

Costin and Costin

ATTORNEYS AT LAW
413 WILLIAMS AVENUE
PORT ST. JOE, FLORIDA 32456
TELEPHONE (850) 227-1159
FAX: (850) 229-6957

070737

Charles A. Costin

Cecil G. Costin, Jr.
(1923 - 1990)

December 21, 2007

Mailing Address:
Post Office Box 98
Port St. Joe, FL 32457-0098

Ann Cole, Director
Division of Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Fl. 32399-0850

RECEIVED-FPSC
07 DEC 21 PM 3:37
COMMISSION
CLERK

RE: Application for approval of new depreciation rates, by St. Joe Natural Gas Company, Inc.

Dear Ms. Cole:

Enclosed for filing on behalf of St. Joe Natural Gas Company, Inc. please find the original and fifteen (15) copies of Exhibit "A" the captioned application and the information required by paragraphs (6)(a) through (6)(f) and (6)(h) of Rule 25-7.045, Florida Administrative Code. Also enclosed are three (3) copies of the information required by paragraph (6)(g) of Rule 25-7.045 and (1) one copy of the 2007 Annual Status Report .

Please acknowledge your receipt of the enclosures (together with the docket number assigned to the application) on the duplicate copy of this letter which is also enclosed. Your assistance is appreciated.

Sincerely,

~~_____~~
~~_____~~
~~_____~~ Charles A. Costin

ECR _____ CAC/wlb
GOL _____ Enclosures

OPC _____
RCA _____ cc: Stuart Shoaf

SCR _____

SGA _____

SEC _____

OTH CLK 2

DOCUMENT NUMBER-DATE

11135 DEC 21 08

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Application for approval of
new depreciation rates, by
St. Joe Natural Gas Company, Inc.

Docket No.

070737

Submitted for Filing: 12-21-07

APPLICATION OF ST JOE NATURAL GAS COMPANY

St. Joe Natural Gas Company, Inc. ("St. Joe" or the "Company"), files its application for approval of new depreciation rates, and in support thereof states:

1. The name and address of the Company is:

St. Joe Natural Gas Company, Inc
P.O. Box 549
Port St. Joe, Fl. 32457

2. The names and mailing addresses of the persons authorized to receive notices and communications with respect to this application are:

Charles A. Costin
P.O. Box 98
Port St. Joe, Fl. 32457

Debbie Stitt
St. Joe Natural Gas Company, Inc.
P.O. Box 549
Port St. Joe, Fl. 32457

3. St. Joe requests the Commissions's approval of the proposed rates shown on Exhibit A attached hereto and made a part hereof. The proposed rates shown on Exhibit A are the result of a depreciation study performed by the Company in accordance with the requirements of Rule 25-7.045. Florida Administrative Code.

4. The data submitted herewith is based on the Company's projected plant in service and depreciation reserves at December 31, 2007.

5. St. Joe requests that the proposed depreciation rates reflected on Exhibit A be approved for implementation effective January 1, 2008.

6. The depreciation study on which the proposed new depreciation rates are based (i.e.,

DOCUMENT NUMBER-DATE

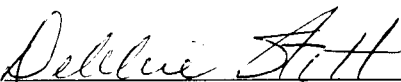
11135 DEC 21 08

FPSC-COMMISSION CLERK

the information required by Rule 25-7.045(6), Florida Administrative Code), is submitted for filing with this application.

WHEREFORE, St. Joe respectfully requests that the Commission enter its order finding the proposed depreciation rates set forth on Exhibit A attached hereto to be just and reasonable, and approving said proposed depreciation rated for implementation effective January 1, 2008.

Respectfully Submitted
St. Joe Natural Gas Company

By:  _____
Debbie Stitt
Regulatory Affairs



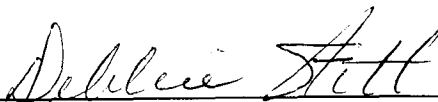
Charles A. Costin
Costin & Costin
413 Williams Ave.
P.O. Box 98
Port St. Joe, Fl. 32457
850-227-1159
Attorney for St. Joe Natural Gas Company, Inc.
Florida Bar No. 699070

STATE OF FLORIDA

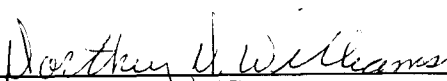
COUNTY OF GULF

Before me, the undersigned authority, personally appeared Debbie Stitt who, being by me first duly sworn, says that she is the Regulatory Affairs Director of St. Joe Natural Gas Company, Inc. that she is duly qualified and acting in that capacity; that she is authorized to execute the foregoing application and to make this oath thereto; that the matters and things stated in said

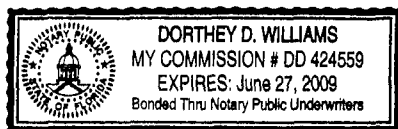
application are, insofar as they come within her knowledge and belief, true; and that insofar as they are derived from or dependent upon the knowledge of others, she believes them to be true.


DEBBIE STITT

Sworn to and subscribed before me this 21st day of December, 2007.


NOTARY PUBLIC
STATE OF FLORIDA AT LARGE

My Commission Expires:



1B Depreciation Year End Dec. 31, 2007	(A) Plant Balance	(B) Service Life Years	(C) Net Salvage %	(D) Book Reserve %	(E) Average Age Years	(F) Remaining Life Years	1/1/03 (G) Current Approved Depr. Rate	1/1/08 (H) Remaining Life Rate %	12/31/2007 (I) Reserve Balance E.O.Y.	Actual (J) Accrual Reserve Amount	Proposed (K) Accrual Reserve Amount
INTANGIBLE PLANT											
301 Organization Exp	\$3,149.10	5	0.00%	100.00%			20.0%		\$3,149.10	\$0.00	
302 Franchise	\$10,000.00	30	0.00%	100.00%	30		3.3%		\$10,000.00	\$0.00	
TOTAL INTANGIBLE PLANT	\$13,149.10			100.00%					\$13,149.10	\$0.00	\$0.00
DISTRIBUTION PLANT											
374 Land & Land Rights	\$22,517.70	0	0.00%		20.67		0.0%			\$0.00	
375 Building & Improvements	\$21,394.10	40	-5.00%	63.54%	23.61	16	2.4%	2.5%	\$13,592.93	\$513.46	\$541.30
376 Mains	\$826,054.52	40	-30.00%	48.61%	16.14	24	3.3%	3.4%	\$401,584.22	\$27,198.00	\$28,177.52
	\$2,892,797.20	40	-30.00%	55.23%	17.21	23	3.3%	3.3%	\$1,597,611.46	\$95,462.31	\$94,919.42
378 Meas & Reg Equip.(Distribution)	\$104,830.20	35	-5.00%	40.50%	14.22	21	3.1%	3.1%	\$42,452.05	\$3,249.74	\$3,253.51
379 Meas & Reg Equip.(City Gate)	\$459,065.99	35	-5.00%	45.85%	16.24	19	3.0%	3.2%	\$210,460.94	\$13,771.98	\$14,474.35
380 Services	\$547,006.53	35	-21.00%	33.46%	13.68	21	3.5%	4.1%	\$183,052.53	\$19,200.06	\$22,462.53
	\$134,215.04	35	-25.00%	112.89%	36.96	-2	3.1%	-6.2%	\$151,520.96	\$4,195.76	
381 Meters	\$289,183.36	25	0.00%	75.57%	19.1	6	4.10%	4.1%	\$218,527.78	\$11,792.87	\$11,992
382 Meter Installations	\$69,694.35	35	-5.00%	56.05%	26.3	9	3.20%	5.6%	\$39,066.09	\$2,250.53	\$3,921
383 Regulators	\$145,466.45	30	0.00%	45.92%	13.9	16	3.40%	3.4%	\$66,791.92	\$4,796.32	\$4,886
384 Regulator Install.	\$29,022.21	35	-5.00%	23.58%	19.8	15	3.80%	5.4%	\$6,842.00	\$1,104.97	\$1,559
385 Industrial Meas & Reg Equipment	\$19,111.86	30	-5.00%	52.58%	17.0	13	3.50%	4.0%	\$10,049.16	\$674.31	\$769
387 Other Equipment	\$10,856.01	15	0.00%		5.1	10	8.40%		(\$2,342.74)	\$911.90	
TOTAL DISTRIBUTION PLANT:	\$5,571,215.52								\$2,939,209.31	\$185,122.21	\$186,955.12
GENERAL PLANT											
389 Land & Land Rights	\$28,220.00	0	0.00%		0		0		\$0.00	0	
390 Structures & Improve.	\$156,608.73	40	0.00%	52.18%	18.4	22	2.1%	2.2%	\$81,714.19	\$3,270.32	\$3,461
391-01 Office Furniture	\$4,074.15	20	0.00%		9.3	11	4.4%		(\$4,000.93)	\$179.26	
391-02 Office Devices	\$22,259.99	8	5.00%	72.89%	5.3	3	10.2%	8.3%	\$16,224.27	\$2,294.87	\$1,839
391-03 Office Computers	\$85,902.28	8	0.00%	76.84%	7.3	1	12.8%	33.3%	\$66,007.45	\$11,164.36	\$28,611
392 Transportation Equip.	\$205,802.19	8	10.00%	20.58%	2.9	5	10.3%	13.6%	\$42,356.42	\$20,845.66	\$27,887
394 Tools, Shop & Garage Equipment	\$10,794.34	20	0.00%	55.06%	11.9	8	5.8%	5.5%	\$5,943.24	\$599.44	\$598
396 Power Operated Equipment	\$114,514.59	15	0.00%	56.51%	8.8	6	6.7%	7.0%	\$64,714.49	\$6,919.75	\$7,997
397 Communication Equipment	\$3,157.28	15	0.00%		2.5	13	6.3%		(\$8,742.61)	\$1,468.28	
TOTAL GENERAL PLANT:	\$631,333.55								\$264,216.53	\$46,741.94	\$70,392.81
TOTAL UTILITY PLANT	\$6,215,698.17			51.75%					\$3,216,574.94	\$231,864.15	\$257,347.93

Account	(A) Plant Balance	(B) Service Life Years	(C) Net Salvage %	(D) Book Reserve %	(E) Average Age Years	(F) Remaining Life Years	1/1/03 (G) Current Approved Depr. Rate	1/1/08 (H) Remaining Life Rate %	12/31/2007 (I) Reserve Balance E.O.Y.	Actual (J) Accrual Reserve Amount	Proposed (K) Accrual Reserve Amount
INTANGIBLE PLANT											
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302 Franchise	\$10,000.00	30	0.00%	100.00%	30		3.3%		\$10,000.00	\$0.00	
TOTAL INTANGIBLE PLANT	\$13,149.10			100.00%					\$13,149.10	\$0.00	\$0.00
DISTRIBUTION PLANT											
374 Land & Land Rights	\$22,517.70	0	0.00%		20.67		0.0%			\$0.00	
375 Building & Improvements	\$21,394.10	40	-5.00%	63.54%	23.61	16	2.4%	2.5%	\$13,592.93	\$513.46	\$541.30
376 Mains											
1.Plastic	\$826,054.52	40	-30.00%	48.61%	16.14	24	3.3%	3.4%	\$401,584.22	\$27,198.00	\$28,177.52
2.Steel	\$2,892,797.20	40	-30.00%	55.23%	17.21	23	3.3%	3.3%	\$1,597,611.46	\$95,462.31	\$94,919.42
378 Meas & Reg Equip.(Distribution)	\$104,830.20	35	-5.00%	40.50%	14.22	21	3.1%	3.1%	\$42,452.05	\$3,249.74	\$3,253.51
379 Meas & Reg Equip.(City Gate)	\$459,065.99	35	-5.00%	45.85%	16.24	19	3.0%	3.2%	\$210,460.94	\$13,771.98	\$14,474.35
380 Services											
1.Plastic	\$547,006.53	40	-22.30%	33.46%	13.68	26	3.5%	3.4%	\$183,052.53	\$19,200.06	\$18,465.00
2.Steel	\$134,215.04	45	-31.10%	105.22%	36.96	8	3.1%	3.2%	\$141,220.96	\$4,195.76	\$4,318.73
381 Meters	\$289,183.36	25	0.00%	75.57%	19.1	6	4.10%	4.1%	\$218,527.78	\$11,792.87	\$11,991.54
382 Meter Installations	\$69,694.35	40	-30.00%	56.05%	26.3	14	3.20%	5.4%	\$39,066.09	\$2,250.53	\$3,761.62
383 Regulators	\$145,466.45	30	0.00%	45.92%	13.9	16	3.40%	3.4%	\$66,791.92	\$4,796.32	\$4,885.90
384 Regulator Install.	\$29,022.21	40	-50.00%	23.58%	19.8	20	3.80%	6.3%	\$6,842.00	\$1,104.97	\$1,820.55
385 Industrial Meas & Reg Equipment	\$19,111.86	30	-5.00%	52.58%	17.0	13	3.50%	4.0%	\$10,049.16	\$674.31	\$768.89
387 Other Equipment	\$10,856.01	8	0.00%	73.30%	5.1	3	8.40%	9.2%	\$7,957.27	\$911.90	\$1,000.22
TOTAL DISTRIBUTION PLANT:	\$5,571,215.52								\$2,939,209.31	\$185,122.21	\$188,378.55
GENERAL PLANT											
389 Land & Land Rights	\$28,220.00	0	0.00%		0	0	0		\$0.00	0	
390 Structures & Improve.	\$156,608.73	40	0.00%	52.18%	18.4	22	2.1%	2.2%	\$81,714.19	\$3,270.32	\$3,460.73
391-01 Office Furniture	\$4,074.15	15	0.00%	36.79%	9.3	6	4.4%	11.0%	\$1,499.07	\$179.26	\$447.96
391-02 Office Devices	\$22,259.99	8	5.00%	41.44%	5.3	3	10.2%	20.0%	\$9,224.27	\$2,294.87	\$4,454.84
391-03 Office Computers	\$85,902.28	10	0.00%	67.99%	7.3	3	12.8%	11.9%	\$58,407.45	\$11,164.36	\$10,200.77
392 Transportation Equip.	\$205,802.19	7	10.00%	20.58%	2.9	4	10.3%	16.8%	\$42,356.42	\$20,845.66	\$34,651.03
394 Tools, Shop & Garage Equipment	\$10,794.34	20	0.00%	55.06%	11.9	8	5.8%	5.5%	\$5,943.24	\$599.44	\$597.59
396 Power Operated Equipment	\$114,514.59	15	5.00%	56.51%	8.8	6	6.7%	6.2%	\$64,714.49	\$6,919.75	\$7,077.93
397 Communication Equipment	\$3,157.28	12	0.00%	11.32%	2.5	10	6.3%	9.3%	\$357.39	\$1,468.28	\$294.73
TOTAL GENERAL PLANT:	\$631,333.55								\$264,216.53	\$46,741.94	\$61,185.58
TOTAL UTILITY PLANT	\$6,215,698.17			51.75%					\$3,216,574.94	\$231,864.15	\$249,564.13

