SUIT, McCARTNEY, PRICE, PRICE & RUARK, PLLC

Attorneys at Law

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Flemingsburg, KY 41041

Phone (606) 849-2338
Fax (606) 845-8701

RECEIVED

OCT 23 2012

PUBLIC SERVICE COMMISSION

October 23, 2012

Mr. Jeff Derouen, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602

RE: Case No. 2012-00369
Filing Deficiencies

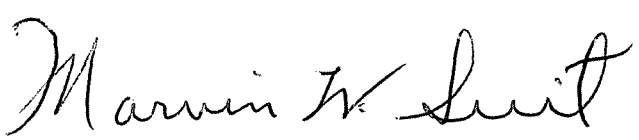
Dear Mr. Derouen:

Enclosed for filing are an original and ten copies of the following corrected exhibits:

- Exhibit 2 - Applicant's proposed tariffs with corrections
- Exhibit 3 - Applicant's current tariffs with proposed in comparative form with corrections
- Exhibit 4 - Corrected copy of Official Notice given

Also included is a copy of Fleming-Mason Energy's most recent depreciation study as completed by Mr. Jim Adkins for the period ending December 31, 2006. This is new Exhibit 17 as required per 807 KAR 5:001 Section 10(6)(n) and is referenced as No. 24 in the Application.

Respectfully yours,



Marvin W. Suit

Enclosures

Cc: Attorney General
Utility Intervention and Rate Division
1024 Capital Center Drive
Suite 200
Frankfort, KY 40601

Form for Filing Rate Schedules

Fleming-Mason Energy
Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

For All Territory Served

P.S.C. No. 3
32nd Revised **Sheet No.** 1
Canceling P.S.C. No. 3
31st Revised **Sheet No.** 1

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Residential and Small Power - Schedule RSP	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for all service requiring not more than 25kVa of transformer capacity. All use is subject to the established rules and regulations of the Cooperative.	
Character of Service: Single-phase 60 Hertz at 120/240 volts alternating current, or where available, three-phase 60 Hertz at 120/240 volts alternating current.	
Monthly Rate:	
Customer Charge	$15.00/Meter (I)
Energy Charge - For All kWh	$0.08431/kWh (D)
Minimum Charge: The monthly customer charge. For temporary or seasonal service a minimum charge of $180.00 is required, payable at the time of request for service.	(T)
Temporary Service: Temporary service shall be supplied in accordance with the foregoing rate except that the customer shall pay in addition to the foregoing charges the total cost of connecting and disconnecting service less the value of materials returned to stock. The Cooperative may require a deposit, in advance, or the full amount of the estimated bill for service, including the cost of connection and disconnection.	

Date of Issue 10/23/12 Date Effective Service rendered on and after 11/26/12
Issued By _____ Title President and CEO
Issued by authority of an order of the Public Service Commission of Kentucky.
Case No. 2012-00369 Dated 10/23/12

Form for Filing Rate Schedules

For All Territory Served

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Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
32nd Revised **Sheet No.** 1
Canceling P.S.C. No. 3
31st Revised **Sheet No.** 1

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Residential and Small Power - Schedule RSP	**Rate Per Unit**
Fuel Adjustment Clause: The above rate may be increased or decreased by an amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. This schedule supersedes Schedule RSP Case No. 2010-00501	

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Form for Filing Rate Schedules

For All Territory Served

Fleming-Mason Energy
Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
Original Sheet No. 1E

Name of Issuing Corporation

CLASSIFICATION OF SERVICE

Residential and Small Power - Schedule RSP – Time of Day

Rate Per Unit

Applicability:

Available to all members of the Cooperative for all service requiring not more than 25kVa of transformer capacity. All use is subject to the established rules and regulations of the Cooperative.

Character of Service:

Single-phase 60 Hertz at 120/240 volts alternates current, or where available, three-phase 60 Hertz at 120/240 volts alternating current.

Monthly Rate:

Customer Charge	$20.00/Meter
Energy Charge –	
On-Peak Energy	$0.12031/kWh
Off-Peak Energy	$0.06000/kWh

Schedule of Hours:

On-Peak and Off-Peak Hours

Months	Days (5 days a week)	On-Peak Hours	Off-Peak Hours
May thru Sept	Monday thru Friday	2:00 pm–9:00 pm	9:00 pm–2:00 pm
Oct thru April	Monday thru Friday	5:00 am-11:00 am	11:00 am-5:00 pm
		5:00pm-10:00 pm	10:00 pm-5:00 am

Minimum Charge:

The monthly customer charge. For temporary or seasonal service a minimum charge of $240.00 is required, payable at the time of request for service.

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Flemingsburg, KY 41041

P.S.C. No. 3
Original **Sheet No.** 1E

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Residential and Small Power - Schedule RSP – Time of Day	**Rate Per Unit**
Temporary Service: Temporary service shall be supplied in accordance with the foregoing rate except that the customer shall pay in addition to the foregoing charges the total cost of connecting and disconnecting service less the value of materials returned to stock. The Cooperative may require a deposit, in advance, or the full amount of the estimated bill for service, including the cost of connection and disconnection. Fuel Adjustment Clause: The above rate may be increased or decreased by an amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply.	

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Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
Original **Sheet No.** 1F

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Residential and Small Power - Schedule RSP – Inclining Block	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for all service requiring not more than 25kVa of transformer capacity. All use is subject to the established rules and regulations of the Cooperative.	
Character of Service: Single-phase 60 Hertz at 120/240 volts alternating current, or where available, three-phase 60 Hertz at 120/240 volts alternating current.	
Monthly Rate:	
Customer Charge	$15.00/Meter
Energy Charge –	
0 – 300 kWh	$0.06681/kWh
301 – 500 kWh	$0.07681/kWh
Over 500 kWh	$0.10681/kWh
Minimum Charge: The monthly customer charge. For temporary or seasonal service a minimum charge of $180.00 is required, payable at the time of request for service.	
Temporary Service: Temporary service shall be supplied in accordance with the foregoing rate except that the customer shall pay in addition to the foregoing charges the total cost of connecting and disconnecting service less the value of materials returned to stock. The Cooperative may require a deposit, in advance, or the full amount of the estimated bill for service, including the cost of connection and disconnection.	

