



# STOLL · KEENON · OGDEN

PLLC

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**DEBORAH T. EVERSOLE**  
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Deborah.Eversole@skofirm.com

January 30, 2008

Elizabeth O'Donnell  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, KY 40601

**RECEIVED**

**JAN 30 2008**

**PUBLIC SERVICE  
COMMISSION**

**RE: Case No. 2007-00419**

Dear Ms. O'Donnell:

Enclosed please find, pursuant to the Commission's Order of November 21, 2007, ten copies of the following:

1. An updated accumulated depreciation balance recorded on the assets acquired by Cow Creek for the period from 12/31/04, the date of the most recent annual report of Sigma Gas Corporation, to 12/31/07;
2. Schedules of assets acquired, including accumulated depreciation and book value, for DLR and Cow Creek, respectively.
3. The accounting entries on Cow Creek's books that record its portion of acquisition approved in this case.

Please file stamp the extra copy and return it to me via our runner.

Sincerely yours,

Deborah T. Eversole

DTE: jms

RECEIVED  
JAN 30 2008  
PUBLIC SERVICE  
COMMISSION

PURCH DATE	DESCRIPTION	2003 ACCUM DEPRECC	2004 DEPRECC.	2005 DEPRECC.	2006 DEPRECC.	2007 DEPRECC.	2007 TOTAL ACCUM DEPRECC	DEC 31,07 ENDING BOOK BALANCE
2/13/1997	Maps for Rt. 40 Encroachment	808.00	138.91	20.20	20.20	20.20	219.71	588.29
7/31/1996	Encroachment Bond and Permit	4,353.89	807.26	108.85	108.85	108.85	1,242.66	3,111.23
	TOTAL - RIGHTS-OF-WAY	5,161.89	946.17	129.05	129.05	129.05	1,462.37	3,699.52
10/1/1983	Sigma's Dep'r. Schedule	345,794.00	200,140.97	9,879.83	9,879.83	9,879.83	239,660.29	106,133.71
10/1/1983	Sigma's Dep'r. Schedule	11,270.00	6,522.93	322.00	322.00	322.00	7,810.93	3,459.07
10/1/1984	Sigma's Dep'r. Schedule	68,000.00	32,733.15	1,700.00	1,700.00	1,700.00	39,533.15	28,466.85
10/1/1984	Sigma's Dep'r. Schedule	5,857.00	3,222.15	167.34	167.34	167.34	3,891.51	1,965.49
2/10/1986	Sigma's Dep'r. Schedule	1,572.00	803.65	44.91	44.91	44.91	983.29	588.71
10/1/1986	Sigma's Dep'r. Schedule	2,710.00	1,336.02	77.43	77.43	77.43	1,645.74	1,064.26
12/1/1986	Sigma's Dep'r. Schedule	3,179.00	1,552.06	90.83	90.83	90.83	1,915.38	1,263.62
8/1/1987	Sigma's Dep'r. Schedule	4,612.00	2,163.93	131.77	131.77	131.77	2,691.01	1,920.99
1/30/1994	Sigma's Dep'r. Schedule	673.10	152.88	16.83	16.83	16.83	220.20	452.90
6/2/1995	Pipe	180.00	38.61	4.50	4.50	4.50	56.61	123.39
95/96 CIP ( Split for adjustment to Exhibit A)		469,570.01	80,519.46	11,739.25	11,739.25	11,739.25	127,476.46	342,093.55
95/96 CIP ( Split for adjustment to Exhibit A)		92,091.15	15,839.67	2,302.28	2,302.28	2,302.28	25,048.79	67,042.36
7/31/1996	TOTAL 95/96 CIP on Exhibit A is \$561,861.16							
12/31/1996	0996 CIP	41,520.55	7,263.24	1,038.01	1,038.01	1,038.01	11,415.28	30,105.27
12/31/1996	95-96 Construction- walter Martin	6,994.00	1,223.47	174.85	174.85	174.85	1,922.87	5,071.13
1/1/1997	Pipe	17,224.36	3,011.91	430.61	430.61	430.61	4,734.35	12,490.01
1/1/1997	Fuel for work on line	969.53	169.53	24.24	24.24	24.24	266.49	703.04
1/1/1997	CIP	101,571.00	17,761.03	2,539.28	2,539.28	2,539.28	27,918.15	73,652.85
1/1/1997	CIP	18,673.44	3,265.30	466.84	466.84	466.84	5,132.66	13,540.78
1/22/1997	Gravel for new construction	119.27	20.69	2.98	2.98	2.98	32.61	86.66
1/31/1997	Interst on pipe - Consol Pipe	182.86	31.59	4.57	4.57	4.57	49.87	132.99
1/31/1997	Jan 1997 Salaries	3,730.00	644.57	93.25	93.25	93.25	1,017.57	2,712.43
2/3/1997	Fuel for work on line	307.13	53.01	7.68	7.68	7.68	83.73	223.40
2/7/1997	Terra Tape "D" - gas line	331.24	57.08	8.28	8.28	8.28	90.20	241.04
2/1/1997	Gravel for new construction	172.06	29.60	4.30	4.30	4.30	46.80	125.26
2/15/1997	Fuel for work on line	380.42	65.35	9.51	9.51	9.51	103.39	277.03
2/28/1997	February 97 Salaries	4,351.33	743.59	108.78	108.78	108.78	1,178.71	3,172.62
6/15/1997	Pipe - Consolidated Pipe	2,278.62	372.71	56.97	56.97	56.97	600.59	1,678.03
11/21/1997	10 Sentry Line D gas Line	165.58	25.28	4.14	4.14	4.14	41.84	123.74
12/15/1997	2" Black poly pipe	2,374.40	358.60	59.36	59.36	59.36	596.04	1,778.36
12/15/1997	3/4" x 500' yellow poly pipe	91.48	13.82	2.29	2.29	2.29	22.98	68.50
12/31/1997	CIP	256,460.22	38,460.29	6,410.05	6,410.05	6,410.05	64,100.49	192,301.53
1/5/1998	2" Apli Line Pipe Coupling	40.41	6.05	1.01	1.01	1.01	10.09	30.32