St Joe Natural Gas Company, Inc.
Depreciation Study

Filing Requirement 6 (c) – Recovery and Amortization schedules -none

Filing Requirement 6 (d) – Theoretical Reserve - unknown

Filing Requirement 6 (h) – Unusual transactions - none

ST JOE NATURAL GAS COMPANY, INC.
DEPRECIATION STUDY
DECEMBER 31, 2007

Filing Requirements 6 (e)

The service environment of the Company has had no significant change since its last filing. The factor(s) leading to this present application, absent its requirement by Rule 25-7.045, are due to changes in the Company's actual historical experience in several plant accounts that by using the current approved rates result in deficient reserve balances due to plant items being retired sooner than expected and negative remaining life rates due to other plant items lasting longer than expected.

Filing Requirements 6 (f)

DISTRIBUTION PLANT

Account 101-380-P – Services Plastic

Using a 40 year service life, the study indicated a remaining life of 26 years with a 3.4% remaining life rate while the approved rate is 3.5%. Random inspections of plastic service lines including the original lines installed in 1980 are performed on a regular basis and all lines continue to be found in acceptable condition with every indication of many years of service remaining, therefore we propose no change in the approved rate and to increase the service life from 35 to 40 years which is a more accurate reflection of our expected outcome.

The study also shows the actual average cost of removal of 399 lines from January 1, 2003 through December 31, 2007 to be -22.30% of original cost. Therefore we propose to change the negative net salvage from -21.00 to -22.3%.

Account 101-380-S – Services Steel

Using a 45 year service life, the study indicated a remaining life of 8 years with a 3.20% remaining life rate while the approved rate is 3.1%. Random inspections of steel service lines are performed on a regular basis and all lines continue to be found in acceptable condition with every indication of many years of service remaining, therefore we propose no change in the approved rate and to increase the service life from 35 to 45 years which is a more accurate reflection of our expected outcome due to the fact that the lines have already out lived previous estimates.

The study also shows the actual average cost of removal of 115 lines from January 1, 2003 through December 31, 2007 to be -31.10% of original cost. Therefore we propose to change the net salvage from -25.00 to -31.10%.

We further purpose to reduce the reserve balance by \$10,300 by moving this amount to account 387 – Other Equipment which will be addressed below.

ST JOE NATURAL GAS COMPANY, INC.
DEPRECIATION STUDY
DECEMBER 31, 2007

Filing Requirements 6 (f) - continued

Account 101-382 – Meter Installations

Using a 40 year expected service life, the study indicated a remaining life of 14 years with a 5.4% remaining life rate while the approved rate is 3.2%. Since this account mirrors the service line account and for the same reasons stated above, we propose to increase the approved rate from 3.20% to 5.40% and to increase the service life from 35 to 40 years which is a more accurate reflection of our expected outcome.

The study also shows the actual average cost of removal of 514 installations from January 1, 2003 through December 31, 2007 to be -48.89% of original cost with an approved net salvage value of -5.00%. Although we feel a change to the -48.89% would be appropriate since the removal cost will only increase over time, we propose to change the net salvage from -5.00% to -30.00%.

Account 101-384 – Regulator Installations

Using a 40 year service life, the study indicated a remaining life of 20 years with a 6.30% remaining life rate while the approved rate is 3.8%. Since this account mirrors the service line account and for the same reasons stated above, we propose to increase the approved rate from 3.80% to 6.30% and to increase the service life from 35 to 40 years which is a more accurate reflection of our expected outcome.

The study also shows the actual average cost of removal of 514 installations from January 1, 2003 through December 31, 2007 to be -115.41% of original cost with an approved net salvage value of -5.00%. Although we feel a change to the -115.41% would be appropriate since the removal cost will only increase over time, we propose to change the net salvage to -50.00%.

Account 101-387 – Other Equipment

Using an 8 year service life, the study indicated a remaining life rate of 3 years with a 9.20% remaining life while the approved rate is 8.4%. The majority of plant items included in this account (original cost of \$51,585) became obsolete and were retired in 2004. This retirement caused a reserve balance of -\$2,342.74 before any proposed transfers. The replacement items were added at a cost of \$10,858 which is included in the current plant balance.

We propose to transfer \$10,300 from account 380-S which has a negative remaining life and excess reserve balance to account 387 in order to provide a positive reserve balance of \$7,957.26 and to decrease the service life from 15 to 8 years since we expect the items not to last 15 years. In fact, most of these items are already scheduled for replacement beginning in January 2008. We further propose to increase the depreciation rate from 8.40% to 9.20% as the study shows which is more representative of our historical experience.

ST JOE NATURAL GAS COMPANY, INC.
DEPRECIATION STUDY
DECEMBER 31, 2007

Filing Requirements 6 (f) – continued

GENERAL PLANT

Account 101-391-01 Office Furniture

Using a 15 year service life, the study indicated a remaining life rate of 6 years with a 11.00% remaining life while the approved rate is 4.4%. The majority of plant items included in this account have been retired since the last filing. This retirement caused a reserve balance of -\$4,000.93 before the proposed transfers.

We propose to transfer \$5,500 from account 391-02 Office Devices to account 391-01 in order to provide a positive reserve balance of \$1,499.07 and to decrease the service life from 20 to 15 years. We further propose to increase the depreciation rate from 4.40% to 11.00% as the study shows which is more representative of our historical experience.

Account 101-391-02 Office Devices

Using an 8 year service life, the study indicated a remaining life rate of 3 years with a 20.00% remaining life while the approved rate is 10.20%. There are only 4 items included in this account: 2 typewriters, 1 copy/fax machine and 1 billing insert machine. The billing insert machine represents 51% of the total plant balance and has already surpassed its manufacture's suggested service life of 5 years and we anticipate its retirement / replacement soon, therefore we propose to increase the rate from 10.20% to 20.00% with no change in service life years. We also propose the transfer \$5,500 into account 391-01 as stated above and \$1,500 into 397 as stated below for a total transfer out reduction of \$7,000 of reserve balance.

Account 101-391-03 Office Computers

Using a 10 year service life, the study indicated a remaining life rate of 3 years with a 11.90% remaining life while the approved rate is 12.4%. Non-computer items in this account which have a much longer life expectancy than computers represent 46.0% of the \$85,902.28 balance. Of that 46.0% non-computer items, 35.0% is the utility billing software has been in use since 1996 and is expected to have many remaining service years, therefore we propose to change the service life from 8 to 10 years and no change in the rate of 12.80%. We further propose to transfer out \$7,600 from reserve balance into account 397 as stated below.

Account 101-392 Transportation Equipment

Using a 7 year service life, the study indicated a remaining life rate of 4 years with a 16.80% remaining life while the approved rate is 10.30%. This account includes three (3) trailers that represent only 4.00% of the \$205,802 plant balance. Vehicles make up the majority of this account and the last sixteen vehicles purchased have had an average service life of seven (7) years, therefore we propose to decrease the service life from 8 to 7 years and to increase the rate from 10.30% to 16.80%.

ST JOE NATURAL GAS COMPANY, INC.
DEPRECIATION STUDY
DECEMBER 31, 2007

Filing Requirements 6 (f) – continued

GENERAL PLANT

Account 101-397 Communication Equipment

Using a 12 year service life, the study indicated a remaining life rate of 10 years with a 9.30% remaining life while the approved rate is 6.30%. The company's office telephone equipment is the only remaining item in this account and the expected life is 12 years, therefore we propose to change the service life from 15 to 12 years and to increase the rate from 6.30% to 9.30%.

\C 374 Land & Land Rights

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

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accural	EOY Reserve Balance
2003	\$22,518				\$22,518						\$0	\$0
2004	\$22,518				\$22,518						\$0	\$0
2005	\$22,518				\$22,518						\$0	\$0
2006	\$22,518				\$22,518						\$0	\$0
2007	\$22,518				\$22,518						\$0	\$0
					\$22,518							

Total Plant EOY	\$22,517.70											
Less Accum. Depr.						\$-0						
Net Utility Plant						\$22,517.70						
									Average Age			20.7

1D 375 Building & Improvements

1. Year of Report.....	2007		2002	92	87
2. Service Life Years....	40				
3. Net Salvage %	-5.00%				
4. Depr. Rate Approved...	2.4%	\$513	2.4%	2.40%	4.0%
5. Remaining Life Rate ..	2.5%	\$541			2.4%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accural	EOY Reserve Balance
2003	\$21,394				\$21,394	\$11,026					\$513	\$11,539
2004	\$21,394				\$21,394	\$11,539					\$513	\$12,053
2005	\$21,394				\$21,394	\$12,053					\$513	\$12,566
2006	\$21,394				\$21,394	\$12,566					\$513	\$13,079
2007	\$21,394				\$21,394	\$13,079					\$513	\$13,593
					\$21,394						\$2,567	\$13,593

Total Plant EOY						\$21,394.10				Average Age		23.6
Less Accum. Depr.						(\$13,592.93)						
Net Utility Plant						<u>\$7,801.17</u>						

1. Year of Report.....	2007	92	87
2. Service Life Years....	40		
3. Net Salvage %	-30.00%		
4. Depr. Rate Approved...	3.3%	\$27,198	3.30% 2.8%
5. Remaining Life Rate ..	3.4%	\$28,178	3.4%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accural	EOY Reserve Balance
2003	\$734,913	\$16,254			\$751,167	\$309,066				(\$32,738.00)	\$24,543	\$300,870
2004	\$751,167	\$33,297		\$371	\$784,092	\$300,870	\$371		\$216.74		\$25,355	\$325,637
2005	\$784,092	\$10,526		\$3,486	\$791,132	\$325,637	\$3,486		\$134.98		\$25,891	\$347,907
2006	\$791,132	\$29,825			\$820,957	\$347,907					\$26,479	\$374,386
2007	\$820,957	\$5,097			\$826,055	\$374,386					\$27,198	\$401,584
		\$49,551	\$0	\$3,857	\$826,055		\$3,857		\$352	(\$32,738)	\$129,466	\$401,584

Total Plant EOY						\$826,054.52				Average Age		16.1
Less Accum. Depr.						(\$401,584.22)						
Net Utility Plant						<u>\$424,470.30</u>						

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376-B Mains - Steel

6(g)

1. Year of Report.....	2007		92	87
2. Service Life Years....	40			
3. Net Salvage %	-30.00%			
4. Depr. Rate Approved...	3.3%	\$95,462	3.50%	2.8%
5. Remaining Life Rate ..	3.3%	\$94,919		3.5%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accural	EOY Reserve Balance
2003	\$2,892,797				\$2,892,797	\$1,120,299.91					\$95,462	\$1,215,762
2004	\$2,892,797				\$2,892,797	\$1,215,762.22					\$95,462	\$1,311,225
2005	\$2,892,797				\$2,892,797	\$1,311,224.53					\$95,462	\$1,406,687
2006	\$2,892,797				\$2,892,797	\$1,406,686.84					\$95,462	\$1,502,149
2007	\$2,892,797				\$2,892,797	\$1,502,149.15					\$95,462	\$1,597,611
					<u>\$2,892,797</u>						<u>\$477,312</u>	<u>\$1,597,611</u>

Total Plant EOY						\$2,892,797.20				Average Age		17.2
Less Accum. Depr.						<u>(\$1,597,611.46)</u>						
Net Utility Plant						<u>\$1,295,185.74</u>						