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Flemingsburg, KY 41041

P.S.C. No. 3
Original **Sheet No.** 1F

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Residential and Small Power - Schedule RSP – Inclining Block	**Rate Per Unit**
Fuel Adjustment Clause: The above rate may be increased or decreased by an amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply.	

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Form for Filing Rate Schedule

For All Territory Served

Fleming-Mason Energy
Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
18th Revised **Sheet No.** 10
Canceling P.S.C. No. 3
17th Revised **Sheet No.** 10

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 4	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 500 - 4999 KW with a monthly energy usage equal to or greater than 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge Demand Charge - Per Billing kW Energy Charge - For All kWh	$611.47/Mo. $ 7.17/kW **(I)** $0.05342/kWh **(D)**
Determination of Billing Demand: The monthly billing demand shall be the greater of (A) or (B) listed below (A) The contract demand (B) The ultimate consumer's highest demand during the current month or preceding eleven months coincide with load center's peak demand. The load center's peak demand is the highest average rate at which energy is used during any fifteen minute interval in the below listed hours for each month and adjusted for power factor as provided herein:	
Months — Hours Applicable for Demand Billing-EST October - April — 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M. May - September — 10:00 A.M. to 10:00 P.M.	

Date of Issue: 10/23/12 Date Effective: Service rendered on and after 11/26/12
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Form for Filing Rate Schedule

For All Territory Served

Fleming-Mason Energy
Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
18th Revised **Sheet No.** 10
Canceling P.S.C. No. 3
17th Revised **Sheet No.** 10

Name of Issuing Corporation

CLASSIFICATION OF SERVICE (T)	
Large Industrial Service - Schedule LIS 4	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the billing demand multiplied by the demand charge, plus (C) The product of the billing demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 4, Case No. 2010-00501.	

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Form for Filing Rate Schedules

For All Territory Served

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Cooperative, Inc.
P. O. Box 328
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P.S.C. No. 3
16th Revised **Sheet No.** 13
Canceling P.S.C. No. 3
15th Revised **Sheet No.** 13

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 4B	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 500 – 4999 KW with a monthly energy usage equal to or greater then 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge Demand Charge – Per Contract kW Demand Charge - Per kW in Excess of Contract Energy Charge - For All kWh	$611.47/Mo. $ 7.17/kW **(I)** $ 9.98/kW **(I)** $0.05342/kWh **(D)**
Determination of Billing Demand: The monthly billing demand (kilowatt demand) shall be the contract demand plus any excess demand. Excess demand occurs when the ultimate consumer's highest demand during the current month, coincident with the load center's peak, exceeds the contract demand. The load center's peak demand is highest average rate at which energy is used during any fifteen-minute interval in the below listed hours for each month and adjusted for power factor as provided therein: Months — Hours Applicable for Demand Billing-EST October - April — 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M. May - September — 10:00 A.M. to 10:00 P.M.	

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P.S.C. No. 3
16th Revised **Sheet No.** 13
Canceling P.S.C. No. 3
15th Revised **Sheet No.** 13

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 4B	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the contract demand multiplied by the demand charge, plus (C) The product of the contract demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 4B, Case No. 2010-00501.	

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P. O. Box 328
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P.S.C. No. 3
18th Revised **Sheet No.** 11
Canceling P.S.C. No. 3
17th Revised **Sheet No.** 11

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 5	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 5000 - 9999 KW with a monthly energy usage equal to or greater then 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge Demand Charge - Per Billing kW Energy Charge - For All kWh	$1221.76/Mo $ 7.17/kW **(I)** $0.04970/kWh **(D)**
Determination of Billing Demand: The monthly billing demand shall be the greater of (A) or (B) listed below: (A) The contract demand (B) The ultimate consumer's highest demand during the current month or preceding eleven months coincide with load center's peak demand. The load center's peak demand is the highest average rate at which energy is used during any fifteen minute interval in the below listed hours for each month and adjusted for power factor as provided herein: Months — Hours Applicable for Demand Billing-EST October - April — 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M. May - September — 10:00 A.M. to 10:00 P.M.	

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P.S.C. No. 3
18th Revised **Sheet No.** 11
Canceling P.S.C. No. 3
17th Revised **Sheet No.** 11

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 5	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the billing demand multiplied by the demand charge, plus (C) The product of the billing demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 5, Case No. 2010-00501.	

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P.S.C. No. 3
16th Revised **Sheet No.** 14
Canceling P.S.C. No. 3
15th Revised **Sheet No.** 14

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 5B	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 5000 - 9999 KW with a monthly energy usage equal to or greater then 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge	$1221.76/Mo
Demand Charge - Per Contract kW	$ 7.17/kW (I)
Demand Charge - Per kW in Excess of Contract	$ 9.98/kW (I)
Energy Charge - For All kWh	$0.04970/kWh (D)
Determination of Billing Demand: The monthly billing demand (kilowatt demand) shall be the contract demand plus any excess demand. Excess demand occurs when the ultimate consumer's highest demand during the current month, coincident with the load center's peak, exceeds the contract demand. The load center's peak demand is highest average rate at which energy is used during any fifteen-minute interval in the below listed hours for each month and adjusted for power factor as provided therein:	
Months: October - April	Hours Applicable for Demand Billing-EST: 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M.
May - September	10:00 A.M. to 10:00 P.M.

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P.S.C. No. 3
16th Revised **Sheet No.** 14
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15th Revised **Sheet No.** 14

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 5B	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the contract demand multiplied by the demand charge, plus (C) The product of the contract demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by an amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 5B, Case No. 2010-00510.	

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P.S.C. No. 3
18th Revised **Sheet No.** 12
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17th Revised **Sheet No.** 12

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 6	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 10,000 KW and above with a monthly energy usage equal to or greater then 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge	$1221.76/Mo
Demand Charge - Per Billing kW	$ 7.17/kW **(I)**
Energy Charge - For All kWh	$0.04511/kWh **(D)**
Determination of Billing Demand: The monthly billing demand shall be the greater of (A) or (B) listed below: (A) The contract demand (B) The ultimate consumer's highest demand during the current month or preceding eleven months coincide with load center's peak demand. The load center's peak demand is the highest average rate at which energy is used during any fifteen minute interval in the below listed hours for each month and adjusted for power factor as provided herein:	
Months: October - April — Hours Applicable for Demand Billing-EST: 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M.	
Months: May - September — Hours Applicable for Demand Billing-EST: 10:00 A.M. to 10:00 P.M.	

