,533	0	494,605	4,592,760	141,316
2001	3,437	2038	37.0	4.5	32.5		764	0	418	3,019	93
2000	1,394	2038	38.0	5.5	32.5		253	0	202	1,192	37
1999	49,196	2038	39.0	6.5	32.5		7,569	0	8,199	40,997	1,261
1995	208,418	2038	43.0	10.5	32.5		19,849	0	50,893	157,525	4,847
1994	50,748	2038	44.0	11.5	32.5		4,413	0	13,264	37,484	1,153
1990	261	2038	48.0	15.5	32.5		17	0	84	177	5
1989	485,856	2038	49.0	16.5	32.5		29,446	0	163,605	322,251	9,915
1988	4,249	2038	50.0	17.5	32.5		243	0	1,487	2,762	85
1987	766	2038	51.0	18.5	32.5		41	0	278	488	15
1986	195,665	2038	52.0	19.5	32.5		10,034	0	73,374	122,291	3,763
1984	834,676	2038	54.0	21.5	32.5		38,822	0	332,325	502,351	15,457
1983	9,047,699	2038	55.0	22.5	32.5		402,120	0	3,701,331	5,346,368	164,504
1981	170,740	2038	57.0	24.5	32.5		6,969	0	73,388	97,352	2,995
1980	25,957	2038	58.0	25.5	32.5		1,018	0	11,412	14,545	448
1979	251,213	2038	59.0	26.5	32.5		9,480	0	112,833	138,380	4,258
1978	418,677	2038	60.0	27.5	32.5		15,225	0	191,894	226,783	6,978
1977	1,775,347	2038	61.0	28.5	32.5		62,293	0	829,465	945,882	29,104
1976	222,256	2038	62.0	29.5	32.5		7,534	0	105,751	116,505	3,585
1975	40,398	2038	63.0	30.5	32.5		1,325	0	19,558	20,840	641
1974	371,692	2038	64.0	31.5	32.5		11,800	0	182,942	188,750	5,808
1973	695,020	2038	65.0	32.5	32.5		21,385	0	347,510	347,510	10,693
1972	7,930	2038	66.0	33.5	32.5		237	0	4,025	3,905	120
1971	22,272	2038	67.0	34.5	32.5		646	0	11,468	10,804	332
1970	295,677	2038	68.0	35.5	32.5		8,329	0	154,361	141,316	4,348
1969	0	2038	69.0	36.5	32.5		0	0	0	0	0
1968	0	2038	70.0	37.5	32.5		0	0	0	0	0
1963	0	2038	75.0	42.5	32.5		0	0	0	0	0
1962	0	2038	76.0	43.5	32.5		0	0	0	0	0
1961	45,218	2038	77.0	44.5	32.5		1,016	0	26,132	19,086	587
1960	60	2038	78.0	45.5	32.5		1	0	35	25	1
1959	146,839	2038	79.0	46.5	32.5		3,158	0	86,431	60,408	1,859
1958	14,947	2038	80.0	47.5	32.5		315	0	8,875	6,072	187
1955	0	2038	83.0	50.5	32.5		0	0	0	0	0
1952	5,757	2038	86.0	53.5	32.5		108	0	3,581	2,176	67
1949	1,702	2038	89.0	56.5	32.5		30	0	1,080	622	19
1945	147	2038	93.0	60.5	32.5		2	0	96	51	2
312 3	21,697,949		48.2	8.0	32.5		2,701,968	0	7,066,860	14,631,089	450,188
312 3	INTERIM NET SALVAGE % = 0										

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
ACCOUNT 312	49,712,899		34.0	6.7	22.8		7,377,874 -5,379,840	20,210,525	29,502,374	1,291,390
ACCOUNT 312	INTERIM NET SALVAGE % = -11									
ACCOUNT 314										
GROUP 1 0 TO 20 YEAR SERVICE LIFE										
2003	14,927	2023	20.0	2.5	17.5		5,971 -2,985	1,866	13,061	746
2002	64,675	2022	20.0	3.5	16.5		18,479 -12,935	11,318	53,357	3,234
1994	48,987	2014	20.0	11.5	8.5		4,260 -9,797	28,168	20,819	2,449
1981	71,927	2001	20.0	24.5	0.0		2,936 -14,385	71,927	0	0
1980	25,086	2000	20.0	25.5	0.0		984 -5,017	25,086	0	0
1979	96,150	1999	20.0	26.5	0.0		3,628 -19,230	96,150	0	0
1976	94,998	1996	20.0	29.5	0.0		3,220 -19,000	94,998	0	0
1974	15,777	1994	20.0	31.5	0.0		501 -3,155	15,777	0	0
1973	21,000	1993	20.0	32.5	0.0		646 -4,200	21,000	0	0
1959	9,563	1979	20.0	46.5	0.0		206 -1,913	9,563	0	0
314 1	463,090		20.0	11.3	13.6		40,831 -92,618	375,853	87,237	6,429
314 1	INTERIM NET SALVAGE % = -20									
GROUP 2 21 TO 35 YEAR SERVICE LIFE										
2002	400,207	2037	35.0	3.5	31.5		114,345 -80,041	40,021	360,186	11,434
1994	340,118	2029	35.0	11.5	23.5		29,575 -68,024	111,753	228,365	9,718
1988	27,606	2023	35.0	17.5	17.5		1,577 -5,521	13,803	13,803	789
1985	275,525	2020	35.0	20.5	14.5		13,440 -55,105	161,379	114,146	7,872
1984	15,251	2019	35.0	21.5	13.5		709 -3,050	9,368	5,883	436
1983	365,379	2018	35.0	22.5	12.5		16,239 -73,076	234,887	130,492	10,439
1981	13,476	2016	35.0	24.5	10.5		550 -2,695	9,433	4,043	385
1980	151,981	2015	35.0	25.5	9.5		5,960 -30,396	110,729	41,252	4,342
1979	173,414	2014	35.0	26.5	8.5		6,544 -34,683	131,299	42,115	4,955
1978	16,158	2013	35.0	27.5	7.5		588 -3,232	12,696	3,462	462
1977	17	2012	35.0	28.5	6.5		1 -3	14	3	0
1976	895,801	2011	35.0	29.5	5.5		30,366 -179,160	755,032	140,769	25,594
1975	43,137	2010	35.0	30.5	4.5		1,414 -8,627	37,591	5,546	1,232
1974	55	2009	35.0	31.5	3.5		2 -11	50	5	1
1973	489,383	2008	35.0	32.5	2.5		15,058 -97,877	454,427	34,956	13,982
1972	1	2007	35.0	33.5	1.5		0 -0	1	0	0
1971	349,082	2006	35.0	34.5	0.5		10,118 -69,816	344,095	4,987	4,987
1970	18,765	2005	35.0	35.5	0.0		529 -3,753	18,765	0	0

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
1967	0	2002	35.0	38.5	0.0		0	0	0	0	
1961	0	1996	35.0	44.5	0.0		0	0	0	0	
1959	-1	1994	35.0	46.5	0.0		0	0	0	0	
1952	0	1987	35.0	53.5	0.0		0	0	0	0	
1945	0	1980	35.0	60.5	0.0		0	0	0	0	
314 2	3,575,355		35.0	14.5	11.7		247,015	-715,071	2,445,342	1,130,013	96,628
314 2	INTERIM NET SALVAGE % = -20										
GROUP 3	36 TO RETIREMENT DATE OF UNIT										
2005	684,370	2038	33.0	0.5	32.5		342,185	0	10,369	674,001	20,738
2004	2,425	2038	34.0	1.5	32.5		1,617	0	107	2,318	71
2003	86,456	2038	35.0	2.5	32.5		34,582	0	6,175	80,281	2,470
2002	353,141	2038	36.0	3.5	32.5		100,897	0	34,333	318,808	9,809
1994	13,504	2038	44.0	11.5	32.5		1,174	0	3,529	9,975	307
1990	20,521	2038	48.0	15.5	32.5		1,324	0	6,627	13,894	428
1989	162,762	2038	49.0	16.5	32.5		9,864	0	54,808	107,954	3,322
1985	748,336	2038	53.0	20.5	32.5		36,504	0	289,451	458,885	14,120
1983	492,218	2038	55.0	22.5	32.5		21,876	0	201,362	290,856	8,949
1982	68,571	2038	56.0	23.5	32.5		2,918	0	28,775	39,796	1,224
1981	486,070	2038	57.0	24.5	32.5		19,840	0	208,925	277,145	8,528
1980	220,626	2038	58.0	25.5	32.5		8,652	0	96,999	123,627	3,804
1979	29,856	2038	59.0	26.5	32.5		1,127	0	13,410	16,446	506
1978	305,436	2038	60.0	27.5	32.5		11,107	0	139,992	165,444	5,091
1977	36,641	2038	61.0	28.5	32.5		1,286	0	17,119	19,522	601
1976	2,895,433	2038	62.0	29.5	32.5		98,150	0	1,377,666	1,517,767	46,701
1975	67,772	2038	63.0	30.5	32.5		2,222	0	32,810	34,962	1,076
1974	1,475	2038	64.0	31.5	32.5		47	0	726	749	23
1973	4,199,053	2038	65.0	32.5	32.5		129,202	0	2,099,527	2,099,526	64,601
1971	1,498,786	2038	67.0	34.5	32.5		43,443	0	771,763	727,023	22,370
1970	631,438	2038	68.0	35.5	32.5		17,787	0	329,648	301,790	9,286
1961	50,284	2038	77.0	44.5	32.5		1,130	0	29,060	21,224	653
1960	317,644	2038	78.0	45.5	32.5		6,981	0	185,292	132,352	4,072
1959	84,358	2038	79.0	46.5	32.5		1,814	0	49,654	34,704	1,068
1958	7,365	2038	80.0	47.5	32.5		155	0	4,373	2,992	92
1956	0	2038	82.0	49.5	32.5		0	0	0	0	0
1952	814	2038	86.0	53.5	32.5		15	0	506	308	9
1945	95,453	2038	93.0	60.5	32.5		1,578	0	62,096	33,357	1,026
314 3	13,560,808		58.7	15.1	32.5		897,477	0	6,055,102	7,505,706	230,945
314 3	INTERIM NET SALVAGE % = 0										

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
ACCOUNT 314	17,599,253		49.4	14.8	26.1	1,185,323	-807,689	8,876,297	8,722,956	334,002
ACCOUNT 314	INTERIM NET SALVAGE % = -5									
ACCOUNT 315										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
2003	33,093	2023	20.0	2.5	17.5	13,237	-6,619	4,137	28,956	1,655
2002	30,099	2022	20.0	3.5	16.5	8,600	-6,020	5,267	24,832	1,505
2001	6,361	2021	20.0	4.5	15.5	1,414	-1,272	1,431	4,930	318
1994	78,686	2014	20.0	11.5	8.5	6,842	-15,737	45,244	33,442	3,934
1989	20,296	2009	20.0	16.5	3.5	1,230	-4,059	16,744	3,552	1,015
1988	95,861	2008	20.0	17.5	2.5	5,478	-19,172	83,878	11,983	4,793
1986	0	2006	20.0	19.5	0.5	0	0	0	0	0
1985	21,554	2005	20.0	20.5	0.0	1,051	-4,311	21,554	0	0
1984	0	2004	20.0	21.5	0.0	0	0	0	0	0
1983	0	2003	20.0	22.5	0.0	0	0	0	0	0
1982	76,242	2002	20.0	23.5	0.0	3,244	-15,248	76,242	0	0
1981	4,948	2001	20.0	24.5	0.0	202	-990	4,948	0	0
1980	16,258	2000	20.0	25.5	0.0	638	-3,252	16,258	0	0
1979	22,924	1999	20.0	26.5	0.0	865	-4,585	22,924	0	0
1978	154,838	1998	20.0	27.5	0.0	5,630	-30,968	154,838	0	0
1977	207,216	1997	20.0	28.5	0.0	7,271	-41,443	207,216	0	0
1976	74,518	1996	20.0	29.5	0.0	2,526	-14,904	74,518	0	0
1975	3,771	1995	20.0	30.5	0.0	124	-754	3,771	0	0
1974	31,871	1994	20.0	31.5	0.0	1,012	-6,374	31,871	0	0
1973	0	1993	20.0	32.5	0.0	0	0	0	0	0
1972	0	1992	20.0	33.5	0.0	0	0	0	0	0
1961	0	1981	20.0	44.5	0.0	0	0	0	0	0
1959	0	1979	20.0	46.5	0.0	0	0	0	0	0
315 1	878,536		20.0	14.8	8.1	59,364	-175,707	770,841	107,695	13,220
315 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
2005	44,787	2038	33.0	0.5	32.5	22,394	0	679	44,108	1,357
2004	183,708	2038	34.0	1.5	32.5	122,472	0	8,105	175,603	5,403
2002	161,510	2037	35.0	3.5	31.5	46,146	-32,302	16,151	145,359	4,615
2000	533,085	2035	35.0	5.5	29.5	96,925	-106,617	83,771	449,314	15,231

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
1998	40,215	2033	35.0	7.5	27.5		5,362	-8,043	8,618	31,597	1,149
1997	78,158	2032	35.0	8.5	26.5		9,195	-15,632	18,981	59,177	2,233
1995	83,645	2030	35.0	10.5	24.5		7,966	-16,729	25,094	58,551	2,390
1994	125,488	2029	35.0	11.5	23.5		10,912	-25,098	41,232	84,256	3,585
1993	168,576	2028	35.0	12.5	22.5		13,486	-33,715	60,206	108,370	4,816
1990	9,364	2025	35.0	15.5	19.5		604	-1,873	4,147	5,217	268
1989	109,825	2024	35.0	16.5	18.5		6,656	-21,965	51,775	58,050	3,138
1988	24,790	2023	35.0	17.5	17.5		1,417	-4,958	12,395	12,395	708
1987	224,483	2022	35.0	18.5	16.5		12,134	-44,897	118,655	105,828	6,414
1986	7,764	2021	35.0	19.5	15.5		398	-1,553	4,326	3,438	222
1985	190,834	2020	35.0	20.5	14.5		9,309	-38,167	111,774	79,060	5,452
1984	438,488	2019	35.0	21.5	13.5		20,395	-87,698	269,357	169,131	12,528
1983	1,904,573	2018	35.0	22.5	12.5		84,648	-380,915	1,224,368	680,205	54,416
1982	201,763	2017	35.0	23.5	11.5		8,586	-40,353	135,469	66,294	5,765
1979	244,259	2014	35.0	26.5	8.5		9,217	-48,852	184,939	59,320	6,979
1978	1,361	2013	35.0	27.5	7.5		49	-272	1,069	292	39
1977	248,524	2012	35.0	28.5	6.5		8,720	-49,705	202,370	46,154	7,101
1976	1,545,237	2011	35.0	29.5	5.5		52,381	-309,047	1,302,414	242,823	44,150
1974	-1	2009	35.0	31.5	3.5		0	0	-1	0	0
1973	165,144	2008	35.0	32.5	2.5		5,081	-33,029	153,348	11,796	4,718
1966	395	2001	35.0	39.5	0.0		10	-79	395	0	0
1961	423	1996	35.0	44.5	0.0		10	-85	423	0	0
1959	311	1994	35.0	46.5	0.0		7	-62	311	0	0
1952	3,123	1987	35.0	53.5	0.0		58	-625	3,123	0	0
1949	220	1984	35.0	56.5	0.0		4	-44	220	0	0
1945	173	1980	35.0	60.5	0.0		3	-35	173	0	0

315 2 6,740,225 35.0 12.2 14.0 554,545 -1,302,346 4,043,887 2,696,338 192,677

315 2 INTERIM NET SALVAGE % = -19

GROUP 3 36 TO RETIREMENT DATE OF UNIT

1985	168,406	2038	53.0	20.5	32.5		8,215	0	65,138	103,268	3,177
1984	429,958	2038	54.0	21.5	32.5		19,998	0	171,187	258,771	7,962
1983	1,784,692	2038	55.0	22.5	32.5		79,320	0	730,101	1,054,591	32,449
1982	152,461	2038	56.0	23.5	32.5		6,488	0	63,979	88,482	2,723
1981	1,290	2038	57.0	24.5	32.5		53	0	554	736	23
1980	1,760	2038	58.0	25.5	32.5		69	0	774	986	30
1979	79,852	2038	59.0	26.5	32.5		3,013	0	35,866	43,986	1,353
1978	46	2038	60.0	27.5	32.5		2	0	21	25	1
1977	188,802	2038	61.0	28.5	32.5		6,625	0	88,211	100,591	3,095
1976	402,355	2038	62.0	29.5	32.5		13,639	0	191,443	210,912	6,490
1973	121,253	2038	65.0	32.5	32.5		3,731	0	60,627	60,626	1,865
1970	91,233	2038	68.0	35.5	32.5		2,570	0	47,629	43,604	1,342
1968	1,135	2038	70.0	37.5	32.5		30	0	608	527	16
1961	6,091	2038	77.0	44.5	32.5		137	0	3,520	2,571	79

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1959	7,756	2038	79.0	46.5	32.5	167	0	4,565	3,191	98
1955	2,011	2038	83.0	50.5	32.5	40	0	1,224	787	24
1953	374	2038	85.0	52.5	32.5	7	0	231	143	4
1952	1,973	2038	86.0	53.5	32.5	37	0	1,227	746	23
1949	3,460	2038	89.0	56.5	32.5	61	0	2,197	1,263	39
1945	2,411	2038	93.0	60.5	32.5	40	0	1,568	843	26
315 3	3,447,319		56.7	23.9	32.5	144,242	0	1,470,670	1,976,649	60,819
315 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 315	11,066,080		37.2	14.6	17.9	758,151	-1,478,053	6,285,398	4,780,682	266,716
ACCOUNT 315	INTERIM NET SALVAGE % = -13									
UNIT 0	141,474,464		.	9.6	.	14,809,027	-7,665,582	.	.	.
UNIT 0	INTERIM NET SALVAGE % = -5									
LOCATION NUMBER = 41101 UNIT = 1										
CRIST STEAM PLANT UNIT 1										
ACCOUNT 312										
GROUP 1 0 TO 20 YEAR SERVICE LIFE										
1981	0	2001	20.0	24.5	0.0	0	0	0	0	0
1979	0	1999	20.0	26.5	0.0	0	0	0	0	0
1945	0	1965	20.0	60.5	0.0	0	0	0	0	0
312 1	0		.	.	.	0	0	0	0	0
312 1	INTERIM NET SALVAGE % = 0									
GROUP 2 21 TO 35 YEAR SERVICE LIFE										
1995	0	2011	16.0	10.5	5.5	0	0	0	0	0
1994	0	2011	17.0	11.5	5.5	0	0	0	0	0