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378 M & R Equipment (Distribution)

6(g)

1. Year of Report.....	2007		92	87
2. Service Life Years....	35			
3. Net Salvage %	-5.00%			
4. Depr. Rate Approved...	3.1%	\$3,250	2.90%	3.0%
5. Remaining Life Rate ..	3.1%	\$3,254		2.9%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accural	EOY Reserve Balance
2003	\$104,830				\$104,830	\$26,203					\$3,250	\$29,453
2004	\$104,830				\$104,830	\$29,453.09					\$3,250	\$32,703
2005	\$104,830				\$104,830	\$32,702.83					\$3,250	\$35,953
2006	\$104,830				\$104,830	\$35,952.57					\$3,250	\$39,202
2007	\$104,830				\$104,830	\$39,202.31					\$3,250	\$42,452
			\$0		\$104,830					\$0	\$16,249	\$42,452

Total Plant EOY						\$104,830.20				Average Age		14.2
Less Accum. Depr.						(\$42,452.05)						
Net Utility Plant						<u>\$62,378.15</u>						

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379 M & R Equipment (City Gate)

6(g)

1. Year of Report.....	2007		92	87
2. Service Life Years....	35			
3. Net Salvage %	-5.00%			
4. Depr. Rate Approved...	3.0%	\$13,772	3.00%	3.0%
5. Remaining Life Rate ..	3.2%	\$14,474		2.9%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accural	EOY Reserve Balance
2003	\$452,423	\$10,907			\$463,330	\$145,936					\$13,695	\$159,631
2004	\$463,330			\$4,264	\$459,066	\$159,631.38	\$4,264				\$13,777	\$169,145
2005	\$459,066				\$459,066	\$169,145.00					\$13,772	\$182,917
2006	\$459,066				\$459,066	\$182,916.98					\$13,772	\$196,689
2007	\$459,066				\$459,066	\$196,688.96					\$13,772	\$210,461
		\$10,907		\$4,264	\$459,066		\$4,264				\$68,789	\$210,461

Total Plant EOY						\$459,065.99				Average Age		16.2
Less Accum. Depr.						(\$210,460.94)						
Net Utility Plant						<u>\$248,605.05</u>						

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380-A Services - Plastic

6(g)

- 1. Year of Report..... 2007
- 2. Service Life Years.... 40
- 3. Net Salvage % -22.30%
- 4. Depr. Rate Approved... 3.5% \$19,200 4.40% 3.1%
- 5. Remaining Life Rate .. 3.4% \$18,465

92

87

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accural	EOY Reserve Balance
2003	\$540,956	\$18,766		\$9,781	\$549,940	\$164,508	\$9,781		\$1,788	\$11,000.00	\$19,085	\$183,024
2004	\$549,940	\$18,909		\$10,170	\$558,679	\$183,023.73	\$10,170		\$1,872.51		\$19,417	\$190,398
2005	\$558,679	\$15,440		\$28,248	\$545,871	\$190,398.14	\$28,248		\$4,453.08		\$19,413	\$177,110
2006	\$545,871	\$13,741		\$10,396	\$549,216	\$177,110.20	\$10,396		\$2,306.31		\$19,143	\$183,551
2007	\$549,216	\$12,510		\$14,720	\$547,007	\$183,550.81	\$14,720		\$4,978.34		\$19,200	\$183,053
		\$79,366	\$0	\$73,315	\$547,007		\$73,315		\$15,398	\$11,000	\$96,258	\$183,053

Total Plant EOY
Less Accum. Depr.
Net Utility Plant

\$547,006.53
(\$183,052.53)
\$363,954.00

Average Age

13.7

VI 380-B Services - Steel

1. Year of Report.....	2007		92	87
2. Service Life Years....	45			
3. Net Salvage %	-31.10%			
4. Depr. Rate Approved...	3.1%	\$4,196	4.70%	3.1%
5. Remaining Life Rate ..	3.2%	\$4,319		5.7%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accural	EOY Reserve Balance
2003	\$149,252			\$1,308	\$147,944	\$160,237	\$1,308		\$592	(\$11,000)	\$4,607	\$151,943
2004	\$147,944			\$3,395	\$144,549	\$151,943.49	\$3,395		\$556.69		\$4,524	\$152,516
2005	\$144,549			\$4,932	\$139,617	\$152,516.46	\$4,932		\$1,456.78		\$4,405	\$150,533
2006	\$139,617			\$2,619	\$136,998	\$150,532.54	\$2,619		\$653.44		\$4,267	\$151,526
2007	\$136,998			\$2,783	\$134,215	\$151,526.30	\$2,783		\$1,418.16	(\$10,300.00)	\$4,196	\$141,221
			\$0	\$15,037	\$134,215		\$15,037		\$4,677		\$21,998	\$141,221

Total Plant EOY						\$134,215.04				Average Age		37.0
Less Accum. Depr.						(\$141,220.96)						
Net Utility Plant						<u>(\$7,005.92)</u>						

381 Meters

1. Year of Report.....	2007	92	87
2. Service Life Years....	25		
3. Net Salvage %	0.00%		
4. Depr. Rate Approved...	4.1%	\$11,793	4.10%
5. Remaining Life Rate ..	4.1%	\$11,992	3.8%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire- ments	EOY Plant Balance	BOY Reserve Balance	Retire- ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$271,862	\$3,175.99		\$857.59	\$274,180	\$161,347	\$858			\$8,237.00	\$11,197	\$179,924
2004	\$274,180	\$4,386.25	\$801.77	\$157.49	\$279,211	\$179,923.58	\$157			\$808.62	\$11,384	\$191,959
2005	\$279,211	\$1,054.59		\$602.03	\$279,663	\$191,959.14	\$602				\$11,456	\$202,813
2006	\$279,663	\$5,268.63		\$1,325.97	\$283,606	\$202,813.27	\$1,326				\$11,556	\$213,043
2007	\$283,606	\$11,885.70		\$6,308.12	\$289,183	\$213,043.03	\$6,308				\$11,793	\$218,528
		\$25,771	\$802	\$9,251	\$289,183		\$9,251			\$9,046	\$57,387	\$218,528

Total Plant EOY						\$289,183.36					Average Age	19.1
Less Accum. Depr.						(\$218,527.78)						
Net Utility Plant						<u>\$70,655.58</u>						

382 Meter Installations

6(g)

1. Year of Report.....	2007		92	87
2. Service Life Years....	40			
3. Net Salvage %	-30.00%			
4. Depr. Rate Approved...	3.2%	\$2,251	3.40%	3.5%
5. Remaining Life Rate ..	5.4%	\$3,762		

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$76,164	\$779.35		\$1,445.84	\$75,498	\$42,678	\$1,446		\$533.08		\$2,432	\$43,131
2004	\$75,498	\$881.81		\$1,858.44	\$74,521	\$43,131.38	\$1,858		\$623.10		\$2,395	\$43,045
2005	\$74,521	\$808.04		\$3,272.13	\$72,057	\$43,045.30	\$3,272		\$1,478.94		\$2,346	\$40,640
2006	\$72,057	\$884.96		\$1,745.15	\$71,197	\$40,640.49	\$1,745		\$628.68		\$2,281	\$40,547
2007	\$71,197	\$730.51		\$2,233.19	\$69,694	\$40,547.21	\$2,233		\$1,498.46		\$2,251	\$39,066
		\$4,085	\$0	\$10,555	\$69,694		\$10,555		\$4,762	\$0	\$11,705	\$39,066

Total Plant EOY						\$69,694.35					Average Age	26.3
Less Accum. Depr.						(\$39,066.09)						
Net Utility Plant						<u>\$30,628.26</u>						

383 Regulators

6(g)

1. Year of Report.....	2007		92	87
2. Service Life Years....	30			
3. Net Salvage %	0.00%			
4. Depr. Rate Approved...	3.4%	\$4,796	3.40%	4.0%
5. Remaining Life Rate ..	3.4%	\$4,886		3.0%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$125,276	\$2,033.28		\$95.58	\$127,214	\$45,256	\$96				\$4,317	\$49,477
2004	\$127,214	\$2,982.59		\$375.77	\$129,820	\$49,476.95	\$376				\$4,377	\$53,478
2005	\$129,820	\$463.73		\$169.92	\$130,114	\$53,478.23	\$170				\$4,421	\$57,729
2006	\$130,114	\$9,717.59		\$110.66	\$139,721	\$57,728.89	\$111				\$4,599	\$62,217
2007	\$139,721	\$5,975.05		\$229.78	\$145,466	\$62,217.39	\$230				\$4,796	\$66,784
		\$21,172		\$982	\$145,466		\$982			\$0	\$22,510	\$66,784

Total Plant EOY						\$145,466.45					Average Age	13.9
Less Accum. Depr.						(\$66,783.93)						
Net Utility Plant						<u>\$78,682.52</u>						

384 Regulator Installations

1. Year of Report.....	2007	92	87
2. Service Life Years....	40		
3. Net Salvage %	-50.00%		
4. Depr. Rate Approved...	3.8%	\$1,105	3.4%
5. Remaining Life Rate ..	Proposed 6.3%	\$1,821	3.5%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$29,053	\$657.04		\$426.42	\$29,284	\$9,708	\$426		\$533		\$1,111	\$9,859
2004	\$29,284	\$905.84		\$605.58	\$29,584	\$9,858.94	\$606		\$606.14		\$1,118	\$9,765
2005	\$29,584	\$684.67		\$1,208.41	\$29,060	\$9,765.33	\$1,208		\$1,464.10		\$1,115	\$8,208
2006	\$29,060	\$745.73		\$686.26	\$29,120	\$8,208.23	\$686		\$626.40		\$1,102	\$7,997
2007	\$29,120	\$674.81		\$772.54	\$29,022	\$7,997.09	\$773		\$1,487.52		\$1,105	\$6,842
		\$3,668		\$3,699	\$29,022		\$3,699		\$4,717	\$0	\$5,551	\$6,842

Total Plant EOY
Less Accum. Depr.
Net Utility Plant

\$29,022.21
(\$6,842.00)
\$22,180.21

Average Age 19.8

385 Indust. Meas. & Regulat. Equip.

6(g)

1. Year of Report.....	2007	92
2. Service Life Years....	30	25
3. Net Salvage %	-5.00%	
4. Depr. Rate Approved...	3.5%	\$674 3.70%
5. Remaining Life Rate ..	Proposed 4.0%	\$769

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$20,888				\$20,888	(\$16,167)				\$24,501.00	\$731	\$9,065
2004	\$20,888			\$1,036.57	\$19,851	\$9,064.74	\$1,037				\$696	\$8,724
2005	\$19,851				\$19,851	\$8,724.47					\$695	\$9,419
2006	\$19,851				\$19,851	\$9,419.26					\$695	\$10,114
2007	\$19,851			\$739.20	\$19,112	\$10,114.05	\$739				\$674	\$10,049
			\$0	\$1,776	\$19,112		\$1,776			\$24,501	\$3,491	\$10,049

Total Plant EOY						\$19,111.86					Average Age	17.0
Less Accum. Depr.						(\$10,049.16)						
Net Utility Plant						<u>\$9,062.70</u>						

387 Other Equipment

1. Year of Report.....	2007	92	87
2. Service Life Years....	8	25	
3. Net Salvage %	0.00%		
4. Depr. Rate Approved...	8.4%	\$912	8.60% 5.0%
5. Remaining Life Rate ..	Proposed 9.2%	\$1,000	0.8%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$55,337				\$55,337	\$38,554					\$4,648	\$43,202
2004	\$55,337	\$5,937.55		\$51,585.14	\$9,690	\$43,201.87	\$51,585		\$155.76		\$3,530	(\$5,009)
2005	\$9,690	\$1,166.18			\$10,856	(\$5,009.06)					\$843	(\$4,167)
2006	\$10,856				\$10,856	(\$4,166.54)					\$912	(\$3,255)
2007	\$10,856				\$10,856	(\$3,254.64)				\$10,300.00	\$912	\$7,957
		\$7,104		\$51,585	\$10,856		\$51,585		\$156	\$10,300	\$10,845	\$7,957

Total Plant EOY						\$10,856.01					Average Age	5.1
Less Accum. Depr.						(\$7,957.27)						
Net Utility Plant						<u>\$2,898.75</u>						

389 Land & Land Rights

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

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire- ments	EOY Plant Balance	BOY Reserve Balance	Retire- ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$28,220				\$28,220						\$0	\$0
2004	\$28,220				\$28,220						\$0	\$0
2005	\$28,220				\$28,220						\$0	\$0
2006	\$28,220				\$28,220						\$0	\$0
2007	\$28,220				\$28,220						\$0	\$0
					\$28,220							\$0
Total Plant	EOY					\$28,220					Average Age	0.0
Less Accum. Depr.						\$-0						
Net Utility Plant						\$28,220						

390 Structures & Improvements

1. Year of Report.....	2007	92	87
2. Average Service Life Years....	40		
3. Net Salvage %	0.00%		
4. Depr. Rate Approved...	2.1%	\$3,270	4.80% 2.5%
5. Remaining Life Rate ..	2.2%	\$3,461	