Date of Issue 10/23/12 Date Effective Service rendered on and after 11/26/12
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Form for Filing Rate Schedules

For All Territory Served

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Flemingsburg, KY 41041

P.S.C. No. 3
18th Revised **Sheet No.** 12
Canceling P.S.C. No. 3
17th Revised **Sheet No.** 12

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 6	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the billing demand multiplied by the demand charge, plus (C) The product of the billing demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 6, Case No. 2010-00501.	

Date of Issue 10/23/12 Date Effective Service rendered on and after 11/26/12
Issued By _____ Title President and CEO
Issued by authority of an order of the Public Service Commission of Kentucky.
Case No. 2012-00369 Dated 10/23/12

Form for Filing Rate Schedules

For All Territory Served

Fleming-Mason Energy
Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
16th Revised **Sheet No.** 15
Canceling P.S.C. No. 3
15th Revised **Sheet No.** 15

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 6B	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 10,000 KW and above with a monthly energy usage equal to or greater then 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge	$1221.76/Mo
Demand Charge – Per Contract kW	$ 7.17/kW (I)
Demand Charge - Per kW in Excess of Contract	$ 9.98/kW (I)
Energy Charge - For All kWh	$0.04511/kWh (D)
Determination of Billing Demand: The monthly billing demand (kilowatt demand) shall be the contract demand plus any excess demand. Excess demand occurs when the ultimate consumer's highest demand during the current month, coincident with the load center's peak, exceeds the contract demand. The load center's peak demand is highest average rate at which energy is used during any fifteen-minute interval in the below listed hours for each month and adjusted for power factor as provided therein:	
Months: October - April	Hours Applicable for Demand Billing-EST: 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M.
May - September	10:00 A.M. to 10:00 P.M.

Date of Issue 10/23/12 Date Effective Service rendered on and after 11/26/12
Issued By _____ Title President and CEO
Issued by authority of an order of the Public Service Commission of Kentucky.
Case No. 2012-00369 Dated 10/23/12

Form for Filing Rate Schedules

For All Territory Served

Fleming-Mason Energy
Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
16th Revised **Sheet No.** 15
Canceling P.S.C. No. 3
15th Revised **Sheet No.** 15

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 6B	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the contract demand multiplied by the demand charge, plus (C) The product of the contract demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 6B, Case No. 2010-00501.	

Date of Issue 10/23/12 Date Effective Service rendered on and after 11/26/12
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Fleming-Mason Energy Cooperative, Inc.
P.O. Box 328
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For All Territory Served
P.S.C. No. 3
5th Revised Sheet 16
Cancelling P.S. C. No. 3
4th Revised Sheet No. 16

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 7	**Rate Per Unit**
Applicability: Available to all members of the Cooperative who receive service directly off of a distribution substation and where the monthly contract demand is 7,500 kW and above with a month energy usage equal to or greater than 400 hours per kW of billing demand. Member pays for cost of connecting to substation. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service Three-phase 60 Hertz alternating current as specified in the Agreement for Purchased Power. Monthly Rate:	
Customer Charge	$1,221.76/Mo
Demand Charge - Billing kW	$7.17 /kW (I)
Energy Charge - for All kWh	$0.04511/kWh (D)
Determination of Billing Demand: The monthly billing demand shall be the greater of A (A) or (B) (A) The Contract Demand (B) The consumer's highest demand during the current month or preceding eleven (11) months. The peak demand is the highest average rate at which emery is used during any fifteen minute interval in the below listed hours for each month and adjusted for power factor as provided herein:	

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4th Revised Sheet No. 16a

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 7	**Rate Per Unit**

Months	Hours Applicable for Demand Billing - EST
October - April	7:00 A.M. to 12:00 Noon
	5:00 P.M. to 10:00 P.M.
May-September	10:00 A.M. to 10:00 P.M.

Minimum Monthly Charge

The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below:

(A) The customer charge, plus

(B) The product of the billing demand multiplied by demand charge, plus

© The product of the billing demand multiplied by 400 hours and the energy charge per kWh.

Power Factor Adjustment:

The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand.

Fuel Adjustment Clause:

The above rate may be increased o decreased by an amount per kWh equal to the fuel adjustment amount per kW as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions of 807 KAR 5:056.

Terms of Payment:

The above rates are net and are due on the billing date, the gross rates are 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply.

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P.O. Box 328
Flemingsburg, KY 41041

For All Territory Served
P.S.C. No. 3
4th Revised Sheet 16b
Cancelling P.S. C. No. 3
3rd Revised Sheet No. 16b

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 7	**Rate Per Unit**
Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply.	

Date of Issue 10/23/12 Date Effective Service rendered on and after 11/26/12
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Form for Filing Rate Schedules

For All Territory Served

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Cooperative, Inc.
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32 ~~31st~~ Revised **Sheet No.** 1
Canceling P.S.C. No. 3
31 ~~30th~~ Revised **Sheet No.** 1

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Residential and Small Power - Schedule RSP	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for all service requiring not more than 25kVa of transformer capacity. All use is subject to the established rules and regulations of the Cooperative. Character of Service: Single-phase 60 Hertz at 120/240 volts alternating current, or where available, three-phase 60 Hertz at 120/240 volts alternating current. Monthly Rate: Customer Charge Energy Charge - For All kWh Minimum Charge: The monthly customer charge. For temporary or seasonal service a minimum charge of $180.00 is required, payable at the time of request for service. Temporary Service: Temporary service shall be supplied in accordance with the foregoing rate except that the customer shall pay in addition to the foregoing charges the total cost of connecting and disconnecting service less the value of materials returned to stock. The Cooperative may require a deposit, in advance, or the full amount of the estimated bill for service, including the cost of connection and disconnection.	$15.00~~10.83~~/Meter **(I)** $0.084318~~8832~~/kWh **(D)** **(T)**

Date of Issue 10/23/12 ~~06/16/11~~ Date Effective Service rendered on and after 11/26/12 ~~06/01/11~~
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Case No. 2012-00369~~2010-00501~~ Dated 10/23/12 ~~05/31/11~~

Form for Filing Rate Schedules

For All Territory Served

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31 ~~30th~~ Revised **Sheet No.** 1