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1993	0	2011	18.0	12.5	5.5		0	0	0	0
1990	0	2011	21.0	15.5	5.5		0	0	0	0
1988	0	2011	23.0	17.5	5.5		0	0	0	0
1985	0	2011	26.0	20.5	5.5		0	0	0	0
1981	0	2011	30.0	24.5	5.5		0	0	0	0
1979	0	2011	32.0	26.5	5.5		0	0	0	0
1978	0	2011	33.0	27.5	5.5		0	0	0	0
1974	0	2009	35.0	31.5	3.5		0	0	0	0
1972	0	2007	35.0	33.5	1.5		0	0	0	0
1970	0	2005	35.0	35.5	0.0		0	0	0	0
1960	0	1995	35.0	45.5	0.0		0	0	0	0
1959	0	1994	35.0	46.5	0.0		0	0	0	0
1958	0	1993	35.0	47.5	0.0		0	0	0	0
1957	0	1992	35.0	48.5	0.0		0	0	0	0
1956	0	1991	35.0	49.5	0.0		0	0	0	0
1951	0	1986	35.0	54.5	0.0		0	0	0	0
1948	0	1983	35.0	57.5	0.0		0	0	0	0
1947	0	1982	35.0	58.5	0.0		0	0	0	0
1946	0	1981	35.0	59.5	0.0		0	0	0	0
1945	0	1980	35.0	60.5	0.0		0	0	0	0
<hr/>										
312 2	0		.	.	.		0	0	0	0
312 2	INTERIM NET SALVAGE % = 0									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1993	0	2011	18.0	12.5	5.5		0	0	0	0
1979	0	2011	32.0	26.5	5.5		0	0	0	0
1978	0	2011	33.0	27.5	5.5		0	0	0	0
1960	0	2011	51.0	45.5	5.5		0	0	0	0
1959	0	2011	52.0	46.5	5.5		0	0	0	0
1949	0	2011	62.0	56.5	5.5		0	0	0	0
1946	0	2011	65.0	59.5	5.5		0	0	0	0
1945	0	2011	66.0	60.5	5.5		0	0	0	0
<hr/>										
312 3	0		.	.	.		0	0	0	0
312 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 312	0		.	.	.		0	0	0	0
ACCOUNT 312	INTERIM NET SALVAGE % = 0									

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
ACCOUNT 314										
GROUP 1 0 TO 20 YEAR SERVICE LIFE										
	1979	0	1999	20.0	26.5	0.0	0	0	0	0
	1960	0	1980	20.0	45.5	0.0	0	0	0	0
	1945	0	1965	20.0	60.5	0.0	0	0	0	0
314 1	0						0	0	0	0
314 1	INTERIM NET SALVAGE % = 0									
GROUP 2 21 TO 35 YEAR SERVICE LIFE										
	1989	0	2011	22.0	16.5	5.5	0	0	0	0
	1988	0	2011	23.0	17.5	5.5	0	0	0	0
	1981	0	2011	30.0	24.5	5.5	0	0	0	0
	1979	0	2011	32.0	26.5	5.5	0	0	0	0
	1960	0	1995	35.0	45.5	0.0	0	0	0	0
	1945	1	1980	35.0	60.5	0.0	0	-0	1	0
314 2	1						0	-0	1	0
314 2	INTERIM NET SALVAGE % = -20									
GROUP 3 36 TO RETIREMENT DATE OF UNIT										
	2001	0	2011	10.0	4.5	5.5	0	0	0	0
	1988	0	2011	23.0	17.5	5.5	0	0	0	0
	1966	0	2011	45.0	39.5	5.5	0	0	0	0
	1961	0	2011	50.0	44.5	5.5	0	0	0	0
	1960	0	2011	51.0	45.5	5.5	0	0	0	0
	1957	0	2011	54.0	48.5	5.5	0	0	0	0
	1956	0	2011	55.0	49.5	5.5	0	0	0	0
	1946	0	2011	65.0	59.5	5.5	0	0	0	0
	1945	0	2011	66.0	60.5	5.5	0	0	0	0
314 3	0						0	0	0	0

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
314 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 314	1	.	.	.	.	0	-0	1	0	0
ACCOUNT 314	INTERIM NET SALVAGE % = -20									
ACCOUNT 315										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
1986	0	2006	20.0	19.5	0.5	0	0	0	0	0
1985	0	2005	20.0	20.5	0.0	0	0	0	0	0
1982	0	2002	20.0	23.5	0.0	0	0	0	0	0
1980	0	2000	20.0	25.5	0.0	0	0	0	0	0
1979	0	1999	20.0	26.5	0.0	0	0	0	0	0
1978	0	1998	20.0	27.5	0.0	0	0	0	0	0
1975	0	1995	20.0	30.5	0.0	0	0	0	0	0
1974	0	1994	20.0	31.5	0.0	0	0	0	0	0
1970	0	1990	20.0	35.5	0.0	0	0	0	0	0
1961	0	1981	20.0	44.5	0.0	0	0	0	0	0
1960	0	1980	20.0	45.5	0.0	0	0	0	0	0
1947	0	1967	20.0	58.5	0.0	0	0	0	0	0
1946	0	1966	20.0	59.5	0.0	0	0	0	0	0
1945	1	1965	20.0	60.5	0.0	0	-0	1	0	0
315 1	1	.	.	.	.	0	-0	1	0	0
315 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
1979	0	2011	32.0	26.5	5.5	0	0	0	0	0
1978	0	2011	33.0	27.5	5.5	0	0	0	0	0
1961	0	1996	35.0	44.5	0.0	0	0	0	0	0
1960	0	1995	35.0	45.5	0.0	0	0	0	0	0
1957	0	1992	35.0	48.5	0.0	0	0	0	0	0
1945	0	1980	35.0	60.5	0.0	0	0	0	0	0
315 2	0	0	0	0	0	0

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
315 2	INTERIM NET SALVAGE % = 0									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1978	0	2011	33.0	27.5	5.5	0	0	0	0	0
1974	0	2011	37.0	31.5	5.5	0	0	0	0	0
1960	0	2011	51.0	45.5	5.5	0	0	0	0	0
1957	0	2011	54.0	48.5	5.5	0	0	0	0	0
1946	0	2011	65.0	59.5	5.5	0	0	0	0	0
1945	0	2011	66.0	60.5	5.5	0	0	0	0	0
315 3	0	.	.	.	.	0	0	0	0	0
315 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 315	1	.	.	.	.	0	-0	1	0	0
ACCOUNT 315	INTERIM NET SALVAGE % = -20									
UNIT 1	2	.	.	.	.	0	-0	2	0	0
UNIT 1	INTERIM NET SALVAGE % = -20									
LOCATION NUMBER = 41101 UNIT = 2										
CRIST STEAM PLANT UNIT 2										
ACCOUNT 312										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
1981	11,998	2001	20.0	24.5	0.0	490	-2,400	11,998	0	0
1979	5,219	1999	20.0	26.5	0.0	197	-1,044	5,219	0	0
1949	14,470	1969	20.0	56.5	0.0	256	-2,894	14,470	0	0
312 1	31,687		20.0	33.6	.	943	-6,337	31,687	0	0
312 1	INTERIM NET SALVAGE % = -20									

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
GROUP 2	21 TO 35 YEAR SERVICE LIFE										
1995	52,577	2011	16.0	10.5	5.5		5,007	0	34,504	18,073	3,286
1994	6,572	2011	17.0	11.5	5.5		571	0	4,446	2,126	387
1993	23,836	2011	18.0	12.5	5.5		1,907	0	16,553	7,283	1,324
1990	90,345	2011	21.0	15.5	5.5		5,829	0	66,683	23,662	4,302
1981	4,620	2011	30.0	24.5	5.5		189	0	3,773	847	154
1979	9,386	2011	32.0	26.5	5.5		354	0	7,773	1,613	293
1978	64,996	2011	33.0	27.5	5.5		2,363	0	54,163	10,833	1,970
1975	4,052	2010	35.0	30.5	4.5		133	-810	3,531	521	116
1974	127,822	2009	35.0	31.5	3.5		4,058	-25,564	115,040	12,782	3,652
1972	0	2007	35.0	33.5	1.5		0	0	0	0	0
1970	6,936	2005	35.0	35.5	0.0		195	-1,387	6,936	0	0
1960	17,271	1995	35.0	45.5	0.0		380	-3,454	17,271	0	0
1959	36	1994	35.0	46.5	0.0		1	-7	36	0	0
1958	2,846	1993	35.0	47.5	0.0		60	-569	2,846	0	0
1957	0	1992	35.0	48.5	0.0		0	0	0	0	0
1956	0	1991	35.0	49.5	0.0		0	0	0	0	0
1949	168,521	1984	35.0	56.5	0.0		2,983	-33,704	168,521	0	0
312 2	579,816		27.5	24.1	5.0		24,030	-65,497	502,076	77,740	15,484
312 2	INTERIM NET SALVAGE % = -11										
GROUP 3	36 TO RETIREMENT DATE OF UNIT										
1993	1,236	2011	18.0	12.5	5.5		99	0	858	378	69
1979	2,413	2011	32.0	26.5	5.5		91	0	1,998	415	75
1978	28,752	2011	33.0	27.5	5.5		1,046	0	23,960	4,792	871
1960	5,022	2011	51.0	45.5	5.5		110	0	4,480	542	99
1959	23	2011	52.0	46.5	5.5		0	0	21	2	0
1950	8,697	2011	61.0	55.5	5.5		157	0	7,913	784	143
1949	513,720	2011	62.0	56.5	5.5		9,092	0	468,148	45,572	8,286
312 3	559,863		58.7	52.8	5.5		10,595	0	507,378	52,485	9,543
312 3	INTERIM NET SALVAGE % = 0										
ACCOUNT 312	1,171,366		36.4	32.9	5.2		35,568	-71,834	1,041,141	130,225	25,027
ACCOUNT 312	INTERIM NET SALVAGE % = -6										

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
ACCOUNT 314										
GROUP 1 0 TO 20 YEAR SERVICE LIFE										
1979	638	1999	20.0	26.5	0.0	24	-128	638	0	0
1960	11	1980	20.0	45.5	0.0	0	-2	11	0	0
314 1	649		19.7	27.0	.	24	-130	649	0	0
314 1	INTERIM NET SALVAGE % = -20									
GROUP 2 21 TO 35 YEAR SERVICE LIFE										
1990	36,518	2011	21.0	15.5	5.5	2,356	0	26,954	9,564	1,739
1989	158,901	2011	22.0	16.5	5.5	9,630	0	119,176	39,725	7,223
1979	1,708	2011	32.0	26.5	5.5	64	0	1,414	294	53
1960	0	1995	35.0	45.5	0.0	0	0	0	0	0
1949	23,474	1984	35.0	56.5	0.0	415	-4,695	23,474	0	0
314 2	220,601		22.8	17.7	5.5	12,465	-4,695	171,018	49,583	9,015
314 2	INTERIM NET SALVAGE % = -2									
GROUP 3 36 TO RETIREMENT DATE OF UNIT										
2002	115,333	2011	9.0	3.5	5.5	32,952	0	44,852	70,481	12,815
2001	2,560	2011	10.0	4.5	5.5	569	0	1,152	1,408	256
1995	405,660	2011	16.0	10.5	5.5	38,634	0	266,214	139,446	25,354
1988	7,653	2011	23.0	17.5	5.5	437	0	5,823	1,830	333
1986	36,901	2011	25.0	19.5	5.5	1,892	0	28,783	8,118	1,476
1966	0	2011	45.0	39.5	5.5	0	0	0	0	0
1961	1,141	2011	50.0	44.5	5.5	26	0	1,015	126	23
1960	355	2011	51.0	45.5	5.5	8	0	317	38	7
1957	7,302	2011	54.0	48.5	5.5	151	0	6,558	744	135
1949	573,453	2011	62.0	56.5	5.5	10,150	0	522,582	50,871	9,249
314 3	1,150,358		23.2	13.6	5.5	84,819	0	877,296	273,062	49,648
314 3	INTERIM NET SALVAGE % = 0									

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
ACCOUNT 314	1,371,608		23.1	14.1	5.5	97,308	-4,825	1,048,963	322,645	58,663
ACCOUNT 314	INTERIM NET SALVAGE % = 0									
ACCOUNT 315										
GROUP 1 0 TO 20 YEAR SERVICE LIFE										
1995	1,026	2011	16.0	10.5	5.5	98	0	673	353	64
1986	7,318	2006	20.0	19.5	0.5	375	-1,464	7,135	183	183
1982	2,612	2002	20.0	23.5	0.0	111	-522	2,612	0	0
1980	9,440	2000	20.0	25.5	0.0	370	-1,888	9,440	0	0
1979	9,257	1999	20.0	26.5	0.0	349	-1,851	9,257	0	0
1978	11,350	1998	20.0	27.5	0.0	413	-2,270	11,350	0	0
1974	252	1994	20.0	31.5	0.0	8	-50	252	0	0
1961	405	1981	20.0	44.5	0.0	9	-81	405	0	0
1960	11,628	1980	20.0	45.5	0.0	256	-2,326	11,628	0	0
1950	535	1970	20.0	55.5	0.0	10	-107	535	0	0
1949	23,316	1969	20.0	56.5	0.0	413	-4,663	23,316	0	0
315 1	77,139		19.9	32.0	2.2	2,412	-15,223	76,603	536	247
315 1	INTERIM NET SALVAGE % = -20									
GROUP 2 21 TO 35 YEAR SERVICE LIFE										
1981	99,608	2011	30.0	24.5	5.5	4,066	0	81,347	18,261	3,320
1979	2,012	2011	32.0	26.5	5.5	76	0	1,666	346	63
1978	6,196	2011	33.0	27.5	5.5	225	0	5,163	1,033	188
1961	204	1996	35.0	44.5	0.0	5	-41	204	0	0
1960	23,295	1995	35.0	45.5	0.0	512	-4,659	23,295	0	0
1957	205	1992	35.0	48.5	0.0	4	-41	205	0	0
1949	91,280	1984	35.0	56.5	0.0	1,616	-18,256	91,280	0	0
315 2	222,800		32.5	34.3	5.5	6,504	-22,997	203,160	19,640	3,571
315 2	INTERIM NET SALVAGE % = -10									

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1978	1,388	2011	33.0	27.5	5.5	50	0	1,157	231	42
1960	2,760	2011	51.0	45.5	5.5	61	0	2,462	298	54
1957	122	2011	54.0	48.5	5.5	3	0	110	12	2
1949	34,922	2011	62.0	56.5	5.5	618	0	31,824	3,098	563
315 3	39,192		59.3	53.5	5.5	732	0	35,553	3,639	661
315 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 315	339,131		29.8	35.2	5.3	9,648	-38,219	315,316	23,815	4,479
ACCOUNT 315	INTERIM NET SALVAGE % = -11									
UNIT 2	2,882,105		32.7	20.2	4.6	142,524	-114,878	2,405,420	476,685	88,169
UNIT 2	INTERIM NET SALVAGE % = -4									
LOCATION NUMBER = 41101 UNIT = 3										
CRIST STEAM PLANT UNIT 3										
ACCOUNT 312										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
1981	6,709	2001	20.0	24.5	0.0	274	-1,342	6,709	0	0
1980	292	2000	20.0	25.5	0.0	11	-58	292	0	0
1979	108,982	1999	20.0	26.5	0.0	4,113	-21,796	108,982	0	0
1952	1,432	1972	20.0	53.5	0.0	27	-286	1,432	0	0
312 1	117,415		20.0	26.5	.	4,425	-23,483	117,415	0	0
312 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1995	64,198	2011	16.0	10.5	5.5	6,114	0	42,130	22,068	4,012
1994	6,440	2011	17.0	11.5	5.5	560	0	4,356	2,084	379
1993	14,268	2011	18.0	12.5	5.5	1,141	0	9,908	4,360	793
1981	5,786	2011	30.0	24.5	5.5	236	0	4,725	1,061	193
1979	429,167	2011	32.0	26.5	5.5	16,195	0	355,404	73,763	13,411
1978	85,447	2011	33.0	27.5	5.5	3,107	0	71,206	14,241	2,589
1977	48,776	2011	34.0	28.5	5.5	1,711	0	40,886	7,890	1,435
1976	34,899	2011	35.0	29.5	5.5	1,183	0	29,415	5,484	997
1970	6,936	2005	35.0	35.5	0.0	195	-1,387	6,936	0	0
1963	5,390	1998	35.0	42.5	0.0	127	-1,078	5,390	0	0
1962	0	1997	35.0	43.5	0.0	0	0	0	0	0
1961	0	1996	35.0	44.5	0.0	0	0	0	0	0
1960	21,372	1995	35.0	45.5	0.0	470	-4,274	21,372	0	0
1959	36	1994	35.0	46.5	0.0	1	-7	36	0	0
1958	4,382	1993	35.0	47.5	0.0	92	-876	4,382	0	0
1953	3,930	1988	35.0	52.5	0.0	75	-786	3,930	0	0
1952	274,588	1987	35.0	53.5	0.0	5,132	-54,918	274,588	0	0
312 2	1,005,615		30.6	27.7	5.5	36,339	-63,327	874,664	130,951	23,809
312 2	INTERIM NET SALVAGE % = -6									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1993	1,281	2011	18.0	12.5	5.5	102	0	890	391	71
1979	36,980	2011	32.0	26.5	5.5	1,395	0	30,624	6,356	1,156
1978	28,752	2011	33.0	27.5	5.5	1,046	0	23,960	4,792	871
1962	269	2011	49.0	43.5	5.5	6	0	239	30	5
1960	921	2011	51.0	45.5	5.5	20	0	822	99	18
1958	220	2011	53.0	47.5	5.5	5	0	197	23	4
1952	845,081	2011	59.0	53.5	5.5	15,796	0	766,302	78,779	14,323
312 3	913,504		55.5	49.7	5.5	18,370	0	823,034	90,470	16,448
312 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 312	2,036,534		36.9	34.4	5.5	59,134	-86,810	1,815,113	221,421	40,257
ACCOUNT 312	INTERIM NET SALVAGE % = -4									
ACCOUNT 314										