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire- ments	EOY Plant Balance	BOY Reserve Balance	Retire- ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$121,285	\$13,047.56	\$17,719		\$152,051	\$60,510				\$5,774	\$2,574	\$68,857
2004	\$152,051				\$152,051	\$68,857.39					\$3,193	\$72,050
2005	\$152,051	\$8,294.48			\$160,346	\$72,050.46					\$3,229	\$75,280
2006	\$160,346		(\$8,294.48)		\$152,051	\$75,279.82				(\$50.80)	\$3,215	\$78,444
2007	\$152,051	\$4,557.61			\$156,609	\$78,443.87					\$3,270	\$81,714
		\$25,900	\$9,425		\$156,609					\$5,723	\$15,482	\$81,714

Total Plant EOY						\$156,608.73					Average Age	18.4
Less Accum. Depr.						(\$81,714.19)						
Net Utility Plant						<u>\$74,894.54</u>						

391-1 Office Furniture

6(g)

1. Year of Report.....	2007	92	87
2. Service Life Years....	15		
3. Net Salvage %	0.00%		
4. Depr. Rate	4.4%	\$179	6.20% 4.8%
5. Remaining Life Rate ..	11.0%	\$448	

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$41,919		(\$17,719.05)	\$22,308.99	\$1,891	\$25,936	\$22,309			(\$9,927)	\$1,771	(\$4,529)
2004	\$1,891				\$1,891	(\$4,529)					\$83	(\$4,445)
2005	\$1,891	\$1,325.00			\$3,216	(\$4,445)					\$100	(\$4,345)
2006	\$3,216	\$858.14			\$4,074	(\$4,345)					\$165	(\$4,180)
2007	\$4,074				\$4,074	(\$4,180)				\$5,500.00	\$179	\$1,499
		\$2,183	(\$17,719)	\$22,309	\$4,074		\$22,309			(\$4,427)	\$2,299	\$1,499
Total Plant EOY						\$4,074.15					Average Age	9.3
Less Accum. Depr.						(\$1,499.07)						
Net Utility Plant						<u>\$2,575.08</u>						

391-2 Office Divices

6 (g)

1. Year of Report.....	2007		92	87
2. Service Life Years....	8		6	
3. Net Salvage %	5.00%			
4. Depr. Rate	10.2%	\$2,295	9.30%	11.8%
5. Remaining Life Rate ..	20.0%	\$4,455		

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$28,644			26.25	\$28,618	\$14,105	\$26				\$2,922	\$17,000
2004	\$28,618				\$28,618	\$17,000					\$2,919	\$19,919
2005	\$28,618			\$627.52	\$27,990	\$19,919	\$628				\$2,863	\$22,154
2006	\$27,990				\$27,990	\$22,154					\$2,855	\$25,009
2007	\$27,990	\$5,350.00		\$11,080.00	\$22,260	\$25,009	\$11,080			(\$7,000.00)	\$2,295	\$9,224
		\$5,350		\$11,734	\$22,260		\$11,734				\$13,853	\$9,224

Total Plant EOY						\$22,259.99					Average Age	5.3
Less Accum. Depr.						(\$9,224.27)						
Net Utility Plant						<u>\$13,035.72</u>						

391-3 Office Computers

1. Year of Report.....	2007	92	87
2. Service Life Years....	10	10	
3. Net Salvage %	0.00%		
4. Depr. Rate Approved...	12.8%	\$11,164	10.20%
5. Remaining Life Rate ..	11.9%	\$10,201	17.8%

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire- ments	EOY Plant Balance	BOY Reserve Balance	Retire- ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$97,529	\$11,339.86	-1221.68	\$34,045.75	\$73,602	\$56,258	\$34,046			-67.76	\$13,445	\$35,589
2004	\$73,602	\$4,372.71		\$4,148.66	\$73,826	\$35,589	\$4,149				\$9,387	\$40,828
2005	\$73,826	\$945.71			\$74,772	\$40,828.18					\$9,485	\$50,313
2006	\$74,771.78	\$13,721.54		\$3,241.10	\$85,252	\$50,313.22	\$3,241				\$10,188	\$57,260
2007	\$85,252.22	\$3,067.17		\$2,417.11	\$85,902	\$57,260.20	\$2,417			(\$7,600.00)	\$11,164	\$58,407
		\$33,447	(\$1,222)	\$43,853	\$85,902		\$43,853			(\$7,668)	\$53,670	\$58,407
Total Plant EOY						\$85,902.28					Average Age	7.3
Less Accum. Depr.						(\$58,407.45)						
Net Utility Plant						<u>\$27,494.83</u>						

392 Transportation Equipment

1. Year of Report.....	2007	92	87
2. Service Life Years....	7		
3. Net Salvage %	10.00%		
4. Depr. Rate Approved...	10.3%	\$20,846	10.40% 9.0%
5. Remaining Life Rate ..	16.8%	\$34,651	

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire- ments	EOY Plant Balance	BOY Reserve Balance	Retire- ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$168,212	\$70,324.51	(\$24,269.92)	\$40,576.25	\$173,690	\$94,455	\$40,576	\$1,000		-208	\$16,878	\$71,549
2004	\$173,690				\$173,690	\$71,549					\$17,890	\$89,439
2005	\$173,690	\$37,172.19		\$49,059.81	\$161,803	\$89,439	\$49,060	\$13,000.00			\$17,478	\$70,857
2006	\$161,803	\$70,176.82		\$30,178.41	\$201,801	\$70,857	\$30,178	\$12,547.13			\$17,688	\$70,913
2007	\$201,801	\$53,403.58		\$49,402.54	\$205,802	\$70,913	\$49,403				\$20,846	\$42,356
		\$231,077	(\$24,270)	\$169,217	\$205,802		\$169,217	\$26,547		(\$208)	\$90,779	\$42,356

Total Plant EOY

\$205,802.19

Average Age

2.9

Less Accum. Depr.

(\$42,356.42)

Net Utility Plant

\$163,445.77

394 Tools, Shop & Garage Equipment

1. Year of Report.....	2007	92	87
2. Service Life Years....	20		
3. Net Salvage %	0.00%		
4. Depr. Rate Approved...	5.8%	\$599	5.00% 4.0%
5. Remaining Life Rate ..	Proposed 5.5%	\$598	

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$16,441	\$2,572.35	(\$2,572.35)	\$7,730.02	\$8,711	\$10,376	\$7,730			-62.16	\$997	\$3,581
2004	\$8,711	\$1,503.60			\$10,214	\$3,581					\$578	\$4,159
2005	\$10,214				\$10,214	\$4,159					\$592	\$4,751
2006	\$10,214				\$10,214	\$4,751					\$592	\$5,344
2007	\$10,214	\$579.96			\$10,794	\$5,344					\$599	\$5,943
		\$4,656	(\$2,572)	\$7,730	\$10,794		\$7,730				\$3,359	\$5,943

Total Plant EOY
Less Accum. Depr.
Net Utility Plant

\$10,794.34
(\$5,943.24)
\$4,851.10

Average Age 11.9

396 Power Operated Equipment

1. Year of Report.....		2007		92	87
2. Service Life Years....	Proposed	15			
3. Net Salvage %		5.00%			
4. Depr. Rate Approved...		6.7%	\$6,920	7.60%	9.0%
5. Remaining Life Rate ..	Proposed	6.2%	\$7,078		

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire- ments	EOY Plant Balance	BOY Reserve Balance	Retire- ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$98,334			\$2,697.85	\$95,636	\$54,782	\$2,698			4153	\$6,581	\$62,818
2004	\$95,636				\$95,636	\$62,818					\$6,408	\$69,226
2005	\$95,636	\$6,107.50			\$101,744	\$69,226					\$6,629	\$75,855
2006	\$101,744				\$101,744	\$75,855					\$6,817	\$82,672
2007	\$101,744	\$44,848.25		\$32,077.31	\$114,515	\$82,672	\$32,077	\$7,200.00			\$6,920	\$64,714
		\$50,956	\$0	\$34,775	\$114,515		\$34,775	\$7,200		\$4,153	\$33,354	\$64,714

Total Plant EOY						\$114,514.59					Average Age	8.8
Less Accum. Depr.						(\$64,714.49)						
Net Utility Plant						<u>\$49,800.10</u>						

397 Communication Equipment

1. Year of Report.....		2007		92	87
2. Service Life Years....		12			
3. Net Salvage %	Proposed	0.00%			
4. Depr. Rate Approved...		6.3%	\$1,468	7.70%	5.0%
5. Remaining Life Rate ..	Proposed	8.8%	\$278		

Yr	BOY Plant Balance	Additions	Adjust. Trans.	Retire- ments	EOY Plant Balance	BOY Reserve Balance	Retire- ments	Salvage	Cost of Removal	Adjust. Trans.	Depr. Reserve Accrual	EOY Reserve Balance
2003	\$36,033			\$12,907.92	\$23,125	\$23,101	\$12,908				\$2,236	\$12,429
2004	\$23,125				\$23,125	\$12,429					\$1,457	\$13,886
2005	\$23,125	\$6,903.32		\$6,722.28	\$23,306	\$13,886	\$6,722				\$1,463	\$8,627
2006	\$23,306				\$23,306	\$8,627.48					\$1,468	\$10,096
2007	\$23,306			\$20,148.78	\$3,157	\$10,096.56	\$20,149			\$9,100.00	\$1,468	\$516
		\$6,903	\$0	\$39,779	\$3,157		\$39,779			\$9,100	\$8,092	\$516

Total Plant EOY						\$3,157.28					Average Age	2.5
Less Accum. Depr.						(\$516.06)						
Net Utility Plant						<u>\$2,641.22</u>						

Yr	Add Balance	Retirements						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
64	\$125						\$125.00	43.5	5437.5	
65	\$0						\$0.00	42.5		
66	\$0						\$0.00	41.5		
67	\$0						\$0.00	40.5		
68	\$0						\$0.00	39.5		
69	\$0						\$0.00	38.5		
70	\$0						\$0.00	37.5		
71	\$0						\$0.00	36.5		
72	\$0						\$0.00	35.5		
73	\$0						\$0.00	34.5		
74	\$0						\$0.00	33.5		
75	\$0						\$0.00	32.5		
76	\$0						\$0.00	31.5		
77	\$0						\$0.00	30.5		
78	\$0						\$0.00	29.5		
79	\$5,150						\$5,150.00	28.5	146775	
80	\$0						\$0.00	27.5		
81	\$0						\$0.00	26.5		
82	\$0						\$0.00	25.5		
83	\$0						\$0.00	24.5		
84	\$5,780						\$5,780.00	23.5	135830	
85	\$0						\$0.00	22.5		
86	\$0						\$0.00	21.5		
87	\$0						\$0.00	20.5		
88	\$0						\$0.00	19.5		
89	\$0						\$0.00	18.5		
90	\$0						\$0.00	17.5		
91	\$0						\$0.00	16.5		
92	\$11,343						\$11,342.50	15.5	175808.75	
93	\$0						\$0.00	14.5		
94	\$120						\$120.20	13.5	1622.7	
95	\$0						\$0.00	12.5		
96	\$0						\$0.00	11.5		
97	\$0						\$0.00	10.5		
98	\$0						\$0.00	9.5		
99	\$0						\$0.00	8.5		
2000	\$0						\$0.00	7.5		
2001	\$0						\$0.00	6.5		
2002	\$0						\$0.00	5.5		
2003	\$0						\$0.00	4.5		
2004	\$0						\$0.00	3.5		
2005	\$0						\$0.00	2.5		
2006	\$0						\$0.00	1.5		
2007	\$0						\$0.00	0.5		
	\$22,518						\$22,518		20.67	
							\$22,517.70			
							\$22,517.70			
							\$0.00			

375 Building & Improvements

Yr	Add Balance	Retirements						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
79	\$827						\$827.00	28.5	23569.5	
80	\$0						\$0.00	27.5		
81	\$790	\$790					\$0.00	26.5		
82	\$0						\$0.00	25.5		
83	\$0						\$0.00	24.5		
84	\$18,826						\$18,825.69	23.5	442403.72	
85	\$1,741						\$1,741.41	22.5	39181.725	
86	\$0						\$0.00	21.5		
87	\$0						\$0.00	20.5		
88	\$0						\$0.00	19.5		
89	\$0						\$0.00	18.5		
90	\$0						\$0.00	17.5		
91	\$0						\$0.00	16.5		
92	\$0						\$0.00	15.5		
93	\$0						\$0.00	14.5		
94	\$0						\$0.00	13.5		
95	\$0						\$0.00	12.5		
96	\$0						\$0.00	11.5		
97	\$0						\$0.00	10.5		
98	\$0						\$0.00	9.5		
99	\$0						\$0.00	8.5		
2000	\$0						\$0.00	7.5		
2001	\$0						\$0.00	6.5		
2002	\$0						\$0.00	5.5		
2003	\$0						\$0.00	4.5		
2004	\$0						\$0.00	3.5		
2005	\$0						\$0.00	2.5		
2006	\$0						\$0.00	1.5		
2007	\$0						\$0.00	0.5		
	\$22,184	\$790					\$21,394		23.61	