MAINS

RIGHTS-OF-WAY

11/15/1998	1" SDR-11 yellow poly	40	23.70	3.98	3.98	3.98	3.98	3.98	39.62	119.38
Subtotals - Page 1			418,625.89	37,927.95	37,927.95	37,927.95	37,927.95	37,927.95	570,337.69	893,209.27
159.00										
1,463,546.96										
4/10/1998	3/4" SDR-11 Yellow Poly pipe	40	13.16	2.30	2.30	2.30	2.30	2.30	22.36	69.49
4/10/1998	1" SDR-11 Yellow Poly	40	22.78	3.98	3.98	3.98	3.98	3.98	38.70	120.30
6/5/1998	2" ring type gasket & 3/4" DSR11	40	14.11	2.53	2.53	2.53	2.53	2.53	24.23	77.16
8/1/1998	3/4"x250' yellow, 3/4"x12"xH Nip	40	18.85	3.48	3.48	3.48	3.48	3.48	32.77	108.41
8/6/1998	3/4"x500' yellow, 3/4" SDR 11 yellow	40	11.45	2.12	2.12	2.12	2.12	2.12	19.93	64.87
8/11/1998	1"x500' SDR11 yellow	40	21.44	3.98	3.98	3.98	3.98	3.98	37.36	121.64
8/14/1998	(500) 2 IPSx500' 11DR 6500 gas pipe	40	40.64	7.55	7.55	7.55	7.55	7.55	70.84	231.26
9/11/1998	3/4"x500' yellow poly pipe	40	22.49	4.24	4.24	4.24	4.24	4.24	39.45	130.15
9/14/1998	(10) 125'SDR11 Yellow pipe	40	60.36	11.40	11.40	11.40	11.40	11.40	105.96	349.84
9/23/1998	3/4" x500' Yellow Poly pipe	40	22.35	4.24	4.24	4.24	4.24	4.24	39.31	130.29
10/1/1998	3/4" x500' Yellow Poly pipe	40	24.10	4.59	4.59	4.59	4.59	4.59	42.46	141.24
10/1/1998	3/4" x500' Yellow Poly pipe	40	12.06	2.30	2.30	2.30	2.30	2.30	21.26	70.59
10/2/1998	Reducer/cplg/riser	40	50.63	9.65	9.65	9.65	9.65	9.65	89.23	296.80
10/14/1998	in line tee/cplg	40	17.42	3.34	3.34	3.34	3.34	3.34	30.78	102.98
10/15/1998	1"x500' SDR11 PE yellow	40	19.33	3.71	3.71	3.71	3.71	3.71	34.17	114.23
10/16/1998	3/4"x150' yellow/1' coupl	40	6.51	1.25	1.25	1.25	1.25	1.25	11.51	38.47
10/19/1998	3/4" SDR-11 Yellow Poly pipe	40	31.00	5.96	5.96	5.96	5.96	5.96	54.84	183.66
10/20/1998	Equipment Rental on Main	40	1,322.07	254.38	254.38	254.38	254.38	254.38	2,339.59	7,835.41
10/20/1998	Nipple/ell/gas cock	40	46.67	8.98	8.98	8.98	8.98	8.98	82.59	276.65
10/23/1998	Gas cock w/lock wing	40	21.07	4.06	4.06	4.06	4.06	4.06	37.31	125.05
10/29/1998	Tap Tees/prebent riser	40	77.80	15.04	15.04	15.04	15.04	15.04	137.96	463.67
10/30/1998	320' 4" PE Pipe	40	72.38	14.00	14.00	14.00	14.00	14.00	128.38	431.62
11/2/1998	6" x 16" sleeve coupling	40	32.47	6.29	6.29	6.29	6.29	6.29	57.63	194.06
11/5/1998	Nipple/ell	40	7.21	1.40	1.40	1.40	1.40	1.40	12.81	43.09
11/9/1998	3/4" SDR 11 yellow	40	23.61	4.59	4.59	4.59	4.59	4.59	41.97	141.73
11/13/1998	Couplings	40	7.45	1.45	1.45	1.45	1.45	1.45	13.25	44.88
11/16/1998	Nipples	40	3.59	0.70	0.70	0.70	0.70	0.70	6.39	21.52
11/30/1998	Cplg/reducer	40	18.66	3.67	3.67	3.67	3.67	3.67	33.34	113.44
12/1/1998	3/4"x500' yellow, 3/4" SDR 11 yellow	40	21.55	4.24	4.24	4.24	4.24	4.24	38.51	131.09
12/9/1998	3/4" SDR 11 yellow	40	21.46	4.24	4.24	4.24	4.24	4.24	38.42	131.18
12/9/1998	230' of stell casing pipe	40	75.65	14.95	14.95	14.95	14.95	14.95	135.45	462.55
12/15/1998	Pipe	40	96.19	19.07	19.07	19.07	19.07	19.07	172.47	590.39
12/15/1998	2" x 250' SDR	40	21.01	4.17	4.17	4.17	4.17	4.17	37.69	129.26
Subtotals - Page 2			2,277.52	437.85	437.85	437.85	437.85	437.85	4,028.92	13,484.97

**RT 1888 LINE RELOCATION a. thru d.**

7/13/1999	Relocate 4" Main @ Rt 1888 (new bridge)	40	109.90	24.70	24.70	24.70	24.70	24.70	208.70	779.30
7/12/1999	4"x40' SDR blk oil patch	40	32.81	7.38	7.38	7.38	7.38	7.38	62.33	232.69
7/14/1999	1"x500' SDR OE2406	40	16.51	3.71	3.71	3.71	3.71	3.71	31.35	117.05
7/20/1999	Labor - Denie Ousley	40	13.35	3.00	3.00	3.00	3.00	3.00	25.35	94.65
1/1/1999	Pipe	40	24.51	4.90	4.90	4.90	4.90	4.90	44.11	151.99
1/25/1999	1.25"x500' SDR11PE	40	24.83	5.04	5.04	5.04	5.04	5.04	44.99	156.41



2/6/2002	2" SDR11 yellow gas line	360.40	17.08	9.01	9.01	9.01	9.01	53.12	307.28
2/25/2002	3/4" x 500' SDR11 PE 2406 yell gas pipe	254.40	11.73	6.36	6.36	6.36	6.36	37.17	217.23
4/4/2002	4" HDPE Pipe in Salyersville	1,000.00	43.49	25.00	25.00	25.00	25.00	143.49	856.51
7/15/2002	3/4" x 500' SDR11 PE2406 yell gas pipe	127.20	4.63	3.18	3.18	3.18	3.18	17.35	109.85
9/11/2002	2" x 500' Plastic yellow gas pipe	360.40	11.73	9.01	9.01	9.01	9.01	47.77	312.63
9/30/2002	3/4" x 500' SDR11 PE 2406 yell gas pipe	127.20	3.97	3.18	3.18	3.18	3.18	16.69	110.51
11/7/2002	3/4" x 1000' SDR11 yell gas pipe	212.00	6.07	5.30	5.30	5.30	5.30	27.27	184.73
	Subtotals - Page 6	14,313.60	568.63	357.84	357.84	357.84	357.84	1,999.99	12,313.61
	<b>Total Mains</b>	<b>1,513,608.61</b>	<b>422,973.31</b>	<b>39,179.51</b>	<b>39,179.51</b>	<b>39,010.86</b>	<b>39,010.86</b>	<b>579,361.03</b>	<b>934,247.58</b>