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
GROUP 1 0 TO 20 YEAR SERVICE LIFE											
1979	1,250	1999	20.0	26.5	0.0		47	-250	1,250	0	0
1952	3,592	1972	20.0	53.5	0.0		67	-718	3,592	0	0
314 1	4,842		19.9	42.5	.		114	-968	4,842	0	0
314 1	INTERIM NET SALVAGE % = -20										
GROUP 2 21 TO 35 YEAR SERVICE LIFE											
1990	36,518	2011	21.0	15.5	5.5		2,356	0	26,954	9,564	1,739
1988	183,770	2011	23.0	17.5	5.5		10,501	0	139,825	43,945	7,990
1979	1,708	2011	32.0	26.5	5.5		64	0	1,414	294	53
1960	209	1995	35.0	45.5	0.0		5	-42	209	0	0
1959	1,267	1994	35.0	46.5	0.0		27	-253	1,267	0	0
1956	1,014	1991	35.0	49.5	0.0		20	-203	1,014	0	0
1953	776	1988	35.0	52.5	0.0		15	-155	776	0	0
1952	41,184	1987	35.0	53.5	0.0		770	-8,237	41,184	0	0
314 2	266,446		24.1	19.4	5.5		13,758	-8,890	212,643	53,803	9,782
314 2	INTERIM NET SALVAGE % = -3										
GROUP 3 36 TO RETIREMENT DATE OF UNIT											
2002	4,726	2011	9.0	3.5	5.5		1,350	0	1,838	2,888	525
2001	2,700	2011	10.0	4.5	5.5		600	0	1,215	1,485	270
1988	7,078	2011	23.0	17.5	5.5		404	0	5,385	1,693	308
1979	1,891,669	2011	32.0	26.5	5.5		71,384	0	1,566,538	325,131	59,115
1966	0	2011	45.0	39.5	5.5		0	0	0	0	0
1963	997	2011	48.0	42.5	5.5		23	0	883	114	21
1961	1,141	2011	50.0	44.5	5.5		26	0	1,015	126	23
1960	157	2011	51.0	45.5	5.5		3	0	140	17	3
1959	36	2011	52.0	46.5	5.5		1	0	32	4	1
1954	167	2011	57.0	51.5	5.5		3	0	151	16	3
1953	9,358	2011	58.0	52.5	5.5		178	0	8,471	887	161
1952	1,179,630	2011	59.0	53.5	5.5		22,049	0	1,069,664	109,966	19,994
314 3	3,097,659		38.5	32.3	5.5		96,021	0	2,655,332	442,327	80,424

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
314 3	INTERIM NET SALVAGE % =		0								
ACCOUNT 314	3,368,947		36.7	30.7	5.5		109,893	-9,858	2,872,817	496,130	90,206
ACCOUNT 314	INTERIM NET SALVAGE % =		0								
ACCOUNT 315											
GROUP 1	0 TO 20 YEAR SERVICE LIFE										
1995	1,026	2011	16.0	10.5	5.5		98	0	673	353	64
1986	7,318	2006	20.0	19.5	0.5		375	-1,464	7,135	183	183
1982	2,783	2002	20.0	23.5	0.0		118	-557	2,783	0	0
1980	9,440	2000	20.0	25.5	0.0		370	-1,888	9,440	0	0
1979	17,117	1999	20.0	26.5	0.0		646	-3,423	17,117	0	0
1978	11,350	1998	20.0	27.5	0.0		413	-2,270	11,350	0	0
1974	252	1994	20.0	31.5	0.0		8	-50	252	0	0
1973	18,916	1993	20.0	32.5	0.0		582	-3,783	18,916	0	0
1971	0	1991	20.0	34.5	0.0		0	0	0	0	0
1970	0	1990	20.0	35.5	0.0		0	0	0	0	0
1963	8,543	1983	20.0	42.5	0.0		201	-1,709	8,543	0	0
1961	405	1981	20.0	44.5	0.0		9	-81	405	0	0
1960	11,628	1980	20.0	45.5	0.0		256	-2,326	11,628	0	0
1957	195	1977	20.0	48.5	0.0		4	-39	195	0	0
1954	70	1974	20.0	51.5	0.0		1	-14	70	0	0
1953	2,516	1973	20.0	52.5	0.0		48	-503	2,516	0	0
1952	97,783	1972	20.0	53.5	0.0		1,828	-19,557	97,783	0	0
315 1	189,342		20.0	38.2	2.2		4,957	-37,663	188,806	536	247
315 1	INTERIM NET SALVAGE % =		-20								
GROUP 2	21 TO 35 YEAR SERVICE LIFE										
1986	135,124	2011	25.0	19.5	5.5		6,929	0	105,397	29,727	5,405
1979	2,012	2011	32.0	26.5	5.5		76	0	1,666	346	63
1978	6,196	2011	33.0	27.5	5.5		225	0	5,163	1,033	188
1963	14,562	1998	35.0	42.5	0.0		343	-2,912	14,562	0	0
1961	204	1996	35.0	44.5	0.0		5	-41	204	0	0
1960	23,295	1995	35.0	45.5	0.0		512	-4,659	23,295	0	0
1955	1,949	1990	35.0	50.5	0.0		39	-390	1,949	0	0

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1954	11	1989	35.0	51.5	0.0	0	-2	11	0	0
1953	1,168	1988	35.0	52.5	0.0	22	-234	1,168	0	0
1952	109,813	1987	35.0	53.5	0.0	2,053	-21,963	109,813	0	0
315 2	294,334		29.5	28.8	5.5	10,204	-30,200	263,228	31,106	5,656
315 2	INTERIM NET SALVAGE % = -10									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1978	1,388	2011	33.0	27.5	5.5	50	0	1,157	231	42
1957	61	2011	54.0	48.5	5.5	1	0	55	6	1
1952	36,637	2011	59.0	53.5	5.5	685	0	33,222	3,415	621
315 3	38,086		57.4	51.7	5.5	736	0	34,434	3,652	664
315 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 315	521,762		25.9	32.8	5.4	15,897	-67,864	486,468	35,294	6,567
ACCOUNT 315	INTERIM NET SALVAGE % = -13									
UNIT 3	5,927,243		43.3	32.1	4.5	184,924	-164,532	5,174,398	752,845	137,030
UNIT 3	INTERIM NET SALVAGE % = -3									
LOCATION NUMBER = 41101 UNIT = 4										
CRIST STEAM PLANT UNIT 4										
ACCOUNT 312										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
2001	442,300	2021	20.0	4.5	15.5	98,289	-88,460	99,518	342,782	22,115
1999	27,810	2019	20.0	6.5	13.5	4,278	-5,562	9,038	18,772	1,391
1998	465,114	2018	20.0	7.5	12.5	62,015	-93,023	174,418	290,696	23,256
1994	108,921	2014	20.0	11.5	8.5	9,471	-21,784	62,630	46,291	5,446
1993	27,039	2013	20.0	12.5	7.5	2,163	-5,408	16,899	10,140	1,352

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1991	0	2011	20.0	14.5	5.5	0	0	0	0	0
1990	208,430	2010	20.0	15.5	4.5	13,447	-41,686	161,533	46,897	10,422
1987	82,946	2007	20.0	18.5	1.5	4,484	-16,589	76,725	6,221	4,147
1985	518,479	2005	20.0	20.5	0.0	25,292	-103,696	518,479	0	0
1982	0	2002	20.0	23.5	0.0	0	0	0	0	0
1981	16,868	2001	20.0	24.5	0.0	688	-3,374	16,868	0	0
1980	637	2000	20.0	25.5	0.0	25	-127	637	0	0
1979	11,687	1999	20.0	26.5	0.0	441	-2,337	11,687	0	0
1978	0	1998	20.0	27.5	0.0	0	0	0	0	0
1977	0	1997	20.0	28.5	0.0	0	0	0	0	0
1976	-1	1996	20.0	29.5	0.0	0	0	-1	0	0
1973	8	1993	20.0	32.5	0.0	0	-2	8	0	0
1972	1,142	1992	20.0	33.5	0.0	34	-228	1,142	0	0
1959	11,890	1979	20.0	46.5	0.0	256	-2,378	11,890	0	0
1958	7,677	1978	20.0	47.5	0.0	162	-1,535	7,677	0	0

312 1 1,930,947 20.0 8.7 11.2 221,045 -386,189 1,169,148 761,799 68,129

312 1 INTERIM NET SALVAGE % = -20

GROUP 2 21 TO 35 YEAR SERVICE LIFE

2003	16,895	2024	21.0	2.5	18.5	6,758	0	2,011	14,884	805
2002	1,128,501	2024	22.0	3.5	18.5	322,429	0	179,534	948,967	51,296
2001	350,041	2024	23.0	4.5	18.5	77,787	0	68,486	281,555	15,219
2000	1,414,454	2024	24.0	5.5	18.5	257,173	0	324,146	1,090,308	58,936
1999	72,537	2024	25.0	6.5	18.5	11,160	0	18,860	53,677	2,901
1998	147,469	2024	26.0	7.5	18.5	19,663	0	42,539	104,930	5,672
1994	2,346,219	2024	30.0	11.5	18.5	204,019	0	899,384	1,446,835	78,207
1993	121,237	2024	31.0	12.5	18.5	9,699	0	48,886	72,351	3,911
1992	46,191	2024	32.0	13.5	18.5	3,422	0	19,487	26,704	1,443
1990	1,916	2024	34.0	15.5	18.5	124	0	873	1,043	56
1989	199,321	2024	35.0	16.5	18.5	12,080	0	93,966	105,355	5,695
1988	25,397	2023	35.0	17.5	17.5	1,451	-5,079	12,699	12,698	726
1986	561,776	2021	35.0	19.5	15.5	28,809	-112,355	312,989	248,787	16,051
1985	10,151	2020	35.0	20.5	14.5	495	-2,030	5,946	4,205	290
1984	294,530	2019	35.0	21.5	13.5	13,699	-58,906	180,926	113,604	8,415
1983	151,881	2018	35.0	22.5	12.5	6,750	-30,376	97,638	54,243	4,339
1982	22,097	2017	35.0	23.5	11.5	940	-4,419	14,837	7,260	631
1981	1,238	2016	35.0	24.5	10.5	51	-248	867	371	35
1980	16,098	2015	35.0	25.5	9.5	631	-3,220	11,729	4,369	460
1979	607	2014	35.0	26.5	8.5	23	-121	460	147	17
1978	292,839	2013	35.0	27.5	7.5	10,649	-58,568	230,088	62,751	8,367
1977	2,063,857	2012	35.0	28.5	6.5	72,416	-412,771	1,680,569	383,288	58,967
1976	2,092,647	2011	35.0	29.5	5.5	70,937	-418,529	1,763,802	328,845	59,790
1973	32,573	2008	35.0	32.5	2.5	1,002	-6,515	30,246	2,327	931
1971	661	2006	35.0	34.5	0.5	19	-132	652	9	9

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
1970	0	2005	35.0	35.5	0.0		0	0	0	0	
1969	2,549	2004	35.0	36.5	0.0		70	-510	2,549	0	
1968	994	2003	35.0	37.5	0.0		27	-199	994	0	
1967	0	2002	35.0	38.5	0.0		0	0	0	0	
1966	172	2001	35.0	39.5	0.0		4	-34	172	0	
1963	0	1998	35.0	42.5	0.0		0	0	0	0	
1962	401	1997	35.0	43.5	0.0		9	-80	401	0	
1961	3,654	1996	35.0	44.5	0.0		82	-731	3,654	0	
1960	3,397	1995	35.0	45.5	0.0		75	-679	3,397	0	
1959	730,966	1994	35.0	46.5	0.0		15,720	-146,193	730,966	0	
1958	3,026	1993	35.0	47.5	0.0		64	-605	3,026	0	
<hr/>											
312 2	12,156,292		30.1	10.6	14.0		1,148,237	-1,262,302	6,786,779	5,369,513	383,169
312 2	INTERIM NET SALVAGE % = -10										
GROUP 3	36 TO RETIREMENT DATE OF UNIT										
1990	6,983	2024	34.0	15.5	18.5		451	0	3,183	3,800	205
1989	14,842	2024	35.0	16.5	18.5		900	0	6,997	7,845	424
1988	67,598	2024	36.0	17.5	18.5		3,863	0	32,860	34,738	1,878
1986	76,143	2024	38.0	19.5	18.5		3,905	0	39,073	37,070	2,004
1982	18,838	2024	42.0	23.5	18.5		802	0	10,540	8,298	449
1981	760	2024	43.0	24.5	18.5		31	0	433	327	18
1979	24,671	2024	45.0	26.5	18.5		931	0	14,528	10,143	548
1978	85,280	2024	46.0	27.5	18.5		3,101	0	50,983	34,297	1,854
1977	941,746	2024	47.0	28.5	18.5		33,044	0	571,059	370,687	20,037
1976	2,685,614	2024	48.0	29.5	18.5		91,038	0	1,650,534	1,035,080	55,950
1972	13,751	2024	52.0	33.5	18.5		410	0	8,859	4,892	264
1969	1,078	2024	55.0	36.5	18.5		30	0	715	363	20
1968	2,644	2024	56.0	37.5	18.5		71	0	1,771	873	47
1965	214	2024	59.0	40.5	18.5		5	0	147	67	4
1964	3,330	2024	60.0	41.5	18.5		80	0	2,303	1,027	56
1963	431	2024	61.0	42.5	18.5		10	0	300	131	7
1962	904	2024	62.0	43.5	18.5		21	0	634	270	15
1961	6,097	2024	63.0	44.5	18.5		137	0	4,307	1,790	97
1960	1,816	2024	64.0	45.5	18.5		40	0	1,291	525	28
1959	2,539,534	2024	65.0	46.5	18.5		54,614	0	1,816,744	722,790	39,070
1958	34,610	2024	66.0	47.5	18.5		729	0	24,909	9,701	524
<hr/>											
312 3	6,526,884		52.8	33.6	18.5		194,213	0	4,242,170	2,284,714	123,499
312 3	INTERIM NET SALVAGE % = 0										

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	VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
ACCOUNT 312		20,614,123		33.0	13.2	14.6	1,563,495	-1,648,492	12,198,097	8,416,026	574,797
ACCOUNT 312		INTERIM NET SALVAGE % = -8									
ACCOUNT 314											
GROUP 1	0 TO 20 YEAR SERVICE LIFE										
	1959	13,159	1979	20.0	46.5	0.0	283	-2,632	13,159	0	0
314 1		13,159		20.0	46.5	.	283	-2,632	13,159	0	0
314 1		INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE										
	2000	361,056	2024	24.0	5.5	18.5	65,647	0	82,742	278,314	15,044
	1998	1,378,584	2024	26.0	7.5	18.5	183,811	0	397,668	980,916	53,022
	1989	423,405	2024	35.0	16.5	18.5	25,661	0	199,605	223,800	12,097
	1988	11,494	2023	35.0	17.5	17.5	657	-2,299	5,747	5,747	328
	1980	0	2015	35.0	25.5	9.5	0	0	0	0	0
	1961	1,912	1996	35.0	44.5	0.0	43	-382	1,912	0	0
	1959	6,021	1994	35.0	46.5	0.0	129	-1,204	6,021	0	0
314 2		2,182,472		27.0	7.9	18.5	275,948	-3,885	693,695	1,488,777	80,491
314 2		INTERIM NET SALVAGE % = 0									
GROUP 3	36 TO RETIREMENT DATE OF UNIT										
	2002	3,616	2024	22.0	3.5	18.5	1,033	0	575	3,041	164
	2001	2,814	2024	23.0	4.5	18.5	625	0	551	2,263	122
	1993	10,967	2024	31.0	12.5	18.5	877	0	4,422	6,545	354
	1992	0	2024	32.0	13.5	18.5	0	0	0	0	0
	1989	506,909	2024	35.0	16.5	18.5	30,722	0	238,971	267,938	14,483
	1988	6,703	2024	36.0	17.5	18.5	383	0	3,258	3,445	186
	1977	25,383	2024	47.0	28.5	18.5	891	0	15,392	9,991	540
	1976	151,500	2024	48.0	29.5	18.5	5,136	0	93,109	58,391	3,156
	1967	1,554	2024	57.0	38.5	18.5	40	0	1,050	504	27
	1966	1,711	2024	58.0	39.5	18.5	43	0	1,165	546	30

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1965	0	2024	59.0	40.5	18.5	0	0	0	0	0
1962	1,852	2024	62.0	43.5	18.5	43	0	1,299	553	30
1961	4,802	2024	63.0	44.5	18.5	108	0	3,392	1,410	76
1960	19	2024	64.0	45.5	18.5	0	0	14	5	0
1959	2,674,254	2024	65.0	46.5	18.5	57,511	0	1,913,120	761,134	41,142
314 3	3,392,084		56.2	34.8	18.5	97,412	0	2,276,318	1,115,766	60,310
314 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 314	5,587,715		39.4	15.0	18.5	373,643	-6,517	2,983,172	2,604,543	140,801
ACCOUNT 314	INTERIM NET SALVAGE % = 0									
ACCOUNT 315										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
1995	4,072	2015	20.0	10.5	9.5	388	-814	2,138	1,934	204
1992	3,738	2012	20.0	13.5	6.5	277	-748	2,523	1,215	187
1986	8,821	2006	20.0	19.5	0.5	452	-1,764	8,600	221	221
1984	4,803	2004	20.0	21.5	0.0	223	-961	4,803	0	0
1982	1,207	2002	20.0	23.5	0.0	51	-241	1,207	0	0
1981	6,803	2001	20.0	24.5	0.0	278	-1,361	6,803	0	0
1980	6,505	2000	20.0	25.5	0.0	255	-1,301	6,505	0	0
1979	64,138	1999	20.0	26.5	0.0	2,420	-12,828	64,138	0	0
1978	27,414	1998	20.0	27.5	0.0	997	-5,483	27,414	0	0
1977	1,592	1997	20.0	28.5	0.0	56	-318	1,592	0	0
1974	591	1994	20.0	31.5	0.0	19	-118	591	0	0
1960	168	1980	20.0	45.5	0.0	4	-34	168	0	0
1959	113,076	1979	20.0	46.5	0.0	2,432	-22,615	113,076	0	0
315 1	242,928		20.0	30.9	5.5	7,852	-48,586	239,558	3,370	612
315 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
1998	298,559	2024	26.0	7.5	18.5	39,808	0	86,123	212,436	11,483
1989	47,346	2024	35.0	16.5	18.5	2,869	0	22,320	25,026	1,353

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1984	16,515	2019	35.0	21.5	13.5	768	-3,303	10,145	6,370	472
1983	2,186,526	2018	35.0	22.5	12.5	97,179	-437,305	1,405,624	780,902	62,472
1981	0	2016	35.0	24.5	10.5	0	0	0	0	0
1979	6,506	2014	35.0	26.5	8.5	246	-1,301	4,926	1,580	186
1978	6,377	2013	35.0	27.5	7.5	232	-1,275	5,011	1,366	182
1971	774	2006	35.0	34.5	0.5	22	-155	763	11	11
1960	1,162	1995	35.0	45.5	0.0	26	-232	1,162	0	0
1959	782,370	1994	35.0	46.5	0.0	16,825	-156,474	782,370	0	0
315 2	3,346,135		34.0	21.2	13.5	157,975	-600,046	2,318,444	1,027,691	76,159
315 2	INTERIM NET SALVAGE % = -18									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1986	678	2024	38.0	19.5	18.5	35	0	348	330	18
1979	885	2024	45.0	26.5	18.5	33	0	521	364	20
1978	2,194	2024	46.0	27.5	18.5	80	0	1,312	882	48
1959	177,742	2024	65.0	46.5	18.5	3,822	0	127,154	50,588	2,734
315 3	181,499		64.4	45.7	18.5	3,970	0	129,335	52,164	2,820
315 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 315	3,770,562		33.2	22.2	13.6	169,797	-648,632	2,687,337	1,083,225	79,591
ACCOUNT 315	INTERIM NET SALVAGE % = -17									
UNIT 4	29,972,400		37.7	14.2	13.8	2,106,935	-2,303,640	17,868,606	12,103,794	795,189
UNIT 4	INTERIM NET SALVAGE % = -8									
LOCATION NUMBER = 41101 UNIT = 5										
CRIST STEAM PLANT UNIT 5										
ACCOUNT 312										
GROUP 1 0 TO 20 YEAR SERVICE LIFE										