\$22,184.10
\$21,394.10
\$790.00

Yr	Add Balance	Retirements						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
78	\$0						\$0.00	29.5		
79	\$63,170	\$3,245					\$59,925.18	28.5	1707867.6	
80	\$92,577						\$92,577.00	27.5	2545867.5	
81	\$107,688			371.2			\$107,316.80	26.5	2843895.2	
82	\$153						\$153.00	25.5	3901.5	
83	\$16,568	\$159					\$16,409.15	24.5	402024.18	
84	\$18,327						\$18,327.00	23.5	430684.5	
85	\$7,633						\$7,633.00	22.5	171742.5	
86	\$10,298				1156		\$9,142.00	21.5	196553	
87	\$11,887	\$415					\$11,471.93	20.5	235174.57	
88	\$12,680				498.42		\$12,181.32	19.5	237535.74	
89	\$5,593						\$5,592.94	18.5	103469.39	
90	\$6,130						\$6,129.78	17.5	107271.15	
91	\$41						\$40.97	16.5	676.005	
92	\$4,721						\$4,720.91	15.5	73174.105	
93	\$62,415						\$62,414.69	14.5	905013.01	
94	\$20,215						\$20,214.94	13.5	272901.69	
95	\$79,573						\$79,572.76	12.5	994659.5	
96	\$31,421						\$31,421.35	11.5	361345.53	
97	\$30,114						\$30,113.66	10.5	316193.43	
98	\$48,084				1831.64		\$46,252.40	9.5	439397.8	
99	\$23,002						\$23,002.00	8.5	195517	
2000	\$2,775						\$2,775.02	7.5	20812.65	
2001	\$44,233						\$44,233.21	6.5	287515.87	
2002	\$39,434						\$39,434.42	5.5	216889.31	
2003	\$16,254						\$16,254.09	4.5	73143.405	
2004	\$33,297						\$33,296.87	3.5	116539.05	
2005	\$10,526						\$10,525.62	2.5	26314.05	
2006	\$29,825						\$29,825.37	1.5	44738.055	
2007	\$5,097						\$5,097.14	0.5	2548.57	
	\$833,730	\$3,819	\$0	\$371	\$3,486	\$0	\$0	\$826,055		16.14

\$833,730.33
\$826,054.52
 \$7,675.81

376-B Mains - Steel

Yr	Add Balance	Retirements						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
64	\$162,828						\$162,828.00	43.5	7083018	
65	\$0						\$0.00	42.5		
66	\$0						\$0.00	41.5		
67	\$8,435						\$8,435.00	40.5	341617.5	
68	\$3,754						\$3,754.00	39.5	148283	
69	\$9,904						\$9,904.00	38.5	381304	
70	\$1,896						\$1,896.00	37.5	71100	
71	\$2,293						\$2,293.00	36.5	83694.5	
72	\$3,131						\$3,131.00	35.5	111150.5	
73	\$10,250						\$10,250.00	34.5	353625	
74	\$1,330						\$1,330.00	33.5	44555	
75	\$18						\$18.00	32.5	585	
76	\$15,369	\$6,920					\$8,449.50	31.5	266159.25	
77	\$25,318	\$419					\$24,899.05	30.5	759421.03	
78	\$51,271						\$51,271.00	29.5	1512494.5	
79	\$100,766	\$530					\$100,235.79	28.5	2856720	
80	\$0						\$0.00	27.5		
81	\$0						\$0.00	26.5		
82	\$0						\$0.00	25.5		
83	\$0						\$0.00	24.5		
84	\$0						\$0.00	23.5		
85	\$24,617						\$24,616.75	22.5	553876.88	
86	\$0						\$0.00	21.5		
87	\$0						\$0.00	20.5		
88	\$0						\$0.00	19.5		
89	\$0						\$0.00	18.5		
90	\$0						\$0.00	17.5		
91	\$0						\$0.00	16.5		
92	\$1,788,478	\$90,553					\$1,697,924.76	15.5	26317834	
93	\$0						\$0.00	14.5		
94	\$91,442						\$91,441.89	13.5	1234465.5	
95	\$220,254						\$220,254.33	12.5	2753179.1	
96	\$0						\$0.00	11.5		
97	\$461,928						\$461,928.31	10.5	4850247.3	
98	\$0						\$0.00	9.5		
99	\$7,937						\$7,936.82	8.5	67462.97	
2000	\$0						\$0.00	7.5		
2001	\$0						\$0.00	6.5		
2002	\$0						\$0.00	5.5		
2003	\$0						\$0.00	4.5		
2004	\$0						\$0.00	3.5		
2005	\$0						\$0.00	2.5		
2006	\$0						\$0.00	1.5		
2007	\$0						\$0.00	0.5		
	\$2,991,219	\$98,422					\$2,892,797		17.21	

\$2,991,219.05
\$2,892,797.20
\$98,421.85

Yr	Add Balance	Retirements						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
64	\$3,606							\$3,606.31	43.5	156874.49
65	\$0							\$0.00	42.5	
66	\$0							\$0.00	41.5	
67	\$0							\$0.00	40.5	
68	\$0							\$0.00	39.5	
69	\$594	\$594						\$0.00	38.5	
70	\$56	\$56						\$0.00	37.5	
71	\$653	\$653						\$0.00	36.5	
72	\$0							\$0.00	35.5	
73	\$117	\$117						\$0.00	34.5	
74	\$205	\$205						\$0.00	33.5	
75	\$149	\$149						\$0.00	32.5	
76	\$902	\$208						\$694.00	31.5	21861
77	\$239	\$239						\$0.00	30.5	
78	\$1,963	\$1,963						\$0.00	29.5	
79	\$2,515	\$2,247						\$267.60	28.5	7626.6
80	\$77	\$77						\$0.00	27.5	
81	\$0							\$0.00	26.5	
82	\$208							\$208.00	25.5	5304
83	\$497							\$497.00	24.5	12176.5
84	\$253							\$253.44	23.5	5955.84
85	\$1,308	\$1,308						\$0.00	22.5	
86	\$25	\$25						\$0.00	21.5	
87	\$0							\$0.00	20.5	
88	\$0							\$0.00	19.5	
89	\$523							\$522.50	18.5	9666.25
90	\$0							\$0.00	17.5	
91	\$0							\$0.00	16.5	
92	\$29,008							\$29,008.06	15.5	449624.93
93	\$8,143							\$8,143.27	14.5	118077.42
94	\$17,678	\$588						\$17,090.15	13.5	230717.03
95	\$11,444							\$11,444.38	12.5	143054.75
96	\$18,339							\$18,339.35	11.5	210902.53
97	\$3,911							\$3,910.58	10.5	41061.09
98	\$3,483							\$3,482.85	9.5	33087.075
99	\$0							\$0.00	8.5	
2000	\$1,774	\$639						\$1,135.18	7.5	8513.85
2001	\$2,122	\$571						\$1,550.88	6.5	10080.72
2002	\$4,677							\$4,676.65	5.5	25721.575
2003	\$0							\$0.00	4.5	
2004	\$0							\$0.00	3.5	
2005	\$0							\$0.00	2.5	
2006	\$0							\$0.00	1.5	
2007	\$0							\$0.00	0.5	
	\$114,469	\$9,639	\$0	\$0	\$0	\$0	\$0	\$104,830		14.22

\$114,468.86
\$104,830.20
\$9,638.66

Yr	Add Balance	Retirements						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
92	\$448,159							\$448,158.91	16.5	7394622
93	\$0							\$0.00	15.5	
94	\$0							\$0.00	14.5	
95	\$0							\$0.00	13.5	
96	\$694			694				\$0.00	12.5	
97	\$0							\$0.00	11.5	
98	\$0							\$0.00	10.5	
99	\$0							\$0.00	9.5	
2000	\$0							\$0.00	8.5	
2001	\$0							\$0.00	7.5	
2002	\$0							\$0.00	6.5	
2003	\$10,907							\$10,907.08	5.5	59988.94
2004	\$0							\$0.00	4.5	
2005	\$0							\$0.00	3.5	
2006	\$0							\$0.00	2.5	
2007	\$0							\$0.00	1.5	
	\$459,760	\$0	\$0	\$694	\$0	\$0	\$0	\$459,066		16.24

\$459,759.99
\$459,065.99
\$694.00

380-A Services - Plastic

Yr	Add Balance	Retirements-----						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
78	\$0							\$0.00	29.5	
79	\$523	\$523						\$0.00	28.5	
80	\$46,255	\$16,719	474.48	355.86	2609.64	355.86	1186.2	\$24,554.34	27.5 675244.35	
81	\$43,580	\$13,979	1203.3	1443.96	1082.97	481.32	1082.97	\$24,306.66	26.5 644126.49	
82	\$19,888	\$7,732	292.92	732.3	439.38	439.38	1171.68	\$9,080.52	25.5 231553.26	
83	\$24,640	\$6,753	134.49	403.47	806.94	134.49	537.96	\$15,869.82	24.5 388810.59	
84	\$21,660	\$5,619	178.23	356.46	1247.61		356.46	\$13,901.94	23.5 326695.59	
85	\$30,261	\$6,520	818.64	545.76	545.76	545.76		\$21,284.64	22.5 478904.4	
86	\$25,540	\$5,001	500.94	751.41	2003.76	500.94		\$16,781.49	21.5 360802.04	
87	\$28,287	\$5,327	454.66	227.33	227.33		681.99	\$21,369.02	20.5 438064.91	
88	\$23,465	\$3,158	1028.2	257.05	1285.25	2056.4	1028.2	\$14,651.85	19.5 285711.08	
89	\$22,231	\$5,203		473	1182.5	473	709.5	\$14,190.00	18.5 262515	
90	\$17,047	\$4,263	213.08	426.16	1301.9			\$10,842.94	17.5 189751.45	
91	\$12,514	\$2,055	186.78		747.12			\$9,525.89	16.5 157177.19	
92	\$20,029	\$2,734	256.22		896.77	256.22	384.33	\$15,502.02	15.5 240281.31	
93	\$32,730	\$3,143	924.55	924.55	554.73	554.73	924.55	\$25,703.28	14.5 372697.56	
94	\$31,840	\$3,907	783.18	522.12	1044.24	1044.24	1044.24	\$23,495.28	13.5 317186.28	
95	\$45,373	\$5,072	314.85	184.23	2759.05	291.77	85.89	\$36,664.95	12.5 458311.88	
96	\$41,261	\$2,703	626.07	374.12	2961.03	1142.23	1889.23	\$31,565.21	11.5 362999.92	
97	\$27,415	\$1,421	114.72	294.62	1579.71	377.85	705.72	\$22,921.37	10.5 240674.39	
98	\$21,363	\$346	475.88	460.46	1260.95	435.21	803.62	\$17,581.06	9.5 167020.07	
99	\$25,970	\$983	259.92	237.76	1520.92		685.35	\$22,283.97	8.5 189413.75	
2000	\$19,414	\$837	35.84	835.88	758.42	317.86	976.28	\$15,653.28	7.5 117399.6	
2001	\$32,640	\$1,013	319.9	166.67	271.59		288.03	\$30,580.54	6.5 198773.51	
2002	\$32,359	\$321	184.35	197.1	712.64	105.91		\$30,838.56	5.5 169612.08	
2003	\$18,766				447.83	129.56		\$18,188.19	4.5 81846.855	
2004	\$18,909							\$18,909.24	3.5 66182.34	
2005	\$15,440					753.01	177.8	\$14,509.49	2.5 36273.725	
2006	\$13,741							\$13,740.63	1.5 20610.945	
2007	\$12,510							\$12,510.35	0.5 6255.175	
	\$725,653	\$105,331	\$9,781	\$10,170	\$28,248	\$10,396	\$14,720	\$547,007	13.68	
								\$725,652.81		
								\$547,006.53		
								<u>\$178,646.28</u>		

Yr	Add Balance	Retirements-----						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
64	\$95,421	\$35,680	1012.56	1096.94	2447.02	843.80	1518.64	\$52,822.08	43.5	2297760.5
65	\$320	\$320						\$0.00	42.5	
66	\$1,252	\$1,252						\$0.00	41.5	
67	\$10,409	\$3,193		163.99				\$7,051.72	40.5	285594.66
68	\$5,388	\$2,608			252.36			\$2,527.60	39.5	99840.2
69	\$9,418	\$1,752				793.02		\$6,872.78	38.5	264602.03
70	\$11,355	\$2,741		391.55	391.55	391.55		\$7,439.45	37.5	278979.38
71	\$9,082	\$5,520						\$3,561.61	36.5	129998.77
72	\$5,582	\$3,292				327.20		\$1,963.20	35.5	69693.6
73	\$4,642	\$1,985					332.18	\$2,325.12	34.5	80216.64
74	\$10,018	\$4,399	295.71		591.42		295.71	\$4,435.72	33.5	148596.62
75	\$8,048	\$2,066		996.98				\$4,984.90	32.5	162009.25
76	\$9,440	\$4,219			248.60			\$4,972.00	31.5	156618
77	\$8,284	\$2,218				263.75	263.75	\$5,538.75	30.5	168931.88
78	\$18,640	\$5,411		745.32	186.33		372.66	\$11,925.12	29.5	351791.04
79	\$18,028	\$6,349			814.80			\$10,864.00	28.5	309624
80	\$0							\$0.00	27.5	
81	\$0							\$0.00	26.5	
82	\$0							\$0.00	25.5	
83	\$0							\$0.00	24.5	
84	\$0							\$0.00	23.5	
85	\$6,931							\$6,931.00	22.5	155947.5
86	\$0							\$0.00	21.5	
87	\$0							\$0.00	20.5	
88	\$0							\$0.00	19.5	
89	\$0							\$0.00	18.5	
90	\$0							\$0.00	17.5	
91	\$0							\$0.00	16.5	
92	\$0							\$0.00	15.5	
93	\$0							\$0.00	14.5	
94	\$0							\$0.00	13.5	
95	\$0							\$0.00	12.5	
96	\$0							\$0.00	11.5	
97	\$0							\$0.00	10.5	
98	\$0							\$0.00	9.5	
99	\$0							\$0.00	8.5	
2000	\$0							\$0.00	7.5	
2001	\$0							\$0.00	6.5	
2002	\$0							\$0.00	5.5	
2003	\$0							\$0.00	4.5	
2004	\$0							\$0.00	3.5	
2005	\$0							\$0.00	2.5	
2006	\$0							\$0.00	1.5	
2007	\$0							\$0.00	0.5	
	\$232,258	\$83,005	\$1,308	\$3,395	\$4,932	\$2,619	\$2,783	\$134,215		36.96