**COMPRESSOR STATION EQUIPMENT**

6/1/1989	Client's 1993 Depr Sch	14,580.00	6,860.26	470.32	470.32	470.32	470.32	8,741.54	5,838.46
	<b>Totals</b>	<b>14,580.00</b>	<b>6,860.26</b>	<b>470.32</b>	<b>470.32</b>	<b>470.32</b>	<b>470.32</b>	<b>8,741.54</b>	<b>5,838.46</b>

**MEAS. & REG. STATION EQUIPMENT - GEN'L**

7/31/1996	95/96 CIP - Steel Door	429.43	79.63	10.74	10.74	10.74	10.74	122.59	306.84
9/30/2000	Pipest Electronic Recorder, modem Model 804 1 Pen Pipestand Pressure Recorder w/bottom connections- Oil Springs, KY	2,128.91	2,128.91	0.00	0.00	0.00	0.00	2,128.91	0.00
7/20/2001	Model 804-S1 Pen Pipestand Pressure Recorder w/botton connectios-Royatton, KY	706.19	576.56	129.63	0.00	0.00	0.00	706.19	0.00
3/20/2003		686.44	178.66	228.81	50.16	0.00	0.00	686.44	0.00
	<b>Totals</b>	<b>3,950.97</b>	<b>2,963.76</b>	<b>389.18</b>	<b>60.90</b>	<b>10.74</b>	<b>10.74</b>	<b>3,644.13</b>	<b>306.84</b>

**Meters**

10/1833	Client's 1993 Depr Sch	25,612.00	25,612.00	0.00	0.00	0.00	0.00	25,612.00	0.00
2/1/1994	RI Sales Meter	6,499.96	4,295.30	433.33	433.33	433.33	433.33	6,028.62	471.34
3/1396	Freight	267.17	104.20	13.36	13.36	13.36	13.36	157.84	109.53
5/1/1996	Meters	1,530.00	586.43	76.50	76.50	76.50	76.50	892.43	637.57
7/31/1996	95/96 CIP Mtrs, Risers, Mtr Stops	16,049.70	5,951.60	802.49	802.49	802.49	802.49	9,161.56	6,888.14
12/10/1997	Meters	2,000.00	605.48	100.00	100.00	100.00	100.00	1,005.48	994.52
10/30/1998	(50) recond Meters, Studs	2,500.00	646.23	125.00	125.00	125.00	125.00	1,146.23	1,353.77
10/30/1998	(25) relab meter risers	412.50	106.64	20.63	20.63	20.63	20.63	189.15	223.35
8/1/1998	(10) 3/4" IPS Risers	291.83	79.03	14.59	14.59	14.59	14.59	137.39	154.44
	<b>Subtotals</b>	<b>55,163.16</b>	<b>37,966.91</b>	<b>1,585.90</b>	<b>1,585.90</b>	<b>1,585.90</b>	<b>1,585.90</b>	<b>44,330.50</b>	<b>10,832.66</b>
4/7/1999	AC630 ALC 25#WP Meter MFG#992947233 Product Code A2H4E566ABK1274	458.21	108.27	22.91	22.91	22.91	22.91	199.91	258.30
4/7/1999	(2)AL425 ALC 10#WP Meter MFG#992769561 &992769562 Product Code AEE4ED66ABL1	569.65	134.61	28.48	28.48	28.48	28.48	248.53	321.12
4/7/1999	(100) AC250 ALC 5#WP Meter MFG# 992954660 thru 992954759 Product Code AMB2AB66ABK1	7,767.35	1,835.44	388.37	388.37	388.37	388.37	3,388.92	4,378.43
4/25/1999	750 Rwell gas meter	285.00	56.77	13.25	13.25	13.25	13.25	111.77	153.23
	<b>Subtotals - 99 Additions</b>	<b>9,060.21</b>	<b>2,137.09</b>	<b>453.01</b>	<b>453.01</b>	<b>453.01</b>	<b>453.01</b>	<b>3,949.13</b>	<b>5,111.08</b>
1/20/2000	1813b 1-1/2 NPT (DI) 1/4" ORIF	291.66	57.49	14.58	14.58	14.58	14.58	115.81	175.85
	<b>TOTALS - METERS</b>	<b>64,515.03</b>	<b>40,181.49</b>	<b>2,053.49</b>	<b>2,053.49</b>	<b>2,053.49</b>	<b>2,053.49</b>	<b>48,395.44</b>	<b>16,119.59</b>