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
2002	366,999	2022	20.0	3.5	16.5	104,857	-73,400	64,225	302,774	18,350
2001	12,488	2021	20.0	4.5	15.5	2,775	-2,498	2,810	9,678	624
1999	27,843	2019	20.0	6.5	13.5	4,284	-5,569	9,049	18,794	1,392
1995	1,268,354	2015	20.0	10.5	9.5	120,796	-253,671	665,886	602,468	63,418
1994	10,784	2014	20.0	11.5	8.5	938	-2,157	6,201	4,583	539
1993	106,769	2013	20.0	12.5	7.5	8,542	-21,354	66,731	40,038	5,338
1992	0	2012	20.0	13.5	6.5	0	0	0	0	0
1990	0	2010	20.0	15.5	4.5	0	0	0	0	0
1989	0	2009	20.0	16.5	3.5	0	0	0	0	0
1987	0	2007	20.0	18.5	1.5	0	0	0	0	0
1984	547,729	2004	20.0	21.5	0.0	25,476	-109,546	547,729	0	0
1982	-1	2002	20.0	23.5	0.0	0	0	-1	0	0
1981	16,868	2001	20.0	24.5	0.0	688	-3,374	16,868	0	0
1980	0	2000	20.0	25.5	0.0	0	0	0	0	0
1979	11,687	1999	20.0	26.5	0.0	441	-2,337	11,687	0	0
1978	0	1998	20.0	27.5	0.0	0	0	0	0	0
1977	0	1997	20.0	28.5	0.0	0	0	0	0	0
1973	0	1993	20.0	32.5	0.0	0	0	0	0	0
1972	0	1992	20.0	33.5	0.0	0	0	0	0	0
1969	0	1989	20.0	36.5	0.0	0	0	0	0	0
1968	0	1988	20.0	37.5	0.0	0	0	0	0	0
1961	562	1981	20.0	44.5	0.0	13	-112	562	0	0
312 1	2,370,082		20.0	8.8	10.9	268,810	-474,016	1,391,747	978,335	89,661
312 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
2003	22,651	2026	23.0	2.5	20.5	9,060	0	2,462	20,189	985
2002	1,560,665	2026	24.0	3.5	20.5	445,904	0	227,597	1,333,068	65,028
2001	19,378	2026	25.0	4.5	20.5	4,306	0	3,488	15,890	775
2000	1,526,067	2026	26.0	5.5	20.5	277,467	0	322,822	1,203,245	58,695
1999	72,504	2026	27.0	6.5	20.5	11,154	0	17,455	55,049	2,685
1995	1,863,160	2026	31.0	10.5	20.5	177,444	0	631,070	1,232,090	60,102
1994	7,717	2026	32.0	11.5	20.5	671	0	2,773	4,944	241
1993	442,735	2026	33.0	12.5	20.5	35,419	0	167,703	275,032	13,416
1992	45,049	2026	34.0	13.5	20.5	3,337	0	17,887	27,162	1,325
1990	17,032	2025	35.0	15.5	19.5	1,099	-3,406	7,543	9,489	487
1989	237,679	2024	35.0	16.5	18.5	14,405	-47,536	112,049	125,630	6,791
1988	29,056	2023	35.0	17.5	17.5	1,660	-5,811	14,528	14,528	830
1986	521,109	2021	35.0	19.5	15.5	26,724	-104,222	290,332	230,777	14,889
1985	10,198	2020	35.0	20.5	14.5	497	-2,040	5,973	4,225	291
1984	966,008	2019	35.0	21.5	13.5	44,931	-193,202	593,405	372,603	27,600
1983	161,626	2018	35.0	22.5	12.5	7,183	-32,325	103,902	57,724	4,618
1982	22,097	2017	35.0	23.5	11.5	940	-4,419	14,837	7,260	631

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1981	4,614	2016	35.0	24.5	10.5	188	-923	3,230	1,384	132
1980	9,765	2015	35.0	25.5	9.5	383	-1,953	7,115	2,650	279
1979	237	2014	35.0	26.5	8.5	9	-47	179	58	7
1978	543,591	2013	35.0	27.5	7.5	19,767	-108,718	427,107	116,484	15,531
1977	2,027,834	2012	35.0	28.5	6.5	71,152	-405,567	1,651,236	376,598	57,938
1976	2,092,647	2011	35.0	29.5	5.5	70,937	-418,529	1,763,802	328,845	59,790
1972	22,281	2007	35.0	33.5	1.5	665	-4,456	21,326	955	637
1971	0	2006	35.0	34.5	0.5	0	0	0	0	0
1969	2,838	2004	35.0	36.5	0.0	78	-568	2,838	0	0
1968	84,203	2003	35.0	37.5	0.0	2,245	-16,841	84,203	0	0
1967	0	2002	35.0	38.5	0.0	0	0	0	0	0
1966	0	2001	35.0	39.5	0.0	0	0	0	0	0
1965	269	2000	35.0	40.5	0.0	7	-54	269	0	0
1963	345	1998	35.0	42.5	0.0	8	-69	345	0	0
1962	31,409	1997	35.0	43.5	0.0	722	-6,282	31,409	0	0
1961	484,112	1996	35.0	44.5	0.0	10,879	-96,822	484,112	0	0
312 2	12,828,876		31.2	10.4	14.8	1,239,241	-1,453,790	7,012,997	5,815,879	393,703
312 2	INTERIM NET SALVAGE % = -11									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1990	6,983	2026	36.0	15.5	20.5	451	0	3,007	3,976	194
1988	60,281	2026	38.0	17.5	20.5	3,445	0	27,761	32,520	1,586
1986	67,831	2026	40.0	19.5	20.5	3,479	0	33,068	34,763	1,696
1982	10,539	2026	44.0	23.5	20.5	448	0	5,629	4,910	240
1981	760	2026	45.0	24.5	20.5	31	0	414	346	17
1980	637	2026	46.0	25.5	20.5	25	0	353	284	14
1979	24,671	2026	47.0	26.5	20.5	931	0	13,910	10,761	525
1978	85,280	2026	48.0	27.5	20.5	3,101	0	48,858	36,422	1,777
1977	941,746	2026	49.0	28.5	20.5	33,044	0	547,750	393,996	19,219
1976	2,597,973	2026	50.0	29.5	20.5	88,067	0	1,532,804	1,065,169	51,959
1975	13,751	2026	51.0	30.5	20.5	451	0	8,224	5,527	270
1974	2,148	2026	52.0	31.5	20.5	68	0	1,301	847	41
1973	6,329	2026	53.0	32.5	20.5	195	0	3,881	2,448	119
1969	82,666	2026	57.0	36.5	20.5	2,265	0	52,935	29,731	1,450
1968	85,533	2026	58.0	37.5	20.5	2,281	0	55,302	30,231	1,475
1965	214	2026	61.0	40.5	20.5	5	0	142	72	4
1964	3,330	2026	62.0	41.5	20.5	80	0	2,229	1,101	54
1963	431	2026	63.0	42.5	20.5	10	0	291	140	7
1962	1,239	2026	64.0	43.5	20.5	28	0	842	397	19
1961	2,190,783	2026	65.0	44.5	20.5	49,231	0	1,499,844	690,939	33,704
312 3	6,183,125		54.1	33.0	20.5	187,636	0	3,838,545	2,344,580	114,370

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
312 3	INTERIM NET SALVAGE % = 0										
ACCOUNT 312	21,382,083		33.2	12.6	15.3		1,695,687	-1,927,806	12,243,289	9,138,794	597,734
ACCOUNT 312	INTERIM NET SALVAGE % = -9										
ACCOUNT 314											
GROUP 1	0 TO 20 YEAR SERVICE LIFE										
2000	44,161	2020	20.0	5.5	14.5		8,029	-8,832	12,144	32,017	2,208
1961	3,785	1981	20.0	44.5	0.0		85	-757	3,785	0	0
314 1	47,946		20.0	5.9	14.5		8,114	-9,589	15,929	32,017	2,208
314 1	INTERIM NET SALVAGE % = -20										
GROUP 2	21 TO 35 YEAR SERVICE LIFE										
2000	229,198	2026	26.0	5.5	20.5		41,672	0	48,484	180,714	8,815
1995	44,078	2026	31.0	10.5	20.5		4,198	0	14,930	29,148	1,422
1990	356,853	2025	35.0	15.5	19.5		23,023	-71,371	158,035	198,818	10,196
1967	0	2002	35.0	38.5	0.0		0	0	0	0	0
1961	114,545	1996	35.0	44.5	0.0		2,574	-22,909	114,545	0	0
314 2	744,674		31.4	10.4	20.0		71,467	-94,280	335,994	408,680	20,433
314 2	INTERIM NET SALVAGE % = -13										
GROUP 3	36 TO RETIREMENT DATE OF UNIT										
2002	3,851	2026	24.0	3.5	20.5		1,100	0	562	3,289	160
2001	2,852	2026	25.0	4.5	20.5		634	0	513	2,339	114
1995	737,070	2026	31.0	10.5	20.5		70,197	0	249,653	487,417	23,776
1993	9,096	2026	33.0	12.5	20.5		728	0	3,445	5,651	276
1992	0	2026	34.0	13.5	20.5		0	0	0	0	0
1989	0	2026	37.0	16.5	20.5		0	0	0	0	0
1980	0	2026	46.0	25.5	20.5		0	0	0	0	0

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1978	140,398	2026	48.0	27.5	20.5	5,105	0	80,436	59,962	2,925
1967	1,554	2026	59.0	38.5	20.5	40	0	1,014	540	26
1965	23	2026	61.0	40.5	20.5	1	0	15	8	0
1963	997	2026	63.0	42.5	20.5	23	0	673	324	16
1962	16,350	2026	64.0	43.5	20.5	376	0	11,113	5,237	255
1961	3,830,894	2026	65.0	44.5	20.5	86,088	0	2,622,689	1,208,205	58,937
314 3	4,743,085		54.8	28.9	20.5	164,292	0	2,970,113	1,772,972	86,485
314 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 314	5,535,705		49.2	22.7	20.3	243,873	-103,869	3,322,036	2,213,669	109,126
ACCOUNT 314	INTERIM NET SALVAGE % = -2									
ACCOUNT 315										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
1995	4,584	2015	20.0	10.5	9.5	437	-917	2,407	2,177	229
1994	76,925	2014	20.0	11.5	8.5	6,689	-15,385	44,232	32,693	3,846
1992	5,336	2012	20.0	13.5	6.5	395	-1,067	3,602	1,734	267
1988	33,834	2008	20.0	17.5	2.5	1,933	-6,767	29,605	4,229	1,692
1986	8,799	2006	20.0	19.5	0.5	451	-1,760	8,579	220	220
1984	4,650	2004	20.0	21.5	0.0	216	-930	4,650	0	0
1981	7,754	2001	20.0	24.5	0.0	316	-1,551	7,754	0	0
1980	6,505	2000	20.0	25.5	0.0	255	-1,301	6,505	0	0
1979	64,138	1999	20.0	26.5	0.0	2,420	-12,828	64,138	0	0
1978	18,017	1998	20.0	27.5	0.0	655	-3,603	18,017	0	0
1974	664	1994	20.0	31.5	0.0	21	-133	664	0	0
1972	8,089	1992	20.0	33.5	0.0	241	-1,618	8,089	0	0
1971	0	1991	20.0	34.5	0.0	0	0	0	0	0
1970	124	1990	20.0	35.5	0.0	3	-25	124	0	0
1969	6,746	1989	20.0	36.5	0.0	185	-1,349	6,746	0	0
1968	98,061	1988	20.0	37.5	0.0	2,615	-19,612	98,061	0	0
1966	11,015	1986	20.0	39.5	0.0	279	-2,203	11,015	0	0
1965	2,309	1985	20.0	40.5	0.0	57	-462	2,309	0	0
1963	10,234	1983	20.0	42.5	0.0	241	-2,047	10,234	0	0
1962	204	1982	20.0	43.5	0.0	5	-41	204	0	0
1961	106,506	1981	20.0	44.5	0.0	2,393	-21,301	106,506	0	0
315 1	474,494		20.0	24.0	6.6	19,807	-94,899	433,441	41,053	6,254

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
315 1	INTERIM NET SALVAGE % = -20										
GROUP 2	21 TO 35 YEAR SERVICE LIFE										
2003	7,740	2026	23.0	2.5	20.5		3,096	0	841	6,899	337
1989	45,999	2024	35.0	16.5	18.5		2,788	-9,200	21,685	24,314	1,314
1984	16,223	2019	35.0	21.5	13.5		755	-3,245	9,966	6,257	463
1979	6,506	2014	35.0	26.5	8.5		246	-1,301	4,926	1,580	186
1978	16,404	2013	35.0	27.5	7.5		597	-3,281	12,889	3,515	469
1977	35,186	2012	35.0	28.5	6.5		1,235	-7,037	28,651	6,535	1,005
1969	8,808	2004	35.0	36.5	0.0		241	-1,762	8,808	0	0
1968	13,365	2003	35.0	37.5	0.0		356	-2,673	13,365	0	0
1963	14,562	1998	35.0	42.5	0.0		343	-2,912	14,562	0	0
1961	365,833	1996	35.0	44.5	0.0		8,221	-73,167	365,833	0	0
315 2	530,626		34.7	29.7	13.0		17,878	-104,577	481,526	49,100	3,774
315 2	INTERIM NET SALVAGE % = -20										
GROUP 3	36 TO RETIREMENT DATE OF UNIT										
1989	1,640	2026	37.0	16.5	20.5		99	0	731	909	44
1979	885	2026	47.0	26.5	20.5		33	0	499	386	19
1978	2,955	2026	48.0	27.5	20.5		107	0	1,693	1,262	62
1968	3,910	2026	58.0	37.5	20.5		104	0	2,528	1,382	67
1961	148,176	2026	65.0	44.5	20.5		3,330	0	101,444	46,732	2,280
315 3	157,566		63.7	42.9	20.5		3,673	0	106,895	50,671	2,472
315 3	INTERIM NET SALVAGE % = 0										
ACCOUNT 315	1,162,686		28.0	28.1	11.3		41,358	-199,476	1,021,862	140,824	12,500
ACCOUNT 315	INTERIM NET SALVAGE % = -17										
UNIT 5	28,080,474		39.0	14.2	14.4		1,980,918	-2,231,151	16,587,187	11,493,287	719,360
UNIT 5	INTERIM NET SALVAGE % = -8										

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LOCATION NUMBER = 41101 UNIT = 6											
CRIST STEAM PLANT UNIT 6											
ACCOUNT 312											
GROUP 1 0 TO 20 YEAR SERVICE LIFE											
2002	136,270	2022	20.0	3.5	16.5		38,934	-27,254	23,847	112,423	6,814
1999	88,481	2019	20.0	6.5	13.5		13,612	-17,696	28,756	59,725	4,424
1996	478,294	2016	20.0	9.5	10.5		50,347	-95,659	227,190	251,104	23,915
1995	0	2015	20.0	10.5	9.5		0	0	0	0	0
1994	1,450,949	2014	20.0	11.5	8.5		126,169	-290,190	834,296	616,653	72,547
1993	195,832	2013	20.0	12.5	7.5		15,667	-39,166	122,395	73,437	9,792
1992	292,986	2012	20.0	13.5	6.5		21,703	-58,597	197,766	95,220	14,649
1991	3,333	2011	20.0	14.5	5.5		230	-667	2,416	917	167
1990	36,919	2010	20.0	15.5	4.5		2,382	-7,384	28,612	8,307	1,846
1987	0	2007	20.0	18.5	1.5		0	0	0	0	0
1986	0	2006	20.0	19.5	0.5		0	0	0	0	0
1983	123,025	2003	20.0	22.5	0.0		5,468	-24,605	123,025	0	0
1981	21,819	2001	20.0	24.5	0.0		891	-4,364	21,819	0	0
1980	0	2000	20.0	25.5	0.0		0	0	0	0	0
1975	0	1995	20.0	30.5	0.0		0	0	0	0	0
1971	3,416	1991	20.0	34.5	0.0		99	-683	3,416	0	0
1970	609,862	1990	20.0	35.5	0.0		17,179	-121,972	609,862	0	0
312 1	3,441,186		20.0	11.8	9.1		292,681	-688,237	2,223,400	1,217,786	134,154
312 1	INTERIM NET SALVAGE % = -20										
GROUP 2 21 TO 35 YEAR SERVICE LIFE											
2005	4,160,000	2035	30.0	0.5	29.5		2,080,000	0	69,333	4,090,667	138,667
2004	78,450	2035	31.0	1.5	29.5		52,300	0	3,796	74,654	2,531
2003	44,493	2035	32.0	2.5	29.5		17,797	0	3,476	41,017	1,390
2002	7,407,218	2035	33.0	3.5	29.5		2,116,348	0	785,614	6,621,604	224,461
2000	354,834	2035	35.0	5.5	29.5		64,515	0	55,760	299,074	10,138
1999	700,369	2034	35.0	6.5	28.5		107,749	-140,074	130,069	570,300	20,011
1997	82,647	2032	35.0	8.5	26.5		9,723	-16,529	20,071	62,576	2,361
1996	643,318	2031	35.0	9.5	25.5		67,718	-128,664	174,615	468,703	18,381
1995	132,802	2030	35.0	10.5	24.5		12,648	-26,560	39,841	92,961	3,794
1994	12,811,203	2029	35.0	11.5	23.5		1,114,018	-2,562,241	4,209,395	8,601,808	366,034
1993	948,129	2028	35.0	12.5	22.5		75,850	-189,626	338,618	609,511	27,089
1992	1,345,135	2027	35.0	13.5	21.5		99,640	-269,027	518,838	826,297	38,432