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Residential and Small Power - Schedule RSP	**Rate Per Unit**
Fuel Adjustment Clause: The above rate may be increased or decreased by an amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. This schedule supersedes Schedule RSP Case No. 2010-00501~~2010-00173~~	

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Form for Filing Rate Schedule

For All Territory Served

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Cooperative, Inc.
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18 ~~17~~th Revised **Sheet No.** 10
Canceling P.S.C. No. 3
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Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 4	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 500 - 4999 KW with a monthly energy usage equal to or greater than 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge Demand Charge - Per Billing kW Energy Charge - For All kWh	$611.47/Mo. $ 7.17 ~~6.16~~/kW (I) $0.05342 ~~05501~~/kWh (D)
Determination of Billing Demand: The monthly billing demand shall be the greater of (A) or (B) listed below (A) The contract demand (B) The ultimate consumer's highest demand during the current month or preceding eleven months coincide with load center's peak demand. The load center's peak demand is the highest average rate at which energy is used during any fifteen minute interval in the below listed hours for each month and adjusted for power factor as provided herein: Months — Hours Applicable for Demand Billing-EST October - April — 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M. May - September — 10:00 A.M. to 10:00 P.M.	

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Form for Filing Rate Schedule

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17 ~~16~~th Revised **Sheet No.** 10

Name of Issuing Corporation

CLASSIFICATION OF SERVICE (T)	
Large Industrial Service - Schedule LIS 4	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the billing demand multiplied by the demand charge, plus (C) The product of the billing demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 4, Case No. 2010-00501 ~~2010-00173~~.	

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Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 4B	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 500 – 4999 KW with a monthly energy usage equal to or greater then 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge Demand Charge – Per Contract kW Demand Charge - Per kW in Excess of Contract Energy Charge - For All kWh	\$611.47/Mo. \$7.17 ~~6.16~~/kW (I) \$9.98 ~~8.94~~/kW (I) \$0.05342 .0~~5501~~/kWh (D)
Determination of Billing Demand: The monthly billing demand (kilowatt demand) shall be the contract demand plus any excess demand. Excess demand occurs when the ultimate consumer's highest demand during the current month, coincident with the load center's peak, exceeds the contract demand. The load center's peak demand is highest average rate at which energy is used during any fifteen-minute interval in the below listed hours for each month and adjusted for power factor as provided therein: Months: October - April — Hours Applicable for Demand Billing-EST: 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M. Months: May - September — Hours Applicable for Demand Billing-EST: 10:00 A.M. to 10:00 P.M.	

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Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 4B	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the contract demand multiplied by the demand charge, plus (C) The product of the contract demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 4B, Case No. 2010-00501~~2010-00173~~.	

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Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 5	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 5000 - 9999 KW with a monthly energy usage equal to or greater then 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge Demand Charge - Per Billing kW Energy Charge - For All kWh	\$1221.76/Mo \$7.17~~6.16~~/kW **(I)** \$0.04970~~5129~~/kWh **(D)**
Determination of Billing Demand: The monthly billing demand shall be the greater of (A) or (B) listed below: (A) The contract demand (B) The ultimate consumer's highest demand during the current month or preceding eleven months coincide with load center's peak demand. The load center's peak demand is the highest average rate at which energy is used during any fifteen minute interval in the below listed hours for each month and adjusted for power factor as provided herein: Months — Hours Applicable for Demand Billing-EST October - April — 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M. May - September — 10:00 A.M. to 10:00 P.M.	

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Form for Filing Rate Schedules

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Cooperative, Inc.
P. O. Box 328
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Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 5	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the billing demand multiplied by the demand charge, plus (C) The product of the billing demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 5, Case No. 2010-00501~~2010-00173~~.	

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Form for Filing Rate Schedules

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Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 5B	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 5000 - 9999 KW with a monthly energy usage equal to or greater then 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge	$1221.76/Mo
Demand Charge - Per Contract kW	$ 7.17~~6.16~~/kW (I)
Demand Charge - Per kW in Excess of Contract	$9.98 ~~8.94~~/kW (I)
Energy Charge - For All kWh	$0.04970 .05~~129~~/kWh (D)
Determination of Billing Demand: The monthly billing demand (kilowatt demand) shall be the contract demand plus any excess demand. Excess demand occurs when the ultimate consumer's highest demand during the current month, coincident with the load center's peak, exceeds the contract demand. The load center's peak demand is highest average rate at which energy is used during any fifteen-minute interval in the below listed hours for each month and adjusted for power factor as provided therein:	
Months: October - April	Hours Applicable for Demand Billing-EST: 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M.
May - September	10:00 A.M. to 10:00 P.M.

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Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 5B	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the contract demand multiplied by the demand charge, plus (C) The product of the contract demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by an amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 5B, Case No. 2010-00501~~2010-00173~~.	

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Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 6	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 10,000 KW and above with a monthly energy usage equal to or greater then 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge Demand Charge - Per Billing kW Energy Charge - For All kWh	$1221.76/Mo $ 7.17~~6.16~~/kW (I) $0.0451~~67~~/kWh (D)
Determination of Billing Demand: The monthly billing demand shall be the greater of (A) or (B) listed below: (A) The contract demand (B) The ultimate consumer's highest demand during the current month or preceding eleven months coincide with load center's peak demand. The load center's peak demand is the highest average rate at which energy is used during any fifteen minute interval in the below listed hours for each month and adjusted for power factor as provided herein: Months — Hours Applicable for Demand Billing-EST October - April — 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M. May - September — 10:00 A.M. to 10:00 P.M.	

Date of Issue 10/23/12~~06/16/11~~ Date Effective Service rendered on and after 11/26/12~~06/01/11~~
Issued By _____ Title President and CEO
Issued by authority of an order of the Public Service Commission of Kentucky.
Case No. 2012-00369~~2010-00501~~ Dated 10/23/12~~05/31/11~~

Form for Filing Rate Schedules

For All Territory Served

Fleming-Mason Energy
Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
18~~17~~th Revised **Sheet No.** 12
Canceling P.S.C. No. 3
17~~16~~th Revised **Sheet No.** 12

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 6	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the billing demand multiplied by the demand charge, plus (C) The product of the billing demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 6, Case No. 2010-00501~~2010-00173~~.	