**METER INSTALLATIONS**

DATE	DESCRIPTION	15	20	43,954.95	43,614.64	43,557.50	670,366.54	970,263.56
10/1/1983	Clients 1993 Depr Sch	10,502.00		0.00	0.00	0.00		
7/31/1996	95/96 CIP - Mtr Insall at Food City	265.00	98.27	13.25	13.25	13.25	151.27	113.73
<b>TOTALS - METER INSTALLATIONS</b>		<b>10,767.00</b>	<b>10,600.27</b>	<b>13.25</b>	<b>13.25</b>	<b>13.25</b>	<b>10,653.27</b>	<b>113.73</b>
<b>HOUSE REGULATORS</b>								
7/31/1996	95/96 CIP - Regulators	9,744.80	4,818.11	649.65	649.65	649.65	7,416.71	2,328.09
12/11/1996	(50) 3/4" regulators	2,498.42	1,174.59	166.56	166.56	166.56	1,840.83	657.59
12/3/1997	(35) 3/4" S106 Regulators	1,816.05	735.38	121.07	121.07	121.07	1,219.66	596.39
12/10/1997	Regulators	1,750.00	706.40	116.67	116.67	116.67	1,173.08	576.92
1/14/1998	(15) Type S106 Reg 3/4"	778.31	309.34	51.89	51.89	51.89	516.90	261.41
10/30/1998	(50) Reconditioned Regulators	1,750.00	603.16	116.67	116.67	116.67	1,069.84	680.16
4/26/1999	(50) S106 Regulator Size 3/4" Fisher Catalog # FSS106-CJB/B00	2,786.74	869.87	185.78	185.78	185.78	1,612.99	1,173.75
7/25/1999	S206 2" Fisher Regulator	355.00	104.98	23.67	23.67	23.67	199.66	155.34
2/5/2000	(25) Fisher Model No S106-CJB/B00	1,686.09	438.54	112.41	112.41	112.41	888.18	797.91
11/16/2000	(25) Fisher Model No FSS106-CJF/B00	1,489.30	310.10	99.29	99.29	99.29	707.26	782.04
12/21/2000	(25) Fisher Model No FSS106-CJB/B00	1,489.30	300.58	99.29	99.29	99.29	697.74	791.56
12/17/2001	Fisher Catalog FSS10-CJF/B00 (30) S106 Regulator Size 3/4"	1,902.59	258.55	126.84	126.84	126.84	765.91	1,136.68
<b>TOTALS - HOUSE REGULATORS</b>		<b>28,046.60</b>	<b>10,629.60</b>	<b>1,869.79</b>	<b>1,869.79</b>	<b>1,869.79</b>	<b>18,108.76</b>	<b>9,937.84</b>
<b>GRAND TOTAL OF ASSETS ACQUIRED IN SIGMA PURCHASE</b>								
		<b>1,640,630.10 *</b>	<b>495,154.86</b>	<b>44,084.59</b>	<b>43,954.95</b>	<b>43,614.64</b>	<b>670,366.54</b>	<b>970,263.56</b>

\* Total assets to be acquired in Sigma Purchase  
 1,640,630.10  
 Organization Costs not acquired  
 38,045.00  
 Total assets per City of Salyerille not available  
 48,954.17  
1,727,629.27

DATE PURCH	DESCRIPTION	COST	LIFE	2003 ACCUM DEPREC.	2004 DEPREC.	2005 DEPREC.	2006 DEPREC.	2007 DEPREC.	2007 TOTAL ACCUM DEPREC	ENDING BOOK BALANCE DEC 31, 2007
2/13/1997	Maps for Rt. 40 Encroachment	808.00	40	138.91	20.20	20.20	20.20	20.20	1,242.66	588.29
7/31/1996	Encroachment Bond and Permit	4,353.89	40	807.26	108.85	108.85	108.85	108.85	1,242.66	3,111.23
<b>TOTAL - RIGHTS-OF-WAY</b>		<b>5,161.89</b>		<b>946.17</b>	<b>129.05</b>	<b>129.05</b>	<b>129.05</b>	<b>129.05</b>	<b>1,462.37</b>	<b>3,699.52</b>
6/2/1995	Pipe	180.00	40	38.61	4.50	4.50	4.50	4.50	56.61	123.39
7/31/1996	95/96 CIP	469,570.01	40	80,519.46	11,739.25	11,739.25	11,739.25	11,739.25	127,476.46	342,093.55
1/1/1997	Pipe	17,224.36	40	3,011.91	430.61	430.61	430.61	430.61	4,734.35	12,490.01
1/1/1997	Fuel for work on line	969.53	40	169.53	24.24	24.24	24.24	24.24	266.49	703.04
1/1/1997	CIP	101,571.00	40	17,761.03	2,539.28	2,539.28	2,539.28	2,539.28	27,918.15	73,652.85
1/1/1997	CIP	18,673.44	40	3,265.30	466.84	466.84	466.84	466.84	5,132.66	13,540.78
1/22/1997	Gravel for new construction	119.27	40	20.69	2.98	2.98	2.98	2.98	32.61	86.66
1/31/1997	Interest on pipe - Consol Pipe	182.86	40	31.59	4.57	4.57	4.57	4.57	49.87	132.99
1/31/1997	Jan 1997 Salaries	3,730.00	40	644.57	93.25	93.25	93.25	93.25	1,017.57	2,712.43
2/3/1997	Fuel for work on line	307.13	40	53.01	7.68	7.68	7.68	7.68	83.73	223.40
2/1/1997	Gravel for new construction	172.06	40	29.60	4.30	4.30	4.30	4.30	46.80	125.26
2/15/1997	Fuel for work on line	380.42	40	65.35	9.51	9.51	9.51	9.51	103.39	277.03
2/28/1997	February 97 Salaries	4,351.33	40	743.59	108.78	108.78	108.78	108.78	1,178.71	3,172.62
6/15/1997	Pipe - Consolidated Pipe	2,278.62	40	372.71	56.97	56.97	56.97	56.97	600.59	1,678.03
12/15/1997	2" Black poly pipe	2,374.40	40	358.60	59.36	59.36	59.36	59.36	596.04	1,778.36
12/31/1997	CIP	256,402.02	40	38,460.29	6,410.05	6,410.05	6,410.05	6,410.05	64,100.49	192,301.53
1/5/1998	2" API Line Pipe Coupling	40.41	40	6.05	1.01	1.01	1.01	1.10	10.18	30.23
<b>Subtotals</b>		<b>878,526.86</b>		<b>145,551.89</b>	<b>21,963.18</b>	<b>21,963.18</b>	<b>21,963.18</b>	<b>21,963.27</b>	<b>233,404.70</b>	<b>645,122.16</b>
6/5/1998	2" ring type gasket & 3/4" DSR11	101.39	40	14.11	2.53	2.53	2.53	2.53	24.23	77.16
10/20/1998	Equipment Rental on Main	10,175.00	40	1,322.07	254.38	254.38	254.38	254.38	2,339.59	7,835.41
10/30/1998	320' 4" PE Pipe	560.00	40	72.38	14.00	14.00	14.00	14.00	128.38	431.62
11/2/1998	6" x 16" sleeve coupling	251.69	40	32.47	6.29	6.29	6.29	6.29	57.63	194.06
12/9/1998	230' of steel casing pipe	598.00	40	75.65	14.95	14.95	14.95	14.95	135.45	462.55
12/15/1998	2" x 250' SDR	166.95	40	21.01	4.17	4.17	4.17	4.17	37.69	129.26
<b>Subtotals</b>		<b>11,853.03</b>		<b>1,537.69</b>	<b>296.32</b>	<b>296.32</b>	<b>296.32</b>	<b>296.32</b>	<b>2,722.97</b>	<b>9,130.06</b>

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RT 1888 LINE RELOCATION a. thru d.