\$232,257.55
\$134,215.05
 \$98,042.50

Yr	Add Balance	Retirements-----						Bal	PSC Method	Avg age
		1964- 2002	2003	2004	2005	2006	2007			
64	\$28,986	\$7,967		\$24.54	\$196.32	\$343.56	\$1,375.34	\$19,079.28	43.5	829948.68
65	\$45	\$45						\$0.00	42.5	
66	\$0							\$0.00	41.5	
67	\$1,777	\$482						\$1,295.36	40.5	52462.08
68	\$777	\$130			\$25.90	\$25.90	\$51.80	\$543.90	39.5	21484.05
69	\$1,832	\$301		\$60.26			\$180.78	\$1,289.53	38.5	49646.905
70	\$2,608	\$280					\$80.02	\$2,247.82	37.5	84293.25
71	\$0							\$0.00	36.5	
72	\$2,286	\$401					\$182.79	\$1,702.15	35.5	60426.325
73	\$584	\$195						\$389.38	34.5	13433.61
74	\$332	\$55						\$221.28	33.5	7412.88
75	\$559	\$47				\$46.61		\$466.05	32.5	15146.625
76	\$1,461	\$210				\$41.32	\$41.32	\$1,168.33	31.5	36802.395
77	\$2,483	\$270				\$36.04	\$144.16	\$2,032.38	30.5	61987.59
78	\$10,291	\$1,407			\$44.19	\$265.14	\$356.22	\$8,218.18	29.5	242436.31
79	\$7,864	\$782			\$104.72	\$209.44	\$209.44	\$6,557.84	28.5	186898.44
80	\$15,473	\$2,351	\$55.82					\$13,066.12	27.5	359318.3
81	\$16,533	\$1,309						\$15,224.03	26.5	403436.8
82	\$4,386	\$606						\$3,780.00	25.5	96390
83	\$13,368	\$1,062						\$12,305.31	24.5	301480.1
84	\$11,955	\$201						\$11,753.10	23.5	276197.85
85	\$15,568	\$2,481					\$3,538.20	\$9,548.60	22.5	214843.5
86	\$11,642	\$65						\$11,576.52	21.5	248895.18
87	\$2,039					\$84.96		\$1,953.96	20.5	40056.18
88	\$20,054	\$850			\$230.90	\$185.46	\$92.73	\$18,694.40	19.5	364540.8
89	\$1,989							\$1,988.76	18.5	36792.06
90	\$7,032	\$142						\$6,890.57	17.5	120584.98
91	\$8,645	\$75						\$8,570.17	16.5	141407.81
92	\$21,481							\$21,480.53	15.5	332948.22
93	\$3,894							\$3,894.02	14.5	56463.29
94	\$33,346	\$11,834						\$21,511.89	13.5	290410.52
95	\$14,214	\$323			\$72.69			\$13,818.23	12.5	172727.88
96	\$9,333							\$9,333.47	11.5	107334.91
97	\$2,373							\$2,372.90	10.5	24915.45
98	\$8,323							\$8,322.72	9.5	79065.84
99	\$2,692							\$2,692.38	8.5	22885.23
2000	\$4,601							\$4,600.80	7.5	34506
2001	\$10,948							\$10,947.62	6.5	71159.53
2002	\$3,962							\$3,962.16	5.5	21791.88
2003	\$3,176		\$801.77					\$2,374.22	4.5	10683.99
2004	\$5,188							\$5,188.02	3.5	18158.07
2005	\$1,055					42.6		\$1,011.99	2.5	2529.975
2006	\$5,269					44.94		\$5,223.69	1.5	7835.535
2007	\$11,886							\$11,885.70	0.5	5942.85
	\$332,306	\$33,871	\$858	\$157	\$602	\$1,326	\$6,308	\$289,183		19.11
								\$332,305.88		
								\$289,183.36		
								<u>\$43,122.52</u>		

Yr	Add Balance	-----Retirements-----						Bal	PSC Method	Avg age
		1964- 2002	2003	2004	2005	2006	2007			
64	\$13,888	\$3,381	\$178.08	\$192.92	\$430.36	\$148.40	\$267.12	\$9,289.84	43.5	404108.04
65	\$0							\$0.00	42.5	
66	\$0							\$0.00	41.5	
67	\$4,070	\$1,460		\$59.31				\$2,550.31	40.5	103287.56
68	\$2,035	\$491			\$140.41			\$1,403.40	39.5	55434.3
69	\$2,683	\$257				\$250.98		\$2,175.26	38.5	83747.51
70	\$3,833	\$925		\$132.17	\$132.17	\$132.17		\$2,511.23	37.5	94171.125
71	\$2,726	\$1,657						\$1,069.00	36.5	39018.5
72	\$4,067	\$2,317				\$250.04		\$1,500.24	35.5	53258.52
73	\$3,448	\$1,149					\$287.37	\$2,011.31	34.5	69390.195
74	\$2,276	\$474	\$94.83		\$189.66		\$94.83	\$1,422.45	33.5	47652.075
75	\$1,024	\$205		\$68.27				\$750.97	32.5	24406.525
76	\$1,198	\$518			\$32.38			\$647.57	31.5	20398.455
77	\$358	\$78				\$12.17	\$12.17	\$255.57	30.5	7794.885
78	\$1,072	\$239		\$46.92	\$11.73		\$23.46	\$750.72	29.5	22146.24
79	\$1,377	\$389	\$11.90		\$119.00	\$11.90	\$47.60	\$797.30	28.5	22723.05
80	\$2,699	\$699	\$32.00	\$24.00	\$176.00	\$24.00	\$80.00	\$1,664.00	27.5	45760
81	\$13,163	\$3,153	\$406.90	\$488.28	\$366.21	\$97.38	\$366.21	\$8,284.76	26.5	219546.14
82	\$5,981	\$1,809	\$100.52	\$251.30	\$150.78	\$150.78	\$402.08	\$3,116.12	25.5	79461.06
83	\$2,407	\$517	\$14.43	\$43.29	\$86.58	\$14.43	\$57.72	\$1,673.88	24.5	41010.06
84	\$2,855	\$545	\$25.95	\$51.90	\$181.65		\$51.90	\$1,998.15	23.5	46956.525
85	\$5,640	\$969	\$159.24	\$106.16	\$106.16	\$106.16		\$4,193.32	22.5	94349.7
86	\$2,334	\$410	\$47.64	\$71.46	\$190.58	\$47.64		\$1,566.66	21.5	33683.19
87	\$1,300	\$202	\$21.32	\$10.66	\$10.66		\$31.98	\$1,023.36	20.5	20978.88
88	\$3,020	\$360	\$131.36	\$32.84	\$164.20	\$262.72	\$131.36	\$1,937.56	19.5	37782.42
89	\$2,543	\$594		\$54.12	\$135.30	\$54.12	\$81.18	\$1,623.36	18.5	30032.16
90	\$1,640	\$410	\$20.49	\$40.98	\$122.94			\$1,044.99	17.5	18287.325
91	\$629	\$103	\$9.39		\$37.56			\$478.68	16.5	7898.22
92	\$0							\$0.00	15.5	
93	\$1,156	\$108	\$31.90	\$31.90	\$19.14	\$19.14	\$31.90	\$914.31	14.5	13257.495
94	\$1,446	\$638	\$26.68	\$13.22	\$31.80	\$27.78	\$25.72	\$682.40	13.5	9212.4
95	\$2,354	\$939	\$7.02	\$11.48	\$75.26	\$8.00	\$8.44	\$1,304.31	12.5	16303.875
96	\$2,232	\$785	\$34.32	\$24.24	\$95.80	\$45.80	\$78.59	\$1,167.31	11.5	13424.065
97	\$1,606	\$303	\$8.74	\$8.32	\$71.18	\$18.04	\$33.73	\$1,163.42	10.5	12215.91
98	\$1,255	\$26	\$31.00	\$21.27	\$61.05	\$17.68	\$48.71	\$1,049.16	9.5	9967.02
99	\$1,063	\$46	\$21.18	\$9.47	\$45.42		\$16.93	\$924.38	8.5	7857.23
2000	\$837	\$38	10.28	41.25	43.01	9.63	26.03	\$668.61	7.5	5014.575
2001	\$1,072	\$22	10.15	12.33	11.81		19.32	\$996.35	6.5	6476.275
2002	\$1,109	\$10	10.52	10.38	12.82	11.71		\$1,053.12	5.5	5792.16
2003	\$779				20.53	10.64		\$748.18	4.5	3366.81
2004	\$882							\$881.81	3.5	3086.335
2005	\$808					13.84	8.84	\$785.36	2.5	1963.4
2006	\$885							\$884.96	1.5	1327.44
2007	\$731							\$730.51	0.5	365.255
	\$106,479	\$26,230	\$1,446	\$1,858	\$3,272	\$1,745	\$2,233	\$69,694		26.30
								\$106,478.97		
								\$69,694.20		
								<u>\$36,784.77</u>		

Yr	Add Balance	Retirements						Bal	PSC Method	Avg age
		1964- 2002	2003	2004	2005	2006	2007			
64	\$5,484	\$3,896	\$95.58	\$191.16	\$169.92	\$95.58	\$63.72	\$971.73	43.5	42270.255
65	\$0							\$0.00	42.5	
66	\$0							\$0.00	41.5	
67	\$262							\$262.00	40.5	10611
68	\$310	\$103						\$207.00	39.5	8176.5
69	\$317	\$68						\$249.00	38.5	9586.5
70	\$589	\$527						\$62.00	37.5	2325
71	\$16							\$16.00	36.5	584
72	\$7							\$7.00	35.5	248.5
73	\$444							\$444.00	34.5	15318
74	\$101							\$101.00	33.5	3383.5
75	\$102	\$29						\$73.50	32.5	2388.75
76	\$214							\$214.00	31.5	6741
77	\$433							\$433.00	30.5	13206.5
78	\$1,798	\$19						\$1,779.39	29.5	52492.005
79	\$1,485	\$1,295						\$190.35	28.5	5424.975
80	\$6,718	\$1,085				\$15.08	\$146.23	\$5,471.74	27.5	150472.85
81	\$1,409	\$31						\$1,377.65	26.5	36507.725
82	\$1,132	\$14						\$1,117.79	25.5	28503.645
83	\$3,119	\$407		\$13.41				\$2,698.41	24.5	66111.045
84	\$1,893	\$66					\$19.83	\$1,806.86	23.5	42461.21
85	\$3,788	\$61						\$3,727.83	22.5	83876.175
86	\$3,251							\$3,251.00	21.5	69896.5
87	\$1,956	\$326						\$1,630.36	20.5	33422.38
88	\$4,584	\$26						\$4,558.40	19.5	88888.8
89	\$3,016							\$3,015.67	18.5	55789.895
90	\$2,747							\$2,746.92	17.5	48071.1
91	\$4,480							\$4,479.75	16.5	73915.875
92	\$21,253							\$21,253.22	15.5	329424.91
93	\$12,716	\$112						\$12,603.79	14.5	182754.96
94	\$6,368							\$6,368.05	13.5	85968.675
95	\$9,081			\$121.84				\$8,959.50	12.5	111993.75
96	\$9,205							\$9,205.38	11.5	105861.87
97	\$8,817							\$8,817.11	10.5	92579.655
98	\$4,325							\$4,325.16	9.5	41089.02
99	\$2,303							\$2,303.10	8.5	19576.35
2000	\$3,099			49.36				\$3,049.73	7.5	22872.975
2001	\$4,688							\$4,688.48	6.5	30475.12
2002	\$1,828							\$1,828.34	5.5	10055.87
2003	\$2,033							\$2,033.28	4.5	9149.76
2004	\$2,983							\$2,982.59	3.5	10439.065
2005	\$464							\$463.73	2.5	1159.325
2006	\$9,718							\$9,717.59	1.5	14576.385
2007	\$5,975							\$5,975.05	0.5	2987.525
	\$154,512	\$8,064	\$96	\$376	\$170	\$111	\$230	\$145,466		13.90
								\$154,511.98		
								\$145,466.45		
								\$9,045.53		