Date of Issue 10/23/12~~06/16/11~~ Date Effective Service rendered on and after 11/26/12~~06/01/11~~
Issued By _____ Title President and CEO
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Case No. 2012-00369~~2010-00501~~ Dated 10/23/12~~05/31/11~~

Form for Filing Rate Schedules

For All Territory Served

Fleming-Mason Energy
Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
16 ~~15~~th Revised **Sheet No.** 15
Canceling P.S.C. No. 3
15 ~~14~~th Revised **Sheet No.** 15

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 6B	**Rate Per Unit**
Applicability: Available to all members of the Cooperative for individual metered service where the monthly contract demand is 10,000 KW and above with a monthly energy usage equal to or greater then 400 hours per KW of billing demand. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service: Three-phase 60 Hertz alternating current as specified in Agreement for Purchased Power. Monthly Rate:	
Customer Charge Demand Charge – Per Contract kW Demand Charge - Per kW in Excess of Contract Energy Charge - For All kWh	\$1221.76/Mo \$7.17 ~~6.16~~/kW (I) \$9.98 ~~8.94~~/kW (I) \$0.045110 .04~~670~~/kWh (D)
Determination of Billing Demand: The monthly billing demand (kilowatt demand) shall be the contract demand plus any excess demand. Excess demand occurs when the ultimate consumer's highest demand during the current month, coincident with the load center's peak, exceeds the contract demand. The load center's peak demand is highest average rate at which energy is used during any fifteen-minute interval in the below listed hours for each month and adjusted for power factor as provided therein: Months — Hours Applicable for Demand Billing-EST October - April — 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M. May - September — 10:00 A.M. to 10:00 P.M.	

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Case No. 2012-00369 ~~2010-00501~~ Dated 10/23/12 ~~05/31/11~~

Form for Filing Rate Schedules

For All Territory Served

Fleming-Mason Energy
Cooperative, Inc.
P. O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
16 ~~15~~th Revised **Sheet No.** 15
Canceling P.S.C. No. 3
15 ~~14~~th Revised **Sheet No.** 15

Name of Issuing Corporation

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 6B	**Rate Per Unit**
Minimum Monthly Charge: The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the contract demand multiplied by the demand charge, plus (C) The product of the contract demand multiplied by 400 hours and the energy charge per kwh. Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly maximum demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand. Fuel Adjustment Clause: The above rate may be increased or decreased by amount per kwh equal to the fuel adjustment amount per kwh as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions as set out in 807 KAR 5:056. Terms of Payment: The above rates are net and are due on the billing date, the gross rates being 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply. Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply. This schedule supersedes Schedule LIS 6B, Case No. 2010-00501~~2010-00173~~.	

Date of Issue 10/23/12 ~~06/16/11~~ Date Effective Service rendered on and after 11/26/12 ~~06/01/11~~
Issued By _____ Title President and CEO
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Case No. 2012-00369 ~~2010-00501~~ Dated 10/23/12 ~~05/31/11~~

Fleming-Mason Energy Cooperative, Inc.
P.O. Box 328
Flemingsburg, KY 41041

For All Territory Served
P.S.C. No. 3
5th~~4th~~ Revised Sheet 16
Cancelling P.S. C. No. 3
4th~~3rd~~ Revised Sheet No. 16

CLASSIFICATION OF SERVICE

Large Industrial Service - Schedule LIS 7	Rate Per Unit
Applicability: Available to all members of the Cooperative who receive service directly off of a distribution substation and where the monthly contract demand is 7,500 kW and above with a month energy usage equal to or greater than 400 hours per kW of billing demand. Member pays for cost of connecting to substation. Condition: An "Agreement for Purchased Power" shall be executed by the consumer for service under this schedule. Character of Service Three-phase 60 Hertz alternating current as specified in the Agreement for Purchased Power. Monthly Rate:	
Customer Charge	$1,221.76/Mo
Demand Charge - Billing kW	$7.17 ~~6.16~~/kW (I)
Energy Charge - for All kWh	$0.0451~~67~~/kWh (D)
Determination of Billing Demand: The monthly billing demand shall be the greater of A (A) or (B) (A) The Contract Demand (B) The consumer's highest demand during the current month or preceding eleven (11) months. The peak demand is the highest average rate at which emery is used during any fifteen minute interval in the below listed hours for each month and adjusted for power factor as provided herein:	

Date of Issue 10/23/12-~~06/16/11~~ Date Effective Service rendered on and after 11/26/12~~6/1/2011~~
Issued By _____ Title President & CEO
Issued by authority of the an order from the Public Service Commission of Kentucky.
Case No. 2012-00369 ~~2010-00501~~ Dated 10/23/12~~5/31/2011~~

Fleming-Mason Energy Cooperative, Inc.
P.O. Box 328
Flemingsburg, KY 41041

P.S.C. No. 3
5th~~4th~~ Revised Sheet 16a
Cancelling P.S. C. No. 3
4th~~3rd~~ Revised Sheet No. 16a

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 7	**Rate Per Unit**
Months — Hours Applicable for Demand Billing - EST October - April: 7:00 A.M. to 12:00 Noon; 5:00 P.M. to 10:00 P.M. May-September: 10:00 A.M. to 10:00 P.M.	
Minimum Monthly Charge The minimum monthly charge shall not be less than the sum of (A), (B), and (C) below: (A) The customer charge, plus (B) The product of the billing demand multiplied by demand charge, plus © The product of the billing demand multiplied by 400 hours and the energy charge per kWh.	
Power Factor Adjustment: The consumer agrees to maintain a unity power factor as nearly as practicable at each delivery point at the time of the monthly demand. When the power factor is determined to be less than 90%, the monthly maximum demand at the delivery point will be adjusted by multiplying the actual monthly maximum demand by 90% and dividing this product by the actual power factor at the time of the monthly maximum demand.	
Fuel Adjustment Clause: The above rate may be increased o decreased by an amount per kWh equal to the fuel adjustment amount per kW as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve month moving average of such losses. This fuel clause is subject to all other applicable provisions of 807 KAR 5:056.	
Terms of Payment: The above rates are net and are due on the billing date, the gross rates are 5% higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply.	