2002 ADDITIONS		COMPRESSOR STATION EQUIPMENT							MEAS. & REG. STATION EQUIPMENT - GEN'L						
Date	Description	40	40	40	40	31	Totals	40	40	3	3	3	40	Totals	Total Assets to be Received in Purchase of Sigma
7/13/1999	Relocate 4" Main @ Rt 1888 (new bridge)	988.00				109.90	24.70	24.70	24.70	24.70	10.74	10.74	79.63	429.43	429.43
7/12/1999	4"x40" SDR blk oil patch	295.02				32.81	7.38	7.38	7.38	0.00	0.00	0.00	2,128.91	2,128.91	2,128.91
10/31/1999	Construction project maps	399.75				41.65	9.99	9.99	9.99	0.00	0.00	0.00	129.63	129.63	129.63
	Subtotals - Page 3	1,682.77				184.36	42.07	42.07	42.07	42.07	10.74	10.74	79.63	429.43	429.43
2/15/2000	1500' x 3" Blk SDR-11 Poly Pipe	1,717.20				166.31	42.93	42.93	42.93	296.80	296.80	296.80	10.74	10.74	10.74
12/26/2000	2"x500' yellow gas pipe Mag Co HS green Houses	479.25				36.10	11.98	11.98	11.98	25.00	25.00	25.00	0.00	0.00	0.00
12/27/2000	2"x500' SDR 11 BLK	312.70				23.54	7.82	7.82	7.82	339.82	339.82	339.82	0.00	0.00	0.00
	Subtotals	2,509.15				225.95	62.73	62.73	62.73	470.32	470.32	470.32	10.74	10.74	10.74
4"-4SDR11PE3408 Blk Gas Pipe FR Maple St @															
5/31/2002	of road to 22 Mile Road to increase volume	11,872.00				469.93	296.80	296.80	296.80	296.80	296.80	296.80	10.74	10.74	10.74
2/6/2002	2" SDR11 yellow gas line	360.40				17.08	9.01	9.01	9.01	25.00	25.00	25.00	0.00	0.00	0.00
4/4/2002	4" HDPE Pipe in Salyersville	1,000.00				43.49	25.00	25.00	25.00	339.82	339.82	339.82	0.00	0.00	0.00
9/11/2002	2" x 500' Plastic yellow gas pipe	360.40				11.73	9.01	9.01	9.01	339.82	339.82	339.82	0.00	0.00	0.00
	Subtotals	13,592.80				542.23	339.82	339.82	339.82	470.32	470.32	470.32	10.74	10.74	10.74
	Total Mains	908,164.61				148,042.12	22,704.12	22,704.12	22,704.12	470.32	470.32	470.32	10.74	10.74	10.74
6/1/1989	Client's 1993 Depr Sch	14,580.00				6,860.26	470.32	470.32	470.32	470.32	470.32	470.32	10.74	10.74	10.74
	Totals	14,580.00				6,860.26	470.32	470.32	470.32	470.32	470.32	470.32	10.74	10.74	10.74
7/31/1996	95/96 CIP - Steel Door	429.43				79.63	10.74	10.74	10.74	10.74	10.74	10.74	10.74	10.74	10.74
9/30/2000	Pipest Electronic Recorder, modem	2,128.91				2,128.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7/20/2001	Model 804 1 Pen Pipestand Pressure Recorder w/bottom connections- Oil Springs, KY	706.19				576.56	129.63	129.63	129.63	0.00	0.00	0.00	0.00	0.00	0.00
3/20/2003	Model 804-S1 Pen Pipestand Pressure Recorder w/bottom connectors-Royalton, KY	686.44				178.66	228.81	228.81	228.81	228.81	228.81	228.81	50.16	50.16	50.16
	Totals	3,950.97				2,963.76	369.18	369.18	369.18	239.55	239.55	239.55	60.90	60.90	60.90
	Total Assets to be Received in Purchase of Sigma	931,857.47				158,812.31	23,672.67	23,672.67	23,672.67	470.32	470.32	470.32	10.74	10.74	10.74

The above information was based on Sigma's 2003 Depreciation Schedule. The 2004 thru 2007 numbers \* were determined using the Straight Line Method over the useful life of the asset.

779.30	232.69	318.14	1,330.13
1,379.17	395.23	257.88	2,032.28
338.03	84.02	54.82	476.87
42.93	11.98	7.82	62.73
42.93	11.98	7.82	62.73
42.93	11.98	7.82	62.73
296.80	25.00	9.01	296.80
296.80	25.00	9.01	296.80
296.80	25.00	9.01	296.80
1,657.13	53.12	143.49	1,901.51
10,214.87	307.28	856.51	11,691.29
669,305.92	5,838.46	8,741.54	679,150.74



COW CREEK GAS INC.