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1990	7,058,550	2025	35.0	15.5	19.5	455,390	-1,411,710	3,125,929	3,932,621	201,673
1989	2,585,433	2024	35.0	16.5	18.5	156,693	-517,087	1,218,847	1,366,586	73,870
1988	143,309	2023	35.0	17.5	17.5	8,189	-28,662	71,655	71,654	4,095
1987	155,985	2022	35.0	18.5	16.5	8,432	-31,197	82,449	73,536	4,457
1985	321,788	2020	35.0	20.5	14.5	15,697	-64,358	188,476	133,312	9,194
1984	40,997	2019	35.0	21.5	13.5	1,907	-8,199	25,184	15,813	1,171
1983	300,361	2018	35.0	22.5	12.5	13,349	-60,072	193,089	107,272	8,582
1982	581,831	2017	35.0	23.5	11.5	24,759	-116,366	390,658	191,173	16,624
1981	678,529	2016	35.0	24.5	10.5	27,695	-135,706	474,970	203,559	19,387
1980	88,836	2015	35.0	25.5	9.5	3,484	-17,767	64,723	24,113	2,538
1979	236	2014	35.0	26.5	8.5	9	-47	179	57	7
1978	94,129	2013	35.0	27.5	7.5	3,423	-18,826	73,959	20,170	2,689
1977	868,943	2012	35.0	28.5	6.5	30,489	-173,789	707,568	161,375	24,827
1976	0	2011	35.0	29.5	5.5	0	0	0	0	0
1975	0	2010	35.0	30.5	4.5	0	0	0	0	0
1974	621	2009	35.0	31.5	3.5	20	-124	559	62	18
1973	0	2008	35.0	32.5	2.5	0	0	0	0	0
1972	9	2007	35.0	33.5	1.5	0	-2	9	0	0
1971	6,510	2006	35.0	34.5	0.5	189	-1,302	6,417	93	93
1970	3,994,757	2005	35.0	35.5	0.0	112,528	-798,951	3,994,757	0	0
312 2	45,629,422		34.1	6.8	23.4	6,680,559	-6,716,885	16,968,854	28,660,568	1,222,514
312 2	INTERIM NET SALVAGE % = -15									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1994	6,915,298	2035	41.0	11.5	29.5	601,330	0	1,939,657	4,975,641	168,666
1992	20,422	2035	43.0	13.5	29.5	1,513	0	6,412	14,010	475
1990	0	2035	45.0	15.5	29.5	0	0	0	0	0
1988	281,564	2035	47.0	17.5	29.5	16,089	0	104,838	176,726	5,991
1987	190,735	2035	48.0	18.5	29.5	10,310	0	73,512	117,223	3,974
1983	193,950	2035	52.0	22.5	29.5	8,620	0	83,921	110,029	3,730
1980	0	2035	55.0	25.5	29.5	0	0	0	0	0
1979	4,022	2035	56.0	26.5	29.5	152	0	1,903	2,119	72
1978	0	2035	57.0	27.5	29.5	0	0	0	0	0
1977	142,544	2035	58.0	28.5	29.5	5,002	0	70,043	72,501	2,458
1976	0	2035	59.0	29.5	29.5	0	0	0	0	0
1974	9,135	2035	61.0	31.5	29.5	290	0	4,717	4,418	150
1973	87,674	2035	62.0	32.5	29.5	2,698	0	45,958	41,716	1,414
1972	72,781	2035	63.0	33.5	29.5	2,173	0	38,701	34,080	1,155
1971	173,195	2035	64.0	34.5	29.5	5,020	0	93,363	79,832	2,706
1970	3,422,694	2035	65.0	35.5	29.5	96,414	0	1,869,317	1,553,377	52,657
312 3	11,514,014		47.3	15.4	29.5	749,611	0	4,332,342	7,181,672	243,448

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
312 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 312	60,584,622		34.6	7.8	23.2	7,722,851	-7,405,123	23,524,596	37,060,026	1,600,116
ACCOUNT 312	INTERIM NET SALVAGE % = -12									
ACCOUNT 314										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
1998	102,129	2018	20.0	7.5	12.5	13,617	-20,426	38,298	63,831	5,106
1993	52,594	2013	20.0	12.5	7.5	4,208	-10,519	32,871	19,723	2,630
1987	39,627	2007	20.0	18.5	1.5	2,142	-7,925	36,655	2,972	1,981
1972	0	1992	20.0	33.5	0.0	0	0	0	0	0
1971	0	1991	20.0	34.5	0.0	0	0	0	0	0
1970	0	1990	20.0	35.5	0.0	0	0	0	0	0
1959	0	1979	20.0	46.5	0.0	0	0	0	0	0
314 1	194,350		20.0	9.7	8.9	19,967	-38,870	107,824	86,526	9,717
314 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
2003	94,034	2035	32.0	2.5	29.5	37,614	0	7,346	86,688	2,939
2002	201,690	2035	33.0	3.5	29.5	57,626	0	21,391	180,299	6,112
2000	1,277,311	2035	35.0	5.5	29.5	232,238	0	200,720	1,076,591	36,495
1995	9,084	2030	35.0	10.5	24.5	865	-1,817	2,725	6,359	260
1993	212,704	2028	35.0	12.5	22.5	17,016	-42,541	75,966	136,738	6,077
1991	61,111	2026	35.0	14.5	20.5	4,215	-12,222	25,317	35,794	1,746
1982	0	2017	35.0	23.5	11.5	0	0	0	0	0
1981	871,084	2016	35.0	24.5	10.5	35,554	-174,217	609,759	261,325	24,888
1979	6,752	2014	35.0	26.5	8.5	255	-1,350	5,112	1,640	193
1972	0	2007	35.0	33.5	1.5	0	0	0	0	0
1971	0	2006	35.0	34.5	0.5	0	0	0	0	0
1970	607,391	2005	35.0	35.5	0.0	17,110	-121,478	607,391	0	0
314 2	3,341,161		34.8	8.3	22.7	402,493	-353,625	1,555,727	1,785,434	78,710
314 2	INTERIM NET SALVAGE % = -11									

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
GROUP 3 36 TO RETIREMENT DATE OF UNIT											
2004	2,127,412	2035	31.0	1.5	29.5		1,418,275	0	102,939	2,024,473	68,626
2002	341,348	2035	33.0	3.5	29.5		97,528	0	36,204	305,144	10,344
2001	29,329	2035	34.0	4.5	29.5		6,518	0	3,882	25,447	863
2000	29,612	2035	35.0	5.5	29.5		5,384	0	4,653	24,959	846
1994	169,256	2035	41.0	11.5	29.5		14,718	0	47,474	121,782	4,128
1993	35,233	2035	42.0	12.5	29.5		2,819	0	10,486	24,747	839
1989	0	2035	46.0	16.5	29.5		0	0	0	0	0
1987	4,252	2035	48.0	18.5	29.5		230	0	1,639	2,613	89
1986	1,591,550	2035	49.0	19.5	29.5		81,618	0	633,372	958,178	32,481
1985	367,409	2035	50.0	20.5	29.5		17,922	0	150,638	216,771	7,348
1980	2,994	2035	55.0	25.5	29.5		117	0	1,388	1,606	54
1977	0	2035	58.0	28.5	29.5		0	0	0	0	0
1976	0	2035	59.0	29.5	29.5		0	0	0	0	0
1972	17,074	2035	63.0	33.5	29.5		510	0	9,079	7,995	271
1971	30,506	2035	64.0	34.5	29.5		884	0	16,445	14,061	477
1970	7,532,091	2035	65.0	35.5	29.5		212,172	0	4,113,680	3,418,411	115,878
314 3	12,278,066		50.7	6.6	29.5		1,858,695	0	5,131,879	7,146,187	242,244
314 3	INTERIM NET SALVAGE % = 0										
ACCOUNT 314	15,813,577		45.4	6.9	27.3		2,281,155	-392,495	6,795,430	9,018,147	330,671
ACCOUNT 314	INTERIM NET SALVAGE % = -2										
ACCOUNT 315											
GROUP 1 0 TO 20 YEAR SERVICE LIFE											
2003	7,878	2023	20.0	2.5	17.5		3,151	-1,576	985	6,893	394
2002	40,396	2022	20.0	3.5	16.5		11,542	-8,079	7,069	33,327	2,020
2001	14,289	2021	20.0	4.5	15.5		3,175	-2,858	3,215	11,074	714
1995	5,097	2015	20.0	10.5	9.5		485	-1,019	2,676	2,421	255
1994	79,569	2014	20.0	11.5	8.5		6,919	-15,914	45,752	33,817	3,978
1992	7,530	2012	20.0	13.5	6.5		558	-1,506	5,083	2,447	376
1988	8,609	2008	20.0	17.5	2.5		492	-1,722	7,533	1,076	430
1986	7,442	2006	20.0	19.5	0.5		382	-1,488	7,256	186	186
1984	44,613	2004	20.0	21.5	0.0		2,075	-8,923	44,613	0	0

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1982	15,330	2002	20.0	23.5	0.0	652	-3,066	15,330	0	0
1981	1,671	2001	20.0	24.5	0.0	68	-334	1,671	0	0
1980	161,136	2000	20.0	25.5	0.0	6,319	-32,227	161,136	0	0
1979	137	1999	20.0	26.5	0.0	5	-27	137	0	0
1977	15,136	1997	20.0	28.5	0.0	531	-3,027	15,136	0	0
1974	820	1994	20.0	31.5	0.0	26	-164	820	0	0
1972	14,388	1992	20.0	33.5	0.0	429	-2,878	14,388	0	0
1971	1,372	1991	20.0	34.5	0.0	40	-274	1,372	0	0
1970	45,996	1990	20.0	35.5	0.0	1,296	-9,199	45,996	0	0
<hr/>										
315 1	471,409		20.0	12.4	10.9	38,145	-94,282	380,168	91,241	8,353
315 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
2004	21,924	2035	31.0	1.5	29.5	14,616	0	1,061	20,863	707
1992	17,624	2027	35.0	13.5	21.5	1,305	-3,525	6,798	10,826	504
1990	44,948	2025	35.0	15.5	19.5	2,900	-8,990	19,906	25,042	1,284
1989	256,883	2024	35.0	16.5	18.5	15,569	-51,377	121,102	135,781	7,340
1986	1,952	2021	35.0	19.5	15.5	100	-390	1,088	864	56
1984	14,731	2019	35.0	21.5	13.5	685	-2,946	9,049	5,682	421
1983	56,578	2018	35.0	22.5	12.5	2,515	-11,316	36,372	20,206	1,616
1982	18,602	2017	35.0	23.5	11.5	792	-3,720	12,490	6,112	531
1977	127,011	2012	35.0	28.5	6.5	4,457	-25,402	103,423	23,588	3,629
1972	89	2007	35.0	33.5	1.5	3	-18	85	4	3
1971	183,383	2006	35.0	34.5	0.5	5,315	-36,677	180,763	2,620	2,620
1970	1,241,556	2005	35.0	35.5	0.0	34,973	-248,311	1,241,556	0	0
<hr/>										
315 2	1,985,281		34.9	23.9	13.4	83,230	-392,671	1,733,693	251,588	18,711
315 2	INTERIM NET SALVAGE % = -20									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1989	2,862	2035	46.0	16.5	29.5	173	0	1,027	1,835	62
1984	7,826	2035	51.0	21.5	29.5	364	0	3,299	4,527	153
1983	25,560	2035	52.0	22.5	29.5	1,136	0	11,060	14,500	492
1981	198	2035	54.0	24.5	29.5	8	0	90	108	4
1977	28,443	2035	58.0	28.5	29.5	998	0	13,976	14,467	490
1975	796	2035	60.0	30.5	29.5	26	0	405	391	13
1972	8,260	2035	63.0	33.5	29.5	247	0	4,392	3,868	131
1971	4,940	2035	64.0	34.5	29.5	143	0	2,663	2,277	77
1970	1,286,161	2035	65.0	35.5	29.5	36,230	0	702,442	583,719	19,787

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
315 3	1,365,046		64.4	34.7	29.5	39,325	0	739,354	625,692	21,209
315 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 315	3,821,736		37.6	23.8	20.1	160,700	-486,953	2,853,215	968,521	48,273
ACCOUNT 315	INTERIM NET SALVAGE % = -13									
UNIT 6	80,219,935		40.5	7.9	21.4	10,164,706	-8,284,571	33,173,241	47,046,694	1,979,060
UNIT 6	INTERIM NET SALVAGE % = -10									

LOCATION NUMBER = 41101 UNIT = 7
 CRIST STEAM PLANT UNIT 7

ACCOUNT 311

GROUP 3 THROUGH RETIREMENT DATE OF UNIT

1990	0	2038	48.0	15.5	32.5	0	0	0	0	0
311 3	0		.	.	.	0	0	0	0	0
311 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 311	0		.	.	.	0	0	0	0	0
ACCOUNT 311	INTERIM NET SALVAGE % = 0									

ACCOUNT 312

GROUP 1 0 TO 20 YEAR SERVICE LIFE

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
2005	70,765,771	2025	20.0	0.5	19.5	35,382,886	-14,153,154	1,769,144	68,996,627	3,538,289
2002	918,287	2022	20.0	3.5	16.5	262,368	-183,657	160,700	757,587	45,914
1999	163,872	2019	20.0	6.5	13.5	25,211	-32,774	53,258	110,614	8,194
1996	957,488	2016	20.0	9.5	10.5	100,788	-191,498	454,807	502,681	47,874
1994	2,949	2014	20.0	11.5	8.5	256	-590	1,696	1,253	147
1992	52,838	2012	20.0	13.5	6.5	3,914	-10,568	35,666	17,172	2,642
1991	3,101,512	2011	20.0	14.5	5.5	213,897	-620,302	2,248,596	852,916	155,076
1989	42,115	2009	20.0	16.5	3.5	2,552	-8,423	34,745	7,370	2,106
1988	704,768	2008	20.0	17.5	2.5	40,272	-140,954	616,672	88,096	35,238
1987	73,249	2007	20.0	18.5	1.5	3,959	-14,650	67,755	5,494	3,663
1985	-1	2005	20.0	20.5	0.0	0	0	-1	0	0
1984	0	2004	20.0	21.5	0.0	0	0	0	0	0
1983	1	2003	20.0	22.5	0.0	0	-0	1	0	0
1982	0	2002	20.0	23.5	0.0	0	0	0	0	0
1981	9,132	2001	20.0	24.5	0.0	373	-1,826	9,132	0	0
1980	0	2000	20.0	25.5	0.0	0	0	0	0	0
1978	0	1998	20.0	27.5	0.0	0	0	0	0	0
1977	0	1997	20.0	28.5	0.0	0	0	0	0	0
1975	487	1995	20.0	30.5	0.0	16	-97	487	0	0
1974	56,143	1994	20.0	31.5	0.0	1,782	-11,229	56,143	0	0
1973	404,811	1993	20.0	32.5	0.0	12,456	-80,962	404,811	0	0
312 1	77,253,422		20.0	2.1	18.6	36,050,730	-15,450,684	5,913,612	71,339,810	3,839,143
312 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
2005	2,200,000	2038	33.0	0.5	32.5	1,100,000	0	33,333	2,166,667	66,667
2004	32,176,417	2038	34.0	1.5	32.5	21,450,945	0	1,419,548	30,756,869	946,365
2003	314,295	2038	35.0	2.5	32.5	125,718	0	22,450	291,845	8,980
2002	9,496,862	2037	35.0	3.5	31.5	2,713,389	-1,899,372	949,686	8,547,176	271,339
2001	8,003	2036	35.0	4.5	30.5	1,778	-1,601	1,029	6,974	229
2000	3,258,712	2035	35.0	5.5	29.5	592,493	-651,742	512,083	2,746,629	93,106
1999	228,967	2034	35.0	6.5	28.5	35,226	-45,793	42,522	186,445	6,542
1997	83,922	2032	35.0	8.5	26.5	9,873	-16,784	20,381	63,541	2,398
1996	9,306,652	2031	35.0	9.5	25.5	979,648	-1,861,330	2,526,091	6,780,561	265,904
1995	404,364	2030	35.0	10.5	24.5	38,511	-80,873	121,309	283,055	11,553
1994	96,189	2029	35.0	11.5	23.5	8,364	-19,238	31,605	64,584	2,748
1993	1,765,204	2028	35.0	12.5	22.5	141,216	-353,041	630,430	1,134,774	50,434
1992	62,825	2027	35.0	13.5	21.5	4,654	-12,565	24,233	38,592	1,795
1991	6,263,584	2026	35.0	14.5	20.5	431,971	-1,252,717	2,594,913	3,668,671	178,960
1990	3,349,648	2025	35.0	15.5	19.5	216,106	-669,930	1,483,416	1,866,232	95,704
1989	2,981,118	2024	35.0	16.5	18.5	180,674	-596,224	1,405,384	1,575,734	85,175
1987	3,049	2022	35.0	18.5	16.5	165	-610	1,612	1,437	87
1986	1,517,252	2021	35.0	19.5	15.5	77,808	-303,450	845,326	671,926	43,350
1985	1,625,932	2020	35.0	20.5	14.5	79,314	-325,186	952,332	673,600	46,455

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
1984	626,041	2019	35.0	21.5	13.5		29,118	-125,208	384,568	241,473	17,887
1983	0	2018	35.0	22.5	12.5		0	0	0	0	0
1982	0	2017	35.0	23.5	11.5		0	0	0	0	0
1981	16,359	2016	35.0	24.5	10.5		668	-3,272	11,451	4,908	467
1980	4,934	2015	35.0	25.5	9.5		193	-987	3,595	1,339	141
1979	75,654	2014	35.0	26.5	8.5		2,855	-15,131	57,281	18,373	2,162
1978	0	2013	35.0	27.5	7.5		0	0	0	0	0
1977	23,705	2012	35.0	28.5	6.5		832	-4,741	19,303	4,402	677
1976	0	2011	35.0	29.5	5.5		0	0	0	0	0
1975	1,118	2010	35.0	30.5	4.5		37	-224	974	144	32
1974	66,699	2009	35.0	31.5	3.5		2,117	-13,340	60,029	6,670	1,906
1973	6,841,175	2008	35.0	32.5	2.5		210,498	-1,368,235	6,352,520	488,655	195,462
312 2	82,798,680		34.5	2.9	26.0		28,434,171	-9,621,594	20,507,404	62,291,276	2,396,525
312 2	INTERIM NET SALVAGE % = -12										
GROUP 3	36 TO RETIREMENT DATE OF UNIT										
2000	174,385	2038	38.0	5.5	32.5		31,706	0	25,240	149,145	4,589
1996	0	2038	42.0	9.5	32.5		0	0	0	0	0
1991	437,707	2038	47.0	14.5	32.5		30,187	0	135,037	302,670	9,313
1990	71,866	2038	48.0	15.5	32.5		4,637	0	23,207	48,659	1,497
1986	19,116	2038	52.0	19.5	32.5		980	0	7,169	11,947	368
1984	258,703	2038	54.0	21.5	32.5		12,033	0	103,002	155,701	4,791
1983	129,429	2038	55.0	22.5	32.5		5,752	0	52,948	76,481	2,353
1982	19,620	2038	56.0	23.5	32.5		835	0	8,233	11,387	350
1981	1,720,285	2038	57.0	24.5	32.5		70,216	0	739,421	980,864	30,180
1979	4,022	2038	59.0	26.5	32.5		152	0	1,806	2,216	68
1978	0	2038	60.0	27.5	32.5		0	0	0	0	0
1977	322,447	2038	61.0	28.5	32.5		11,314	0	150,651	171,796	5,286
1976	18,601	2038	62.0	29.5	32.5		631	0	8,850	9,751	300
1975	9,550	2038	63.0	30.5	32.5		313	0	4,623	4,927	152
1974	527,341	2038	64.0	31.5	32.5		16,741	0	259,551	267,790	8,240
1973	6,685,393	2038	65.0	32.5	32.5		205,704	0	3,342,697	3,342,696	102,852
312 3	10,398,465		61.0	26.6	32.5		391,201	0	4,862,435	5,536,030	170,339
312 3	INTERIM NET SALVAGE % = 0										
ACCOUNT 312	170,450,567		26.5	2.6	21.7		64,876,102	-25,072,278	31,283,451	139,167,116	6,406,007
ACCOUNT 312	INTERIM NET SALVAGE % = -15										