Yr	Add Balance	Retirements						Bal	PSC Method	Avg age
		1964- 2002	2003	2004	2005	2006	2007			
64	\$6	\$6						\$0.00	43.5	
65	\$0							\$0.00	42.5	
66	\$0							\$0.00	41.5	
67	\$0							\$0.00	40.5	
68	\$981	\$981						\$0.00	39.5	
69	\$1,018	\$97				\$95.22		\$825.36	38.5 31776.36	
70	\$3,144	\$759		\$108.41	\$108.41	\$108.41		\$2,059.79	37.5 77242.125	
71	\$2,611	\$1,587						\$1,023.90	36.5 37372.35	
72	\$2,399	\$1,349				\$149.94		\$899.64	35.5 31937.22	
73	\$1,310	\$437					\$109.13	\$764.19	34.5 26364.555	
74	\$1,706	\$355	\$71.08		\$142.16		\$71.08	\$1,066.20	33.5 35717.7	
75	\$450	\$90		\$60.00				\$300.00	32.5 9750	
76	\$616	\$266			\$16.65			\$333.00	31.5 10489.5	
77	\$266	\$55				\$9.17	\$9.17	\$192.57	30.5 5873.385	
78	\$319	\$77		\$13.64	\$3.41		\$6.82	\$218.24	29.5 6438.08	
79	\$606	\$182	\$5.11		\$51.10	\$5.11	\$20.44	\$342.37	28.5 9757.545	
80	\$613	\$157	\$7.32	\$5.49	\$40.26	\$5.49	\$18.30	\$378.81	27.5 10417.275	
81	\$477	\$113	\$14.80	\$17.76	\$13.32	\$5.92	\$13.32	\$298.96	26.5 7922.44	
82	\$2,101	\$635	\$35.32	\$88.30	\$52.98	\$52.98	\$123.62	\$1,112.58	25.5 28370.79	
83	\$2,715	\$560	\$16.45	\$49.35	\$98.70	\$16.45	\$82.25	\$1,891.75	24.5 46347.875	
84	\$1,792	\$326	\$16.29	\$32.58	\$114.03		\$32.58	\$1,270.62	23.5 29859.57	
85	\$2,774	\$464	\$78.75	\$52.50	\$52.50	\$52.50		\$2,073.75	22.5 46659.375	
86	\$212	\$35	\$4.32	\$6.48	\$17.28	\$4.32		\$144.72	21.5 3111.48	
87	\$38	\$6	\$0.62	\$0.31	\$0.31		\$0.93	\$29.77	20.5 610.285	
88	\$0					\$7.62		(\$7.62)	19.5	
89	\$358	\$84		\$7.62	\$19.05		\$11.43	\$236.40	18.5 4373.4	
90	\$149	\$37	\$1.87	\$3.74	\$11.22			\$95.37	17.5 1668.975	
91	\$109	\$18	\$1.63		\$6.52			\$82.98	16.5 1369.17	
92	\$902	\$124	\$11.80		\$41.30	\$11.80	\$17.70	\$695.61	15.5 10781.955	
93	\$1,138	\$106	\$31.45	\$31.45	\$18.87	\$18.87	\$31.45	\$900.22	14.5 13053.19	
94	\$773	\$85	\$19.39	\$12.70	\$24.42	\$24.44	\$23.24	\$583.78	13.5 7881.03	
95	\$1,807	\$184	\$6.29	\$10.19	\$62.70	\$6.89	\$7.23	\$1,529.59	12.5 19119.875	
96	\$1,386	\$95	\$23.45	\$15.52	\$83.23	\$42.54	\$64.99	\$1,061.38	11.5 12205.87	
97	\$1,140	\$56	\$7.51	\$7.26	\$59.37	\$15.20	\$27.99	\$966.62	10.5 10149.51	
98	\$1,126	\$28	\$26.84	\$18.29	\$56.16	\$14.94	\$41.78	\$939.94	9.5 8929.43	
99	\$883	\$38	\$18.18	\$7.98	\$39.09		\$13.64	\$766.07	8.5 6511.595	
2000	\$729	\$33	10.28	34.58	36.79	6.97	22.12	\$585.68	7.5 4392.6	
2001	\$901	\$22	8.51	11.05	10.22		16.15	\$833.17	6.5 5415.605	
2002	\$954	\$9	9.16	10.38	10.86	9.66		\$905.21	5.5 4978.655	
2003	\$657				17.5	8.63		\$630.91	4.5 2839.095	
2004	\$906							\$905.84	3.5 3170.44	
2005	\$685					13.2	7.18	\$664.29	2.5 1660.725	
2006	\$746							\$745.73	1.5 1118.595	
2007	\$675							\$674.81	0.5 337.405	
	\$42,179	\$9,457	\$426	\$606	\$1,208	\$686	\$773	\$29,022	19.85	
								\$42,178.72		
								\$29,022.20		
								\$13,156.52		

Yr	Add Balance	Retirements						Bal	PSC Method	Avg age
		1964- 2002	2003	2004	2005	2006	2007			
72	\$1,174							\$1,174.00	35.5	41677
73	\$0							\$0.00	34.5	
74	\$0							\$0.00	33.5	
75	\$0							\$0.00	32.5	
76	\$0							\$0.00	31.5	
77	\$0							\$0.00	30.5	
78	\$0							\$0.00	29.5	
79	\$0							\$0.00	28.5	
80	\$0							\$0.00	27.5	
81	\$0							\$0.00	26.5	
82	\$0							\$0.00	25.5	
83	\$0							\$0.00	24.5	
84	\$6,674							\$6,674.05	23.5	156840.18
85	\$0							\$0.00	22.5	
86	\$0							\$0.00	21.5	
87	\$0							\$0.00	20.5	
88	\$0							\$0.00	19.5	
89	\$1,055							\$1,054.94	18.5	19516.39
90	\$525	\$525						\$0.00	17.5	
91	\$0							\$0.00	16.5	
92	\$29,454	\$29,454						\$0.00	15.5	
93	\$0							\$0.00	14.5	6.35E-011
94	\$0							\$0.00	13.5	
95	\$0							\$0.00	12.5	
96	\$0							\$0.00	11.5	
97	\$13,236	\$2,140		1036.57			739.2	\$9,320.10	10.5	97861.05
98	\$889							\$888.77	9.5	8443.315
99	\$0							\$0.00	8.5	
2000	\$0							\$0.00	7.5	
2001	\$0							\$0.00	6.5	
2002	\$0							\$0.00	5.5	
2003	\$0							\$0.00	4.5	
2004	\$0							\$0.00	3.5	
2005	\$0							\$0.00	2.5	
2006	\$0							\$0.00	1.5	
2007	\$0							\$0.00	0.5	
	\$53,006	\$32,119	\$0	\$1,037	\$0	\$0	\$739	\$19,112		16.97
								\$53,006.25		
								\$19,111.86		
								\$33,894.39		

Yr	Add Balance	-----Retirements-----					Bal	PSC Method	Avg age
		1964- 2002	2003	2004	2005	2006			
88	\$0						\$0.00	19.5	
89	\$19,127			17231.67			\$0.00	18.5	
90	\$0					1895.21	\$0.00	17.5	
91	\$17,454			17453.92			(\$0.00)	16.5	
92	\$5,488			5488.43			\$0.00	15.5	
93	\$5,798			5798.02			\$0.00	14.5	
94	\$12,311	\$6,698		5613.1			\$0.00	13.5	
95	\$1,260						\$1,260.49	12.5 15756.125	
96	\$0						\$0.00	11.5	
97	\$597						\$596.58	10.5 6264.09	
98	\$0						\$0.00	9.5	
99	\$0						\$0.00	8.5	
2000	\$0						\$0.00	7.5	
2001	\$0						\$0.00	6.5	
2002	\$0						\$0.00	5.5	
2003	\$0						\$0.00	4.5	
2004	\$5,938						\$5,937.55	3.5 20781.425	
2005	\$1,166						\$1,166.18	2.5 2915.45	
2006	\$0						\$0.00	1.5	
2007	\$0						\$0.00	0.5	
	\$69,139	\$6,698		\$51,585			\$1,895	\$8,961	5.10
							\$69,139.25		
							\$8,960.80		
							<u>\$60,178.45</u>		

Yr	Additions Balance	-----Retirements-----					Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006			
84	\$83,842	\$13,098					\$70,744.24	23.5	1662489.6
85							\$0.00	22.5	
86	\$2,427	\$1,975					\$452.36	21.5	9725.7
87	\$833						\$833.22	20.5	17081.0
88							\$0.00	19.5	
89							\$0.00	18.5	
90	\$45,804	\$1,589					\$44,214.61	17.5	773755.7
91	\$15,894						\$15,894.16	16.5	262253.6
92							\$0.00	15.5	
93							\$0.00	14.5	
94	\$2,946						\$2,945.74	13.5	39767.5
95							\$0.00	12.5	
96							\$0.00	11.5	
97							\$0.00	10.5	
98							\$0.00	9.5	
99	\$1,429						\$1,429.23	8.5	12148.5
2000							\$0.00	7.5	
2001	\$2,490						\$2,490.00	6.5	16185.0
2002							\$0.00	5.5	
2003	\$13,048						\$13,047.56	4.5	58714.0
2004	\$0						\$0.00	3.5	
2005	\$8,294						\$8,294.48	2.5	20736.2
2006	(\$8,294)						(\$8,294.48)	1.5	
2007	\$4,558						\$4,557.61	0.5	2278.805
	\$173,271	\$16,662					\$156,609		18.36
							\$173,270.85		
							\$156,608.73		
							<u>\$16,662.12</u>		

Yr	Additions Balance	Retirements						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
64	\$3,379	\$3,379					\$0.00	43.5		
65							\$0.00	42.5		
66							\$0.00	41.5		
67							\$0.00	40.5		
68							\$0.00	39.5		
69	\$410	\$410					\$0.00	38.5		
70							\$0.00	37.5		
71							\$0.00	36.5		
72	\$248	\$248					(\$0.00)	35.5		
73	\$663	\$425	\$238.02				\$0.00	34.5		
74	\$57		\$57.00				\$0.00	33.5		
75	\$68		\$68.07				(\$0.00)	32.5		
76	\$1,158	\$1,143	\$14.51				\$0.00	31.5		
77	\$1,525		\$1,525.00				\$0.00	30.5		
78	\$1,651	\$1,611	\$40.07				\$0.00	29.5		
79	\$354		\$354.00				\$0.00	28.5		
80	\$1,430	\$9	\$1,420.62				\$0.00	27.5		
81	\$1,146		\$1,146.00				\$0.00	26.5		
82	\$601	\$205	\$396.00				\$0.00	25.5		
83	\$482	\$30	\$452.31				\$0.00	24.5		
84	\$764		\$764.00				\$0.00	23.5		
85	\$308		\$308.00				\$0.00	22.5		
86	\$222		\$221.59				\$0.00	21.5		
87							\$0.00	20.5		
88	\$0						\$0.00	19.5		
89							\$0.00	18.5		
90	\$16,188	\$2,993	\$11,303.89				\$1,891.01	17.5	33092.7	
91	\$2,968		\$2,968.00				\$0.00	16.5		
92	\$627		\$626.91				\$0.00	15.5		
93							\$0.00	14.5		
94	\$405		\$405.00				\$0.00	13.5		
95							\$0.00	12.5		
96							\$0.00	11.5		
97							\$0.00	10.5		
98							\$0.00	9.5		
99							\$0.00	8.5		
2000							\$0.00	7.5		
2001	\$0						\$0.00	6.5		
2002							\$0.00	5.5		
2003							\$0.00	4.5		
2004	\$0						\$0.00	3.5		
2005	\$1,325						\$1,325.00	2.5	3312.5	
2006	\$858						\$858.14	1.5	1287.21	
2007	\$0						\$0.00	0.5		
	\$36,836	\$10,453	\$22,309				\$4,074		9.25	
							\$36,836.08			
							\$4,074.15			
							\$32,761.93			

Yr	Additions Balance	Retirements					Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006			
80	\$26		26.25				\$0.00	27.5	
81	\$4,526	\$4,526					\$0.00	26.5	
82							\$0.00	25.5	
83							\$0.00	24.5	
84							\$0.00	23.5	
85							\$0.00	22.5	
86	\$365	\$365					\$0.00	21.5	
87	\$2,805	\$2,805					\$0.00	20.5	
88							\$0.00	19.5	
89							\$0.00	18.5	
90	\$2,434	\$551		627.52			\$1,255.04	17.5	21963.2
91	\$5,632	\$5,632					(\$0.00)	16.5	
92							\$0.00	15.5	
93							\$0.00	14.5	
94	\$1,558	\$1,558					(\$0.00)	13.5	
95	\$11,080					11080	\$0.00	12.5	
96	\$1,294						\$1,293.98	11.5	14880.8
97							\$0.00	10.5	
98							\$0.00	9.5	
99							\$0.00	8.5	
2000							\$0.00	7.5	
2001							\$0.00	6.5	
2002	\$14,361						\$14,360.97	5.5	78985.3
2003							\$0.00	4.5	
2004	\$0						\$0.00	3.5	
2005	\$0						\$0.00	2.5	
2006	\$0						\$0.00	1.5	
2007	\$5,350						\$5,350.00	0.5	2675
	\$49,431	\$15,437	\$26		\$628		\$11,080	\$22,260	5.32
							\$49,431.25		
							\$22,259.99		
							\$27,171.26		