DIVISION OF ASSETS FROM PURCHASE OF SIGMA  
DEPRECIATION SCHEDULE

For the Year Ended December 31, 2007

PURCH DATE	DESCRIPTION	COST	LIFE	2003 ACCUM DEPREC	2004 DEPREC.	2005 DEPREC.	2006 DEPREC.	2007 DEPREC.	2007 TOTAL ACCUM DEPREC	DEC 31,07 ENDING BOOK BALANCE
10/11/1983	Sigma's Depr. Schedule	345,794.00	35	200,140.97	9,879.83	9,879.83	9,879.83	9,879.83	239,660.29	106,133.71
10/11/1983	Sigma's Depr. Schedule	11,270.00	35	6,522.93	322.00	322.00	322.00	322.00	7,810.93	3,459.07
10/11/1984	Sigma's Depr. Schedule	68,000.00	40	32,733.15	1,700.00	1,700.00	1,700.00	1,700.00	39,533.15	28,466.85
10/11/1984	Sigma's Depr. Schedule	5,857.00	35	3,222.15	167.34	167.34	167.34	167.34	3,891.51	1,965.49
2/10/1986	Sigma's Depr. Schedule	1,572.00	35	803.65	44.91	44.91	44.91	44.91	983.29	588.71
10/11/1986	Sigma's Depr. Schedule	2,710.00	35	1,336.02	77.43	77.43	77.43	77.43	1,645.74	1,064.26
12/11/1986	Sigma's Depr. Schedule	3,179.00	35	1,552.06	90.83	90.83	90.83	90.83	1,915.38	1,263.62
8/11/1987	Sigma's Depr. Schedule	4,612.00	35	2,163.93	131.77	131.77	131.77	131.77	2,691.01	1,920.99
11/30/1994	Sigma's Depr. Schedule	673.10	40	152.88	16.83	16.83	16.83	16.83	220.20	452.90
7/31/1996	95/96 CIP	92,091.15	40	15,839.67	2,302.32	2,302.32	2,302.32	2,302.32	25,048.95	67,042.20
12/31/1996	0996 CIP	41,520.55	40	7,263.24	1,038.01	1,038.01	1,038.01	1,038.01	11,415.28	30,105.27
12/31/1996	95-96 Construction- walter Martin	6,994.00	40	1,223.47	174.85	174.85	174.85	174.85	1,922.87	5,071.13
2/7/1997	Terra Tape "D" - gas line	331.24	40	57.08	8.28	8.28	8.28	8.28	90.20	241.04
11/21/1997	10 Sentry Line D gas Line	165.58	40	25.28	4.14	4.14	4.14	4.14	41.84	123.74
12/15/1997	3/4" x 500' yellow poly pipe	91.48	40	13.82	2.29	2.29	2.29	2.29	22.98	68.50
1/15/1998	1" SDR-11 yellow poly	159.00	40	23.70	3.98	3.98	3.98	3.98	39.62	119.38
	Subtotals - Page 1	585,020.10		273,074.00	15,964.81	15,964.81	15,964.81	15,964.81	336,933.24	248,086.86
<b>Mains (continued)</b>										
4/10/1998	3/4" SDR-11 Yellow Poly pipe	91.85	40	13.16	2.30	2.30	2.30	2.30	22.36	69.49
4/10/1998	1" SDR-11 Yellow Poly	159.00	40	22.78	3.98	3.98	3.98	3.98	38.70	120.30
8/11/1998	3/4"x250' yellow; 3/4"x12'XH Nip	139.18	40	18.85	3.48	3.48	3.48	3.48	32.77	106.41
8/6/1998	3/4"x500' yellow; 3/4" SDR 11 yellow	84.80	40	11.45	2.12	2.12	2.12	2.12	19.93	64.87
8/11/1998	1"x500' SDR11 yellow	159.00	40	21.44	3.98	3.98	3.98	3.98	37.36	121.64
8/14/1998	(500) 2 IPSx500' 11DR 6500 gas pipe	302.10	40	40.64	7.55	7.55	7.55	7.55	70.84	231.26
9/11/1998	3/4"x500' yellow poly pipe	169.60	40	22.49	4.24	4.24	4.24	4.24	39.45	130.15
9/14/1998	(10) 125"SDR11 Yellow pipe	455.80	40	60.36	11.40	11.40	11.40	11.40	105.96	349.84
9/23/1998	3/4" x500' Yellow Poly pipe	169.60	40	22.35	4.24	4.24	4.24	4.24	39.31	130.29
10/11/1998	3/4" x500' Yellow Poly pipe	183.70	40	24.10	4.59	4.59	4.59	4.59	42.46	141.24
10/11/1998	3/4" x500' Yellow Poly pipe	91.85	40	12.06	2.30	2.30	2.30	2.30	21.26	70.59
10/2/1998	Reducer/cplg/friser	386.03	40	50.63	9.65	9.65	9.65	9.65	89.23	296.80
10/14/1998	in line tee/cplg	133.76	40	17.42	3.34	3.34	3.34	3.34	30.78	102.98
10/15/1998	1"x500' SDR11 PE yellow	148.40	40	19.33	3.71	3.71	3.71	3.71	34.17	114.23
10/16/1998	3/4"x150' yellow/1' coupl	49.98	40	6.51	1.25	1.25	1.25	1.25	11.51	38.47

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RT 1888 LINE RELOCATION a. thru d.

10/19/1998	3/4" SDR-11 Yellow Poly pipe	238.50	40	31.00	5.96	5.96	5.96	54.84	183.66
10/20/1998	Nipple/ell/gas cock	359.24	40	8.98	8.98	8.98	8.98	82.59	276.65
10/23/1998	Gas cock w/lock wing	162.36	40	21.07	4.06	4.06	4.06	37.31	125.05
10/29/1998	Tap Tees/prebent riser	601.63	40	77.80	15.04	15.04	15.04	137.96	463.67
11/5/1998	Nipple/ell	55.90	40	7.21	1.40	1.40	1.40	12.81	43.09
11/9/1998	3/4" SDR 11 yellow	183.70	40	23.61	4.59	4.59	4.59	41.97	141.73
11/13/1998	Couplings	58.13	40	7.45	1.45	1.45	1.45	13.25	44.88
11/16/1998	Nipples	27.91	40	3.59	0.70	0.70	0.70	6.39	21.52
11/30/1998	Cplg/reducer	146.78	40	18.66	3.67	3.67	3.67	33.34	113.44
12/1/1998	3/4"x500' yellow; 3/4" SDR 11 yellow	169.60	40	21.55	4.24	4.24	4.24	38.51	131.09
12/9/1998	3/4" SDR 11 yellow	169.60	40	21.46	4.24	4.24	4.24	38.42	131.18
12/15/1998	Pipe	762.86	40	96.19	19.07	19.07	19.07	172.47	590.39
Subtotals - Page 2		5,660.86		739.83	141.53	141.53	141.53	1,305.95	4,354.91
1/1/1999	Pipe	196.10	40	24.51	4.90	4.90	4.90	44.11	151.99
1/25/1999	1.25"x500' SDR11 PE	201.40	40	24.83	5.04	5.04	5.04	44.99	156.41
1/11/1999	1.25" SDR 11	227.90	40	28.32	5.70	5.70	5.70	51.12	176.78
1/9/1998	.75" SDR11 Pipe	183.70	40	23.61	4.59	4.59	4.59	41.97	141.73
11/13/1998	1" x 500' SDR-11 Yellow	159.00	40	20.40	3.98	3.98	3.98	36.32	122.68
5/17/1999	.75" x 500' SDR-11 Yellow	169.60	40	19.61	4.24	4.24	4.24	36.57	133.03
9/10/1999	1" x 500' SDR-11 Yellow	371.00	40	39.95	9.28	9.28	9.28	77.07	293.93
9/10/1999	.75" x 150' gas pipe	301.91	40	32.51	7.55	7.55	7.55	62.71	239.20
10/7/1999	.75" x 500' yellow gas pipe	728.78	40	77.12	18.22	18.22	18.22	150.00	578.78
10/14/1999	(25) 3/4 x 10 nipple	528.01	40	55.62	13.20	13.20	13.20	108.42	419.59
10/14/1999	(25) 3/4 x 4 nipple								
10/14/1999	(50) blk mall 90 Deg ell								
10/17/1999	(20) 1 IPS 2406 SF cplg	533.77	40	56.49	13.34	13.34	13.34	109.85	423.92
10/14/1999	(40) .75 IPS 2406 SF Cplg								
10/14/1999	(10) 1 IPS 2406 SF cap								
10/14/1999	(20) 3/4 IPS Riser								
10/14/1999	(20) 1 CTS x 3/4 IPS socket fusion red	79.23	40	8.34	1.98	1.98	1.98	16.26	62.97
10/14/1999	1.25"x500' SDR 11 PE 2406 yellow pipe	530.00	40	54.60	13.25	13.25	13.25	107.60	422.40
Subtotals - Page 3		4,478.80		495.77	111.98	111.98	111.98	943.69	3,535.11
2/1/2000	3/4" x 500' SDR 11 PE 2406 yellow	265.00	40	25.92	6.63	6.63	6.63	52.44	212.56
2/2/2000	3/4" x 150' SDR 11 yellow	114.48	40	11.19	2.86	2.86	2.86	22.63	91.85