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ACCOUNT 314										
GROUP 1 0 TO 20 YEAR SERVICE LIFE										
1998	102,129	2018	20.0	7.5	12.5	13,617	-20,426	38,298	63,831	5,106
1993	0	2013	20.0	12.5	7.5	0	0	0	0	0
1991	1,890	2011	20.0	14.5	5.5	130	-378	1,370	520	95
1983	105,650	2003	20.0	22.5	0.0	4,696	-21,130	105,650	0	0
1973	0	1993	20.0	32.5	0.0	0	0	0	0	0
314 1	209,669		20.0	11.4	12.4	18,443	-41,934	145,318	64,351	5,201
314 1	INTERIM NET SALVAGE % = -20									
GROUP 2 21 TO 35 YEAR SERVICE LIFE										
2002	76,841	2037	35.0	3.5	31.5	21,955	-15,368	7,684	69,157	2,195
1993	3,331,909	2028	35.0	12.5	22.5	266,553	-666,382	1,189,968	2,141,941	95,197
1989	294,369	2024	35.0	16.5	18.5	17,841	-58,874	138,774	155,595	8,411
1987	21,000	2022	35.0	18.5	16.5	1,135	-4,200	11,100	9,900	600
1986	0	2021	35.0	19.5	15.5	0	0	0	0	0
1983	53,074	2018	35.0	22.5	12.5	2,359	-10,615	34,119	18,955	1,516
1982	124,071	2017	35.0	23.5	11.5	5,280	-24,814	83,305	40,766	3,545
1981	0	2016	35.0	24.5	10.5	0	0	0	0	0
1980	4,903	2015	35.0	25.5	9.5	192	-981	3,572	1,331	140
1979	189,086	2014	35.0	26.5	8.5	7,135	-37,817	143,165	45,921	5,402
1978	43,755	2013	35.0	27.5	7.5	1,591	-8,751	34,379	9,376	1,250
1977	54,813	2012	35.0	28.5	6.5	1,923	-10,963	44,633	10,180	1,566
1973	1,076,301	2008	35.0	32.5	2.5	33,117	-215,260	999,422	76,879	30,752
314 2	5,270,122		35.0	14.7	17.1	359,081	-1,054,024	2,690,121	2,580,001	150,574
314 2	INTERIM NET SALVAGE % = -20									
GROUP 3 36 TO RETIREMENT DATE OF UNIT										
2004	3,373,793	2038	34.0	1.5	32.5	2,249,195	0	148,844	3,224,949	99,229
2002	510,458	2038	36.0	3.5	32.5	145,845	0	49,628	460,830	14,179
2001	25,690	2038	37.0	4.5	32.5	5,709	0	3,124	22,566	694
2000	16,461	2038	38.0	5.5	32.5	2,993	0	2,383	14,078	433

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1996	1,884,562	2038	42.0	9.5	32.5	198,375	0	426,270	1,458,292	44,871
1993	970,472	2038	45.0	12.5	32.5	77,638	0	269,576	700,896	21,566
1991	130,748	2038	47.0	14.5	32.5	9,017	0	40,337	90,411	2,782
1989	0	2038	49.0	16.5	32.5	0	0	0	0	0
1987	467,060	2038	51.0	18.5	32.5	25,246	0	169,424	297,636	9,158
1986	1,446,602	2038	52.0	19.5	32.5	74,185	0	542,476	904,126	27,819
1984	0	2038	54.0	21.5	32.5	0	0	0	0	0
1982	37,611	2038	56.0	23.5	32.5	1,600	0	15,783	21,828	672
1980	225,931	2038	58.0	25.5	32.5	8,860	0	99,332	126,599	3,895
1979	62,665	2038	59.0	26.5	32.5	2,365	0	28,146	34,519	1,062
1977	300,730	2038	61.0	28.5	32.5	10,552	0	140,505	160,225	4,930
1976	19,418	2038	62.0	29.5	32.5	658	0	9,239	10,179	313
1975	60,446	2038	63.0	30.5	32.5	1,982	0	29,264	31,182	959
1974	30,762	2038	64.0	31.5	32.5	977	0	15,141	15,621	481
1973	11,312,162	2038	65.0	32.5	32.5	348,067	0	5,656,081	5,656,081	174,033
314 3	20,875,571		51.3	6.6	32.5	3,163,264	0	7,645,553	13,230,018	407,076
314 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 314	26,355,362		46.4	7.4	28.2	3,540,788	-1,095,958	10,480,992	15,874,370	562,851
ACCOUNT 314	INTERIM NET SALVAGE % = -4									
ACCOUNT 315										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
2002	111,592	2022	20.0	3.5	16.5	31,883	-22,318	19,529	92,063	5,580
2000	0	2020	20.0	5.5	14.5	0	0	0	0	0
1995	45,008	2015	20.0	10.5	9.5	4,286	-9,002	23,629	21,379	2,250
1994	28,813	2014	20.0	11.5	8.5	2,505	-5,763	16,567	12,246	1,441
1993	0	2013	20.0	12.5	7.5	0	0	0	0	0
1992	30,549	2012	20.0	13.5	6.5	2,263	-6,110	20,621	9,928	1,527
1988	8,609	2008	20.0	17.5	2.5	492	-1,722	7,533	1,076	430
1986	8,124	2006	20.0	19.5	0.5	417	-1,625	7,921	203	203
1985	0	2005	20.0	20.5	0.0	0	0	0	0	0
1984	11,965	2004	20.0	21.5	0.0	557	-2,393	11,965	0	0
1982	22,883	2002	20.0	23.5	0.0	974	-4,577	22,883	0	0
1981	39,942	2001	20.0	24.5	0.0	1,630	-7,988	39,942	0	0
1980	183,855	2000	20.0	25.5	0.0	7,210	-36,771	183,855	0	0
1979	4,222	1999	20.0	26.5	0.0	159	-844	4,222	0	0
1977	779	1997	20.0	28.5	0.0	27	-156	779	0	0

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1976	3	1996	20.0	29.5	0.0	0	-1	3	0	0
1974	18,494	1994	20.0	31.5	0.0	587	-3,699	18,494	0	0
1973	318,775	1993	20.0	32.5	0.0	9,808	-63,755	318,775	0	0
315 1	833,613		20.0	13.3	12.0	62,798	-166,723	696,718	136,895	11,431
315 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
2004	11,466,382	2038	34.0	1.5	32.5	7,644,255	0	505,870	10,960,512	337,247
2003	18,704	2038	35.0	2.5	32.5	7,482	0	1,336	17,368	534
1997	8,421	2032	35.0	8.5	26.5	991	-1,684	2,045	6,376	241
1996	6,778,439	2031	35.0	9.5	25.5	713,520	-1,355,688	1,839,862	4,938,577	193,670
1993	17,964	2028	35.0	12.5	22.5	1,437	-3,593	6,416	11,548	513
1990	67,422	2025	35.0	15.5	19.5	4,350	-13,484	29,858	37,564	1,926
1989	433,000	2024	35.0	16.5	18.5	26,242	-86,600	204,129	228,871	12,371
1987	4,490	2022	35.0	18.5	16.5	243	-898	2,373	2,117	128
1986	0	2021	35.0	19.5	15.5	0	0	0	0	0
1984	17,399	2019	35.0	21.5	13.5	809	-3,480	10,688	6,711	497
1983	10,169	2018	35.0	22.5	12.5	452	-2,034	6,537	3,632	291
1980	10,927	2015	35.0	25.5	9.5	429	-2,185	7,961	2,966	312
1977	2,979	2012	35.0	28.5	6.5	105	-596	2,426	553	85
1976	9,279	2011	35.0	29.5	5.5	315	-1,856	7,821	1,458	265
1975	1,658	2010	35.0	30.5	4.5	54	-332	1,445	213	47
1974	102,391	2009	35.0	31.5	3.5	3,251	-20,478	92,152	10,239	2,925
1973	1,568,731	2008	35.0	32.5	2.5	48,269	-313,746	1,456,679	112,052	44,821
315 2	20,518,355		34.4	2.4	27.4	8,452,204	-1,806,654	4,177,598	16,340,757	595,873
315 2	INTERIM NET SALVAGE % = -9									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1998	15,950	2038	40.0	7.5	32.5	2,127	0	2,991	12,959	399
1989	3,273	2038	49.0	16.5	32.5	198	0	1,102	2,171	67
1986	1,183	2038	52.0	19.5	32.5	61	0	444	739	23
1984	8,294	2038	54.0	21.5	32.5	386	0	3,302	4,992	154
1983	15,111	2038	55.0	22.5	32.5	672	0	6,182	8,929	275
1981	3,761	2038	57.0	24.5	32.5	154	0	1,617	2,144	66
1977	500	2038	61.0	28.5	32.5	18	0	234	266	8
1975	9,102	2038	63.0	30.5	32.5	298	0	4,407	4,695	144
1973	2,204,789	2038	65.0	32.5	32.5	67,840	0	1,102,395	1,102,394	33,920

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
315 3	2,261,963		64.5	31.5	32.5	71,754	0	1,122,674	1,139,289	35,056
315 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 315	23,613,931		35.1	2.8	27.4	8,586,756	-1,973,376	5,996,990	17,616,941	642,360
ACCOUNT 315	INTERIM NET SALVAGE % = -8									
UNIT 7	220,419,860		29.0	2.9	22.5	77,003,646	-28,141,613	47,761,433	172,658,427	7,611,218
UNIT 7	INTERIM NET SALVAGE % = -13									
LOCATION 41101	508,976,483		.	4.8	.	106,392,680	-48,905,968	.	.	.
41E3	INTERIM NET SALVAGE % = -10									

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
LOCATION NUMBER = 41121 UNIT = 0											
SMITH STEAM PLANT COMMON											
ACCOUNT 311											
GROUP 3 THROUGH RETIREMENT DATE OF UNIT											
2005	2,749,911	2032	27.0	0.5	26.5		1,374,956	0	50,924	2,698,987	101,849
2004	342,473	2032	28.0	1.5	26.5		228,315	0	18,347	324,126	12,231
2003	1,985,413	2032	29.0	2.5	26.5		794,165	0	171,156	1,814,257	68,463
2002	264,149	2032	30.0	3.5	26.5		75,471	0	30,817	233,332	8,805
2001	102,614	2032	31.0	4.5	26.5		22,803	0	14,896	87,718	3,310
2000	9,263	2032	32.0	5.5	26.5		1,684	0	1,592	7,671	289
1999	122,949	2032	33.0	6.5	26.5		18,915	0	24,217	98,732	3,726
1997	56,739	2032	35.0	8.5	26.5		6,675	0	13,779	42,960	1,621
1996	2,509,292	2032	36.0	9.5	26.5		264,136	0	662,174	1,847,118	69,703
1995	2,695,051	2032	37.0	10.5	26.5		256,672	0	764,812	1,930,239	72,839
1994	701,587	2032	38.0	11.5	26.5		61,008	0	212,322	489,265	18,463
1993	263,529	2032	39.0	12.5	26.5		21,082	0	84,464	179,065	6,757
1992	114,909	2032	40.0	13.5	26.5		8,512	0	38,782	76,127	2,873
1991	1,769,392	2032	41.0	14.5	26.5		122,027	0	625,761	1,143,631	43,156
1990	350,050	2032	42.0	15.5	26.5		22,584	0	129,185	220,865	8,335
1989	408,097	2032	43.0	16.5	26.5		24,733	0	156,595	251,502	9,491
1988	1,068,509	2032	44.0	17.5	26.5		61,058	0	424,975	643,534	24,284
1987	1,430,505	2032	45.0	18.5	26.5		77,325	0	588,097	842,408	31,789
1986	1,787,806	2032	46.0	19.5	26.5		91,682	0	757,874	1,029,932	38,865
1985	387,460	2032	47.0	20.5	26.5		18,900	0	168,999	218,461	8,244
1984	226,993	2032	48.0	21.5	26.5		10,558	0	101,674	125,319	4,729
1983	273,684	2032	49.0	22.5	26.5		12,164	0	125,671	148,013	5,585
1982	384,872	2032	50.0	23.5	26.5		16,378	0	180,890	203,982	7,697
1981	683,638	2032	51.0	24.5	26.5		27,904	0	328,414	355,224	13,405
1980	148,700	2032	52.0	25.5	26.5		5,831	0	72,920	75,780	2,860
1979	2,465,974	2032	53.0	26.5	26.5		93,056	0	1,232,987	1,232,987	46,528
1978	9,636	2032	54.0	27.5	26.5		350	0	4,907	4,729	178
1977	938,431	2032	55.0	28.5	26.5		32,927	0	486,278	452,153	17,062
1976	28,216	2032	56.0	29.5	26.5		956	0	14,864	13,352	504
1975	29,278	2032	57.0	30.5	26.5		960	0	15,666	13,612	514
1974	384,761	2032	58.0	31.5	26.5		12,215	0	208,965	175,796	6,634
1973	904	2032	59.0	32.5	26.5		28	0	498	406	15
1971	0	2032	61.0	34.5	26.5		0	0	0	0	0
1970	28,318	2032	62.0	35.5	26.5		798	0	16,214	12,104	457
1968	253	2032	64.0	37.5	26.5		7	0	148	105	4
1967	2,381,356	2032	65.0	38.5	26.5		61,853	0	1,410,495	970,861	36,636
1966	0	2032	66.0	39.5	26.5		0	0	0	0	0
1965	3,556,933	2032	67.0	40.5	26.5		87,826	0	2,150,086	1,406,847	53,089

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
311 3	30,661,645		41.9	7.8	26.5	3,916,514	0	11,290,445	19,371,200	730,990
311 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 311	30,661,645		41.9	7.8	26.5	3,916,514	0	11,290,445	19,371,200	730,990
ACCOUNT 311	INTERIM NET SALVAGE % = 0									
ACCOUNT 312										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
2001	272,460	2021	20.0	4.5	15.5	60,547	-54,492	61,304	211,156	13,623
2000	69,056	2020	20.0	5.5	14.5	12,556	-13,811	18,990	50,066	3,453
1999	214,685	2019	20.0	6.5	13.5	33,028	-42,937	69,773	144,912	10,734
1998	6,209	2018	20.0	7.5	12.5	828	-1,242	2,328	3,881	310
1997	30,848	2017	20.0	8.5	11.5	3,629	-6,170	13,110	17,738	1,542
1996	0	2016	20.0	9.5	10.5	0	0	0	0	0
1995	16,073	2015	20.0	10.5	9.5	1,531	-3,215	8,438	7,635	804
1994	3,219	2014	20.0	11.5	8.5	280	-644	1,851	1,368	161
1993	0	2013	20.0	12.5	7.5	0	0	0	0	0
1991	0	2011	20.0	14.5	5.5	0	0	0	0	0
1990	20,339	2010	20.0	15.5	4.5	1,312	-4,068	15,763	4,576	1,017
1989	0	2009	20.0	16.5	3.5	0	0	0	0	0
1987	141,529	2007	20.0	18.5	1.5	7,650	-28,306	130,914	10,615	7,077
1986	6,682	2006	20.0	19.5	0.5	343	-1,336	6,515	167	167
1985	108,715	2005	20.0	20.5	0.0	5,303	-21,743	108,715	0	0
1982	0	2002	20.0	23.5	0.0	0	0	0	0	0
1981	0	2001	20.0	24.5	0.0	0	0	0	0	0
1980	37,331	2000	20.0	25.5	0.0	1,464	-7,466	37,331	0	0
1979	56,519	1999	20.0	26.5	0.0	2,133	-11,304	56,519	0	0
1978	18,492	1998	20.0	27.5	0.0	672	-3,698	18,492	0	0
1977	849,239	1997	20.0	28.5	0.0	29,798	-169,848	849,239	0	0
1975	0	1995	20.0	30.5	0.0	0	0	0	0	0
1974	0	1994	20.0	31.5	0.0	0	0	0	0	0
1973	0	1993	20.0	32.5	0.0	0	0	0	0	0
1970	17,305	1990	20.0	35.5	0.0	487	-3,461	17,305	0	0
1967	281	1987	20.0	38.5	0.0	7	-56	281	0	0
1965	39,660	1985	20.0	40.5	0.0	979	-7,932	39,660	0	0
312 1	1,908,642		20.0	11.7	11.6	162,547	-381,728	1,456,528	452,114	38,888