Date of Issue 10/23/12 ~~06/16/11~~ Date Effective Service rendered on and after 11/26/12~~6/1/2011~~
Issued By _____ Title President & CEO
Issued by authority of the an order from the Public Service Commission of Kentucky.
Case No. 2012-00369 ~~2010-00501~~ Dated 10/23/12~~5/31/2011~~

Fleming-Mason Energy Cooperative, Inc.
P.O. Box 328
Flemingsburg, KY 41041

For All Territory Served
P.S.C. No. 3
4th Revised Sheet 16b
Cancelling P.S. C. No. 3
3rd Revised Sheet No. 16b

CLASSIFICATION OF SERVICE	
Large Industrial Service - Schedule LIS 7	**Rate Per Unit**
Service at Transmission Voltage: If service is furnished at transmission voltage, a discount equal to the Customer Charge shall apply.	

Date of Issue 10/23/12 ~~06/16/11~~ Date Effective Service rendered on and after 11/26/12~~6/1/2011~~
Issued By _____ Title President & CEO
Issued by authority of the an order from the Public Service Commission of Kentucky.
Case No. 2012-00369 ~~2010-00501~~ Dated 10/23/12~~5/31/2011~~

Official Notice

Fleming-Mason Energy Cooperative, Inc, with its principal office at Flemingsburg, Kentucky, and with its address as 1449 Elizaville Road, P.O. Box 328, Flemingsburg, Kentucky 41041, has filed with the Kentucky Public Service Commission in Case No. 2012-00369 an application to adjust its retail rates and charges. This Adjustment will result in a general change in rate design for its member-consumers in several rate classes. The proposed rate design changes may result in an increase or decrease to a customer's bill depending on customer's monthly usage level. Fleming-Mason maintains that these rate design changes will result in no increase in overall revenue to be received from these rate classes.

The rates proposed in this application are the rates proposed by Fleming-Mason Energy Cooperative, Inc. However, the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates in this application.

Any corporation, association, body politic, or person may by motion within thirty (30) days after publication or mailing of notice of the proposed rate changes request leave to intervene. The motion shall be submitted to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602, and shall set forth the grounds for the request including the status and interest of the party. Any person who has been granted intervention by the Commission may obtain copies of the rate application and any other filings made by contacting Joni Hazelrigg, Fleming-Mason Energy Cooperative, 1449 Elizaville Road, P.O. Box 328, Flemingsburg, KY 41041, phone 606-845-2661.

Any person may examine the rate application and any other filings made by the utility at the office of Fleming-Mason Energy Cooperative, Inc or at the Commission's office.

Fleming-Mason Energy Cooperative, Inc
1449 Elizaville Road
Flemingsburg, Kentucky 41041
606-845-2661

Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602
502-564-3940

The amount of increase and percent of increase for effected rate classes are listed below:

INCREASE AMOUNT AND PERCENT BY RATE CLASS

Rate Schedule			Increase Amount	Percent
RSP	Residential & Small Power	$	-	0%
LIS 4	Large Industrial Service	$	-	0%
LIS 5	Large Industrial Service	$	-	0%
LIS 6	Large Industrial Service	$	(6,512)	-0.09%
LIS 7	Large Industrial Service	$	6,729	0.19%
LIS-4B	Large Industrial Service	$	-	0%
LIS-5B	Large Industrial Service	$	-	0%
LIS-6B	Large Industrial Service	$	-	0%

The present and proposed rate designs are provided below:

PRESENT AND PROPOSED RATES

Rate Schedule		Present	Proposed
RSP	Residential & Small Power		
	Customer Charge	$10.83	$15.00
	Energy Rate per kWh	$0.08832	$0.08431
LIS 4	Large Industrial Service		
	Customer Charge	$ 611.47	$ 611.47
	Demand Charge - per Billing kW	6.16	7.17
	Energy Charge - For all kWh	0.05501	0.05342
LIS 5	Large Industrial Service		
	Customer Charge	$ 1,221.76	$ 1,221.76
	Demand Charge - per Billing kW	6.16	7.17
	Energy Charge - For all kWh	0.05129	0.04970
LIS 6	Large Industrial Service		
	Customer Charge	$ 1,221.76	$ 1,221.76
	Demand Charge - per Billing kW	6.16	7.17
	Energy Charge - For all kWh	0.04670	0.04511
LIS 7	Large Industrial Service		
	Customer Charge	$ 1,221.76	$ 1,221.76
	Demand Charge - per Billing kW	6.16	7.17
	Energy Charge - For all kWh	0.04670	0.04511
LIS-4B	Large Industrial Service		
	Customer Charge	$ 611.47	$ 611.47
	Demand Charge - per Contract kW	6.16	7.17
	Demand Charge - per kW in Excess of Contract	8.94	9.98
	Energy Charge - For all kWh	0.05501	0.05342
LIS-5B	Large Industrial Service		
	Customer Charge	$ 1,221.76	$ 1,221.76
	Demand Charge - per Contract kW	6.16	7.17
	Demand Charge - per kW in Excess of Contract	8.94	9.98
	Energy Charge - For all kWh	0.05129	0.04970
LIS-6B	Large Industrial Service		
	Customer Charge	$ 1221.76	$ 1221.76
	Demand Charge - per Contract kW	6.16	7.17
	Demand Charge - per kW in Excess of Contract	8.94	9.98
	Energy Charge - For all kWh	0.04670	0.04511

		Present	Proposed
RSP-TOD	Residential & Small Power Time of Day Rate		
	Customer Charge	NA	$ 20.00
	Off-Peak Energy Charge per kWh	NA	0.06000
	On-Peak Energy Charge per kWh	NA	0.12031
RSP-IB	Residential & Small Power Inclining Block Rate		
	Customer Charge	NA	$ 15.00
	First 300 kWh per kWh	NA	0.06681
	Next 200 kWh per kWh	NA	0.07681
	All kWh over 500 kWh per kWh	NA	0.10681

The effect of the proposed rates on the average monthly bill by rate class is listed below:

		Increase	
Rate Class		Dollar	Percent
RSP	Residential & Small Power	$ -	0%
LIS 4	Large Industrial Service	$ -	0%
LIS 5	Large Industrial Service	$ -	0%
LIS 6	Large Industrial Service	$ (542.67)	-0.09%
LIS 7	Large Industrial Service	$ 560.75	0.19%
LIS-4B	Large Industrial Service	$ -	0%
LIS-5B	Large Industrial Service	$ -	0%
LIS-6B	Large Industrial Service	$ -	0%

Fleming-Mason Energy
Flemingsburg, Kentucky

Service Life and Salvage Study and
Recommended Depreciation Accrual Rates

As of December 31, 2006

Prepared by:
Jim Adkins Consulting
Lexington, Kentucky

INDEX

Fleming-Mason Energy Cooperative

Distribution Plant Depreciation Study

as of December 31, 2006

INTRODUCTION

I have performed a depreciation study for Fleming-Mason Energy Cooperative in Flemingsburg, Kentucky. This study was a joint effort between Fleming-Mason Energy personnel and myself. The purpose of the study was as follows:

1. To recommend appropriate depreciation rates based on estimates of average life mortality characteristics and net salvage that will fully recover the cost of the property, adjusted for net salvage over its estimated life.