2002 ADDITIONS											
2/9/2000	3/4" x 150' SDR 11 yellow	114.48	40	11.14	2.86	2.86	2.86	2.86	2.86	22.58	91.90
5/24/2000	3/4" x 1000' SDR 11 yellow	212.00	40	19.11	5.30	5.30	5.30	5.30	5.30	40.31	171.69
10/9/2000	3/4" x 1000' SDR 11 yellow	212.00	40	17.09	5.30	5.30	5.30	5.30	5.30	38.29	173.71
10/18/2000	3/4" x 500' SDR 11 yellow	212.00	40	16.96	5.30	5.30	5.30	5.30	5.30	38.16	173.84
11/6/2000	3/4" x 500' SDR 11 PE 2406 yellow	127.20	40	10.01	3.18	3.18	3.18	3.18	3.18	22.73	104.47
11/21/2000	3/4" SDR 11 yellow - Clayto Tackett	141.90	40	11.02	3.55	3.55	3.55	3.55	3.55	25.22	116.68
11/30/2000	3/4" IPS x 500' 11DR 6500 Pipe	767.20	40	59.17	19.18	19.18	19.18	19.18	19.18	135.89	631.31
Subtotals - Page 4											
		2,166.26		181.61	54.16	54.16	54.16	54.16	54.16	398.25	1,768.01
6/15/2001	3/4"x500' SDR 11 PE2406 Plastic yellow pipe	127.20	40	8.09	3.18	3.18	3.18	3.18	3.18	21.94	105.26
7/9/2001	3/4" x 1000' Sdr 11 yellow gas line	212.00	40	13.13	5.30	5.30	5.30	5.30	5.30	29.25	182.75
7/10/2001	6 Nordstrm 82211 2406 poly valve SDR11 - main line valvehead of Abdott	660.88	40	40.92	16.52	16.52	16.52	16.52	16.52	77.42	583.46
10/16/2001	10"x500' SDR 11 PE 2406 yellow poly	5,885.12	40	323.28	147.13	147.13	147.13	147.13	147.13	619.86	5,265.26
10/10/2001	1"x500' SDR 11 PE 2406 yellow poly	185.50	40	10.32	4.64	4.64	4.64	4.64	4.64	25.70	159.80
10/18/2001	200' plastic pipe 3 IPS PE 2406 SDR -11.5	220.48	40	12.12	5.51	5.51	5.51	5.51	5.51	28.64	191.84
11/2/2001	3/4" x 500' SDR11 PE 2406 SDR-11.5	106.00	40	5.72	2.65	2.65	2.65	2.65	2.65	20.17	85.83
Subtotals - Page 5											
		7,397.18		413.58	184.93	184.93	184.93	184.93	184.93	822.98	6,574.20
2/25/2002	3/4" x 500' SDR11 PE 2406 yell gas pipe	254.40	40	11.73	6.36	6.36	6.36	6.36	6.36	37.17	217.23
7/15/2002	3/4" x 500' SDR11 PE2406 yell gas pipe	127.20	40	4.63	3.18	3.18	3.18	3.18	3.18	17.35	109.85
9/30/2002	3/4" x 500' SDR11 PE 2406 yell gas pipe	127.20	40	3.97	3.18	3.18	3.18	3.18	3.18	16.69	110.51
11/7/2002	3/4" x 1000' SDR11 yell gas pipe	212.00	40	6.07	5.30	5.30	5.30	5.30	5.30	27.27	184.73
Subtotals - Page 6											
		720.80		26.40	18.02	18.02	18.02	18.02	18.02	98.48	622.32
Total Mains		605,444.00		274,931.19	16,475.43	16,475.43	16,475.43	16,475.43	16,475.43	16,306.78	264,941.41
COMPRESSOR STATION EQUIPMENT											
Meters											
10/1833	Clients's 1993 Depr Sch	25,612.00	15	25,612.00	0.00	0.00	0.00	0.00	0.00	25,612.00	0.00
2/11/1994	RI Sales Meter	6,499.96	15	4,295.30	433.33	433.33	433.33	433.33	433.33	6,028.62	471.34
3/1396	Freight	267.17	20	104.20	13.36	13.36	13.36	13.36	13.36	157.64	109.53
5/11/1996	Meters	1,530.00	20	586.43	76.50	76.50	76.50	76.50	76.50	892.43	637.57
7/31/1996	95/96 CIP Mtrs, Risers, Mtr Stops	16,049.70	20	5,951.60	802.49	802.49	802.49	802.49	802.49	9,161.56	6,888.14
12/10/1997	Meters	2,000.00	20	605.48	100.00	100.00	100.00	100.00	100.00	1,005.48	994.52
10/30/1998	(50) record Meters, Studs	2,500.00	20	646.23	125.00	125.00	125.00	125.00	125.00	1,146.23	1,353.77
10/30/1998	(25) refab meter risers	412.50	20	106.64	20.63	20.63	20.63	20.63	20.63	189.15	223.35
8/11/1998	(10) 3/4" IPS Risers	291.83	20	79.03	14.59	14.59	14.59	14.59	14.59	137.39	154.44
Subtotals		55,163.16		37,866.91	1,585.90	1,585.89	1,585.90	1,585.90	1,585.90	44,330.50	10,832.66
4/7/1999	AC630 ALC 25#WP Meter MFG#99Z947233 Product Code A2H4ES66ABK1274	458.21	20	108.27	22.91	22.91	22.91	22.91	22.91	199.91	258.30