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
312 1	INTERIM NET SALVAGE % = -20										
GROUP 2	21 TO 35 YEAR SERVICE LIFE										
2005	168,278	2032	27.0	0.5	26.5		84,139	0	3,116	165,162	6,233
2004	3,773,798	2032	28.0	1.5	26.5		2,515,865	0	202,168	3,571,630	134,778
2003	53,665	2032	29.0	2.5	26.5		21,466	0	4,626	49,039	1,851
2002	643,521	2032	30.0	3.5	26.5		183,863	0	75,077	568,444	21,451
2001	1,287,100	2032	31.0	4.5	26.5		286,022	0	186,837	1,100,263	41,519
2000	103,269	2032	32.0	5.5	26.5		18,776	0	17,749	85,520	3,227
1999	236,309	2032	33.0	6.5	26.5		36,355	0	46,546	189,763	7,161
1998	0	2032	34.0	7.5	26.5		0	0	0	0	0
1995	206,954	2030	35.0	10.5	24.5		19,710	-41,391	62,086	144,868	5,913
1994	31,994	2029	35.0	11.5	23.5		2,782	-6,399	10,512	21,482	914
1993	85,313	2028	35.0	12.5	22.5		6,825	-17,063	30,469	54,844	2,438
1992	48,225	2027	35.0	13.5	21.5		3,572	-9,645	18,601	29,624	1,378
1990	4,113	2025	35.0	15.5	19.5		265	-823	1,821	2,292	118
1989	125,830	2024	35.0	16.5	18.5		7,626	-25,166	59,320	66,510	3,595
1988	446,338	2023	35.0	17.5	17.5		25,505	-89,268	223,169	223,169	12,753
1987	107,856	2022	35.0	18.5	16.5		5,830	-21,571	57,010	50,846	3,082
1986	30,262	2021	35.0	19.5	15.5		1,552	-6,052	16,860	13,402	865
1985	21,989	2020	35.0	20.5	14.5		1,073	-4,398	12,879	9,110	628
1984	28,424	2019	35.0	21.5	13.5		1,322	-5,685	17,460	10,964	812
1983	34,892	2018	35.0	22.5	12.5		1,551	-6,978	22,431	12,461	997
1982	17,820	2017	35.0	23.5	11.5		758	-3,564	11,965	5,855	509
1981	6,645	2016	35.0	24.5	10.5		271	-1,329	4,652	1,993	190
1980	42,369	2015	35.0	25.5	9.5		1,662	-8,474	30,869	11,500	1,211
1979	104,706	2014	35.0	26.5	8.5		3,951	-20,941	79,277	25,429	2,992
1978	24,143	2013	35.0	27.5	7.5		878	-4,829	18,970	5,173	690
1977	4,202,004	2012	35.0	28.5	6.5		147,439	-840,401	3,421,632	780,372	120,057
1974	729	2009	35.0	31.5	3.5		23	-146	656	73	21
1973	1,080	2008	35.0	32.5	2.5		33	-216	1,003	77	31
1972	0	2007	35.0	33.5	1.5		0	0	0	0	0
1971	7,951	2006	35.0	34.5	0.5		230	-1,590	7,837	114	114
1970	171,738	2005	35.0	35.5	0.0		4,838	-34,348	171,738	0	0
1967	12,301	2002	35.0	38.5	0.0		320	-2,460	12,301	0	0
1966	0	2001	35.0	39.5	0.0		0	0	0	0	0
1965	382,224	2000	35.0	40.5	0.0		9,438	-76,445	382,224	0	0
1952	0	1987	35.0	53.5	0.0		0	0	0	0	0
312 2	12,411,840		31.7	3.7	19.2		3,393,940	-1,229,180	5,211,861	7,199,979	375,528
312 2	INTERIM NET SALVAGE % = -10										
GROUP 3	36 TO RETIREMENT DATE OF UNIT										

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
2000	122,586	2032	32.0	5.5	26.5	22,288	0	21,069	101,517	3,831
1999	143,720	2032	33.0	6.5	26.5	22,111	0	28,308	115,412	4,355
1996	66,847	2032	36.0	9.5	26.5	7,037	0	17,640	49,207	1,857
1995	21,083	2032	37.0	10.5	26.5	2,008	0	5,983	15,100	570
1994	22,076	2032	38.0	11.5	26.5	1,920	0	6,681	15,395	581
1990	22,037	2032	42.0	15.5	26.5	1,422	0	8,133	13,904	525
1986	54,178	2032	46.0	19.5	26.5	2,778	0	22,967	31,211	1,178
1985	43,562	2032	47.0	20.5	26.5	2,125	0	19,000	24,562	927
1984	3,757	2032	48.0	21.5	26.5	175	0	1,683	2,074	78
1981	0	2032	51.0	24.5	26.5	0	0	0	0	0
1980	7,671	2032	52.0	25.5	26.5	301	0	3,762	3,909	148
1979	8,474	2032	53.0	26.5	26.5	320	0	4,237	4,237	160
1977	435,622	2032	55.0	28.5	26.5	15,285	0	225,731	209,891	7,920
1976	0	2032	56.0	29.5	26.5	0	0	0	0	0
1974	195	2032	58.0	31.5	26.5	6	0	106	89	3
1973	23,094	2032	59.0	32.5	26.5	711	0	12,721	10,373	391
1972	19,404	2032	60.0	33.5	26.5	579	0	10,834	8,570	323
1971	5,368	2032	61.0	34.5	26.5	156	0	3,036	2,332	88
1970	97,931	2032	62.0	35.5	26.5	2,759	0	56,073	41,858	1,580
1967	30,235	2032	65.0	38.5	26.5	785	0	17,908	12,327	465
1966	0	2032	66.0	39.5	26.5	0	0	0	0	0
1965	1,055,029	2032	67.0	40.5	26.5	26,050	0	637,741	417,288	15,747
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312 3	2,182,869		53.6	20.1	26.5	108,816	0	1,103,613	1,079,256	40,727
312 3	INTERIM NET SALVAGE % = 0									
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ACCOUNT 312	16,503,351		31.3	4.5	19.2	3,665,303	-1,610,908	7,772,002	8,731,349	455,143
ACCOUNT 312	INTERIM NET SALVAGE % = -10									
<hr/>										
ACCOUNT 314										
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GROUP 1	0 TO 20 YEAR SERVICE LIFE									
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1999	33,769	2019	20.0	6.5	13.5	5,195	-6,754	10,975	22,794	1,688
1993	24,380	2013	20.0	12.5	7.5	1,950	-4,876	15,238	9,142	1,219
1983	43,623	2003	20.0	22.5	0.0	1,939	-8,725	43,623	0	0
1967	0	1987	20.0	38.5	0.0	0	0	0	0	0
1965	0	1985	20.0	40.5	0.0	0	0	0	0	0

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
314 1	101,772		20.0	11.2	11.0	9,084	-20,354	69,836	31,936	2,907
314 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
1989	6,669	2024	35.0	16.5	18.5	404	-1,334	3,144	3,525	191
1988	47,846	2023	35.0	17.5	17.5	2,734	-9,569	23,923	23,923	1,367
1987	99,248	2022	35.0	18.5	16.5	5,365	-19,850	52,460	46,788	2,836
1985	0	2020	35.0	20.5	14.5	0	0	0	0	0
1984	888,634	2019	35.0	21.5	13.5	41,332	-177,727	545,875	342,759	25,390
1983	15,442	2018	35.0	22.5	12.5	686	-3,088	9,927	5,515	441
1980	1,495	2015	35.0	25.5	9.5	59	-299	1,089	406	43
1979	11,205	2014	35.0	26.5	8.5	423	-2,241	8,484	2,721	320
1978	35,040	2013	35.0	27.5	7.5	1,274	-7,008	27,531	7,509	1,001
1973	8	2008	35.0	32.5	2.5	0	-2	7	1	0
1972	3,535	2007	35.0	33.5	1.5	106	-707	3,384	151	101
1968	0	2003	35.0	37.5	0.0	0	0	0	0	0
1967	2,172	2002	35.0	38.5	0.0	56	-434	2,172	0	0
1965	1,845	2000	35.0	40.5	0.0	46	-369	1,845	0	0
314 2	1,113,139		35.0	21.2	13.7	52,485	-222,628	679,841	433,298	31,690
314 2	INTERIM NET SALVAGE % = -20									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
2005	84,954	2032	27.0	0.5	26.5	42,477	0	1,573	83,381	3,146
2004	67,099	2032	28.0	1.5	26.5	44,733	0	3,595	63,504	2,396
2003	263,352	2032	29.0	2.5	26.5	105,341	0	22,703	240,649	9,081
2000	0	2032	32.0	5.5	26.5	0	0	0	0	0
1999	25,301	2032	33.0	6.5	26.5	3,892	0	4,984	20,317	767
1983	16,986	2032	49.0	22.5	26.5	755	0	7,800	9,186	347
1982	8,479	2032	50.0	23.5	26.5	361	0	3,985	4,494	170
1981	30,297	2032	51.0	24.5	26.5	1,237	0	14,554	15,743	594
1980	7,426	2032	52.0	25.5	26.5	291	0	3,642	3,784	143
1979	5,019	2032	53.0	26.5	26.5	189	0	2,510	2,509	95
1978	26,401	2032	54.0	27.5	26.5	960	0	13,445	12,956	489
1977	0	2032	55.0	28.5	26.5	0	0	0	0	0
1972	482	2032	60.0	33.5	26.5	14	0	269	213	8
1967	87,354	2032	65.0	38.5	26.5	2,269	0	51,740	35,614	1,344
1965	530,989	2032	67.0	40.5	26.5	13,111	0	320,971	210,018	7,925
314 3	1,154,139		43.5	5.4	26.5	215,630	0	451,771	702,368	26,505

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL	
314 3	INTERIM NET SALVAGE % = 0										
ACCOUNT 314	2,369,050		37.4	8.5	19.1		277,199	-242,982	1,201,448	1,167,602	61,102
ACCOUNT 314	INTERIM NET SALVAGE % = -10										
ACCOUNT 315											
GROUP 1	0 TO 20 YEAR SERVICE LIFE										
1995	160,860	2015	20.0	10.5	9.5		15,320	-32,172	84,452	76,408	8,043
1992	13,910	2012	20.0	13.5	6.5		1,030	-2,782	9,389	4,521	696
1989	1,545	2009	20.0	16.5	3.5		94	-309	1,275	270	77
1988	50,028	2008	20.0	17.5	2.5		2,859	-10,006	43,775	6,253	2,501
1987	96,561	2007	20.0	18.5	1.5		5,220	-19,312	89,319	7,242	4,828
1984	21,832	2004	20.0	21.5	0.0		1,015	-4,366	21,832	0	0
1982	0	2002	20.0	23.5	0.0		0	0	0	0	0
1981	11,230	2001	20.0	24.5	0.0		458	-2,246	11,230	0	0
1980	713	2000	20.0	25.5	0.0		28	-143	713	0	0
1979	4,778	1999	20.0	26.5	0.0		180	-956	4,778	0	0
1978	2,964	1998	20.0	27.5	0.0		108	-593	2,964	0	0
1977	176,997	1997	20.0	28.5	0.0		6,210	-35,399	176,997	0	0
1975	7,366	1995	20.0	30.5	0.0		242	-1,473	7,366	0	0
1974	41,900	1994	20.0	31.5	0.0		1,330	-8,380	41,900	0	0
1973	20,068	1993	20.0	32.5	0.0		617	-4,014	20,068	0	0
1972	3,165	1992	20.0	33.5	0.0		94	-633	3,165	0	0
1970	2,457	1990	20.0	35.5	0.0		69	-491	2,457	0	0
1969	2,244	1989	20.0	36.5	0.0		61	-449	2,244	0	0
1967	0	1987	20.0	38.5	0.0		0	0	0	0	0
1965	1,923	1985	20.0	40.5	0.0		47	-385	1,923	0	0
315 1	620,541		20.0	17.7	5.9		34,982	-124,108	525,847	94,694	16,145
315 1	INTERIM NET SALVAGE % = -20										
GROUP 2	21 TO 35 YEAR SERVICE LIFE										
2005	28,315	2032	27.0	0.5	26.5		14,158	0	524	27,791	1,049
2003	178,727	2032	29.0	2.5	26.5		71,491	0	15,408	163,319	6,163
1997	8,826	2032	35.0	8.5	26.5		1,038	0	2,143	6,683	252

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1995	163,300	2030	35.0	10.5	24.5	15,552	-32,660	48,990	114,310	4,666
1992	19,505	2027	35.0	13.5	21.5	1,445	-3,901	7,523	11,982	557
1991	473,769	2026	35.0	14.5	20.5	32,674	-94,754	196,276	277,493	13,536
1990	65,489	2025	35.0	15.5	19.5	4,225	-13,098	29,002	36,487	1,871
1989	99,919	2024	35.0	16.5	18.5	6,056	-19,984	47,105	52,814	2,855
1987	34,186	2022	35.0	18.5	16.5	1,848	-6,837	18,070	16,116	977
1986	34,047	2021	35.0	19.5	15.5	1,746	-6,809	18,969	15,078	973
1985	24,174	2020	35.0	20.5	14.5	1,179	-4,835	14,159	10,015	691
1984	9,798	2019	35.0	21.5	13.5	456	-1,960	6,019	3,779	280
1982	6,917	2017	35.0	23.5	11.5	294	-1,383	4,644	2,273	198
1979	299,181	2014	35.0	26.5	8.5	11,290	-59,836	226,523	72,658	8,548
1978	6,159	2013	35.0	27.5	7.5	224	-1,232	4,839	1,320	176
1977	880,775	2012	35.0	28.5	6.5	30,904	-176,155	717,203	163,572	25,165
1974	2,078	2009	35.0	31.5	3.5	66	-416	1,870	208	59
1972	0	2007	35.0	33.5	1.5	0	0	0	0	0
1970	26,004	2005	35.0	35.5	0.0	733	-5,201	26,004	0	0
1967	144	2002	35.0	38.5	0.0	4	-29	144	0	0
1965	0	2000	35.0	40.5	0.0	0	0	0	0	0
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315 2	2,361,313		34.3	12.1	14.3	195,383	-429,089	1,385,415	975,898	68,016
315 2	INTERIM NET SALVAGE % = -18									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
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2005	6,825	2032	27.0	0.5	26.5	3,413	0	126	6,699	253
1987	30,970	2032	45.0	18.5	26.5	1,674	0	12,732	18,238	688
1982	23	2032	50.0	23.5	26.5	1	0	11	12	0
1979	4,390	2032	53.0	26.5	26.5	166	0	2,195	2,195	83
1978	3,267	2032	54.0	27.5	26.5	119	0	1,664	1,603	60
1977	124,043	2032	55.0	28.5	26.5	4,352	0	64,277	59,766	2,255
1976	662,885	2032	56.0	29.5	26.5	22,471	0	349,198	313,687	11,837
1970	1,991	2032	62.0	35.5	26.5	56	0	1,140	851	32
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315 3	834,394		54.9	25.9	26.5	32,252	0	431,343	403,051	15,208
315 3	INTERIM NET SALVAGE % = 0									
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ACCOUNT 315	3,816,248		33.2	14.5	14.8	262,617	-553,197	2,342,605	1,473,643	99,369
ACCOUNT 315	INTERIM NET SALVAGE % = -14									

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UNIT 0	53,350,294		39.6	6.6	21.4	8,121,633	-2,407,088	22,606,500	30,743,794	1,346,604

UNIT 0 INTERIM NET SALVAGE % = -5

LOCATION NUMBER = 41121 UNIT = 1
 SMITH STEAM PLANT UNIT 1

ACCOUNT 312

GROUP 1 0 TO 20 YEAR SERVICE LIFE

2003	398,072	2023	20.0	2.5	17.5	159,229	-79,614	49,759	348,313	19,904
2001	3,549	2021	20.0	4.5	15.5	789	-710	799	2,750	177
1999	69,080	2019	20.0	6.5	13.5	10,628	-13,816	22,451	46,629	3,454
1996	8,008	2016	20.0	9.5	10.5	843	-1,602	3,804	4,204	400
1994	336,657	2014	20.0	11.5	8.5	29,275	-67,331	193,578	143,079	16,833
1992	3,317	2012	20.0	13.5	6.5	246	-663	2,239	1,078	166
1990	4,023	2010	20.0	15.5	4.5	260	-805	3,118	905	201
1988	27,384	2008	20.0	17.5	2.5	1,565	-5,477	23,961	3,423	1,369
1983	0	2003	20.0	22.5	0.0	0	0	0	0	0
1980	1	2000	20.0	25.5	0.0	0	-0	1	0	0
1979	0	1999	20.0	26.5	0.0	0	0	0	0	0
1978	10,676	1998	20.0	27.5	0.0	388	-2,135	10,676	0	0
1977	0	1997	20.0	28.5	0.0	0	0	0	0	0
1973	0	1993	20.0	32.5	0.0	0	0	0	0	0
1965	79,656	1985	20.0	40.5	0.0	1,967	-15,931	79,656	0	0

312 1 940,423 20.0 4.6 12.9 205,190 -188,085 390,042 550,381 42,504

312 1 INTERIM NET SALVAGE % = -20

GROUP 2 21 TO 35 YEAR SERVICE LIFE

2004	340,989	2030	26.0	1.5	24.5	227,326	0	19,672	321,317	13,115
2003	381,288	2030	27.0	2.5	24.5	152,515	0	35,304	345,984	14,122
2002	145,563	2030	28.0	3.5	24.5	41,589	0	18,195	127,368	5,199
2001	131,714	2030	29.0	4.5	24.5	29,270	0	20,438	111,276	4,542
2000	4,081	2030	30.0	5.5	24.5	742	0	748	3,333	136
1999	1,389,441	2030	31.0	6.5	24.5	213,760	0	291,334	1,098,107	44,821
1996	53,428	2030	34.0	9.5	24.5	5,624	0	14,928	38,500	1,571
1995	83,835	2030	35.0	10.5	24.5	7,984	0	25,151	58,684	2,395
1994	2,346,523	2029	35.0	11.5	23.5	204,045	-469,305	771,000	1,575,523	67,044
1993	564,105	2028	35.0	12.5	22.5	45,128	-112,821	201,466	362,639	16,117