2. To determine the adequacy of the book reserve for depreciation at a point in time by comparing it with a theoretical reserve based on the same average lives, mortality characteristics, and net salvage as used to determine the recommended depreciation rates.

3. To determine if necessary some method to adjust the book reserve for past over or under accruals as indicated by comparison with the theoretical depreciation reserve requirement.

4. To review in detail the history, status, procedures and policies of Fleming-Mason Energy's depreciation functions, records and operating techniques.

Fleming-Mason Energy last had a depreciation study performed as of December 31, 2000. This is an update to that study. It was recommended that since that was the first study undertaken by Fleming-Mason Energy, that an update should be performed in approximately 5 years from the last study. This study is after six (6) years and falls in that timeframe.

Since there are many factors affecting estimates of depreciation rates and accrued depreciation, and these factors are constantly changing, a depreciation study only represents the best judgment at the time the study is performed. Actual results may vary from the forecasts and variations may be material. A review of depreciation should be made at least every five (5) years so that Fleming-Mason Energy's depreciation practices reflect these changes.

DEPRECIATION

Book depreciation accounting is merely the recognition in financial statements that physical assets are being consumed in the process of providing a service or product. Generally accepted accounting principles require the recording of depreciation provisions to be systematic and rational. In order to be systematic and rational, depreciation should, to the extent possible, match either the consumption of the facilities or the revenues generated by the facilities. Accounting theory requires the matching of expenses with either consumption or revenues to ensure that financial statements reflect the results of operations and changes in financial position as accurately as possible. The matching principle is often referred to as the cause and effect principle, thus, both the cause and the effect are required to be recognized for financial purposes.

Because price regulation and not the market place controls revenues, for utility accounting purposes consumption is important and is usually assumed to occur at a constant rate. The key to the validity of the utility book depreciation accounting lies in accurately measuring property consumption through determining its mortality characteristics. The term "mortality characteristics" encompasses average service life and dispersion (variation) of retirements around average service life, as well as salvage and cost of removal (net salvage).

DEPRECIATION DEFINITIONS

The Uniform System of Accounts prescribed for electric borrowers of the Rural Utilities Service (RUS) states that depreciation "as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities".

Service value as defined "means the difference between original cost and net salvage of electric plant".

DEPRECIATION DEFINITIONS

Net salvage value is "the salvage value of property retired less the cost of removal. Salvage value' means the amount received for the property retired", and "'cost of removal' means the cost of demolishing, dismantling, tearing down or otherwise removing electric plant, including the cost of transportation and handling incidental thereto". Thus, is the salvage that will actually be received and the cost of removal that will actually be incurred, both measured at the price level at the time of receipt or incurrence, that is required to be recognized by the company through capital recovery.

Fleming-Mason Energy Cooperative

SCOPE

The study included construction and retirement activity for distribution plant from 1942 through 2006. Fleming-Mason Energy has maintained its plant and depreciation records in accordance with the Uniform System of Accounts as issued by the Rural Utilities Service (RUS). As such Fleming-Mason Energy's plant records are maintained on a mass property, average historical cost basis in its continuing property records.

Prior to 2000, Fleming-Mason maintained its continuing property records (CPRs) on an assembly unit basis. In 2000, Fleming-Mason converted its CPRs to a record unit basis. The record unit basis of maintaining CPRs is in accordance with the Uniform System of Accounts as issued by RUS. The CPRs, having been maintained on an assembly unit basis prior to 2000 presented several obstacles in conducting the study. There were considerably more units on the assembly unit method and the conversion to record units sometimes resulted in several different record units from a single assembly unit. Additionally, at the time the conversion was made, dollar amounts were transferred among certain distribution accounts. In addition, during 1950, a portion of Fleming-Mason's territory was separated and transferred to Grayson Rural Electric and Clark Rural Electric, both of which are adjoining electric cooperatives. Because of the complexity of the conversion to the record unit method of accounting for CPRs, the dollar amounts were reallocated as if the record unit method of accounting for CPRs were used since the inception of Fleming-Mason.

The study was performed utilizing a computer program which incorporated the "Iowa Type Survivor Curves". These curves are frequently used by utilities for analyzing depreciation of property recorded on a mass basis. The curves analyze the life of mass property accounted for an the vintage basis. Vintage accounting is a system where plant is accounted for by year of installation and its life is tagged as such through retirement. Since vintage accounting is not required by the uniform system of accounts, this type of record was not maintained for the mass plant items. The study therefore used the technique of creating simulated plant records on a vintage basis.

The computer program utilized incorporates the Simulated Plant Record (SPR) method of analyzing data. Studies have shown that mass property kept on a vintage record basis generally fits one of 31 Iowa survivor curves. Through additional studies it has been shown that if plant is retired but it was not recorded on a vintage basis it would still follow the pattern of one of these curves. The SPR method of analyzing the data test the additions, retirements and plant balances for each year to fit the data to the best curve for analysis.

Fleming-Mason Energy Cooperative

SCOPE

The result of simulating the plant balances and the depreciation reserve, and allocating the net salvage is to be able to develop the average plant lives and calculate the plant balances, reserve balances and annual depreciation accruals for distribution assets in service.

The most likely retirement patterns and average service lives were developed based on the SPR analysis. This information was then analyzed for appropriateness and a curve and service life were selected for each account.

The study of depreciation also utilizes the estimates of net salvage for the primary plant accounts. Net salvage is the result of combining salvage received for plant removed from service and the cost of removal. These records have been maintained on a primary account basis since the last study was performed. As required by the Kentucky Public Service Commission, in August 2002, as directed by Case No. 2001-00244, the average net salvage for the last five (5) year period was rolled into the Composite Remaining Life rates to calculate the depreciation rates to use.