Yr	Additions Balance	Retirements-----					Bal	PSC Method	Avg Age	
		1964- 2002	2003	2004	2005	2006				2007
90	\$5,940	\$5,940					\$0.00	17.5		
91	\$10,405	\$8,750	1655.56				\$0.00	16.5		
92	\$4,349	\$3,363	985.8				\$0.00	15.5		
93	\$5,127	\$4,736	391.04				\$0.00	14.5		
94	\$2,382	\$2,103	279.7				\$0.00	13.5		
95	\$6,124		4289.19			912.68	\$921.69	12.5	11521.1	
96	\$30,426		6660.68				\$23,765.00	11.5	273297.5	
97	\$21,241	\$1,744	6795.52	2008.7			\$10,693.56	10.5	112282.4	
98	\$17,434	\$319	7838.8				\$9,275.51	9.5	88117.3	
99	\$1,110	\$762	348.1				\$0.00	8.5		
2000	\$963			962.99			\$0.00	7.5		
2001	\$8,672		3940.43				\$3,260.60	6.5	21193.9	
2002	\$11,073		860.93	1176.97			\$7,324.02	5.5	40282.1	
2003	\$10,118					1710.72	\$10,118.18	4.5	45531.8	
2004	\$4,373					617.7	\$3,755.01	3.5	13142.535	
2005	\$946						\$0.00	2.5		
2006	\$13,722						\$13,721.54	1.5	20582.31	
2007	\$3,067						\$3,067.17	0.5	1533.585	
	\$157,471	\$27,716	\$34,046	\$4,149		\$3,241	\$2,417	\$85,902		7.30
								\$157,471.14		
								\$85,902.28		

Yr	Additions Balance	Retirements-----						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
80	\$12,385	\$10,614						\$1,770.72	27.5	48694.8
81								\$0.00	26.5	
82								\$0.00	25.5	
83	\$11,506	\$11,506						\$0.00	24.5	
84								\$0.00	23.5	
85	\$273	\$273						(\$0.00)	22.5	
86	\$50,046.51	\$50,046.51						\$0.00	21.5	
87								\$0.00	20.5	
88								\$0.00	19.5	
89								\$0.00	18.5	
90	\$46,575	\$46,575						(\$0.00)	17.5	
91								\$0.00	16.5	
92	\$1,898							\$1,897.66	15.5	29413.7
93	\$36,048		17947.45			18100.45		\$0.00	14.5	
94	\$67,445	\$38,416			21623.87			\$7,404.59	13.5	99962.0
95	\$39,024	\$39,024						(\$0.00)	12.5	
96								\$0.00	11.5	
97								\$0.00	10.5	
98								\$0.00	9.5	
99	\$51,577				27435.94		24140.62	\$0.00	8.5	
2000								\$0.00	7.5	
2001	\$47,891		22628.8					\$0.00	6.5	
2002								\$0.00	5.5	
2003	\$46,055							\$46,054.59	4.5	207245.7
2004	\$0							\$0.00	3.5	
2005	\$37,172							\$37,172.19	2.5	92930.475
2006	\$70,177					12077.96		\$58,098.86	1.5	87148.29
2007	\$53,404							\$53,403.58	0.5	26701.79
	\$571,475	\$196,456	\$40,576		\$49,060	\$30,178	\$49,403	\$205,802		2.88
								\$571,475.10		
								\$205,802.19		
								\$365,672.91		

Yr	Additions Balance	-----Retirements-----					Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006			
87	\$2,641						\$2,640.98	20.5	54140.1
88							\$0.00	19.5	
89							\$0.00	18.5	
90							\$0.00	17.5	
91							\$0.00	16.5	
92							\$0.00	15.5	
93	\$5,385	\$2,861					\$2,523.82	14.5	36595.4
94	\$1,195						\$1,194.74	13.5	16129.0
95							\$0.00	12.5	
96							\$0.00	11.5	
97							\$0.00	10.5	
98	\$728						\$728.11	9.5	6917.0
99							\$0.00	8.5	
2000							\$0.00	7.5	
2001							\$0.00	6.5	
2002	\$1,623						\$1,623.13	5.5	8927.2
2003							\$0.00	4.5	
2004	\$1,504						\$1,503.60	3.5	5262.6
2005	\$0						\$0.00	2.5	
2006	\$0						\$0.00	1.5	
2007	\$580						\$579.96	0.5	289.98
	\$13,655	\$2,861					\$10,794		11.88
							\$13,655.28		
							\$10,794.34		
							<u>\$2,860.94</u>		

Yr	Additions Balance	Retirements					Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006			
78	\$8,500	\$8,500					\$0.00	29.5	
79	\$28,061	\$24,999				3062.8	\$0.00	28.5	
80	\$16,331	\$13,788	2542.91				\$0.00	27.5	
81	\$893	\$738	154.94				\$0.00	26.5	
82							\$0.00	25.5	
83							\$0.00	24.5	
84	\$1,103	\$1,103					\$0.00	23.5	
85							\$0.00	22.5	
86							\$0.00	21.5	
87	\$0						\$0.00	20.5	
88							\$0.00	19.5	
89							\$0.00	18.5	
90	\$21,764	\$21,764					\$0.00	17.5	
91							\$0.00	16.5	
92							\$0.00	15.5	
93	\$2,921						\$2,920.83	14.5	42352.0
94	\$60,098						\$60,098.02	13.5	811323.3
95	\$29,015						\$29,014.51	12.5	362681.4
96							\$0.00	11.5	
97							\$0.00	10.5	
98	\$540						\$539.99	9.5	5129.9
99							\$0.00	8.5	
2000							\$0.00	7.5	
2001							\$0.00	6.5	
2002							\$0.00	5.5	
2003							\$0.00	4.5	
2004	\$0						\$0.00	3.5	
2005	\$6,108						\$6,107.50	2.5	15268.75
2006	\$0						\$0.00	1.5	
2007	\$44,848						\$44,848.25	0.5	22424.125
	\$220,182	\$70,892	\$2,698			\$3,063	\$143,529		8.77
							\$220,181.72		
							\$143,529.10		
							<u>\$76,652.62</u>		

Yr	Additions Balance	Retirements-----						Bal	PSC Method	Avg Age
		1964- 2002	2003	2004	2005	2006	2007			
90	\$1,671						1671.32	\$0.00	17.5	
91								\$0.00	16.5	
92	\$1,092		1091.8					\$0.00	15.5	
93	\$4,037				4037.28			\$0.00	14.5	
94	\$0							\$0.00	13.5	
95	\$15,168	\$1,850	374.71				12943.13	\$0.00	12.5	
96								\$0.00	11.5	
97	\$1,124		1124.13					\$0.00	10.5	
98								\$0.00	9.5	
99	\$2,998		\$1,209.46				\$1,788.29	\$0.00	8.5	
2000	\$2,685				\$2,685.00			\$0.00	7.5	
2001								\$0.00	6.5	
2002	\$1,004		\$1,003.82					\$0.00	5.5	
2003								\$0.00	4.5	
2004	\$0							\$0.00	3.5	
2005	\$6,903						3746.04	\$3,157.28	2.5	
2006	\$0							\$0.00	1.5	
2007	\$0							\$0.00	0.5	
	\$36,682	\$1,850	\$4,804		\$6,722		\$20,149	\$3,157	2.50	
								\$36,681.96		
								\$3,157.28		
								\$33,524.68		

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: ST JOE NATURAL GAS COMPANY, INC

For the Year Ended December 31, 2007

Page 1 of 2

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374	Land-Distribution		22,517.70						22,517.70
389	Land-General		28,220.00						28,220.00
301-303	INTANGIBLE PLANT		13,149.10						13,149.10
Amortizable General Plant Assets:									
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375	BUILDING & IMPROVEMENTS		21,394.10						21,394.10
376	MAINS - PLASTIC		820,957.38	5,097.14					826,054.52
376	MAINS - STEEL		2,892,797.20						2,892,797.20
378	M & R EQUIPMENT (DISTRIBUTION)		104,830.20						104,830.20
379	M & R EQUIPMENT (CITY GATE)		459,065.99						459,065.99
380	SERVICES - PLASTIC		549,216.18	12,510.35	14,720.00				547,006.53
380	SERVICES - STEEL		136,997.98		2,782.94				134,215.04
381	METERS		283,605.78	11,885.70	6,308.12				289,183.36
382	METER INSTALLATION		71,197.03	730.51	2,233.19				69,694.35
383	REGULATORS		139,721.18	5,975.05	229.78				145,466.45
384	REGULATOR INSTALLATION		29,119.94	674.81	772.54				29,022.21
385	INDUSTRIAL M & R EQUIPMENT		19,851.06		739.20				19,111.86
387	OTHER EQUIPMENT		10,856.01						10,856.01
390	STRUCTURES & IMPROVEMENTS		152,051.13	4,557.61					156,608.74
391	OFFICE EQUIPMENT - FURNITURE		4,074.15						4,074.15
391	OFFICE EQUIPMENT - DEVICES		27,989.99	5,350.00	11,080.00				22,259.99
391	OFFICE EQUIPMENT - COMPUTERS		85,252.22	3,067.17	2,417.11				85,902.28
392	TRANSPORTATION		201,801.15	53,403.58	49,402.54				205,802.19
394	TOOLS, SHOP & GARAGE EQUIPMENT		10,214.38	579.96					10,794.34
396	POWER OPERATED EQUIPMENT		101,743.65	44,848.25	32,077.31				114,514.59
397	COMMUNICATION EQUIPMENT		23,306.06		20,148.78				3,157.28

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**Annual Status Report
Analysis of Plant in Service Accounts**

Company: ST JOE NATURAL GAS COMPANY, INC
For the Year Ended December 31, 2007

Page 2 of 2

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*			6,209,929.56	148,680.13	142,911.51	0.00	0.00	0.00	6,215,698.18
Amortizable Assets:									
114	Acquisition Adjustment								
118	Other Utility Plant								
	Other								
Total Utility Plant									
Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 12.									

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: ST JOE NATURAL GAS COMPANY, INC

For the Year Ended December 31,2007

Page 1 of 2

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
374	Land-Distribution									
389	Land-General									
301-303	INTANGIBLE PLANT	13,149.10								13,149.10
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
375	BUILDING & IMPROVEMENTS	13,079.46	513.46							13,592.92
376	MAINS - PLASTIC	374,386.22	27,198.00							401,584.22
376	MAINS - STEEL	1,502,149.15	95,462.31							1,597,611.46
378	M & R EQUIPMENT (DISTRIBUTION	39,202.31	3,249.74							42,452.05
379	M & R EQUIPMENT (CITY GATE)	196,688.95	13,771.98							210,460.93
380	SERVICES - PLASTIC	183,550.81	19,200.06		14,720.00		4,978.34			183,052.53
380	SERVICES - STEEL	151,526.29	4,195.76				1,418.16			151,520.95
381	METERS	213,043.02	11,792.87		6,308.12					218,527.77
382	METER INSTALLATION	40,547.21	2,250.53		2,233.19		1,498.46			39,066.09
383	REGULATORS	62,217.39	4,804.31		229.78					66,791.92
384	REGULATOR INSTALLATION	7,997.09	1,104.97		772.54		1,487.52			6,842.00
385	INDUSTRIAL M & R EQUIPMENT	10,114.06	674.31		739.20					10,049.17
387	OTHER EQUIPMENT	(3,254.63)	911.90		0.00					(2,342.73)
390	STRUCTURES & IMPROVEMENTS	78,443.88	3,270.32							81,714.20
391	OFFICE EQUIPMENT - FURNITURE	(4,180.19)	179.26							(4,000.93)
391	OFFICE EQUIPMENT - DEVICES	25,009.40	2,294.87		11,080.00					16,224.27
391	OFFICE EQUIPMENT - COMPUTER	57,260.20	11,164.36		2,417.11					66,007.45
392	TRANSPORTATION	70,913.30	20,845.66		49,402.54					42,356.42
394	TOOLS, SHOP & GARAGE EQUIPM	5,343.80	599.44		0.00					5,943.24
396	POWER OPERATED EQUIPMENT	82,672.05	6,919.75		32,077.31	7200				64,714.49
397	COMMUNICATION EQUIPMENT	10,095.76	1,309.61		20,148.78					(8,743.41)

**Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization**

Company: ST JOE NATURAL GAS COMPANY, INC

For the Year Ended December 31, 2007

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:										
	Subtotal	3,129,954.63	231,713.47	0.00	142,911.51	7,200.00	9,382.48	0.00	0.00	3,216,574.11
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 8.										
	Subtotal									
	Grand Total									
Note: * The grand total of beginning and ending balances must agree to Line 17, Page 12.										