<b>METER INSTALLATIONS</b>	
4/7/1999	MFG#99Z769561 & 99Z769562 Product Code AEE4ED66ABL1 (100) AC250 ALC 5#WVP Meter MFG# 99Z954660 thru 99Z954759 Product Code AMB2AB66ABK1
4/25/1999	750 Rwell gas meter
1/20/2000	1813b 1-1/2 NPT (DI) 1/4" ORIF
<b>TOTALS - METERS</b>	
	Subtotals - 99 Additions
291.66	
64,515.03	

<b>METER INSTALLATIONS</b>	
10/1/1983	Clients 1993 Depr Sch
7/31/1996	95/96 CIP - Mtr Insall at Food City
<b>TOTALS - METER INSTALLATIONS</b>	
10,502.00	
265.00	
10,767.00	

**HOUSE REGULATORS**

7/31/1996	95/96 CIP - Regulators
12/11/1996	(50) 3/4" regulators
12/3/1997	(35) S106 Regulators
12/10/1997	Regulators
1/14/1998	(15) Type S106 Reg 3/4"
10/30/1998	(50) Reconditioned Regulators
4/26/1999	(50) S106 Regulator Size 3/4" Fisher Catalog # FSS106-CJB/B00
7/25/1999	S206 2" Fisher Regulator
2/5/2000	(25) Fisher Model No S106-CJB/B00
11/16/2000	(25) Fisher Model No FSS106-CJF/B00
12/21/2000	(25) Fisher Model No FSS106-CJB/B00
12/17/2001	(30) S106 Regulator Size 3/4 Fisher Catalog FSS10-CJF/B00
<b>TOTALS - HOUSE REGULATORS</b>	
1,902.59	
28,046.60	
708,772.63	

Total of Assets Reported on Exhibit A to PSC  
795,771.80

Total of Assets Received  
708,772.63

Total of Assets Not Received  
86,999.17

**Total of Assets to be Received in Purchase of Sigma**

15	4,818.11	649.65	649.65	649.65	649.65	649.65	649.65	649.65	649.65	7,416.71	2,328.09
15	1,174.59	166.56	166.56	166.56	166.56	166.56	166.56	166.56	166.56	1,840.83	657.59
15	735.38	121.07	121.07	121.07	121.07	121.07	121.07	121.07	121.07	1,219.66	596.39
15	706.40	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	1,173.08	576.92
15	309.34	51.89	51.89	51.89	51.89	51.89	51.89	51.89	51.89	516.90	261.41
15	603.16	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	1,069.84	680.16
15	869.87	185.78	185.78	185.78	185.78	185.78	185.78	185.78	185.78	1,612.99	1,173.75
15	104.98	23.67	23.67	23.67	23.67	23.67	23.67	23.67	23.67	199.66	155.34
15	438.54	112.41	112.41	112.41	112.41	112.41	112.41	112.41	112.41	888.18	797.91
15	310.10	99.29	99.29	99.29	99.29	99.29	99.29	99.29	99.29	707.26	782.04
15	300.58	99.29	99.29	99.29	99.29	99.29	99.29	99.29	99.29	697.74	791.56
15	258.55	126.84	126.84	126.84	126.84	126.84	126.84	126.84	126.84	765.91	1,136.68
	10,629.60	1,869.79	1,869.79	1,869.79	1,869.79	1,869.79	1,869.79	1,869.79	1,869.79	18,108.76	9,937.84
	336,342.55	20,411.96	20,411.96	20,411.96	20,411.96	20,411.96	20,411.96	20,411.96	20,411.96	417,660.06	291,112.57
	708,772.63	20,411.96	20,411.96	20,250.29	20,250.29	20,250.29	20,250.29	20,250.29	20,250.29	417,660.06	291,112.57

The above information was based on Sigma's 2003 Depreciation Schedule. The 2004 thru 2007 \* numbers were determined using the Straight Line Method over the useful life of the asset.

SIGMA PURCHASE ACQUISITION  
COW CREEK GAS INC.  
ACCOUNTING ENTRIES FOR COMPANY'S PORTION OF ACQUISITION

<u>AJE #</u>	<u>Acct #</u>	<u>Sub Account</u>	<u>Account Description</u>	<u>Sub Account Description</u>	<u>Debit</u>	<u>Credit</u>
1	131		Cash		375,000.00	
	224		Other Long-Term Debt			375,000.00
			(record advances from Kanney & Rohrer)			
2	102		Gas Plant Purchase or Sold (50% Paid to KISU)		25,000.00	
			Gas Plant Purchase or Sold (50% of Purchase Price paid to GOLD		375,000.00	
	131		Cash			400,000.00
			(record cash paid for plant )			
3	102		Gas Plant Purchase or Sold		124,172.35	
	233		Notes Payable to Associated Companies			124,172.35
			(record 50% of acquisition legal fees)			
4	101	376	Gas Plant in Service	Mains	605,444.00	
	101	381	Gas Plant in Service	Meters	64,515.03	
	101	382	Gas Plant in Service	Meter Installation	10,767.00	
	101	384	Gas Plant in Service	House Regulators	28,046.60	
	102		Gas Plant Purchase or Sold			708,772.63
			(record original cost of assets)			
5	101	303-306	Intangible Assets - Legal Fees	Acquisition Legal Fees	124,172.35	
	102		Gas Plant Purchase or Sold			124,172.35
			(record acquisition costs)			
6	102		Gas Plant Purchase or Sold		417,660.06	
	108		Less:Accum Prov. For Depr. Of Gas Utility Plant			417,660.06
			(record Accum Depr. As of 12/31/07)			
7	142		Customer Accounts Receivable		24,317.55	
	144		Accum Provision for Uncollectible Accts.			5,000.00
	102		Gas Plant Purchased or Sold			19,317.55
			(record customers account receivable)			
8	114		Gas Plant Acquisition Adjustments		89,569.88	
	102		Gas Plant Purchased or Sold			89,569.88
			(record acquisition adjustment)			
			Total		<u>2,263,664.82</u>	<u>2,263,664.82</u>

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COMMISSION