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1992	19,585	2027	35.0	13.5	21.5	1,451	-3,917	7,554	12,031	560
1989	369,308	2024	35.0	16.5	18.5	22,382	-73,862	174,102	195,206	10,552
1988	19,572	2023	35.0	17.5	17.5	1,118	-3,914	9,786	9,786	559
1986	2,646	2021	35.0	19.5	15.5	136	-529	1,474	1,172	76
1983	115,408	2018	35.0	22.5	12.5	5,129	-23,082	74,191	41,217	3,297
1982	5,437	2017	35.0	23.5	11.5	231	-1,087	3,651	1,786	155
1981	19,184	2016	35.0	24.5	10.5	783	-3,837	13,429	5,755	548
1980	55,698	2015	35.0	25.5	9.5	2,184	-11,140	40,580	15,118	1,591
1979	13,164	2014	35.0	26.5	8.5	497	-2,633	9,967	3,197	376
1978	180,816	2013	35.0	27.5	7.5	6,575	-36,163	142,070	38,746	5,166
1977	790,032	2012	35.0	28.5	6.5	27,720	-158,006	643,312	146,720	22,572
1966	0	2001	35.0	39.5	0.0	0	0	0	0	0
1965	2,663,032	2000	35.0	40.5	0.0	65,754	-532,606	2,663,032	0	0
312 2	9,694,849		33.4	9.1	21.0	1,061,943	-1,432,902	5,181,384	4,513,465	214,514
312 2	INTERIM NET SALVAGE % = -15									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
1994	762,013	2030	36.0	11.5	24.5	66,262	0	243,421	518,592	21,167
1988	11,685	2030	42.0	17.5	24.5	668	0	4,869	6,816	278
1987	54,870	2030	43.0	18.5	24.5	2,966	0	23,607	31,263	1,276
1983	53,109	2030	47.0	22.5	24.5	2,360	0	25,425	27,684	1,130
1980	5,656	2030	50.0	25.5	24.5	222	0	2,885	2,771	113
1979	660	2030	51.0	26.5	24.5	25	0	343	317	13
1977	4,489,089	2030	53.0	28.5	24.5	157,512	0	2,413,944	2,075,145	84,700
1965	2,430,120	2030	65.0	40.5	24.5	60,003	0	1,514,152	915,968	37,386
312 3	7,807,202		53.5	26.9	24.5	290,018	0	4,228,646	3,578,556	146,063
312 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 312	18,442,474		38.1	11.8	21.4	1,557,151	-1,620,987	9,800,072	8,642,402	403,081
ACCOUNT 312	INTERIM NET SALVAGE % = -9									
ACCOUNT 314										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
1965	48,214	1985	20.0	40.5	0.0	1,190	-9,643	48,214	0	0
314 1	48,214		20.0	40.5	.	1,190	-9,643	48,214	0	0
314 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
2002	55,192	2030	28.0	3.5	24.5	15,769	0	6,899	48,293	1,971
1999	138,376	2030	31.0	6.5	24.5	21,289	0	29,014	109,362	4,464
1993	6,061	2028	35.0	12.5	22.5	485	-1,212	2,165	3,896	173
1989	335,983	2024	35.0	16.5	18.5	20,363	-67,197	158,392	177,591	9,600
1985	543,148	2020	35.0	20.5	14.5	26,495	-108,630	318,130	225,018	15,518
1965	436,998	2000	35.0	40.5	0.0	10,790	-87,400	436,998	0	0
314 2	1,515,758		34.3	15.9	17.8	95,191	-264,438	951,598	564,160	31,726
314 2	INTERIM NET SALVAGE % = -17									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
2003	64,634	2030	27.0	2.5	24.5	25,854	0	5,985	58,649	2,394
2001	7,402	2030	29.0	4.5	24.5	1,645	0	1,149	6,253	255
2000	0	2030	30.0	5.5	24.5	0	0	0	0	0
1999	2,498,012	2030	31.0	6.5	24.5	384,310	0	523,777	1,974,235	80,581
1994	1,052,160	2030	36.0	11.5	24.5	91,492	0	336,107	716,053	29,227
1991	111	2030	39.0	14.5	24.5	8	0	41	70	3
1990	642,971	2030	40.0	15.5	24.5	41,482	0	249,151	393,820	16,074
1989	3,673,317	2030	41.0	16.5	24.5	222,625	0	1,478,286	2,195,031	89,593
1988	14,474	2030	42.0	17.5	24.5	827	0	6,031	8,443	345
1984	19,260	2030	46.0	21.5	24.5	896	0	9,002	10,258	419
1977	0	2030	53.0	28.5	24.5	0	0	0	0	0
1965	3,131,091	2030	65.0	40.5	24.5	77,311	0	1,950,911	1,180,180	48,171
314 3	11,103,432		41.6	13.1	24.5	846,450	0	4,560,440	6,542,992	267,062
314 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 314	12,667,404		40.4	13.4	23.8	942,831	-274,081	5,560,252	7,107,152	298,788

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VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
ACCOUNT 314	INTERIM NET SALVAGE % = -2									
ACCOUNT 315										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
2001	1,186,275	2021	20.0	4.5	15.5	263,617	-237,255	266,912	919,363	59,314
2000	119,513	2020	20.0	5.5	14.5	21,730	-23,903	32,866	86,647	5,976
1995	32,621	2015	20.0	10.5	9.5	3,107	-6,524	17,126	15,495	1,631
1994	148,697	2014	20.0	11.5	8.5	12,930	-29,739	85,501	63,196	7,435
1987	0	2007	20.0	18.5	1.5	0	0	0	0	0
1984	27,961	2004	20.0	21.5	0.0	1,301	-5,592	27,961	0	0
1982	8,303	2002	20.0	23.5	0.0	353	-1,661	8,303	0	0
1981	4,777	2001	20.0	24.5	0.0	195	-955	4,777	0	0
1980	37,489	2000	20.0	25.5	0.0	1,470	-7,498	37,489	0	0
1979	4,405	1999	20.0	26.5	0.0	166	-881	4,405	0	0
1978	4,445	1998	20.0	27.5	0.0	162	-889	4,445	0	0
1966	348	1986	20.0	39.5	0.0	9	-70	348	0	0
1965	210,281	1985	20.0	40.5	0.0	5,192	-42,056	210,281	0	0
315 1	1,785,115		20.0	5.8	14.6	310,232	-357,023	700,414	1,084,701	74,356
315 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
2003	70,803	2030	27.0	2.5	24.5	28,321	0	6,556	64,247	2,622
2002	14,859	2030	28.0	3.5	24.5	4,245	0	1,857	13,002	531
1999	232,494	2030	31.0	6.5	24.5	35,768	0	48,749	183,745	7,500
1989	75,102	2024	35.0	16.5	18.5	4,552	-15,020	35,405	39,697	2,146
1984	9,973	2019	35.0	21.5	13.5	464	-1,995	6,126	3,847	285
1980	9,240	2015	35.0	25.5	9.5	362	-1,848	6,732	2,508	264
1977	349,651	2012	35.0	28.5	6.5	12,268	-69,930	284,716	64,935	9,990
1965	800,198	2000	35.0	40.5	0.0	19,758	-160,040	800,198	0	0
315 2	1,562,320		33.8	14.8	15.9	105,738	-248,833	1,190,339	371,981	23,338
315 2	INTERIM NET SALVAGE % = -16									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									

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1989	1,782	2030	41.0	16.5	24.5		108	0	717	1,065	43
1980	4,926	2030	50.0	25.5	24.5		193	0	2,512	2,414	99
1977	0	2030	53.0	28.5	24.5		0	0	0	0	0
1965	396,060	2030	65.0	40.5	24.5		9,779	0	246,776	149,284	6,093
1964	0	2030	66.0	41.5	24.5		0	0	0	0	0
315 3	402,768		64.6	40.0	24.5		10,080	0	250,005	152,763	6,235
315 3	INTERIM NET SALVAGE % = 0										
ACCOUNT 315	3,750,203		26.5	8.8	15.5		426,050	-605,856	2,140,758	1,609,445	103,929
ACCOUNT 315	INTERIM NET SALVAGE % = -16										
UNIT 1	34,860,081		43.3	11.9	18.5		2,926,032	-2,500,923	17,501,082	17,358,999	805,798
UNIT 1	INTERIM NET SALVAGE % = -7										
LOCATION NUMBER = 41121 UNIT = 2											
SMITH STEAM PLANT UNIT 2											
ACCOUNT 312											
GROUP 1 0 TO 20 YEAR SERVICE LIFE											
2001	3,058	2021	20.0	4.5	15.5		680	-612	688	2,370	153
1999	75,936	2019	20.0	6.5	13.5		11,682	-15,187	24,679	51,257	3,797
1998	0	2018	20.0	7.5	12.5		0	0	0	0	0
1996	13,346	2016	20.0	9.5	10.5		1,405	-2,669	6,339	7,007	667
1994	18,220	2014	20.0	11.5	8.5		1,584	-3,644	10,477	7,743	911
1993	374,279	2013	20.0	12.5	7.5		29,942	-74,856	233,924	140,355	18,714
1992	0	2012	20.0	13.5	6.5		0	0	0	0	0
1990	0	2010	20.0	15.5	4.5		0	0	0	0	0
1984	1	2004	20.0	21.5	0.0		0	-0	1	0	0
1981	233	2001	20.0	24.5	0.0		10	-47	233	0	0
1980	31,763	2000	20.0	25.5	0.0		1,246	-6,353	31,763	0	0
1979	143,850	1999	20.0	26.5	0.0		5,428	-28,770	143,850	0	0
1978	0	1998	20.0	27.5	0.0		0	0	0	0	0
1972	0	1992	20.0	33.5	0.0		0	0	0	0	0
1967	68,212	1987	20.0	38.5	0.0		1,772	-13,642	68,212	0	0

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312 1	728,898		20.0	13.6	8.6		53,749 -145,780	520,166	208,732	24,242
312 1	INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE									
2005	4,509,130	2032	27.0	0.5	26.5		2,254,565 0	83,502	4,425,628	167,005
2003	3,313,784	2032	29.0	2.5	26.5		1,325,514 0	285,671	3,028,113	114,268
2002	502,138	2032	30.0	3.5	26.5		143,468 0	58,583	443,555	16,738
2001	131,714	2032	31.0	4.5	26.5		29,270 0	19,120	112,594	4,249
1999	42,276	2032	33.0	6.5	26.5		6,504 0	8,327	33,949	1,281
1998	1,335,034	2032	34.0	7.5	26.5		178,005 0	294,493	1,040,541	39,266
1996	176,602	2031	35.0	9.5	25.5		18,590 -35,320	47,935	128,667	5,046
1995	30,901	2030	35.0	10.5	24.5		2,943 -6,180	9,270	21,631	883
1994	56,459	2029	35.0	11.5	23.5		4,909 -11,292	18,551	37,908	1,613
1993	2,441,677	2028	35.0	12.5	22.5		195,334 -488,335	872,028	1,569,649	69,762
1992	9,794	2027	35.0	13.5	21.5		725 -1,959	3,778	6,016	280
1991	42,101	2026	35.0	14.5	20.5		2,904 -8,420	17,442	24,659	1,203
1989	293,452	2024	35.0	16.5	18.5		17,785 -58,690	138,342	155,110	8,384
1987	542,746	2022	35.0	18.5	16.5		29,338 -108,549	286,880	255,866	15,507
1984	618,307	2019	35.0	21.5	13.5		28,758 -123,661	379,817	238,490	17,666
1983	911,033	2018	35.0	22.5	12.5		40,490 -182,207	585,664	325,369	26,030
1982	5,437	2017	35.0	23.5	11.5		231 -1,087	3,651	1,786	155
1981	28,292	2016	35.0	24.5	10.5		1,155 -5,658	19,804	8,488	808
1980	32,105	2015	35.0	25.5	9.5		1,259 -6,421	23,391	8,714	917
1979	10,921	2014	35.0	26.5	8.5		412 -2,184	8,269	2,652	312
1978	180,816	2013	35.0	27.5	7.5		6,575 -36,163	142,070	38,746	5,166
1977	1,309,871	2012	35.0	28.5	6.5		45,960 -261,974	1,066,609	243,262	37,425
1969	1,934	2004	35.0	36.5	0.0		53 -387	1,934	0	0
1968	256	2003	35.0	37.5	0.0		7 -51	256	0	0
1967	2,303,889	2002	35.0	38.5	0.0		59,841 -460,778	2,303,889	0	0
312 2	18,830,669		31.4	4.3	22.8		4,394,595 -1,799,319	6,679,276	12,151,393	533,964
312 2	INTERIM NET SALVAGE % = -10									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
2005	9,303,462	2032	27.0	0.5	26.5		4,651,731 0	172,286	9,131,176	344,573
2003	5,233,125	2032	29.0	2.5	26.5		2,093,250 0	451,131	4,781,994	180,453
2000	413,017	2032	32.0	5.5	26.5		75,094 0	70,987	342,030	12,907
1993	503,103	2032	39.0	12.5	26.5		40,248 0	161,251	341,852	12,900
1987	72,134	2032	45.0	18.5	26.5		3,899 0	29,655	42,479	1,603

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1984	39,397	2032	48.0	21.5	26.5		1,832	0	17,647	21,750	821
1980	5,656	2032	52.0	25.5	26.5		222	0	2,774	2,882	109
1979	4,522	2032	53.0	26.5	26.5		171	0	2,261	2,261	85
1977	631,086	2032	55.0	28.5	26.5		22,143	0	327,017	304,069	11,474
1976	847,694	2032	56.0	29.5	26.5		28,735	0	446,553	401,141	15,137
1971	799	2032	61.0	34.5	26.5		23	0	452	347	13
1970	4,455	2032	62.0	35.5	26.5		125	0	2,551	1,904	72
1969	5,122	2032	63.0	36.5	26.5		140	0	2,968	2,154	81
1967	2,004,006	2032	65.0	38.5	26.5		52,052	0	1,186,988	817,018	30,831
312 3	19,067,578		31.2	2.7	26.5		6,969,665	0	2,874,521	16,193,057	611,059
312 3	INTERIM NET SALVAGE % = 0										
ACCOUNT 312	38,627,145		31.0	3.4	24.4		11,418,009	-1,945,098	10,073,963	28,553,182	1,169,265
ACCOUNT 312	INTERIM NET SALVAGE % = -5										
ACCOUNT 314											
GROUP 1	0 TO 20 YEAR SERVICE LIFE										
1967	56,741	1987	20.0	38.5	0.0		1,474	-11,348	56,741	0	0
314 1	56,741		20.0	38.5	.		1,474	-11,348	56,741	0	0
314 1	INTERIM NET SALVAGE % = -20										
GROUP 2	21 TO 35 YEAR SERVICE LIFE										
2002	700,183	2032	30.0	3.5	26.5		200,052	0	81,688	618,495	23,339
1998	5,655	2032	34.0	7.5	26.5		754	0	1,247	4,408	166
1988	72,004	2023	35.0	17.5	17.5		4,115	-14,401	36,002	36,002	2,057
1987	88,414	2022	35.0	18.5	16.5		4,779	-17,683	46,733	41,681	2,526
1985	24,675	2020	35.0	20.5	14.5		1,204	-4,935	14,453	10,222	705
1967	369,062	2002	35.0	38.5	0.0		9,586	-73,812	369,062	0	0
314 2	1,259,993		32.0	5.7	24.7		220,490	-110,831	549,185	710,808	28,793

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314 2	INTERIM NET SALVAGE % = -9									
GROUP 3	36 TO RETIREMENT DATE OF UNIT									
2005	600,000	2032	27.0	0.5	26.5	300,000	0	11,111	588,889	22,222
2003	371	2032	29.0	2.5	26.5	148	0	32	339	13
2002	1,319,353	2032	30.0	3.5	26.5	376,958	0	153,925	1,165,428	43,978
2001	7,220	2032	31.0	4.5	26.5	1,604	0	1,048	6,172	233
2000	0	2032	32.0	5.5	26.5	0	0	0	0	0
1998	2,387,680	2032	34.0	7.5	26.5	318,357	0	526,694	1,860,986	70,226
1993	1,043,812	2032	39.0	12.5	26.5	83,505	0	334,555	709,257	26,764
1991	111	2032	41.0	14.5	26.5	8	0	39	72	3
1988	1,276,070	2032	44.0	17.5	26.5	72,918	0	507,528	768,542	29,002
1984	19,260	2032	48.0	21.5	26.5	896	0	8,627	10,633	401
1967	3,383,883	2032	65.0	38.5	26.5	87,893	0	2,004,300	1,379,583	52,060
314 3	10,037,760		41.0	8.1	26.5	1,242,287	0	3,547,859	6,489,901	244,902
314 3	INTERIM NET SALVAGE % = 0									
ACCOUNT 314	11,354,494		39.6	7.8	26.3	1,464,251	-122,179	4,153,785	7,200,709	273,695
ACCOUNT 314	INTERIM NET SALVAGE % = -1									
ACCOUNT 315										
GROUP 1	0 TO 20 YEAR SERVICE LIFE									
2002	14,293	2022	20.0	3.5	16.5	4,084	-2,859	2,501	11,792	715
2001	80,187	2021	20.0	4.5	15.5	17,819	-16,037	18,042	62,145	4,009
2000	12,068	2020	20.0	5.5	14.5	2,194	-2,414	3,319	8,749	603
1999	45,569	2019	20.0	6.5	13.5	7,011	-9,114	14,810	30,759	2,278
1995	2,051	2015	20.0	10.5	9.5	195	-410	1,077	974	103
1993	176,382	2013	20.0	12.5	7.5	14,111	-35,276	110,239	66,143	8,819
1991	5,976	2011	20.0	14.5	5.5	412	-1,195	4,333	1,643	299
1985	2,273	2005	20.0	20.5	0.0	111	-455	2,273	0	0
1984	27,641	2004	20.0	21.5	0.0	1,286	-5,528	27,641	0	0
1982	1,394	2002	20.0	23.5	0.0	59	-279	1,394	0	0
1981	2,506	2001	20.0	24.5	0.0	102	-501	2,506	0	0
1978	4,977	1998	20.0	27.5	0.0	181	-995	4,977	0	0
1967	677	1987	20.0	38.5	0.0	18	-135	677	0	0

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	VIN	BALANCE 12/05	RET	ASL	AGE	ARL	AGE WEIGHT	INTERIM SAL	CALC. RESERVE	UNRECOVERED	ACCRUAL
315 1		375,994		20.0	7.9	10.8	47,583	-75,199	193,789	182,205	16,826
315 1		INTERIM NET SALVAGE % = -20									
GROUP 2	21 TO 35 YEAR SERVICE LIFE										
	2004	9,546	2032	28.0	1.5	26.5	6,364	0	511	9,035	341
	2003	67,288	2032	29.0	2.5	26.5	26,915	0	5,801	61,487	2,320
	2002	87,405	2032	30.0	3.5	26.5	24,973	0	10,197	77,208	2,914
	1999	1,223	2032	33.0	6.5	26.5	188	0	241	982	37
	1993	17,564	2028	35.0	12.5	22.5	1,405	-3,513	6,273	11,291	502
	1989	34,931	2024	35.0	16.5	18.5	2,117	-6,986	16,467	18,464	998
	1984	2,078,598	2019	35.0	21.5	13.5	96,679	-415,720	1,276,853	801,745	59,389
	1982	8,303	2017	35.0	23.5	11.5	353	-1,661	5,575	2,728	237
	1981	0	2016	35.0	24.5	10.5	0	0	0	0	0
	1969	2,626	2004	35.0	36.5	0.0	72	-525	2,626	0	0
	1967	645,678	2002	35.0	38.5	0.0	16,771	-129,136	645,678	0	0
315 2		2,953,162		34.6	16.8	14.7	175,837	-557,540	1,970,222	982,940	66,738
315 2		INTERIM NET SALVAGE % = -19									
GROUP 3	36 TO RETIREMENT DATE OF UNIT										
	1989	2,625	2032	43.0	16.5	26.5	159	0	1,007	1,618	61
	1970	1,497	2032	62.0	35.5	26.5	42	0	857	640	24
	1969	4,200	2032	63.0	36.5	26.5	115	0	2,433	1,767	67
	1967	327,078	2032	65.0	38.5	26.5	8,496	0	193,731	133,347	5,032
315 3		335,400		64.7	38.1	26.5	8,812	0	198,028	137,372	5,184
315 3		INTERIM NET SALVAGE % = 0									
ACCOUNT 315		3,664,556		33.5	15.8	14.7	232,232	-632,739	2,362,039	1,302,517	88,748
ACCOUNT 315		INTERIM NET SALVAGE % = -17									
UNIT 2		53,646,195		35.0	4.1	22.5	13,114,492	-2,700,016	16,589,787	37,056,408	1,531,708

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=====										
UNIT 2	INTERIM NET SALVAGE % = -5									
LOCATION 41121	141,856,570		38.5	5.9	21.2	24,162,157	-7,608,027	56,697,369	85,159,201	3,684,110
=====										
41E3	INTERIM NET SALVAGE % = -5									