When utilizing the whole life method of accounting for depreciation, it is necessary to determine the adequacy of the depreciation reserve for each account. Since the last study, Fleming-Mason has been maintaining depreciation reserves for each of its distribution plant accounts.

The depreciation expense and the depreciation reserve were calculated on a composite basis for each account historically by Fleming-Mason Energy. For comparative purposes the depreciation expense was calculated for each year based on the proposed rates in this study, and the composite rate was calculated and compared to the current composite rate.

Other factors considered relevant to Fleming-Mason Energy in relation to its pole inspection program, right-of-way clearing and the replacement of old copper and conversion and upgrades of existing conductor.

This information was utilized in making estimates about the reasonableness of the remaining lives and the net salvage value that was used.

Fleming-Mason Energy Cooperative

SCOPE

	Distribution Account	Proposed Rate	Current Rate	RUS Low	RUS High
364	Poles towers and fixtures	3.69%	3.96%	3.00%	4.00%
365	Overhead conductor & devices	3.29%	2.87%	2.30%	2.80%
367	Underground conductor & device	2.71%	3.14%	2.40%	2.90%
368	Line transformers	3.03%	3.60%	2.60%	3.10%
369	Services	2.78%	3.80%	3.10%	3.60%
370	Meters	3.70%	4.78%	2.90%	3.40%
371	Installations on cust. premises	2.81%	3.42%	3.90%	4.40%

1. The "Proposed" rates are the rates determined from this depreciation study.

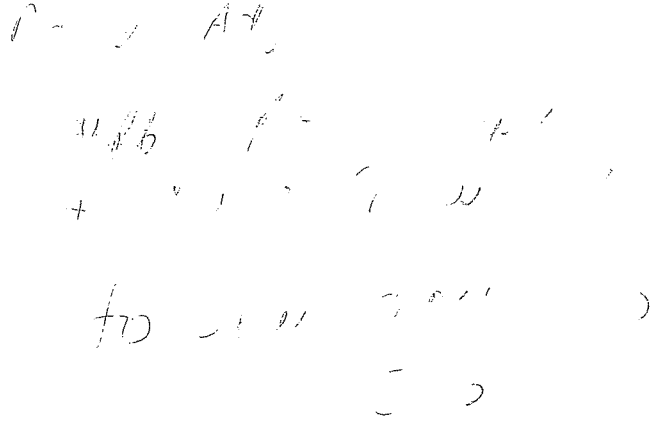
2. The "Current Rates" are those currently in effect at Fleming-Mason Energy. Fleming-Mason Energy currently utilizes a rate for each distribution plant account. These rates have been used by Fleming-Mason Energy since RUS developed rates for distribution plant.

3. The "RUS Low and High" range are those included in RUS Bulletin 183-1, Depreciation Rates and Procedures. The ranges were developed by RUS in the 1960's as a result of the study of rural electric borrowers. As per the bulletin rates can be selected from within the range of rates without prior RUS approval. The bulletin also provides for rates higher or lower than those in the range when supported by a depreciation study. However, the Kentucky Public Service Commission does not allow for changing rates without the support of a depreciation study.

The study findings are based upon many factors and assumptions which were discussed with Fleming-Mason Energy's personnel during my visit. Any changes in the assumptions could significantly impact the results of the study findings. In the future as plant is added and retired, and methods and technology change appropriate revisions to the study findings may be necessary. Fleming-Mason Energy should consider the effects of such changes on an ongoing basis.

Fleming-Mason Energy
Calculated Annual Accural Rates

Acct	Distribution Plant Accounts	Survivor Curve	Life	Net Salvage Percent	Original Cost	Book Accumulated Depreciation	Future Accruals	Composite Remaining Life	Calculated Annual Accrual Amount	Rate
364	Poles, Towers & Fixtures	S0	33	-45%	$25,552,057	$7,014,404	$28,013,654	24.92	$1,124,188	4.40%
365	Overhead Conductors & Devices	L3	39	-50%	$16,742,596	$4,476,144	$19,310,942	30.00	$643,798	3.85%
367	Underground Conductors & Devices	R4	44	-30%	$1,097,616	$191,287	$1,179,147	36.36	$32,429	2.95%
368	Line Transformers	L1.5	33	0%	$13,319,296	$2,622,238	$9,915,087	24.58	$403,370	3.03%
369	Service (Pole-to-House)	L1.5	44	-35%	$4,549,970	$1,006,003	$4,834,117	34.66	$139,478	3.07%
370	Meters	L0	27	0%	$2,241,857	$369,096	$1,763,563	21.24	$83,022	3.70%
371	Installations on Customers' Premises	S0	45	-40%	$1,228,673	$271,950	$1,368,152	35.79	$38,230	3.11%
	Total Distribution Plant				$64,732,065	$15,951,121	$66,384,660			



Fleming-Mason Energy

Existing and Proposed Depreciation Accrual Rates and Amounts

Acct	Distribution Plant Accounts	Original Cost	Existing Estimated Annual Accrual Per Books Rate	Existing Estimated Annual Accrual Per Books Amount	Proposed Estimate Calculated Annual Remaining Life Accrual Rate	Proposed Estimate Calculated Annual Remaining Life Accrual Amount	Increase\ (Decrease) in Accrual Amount	Increase\ (Decrease) in Accrual Percent
364	Poles, Towers & Fixtures	$25,552,057	3.96%	$1,011,861	4.22%	$1,078,188	$66,326	7%
365	Overhead Conductors & Devices	$16,742,596	2.87%	$480,513	2.89%	$483,471	$2,958	1%
367	Underground Conductors & Devices	$1,097,616	3.14%	$34,465	2.95%	$32,429	-$2,036	-6%
368	Line Transformers	$13,319,296	3.60%	$479,495	3.03%	$403,370	-$76,124	-16%
369	Service (Pole-to-House)	$4,549,970	3.80%	$172,899	3.07%	$139,478	-$33,421	-19%
370	Meters	$2,241,857	4.78%	$107,161	3.70%	$83,022	-$24,139	-23%
371	Installations on Customers' Premises	$1,228,673	3.42%	$42,021	3.11%	$38,230	-$3,790	-9%
	Total Distribution Plant	$64,732,065		$2,328,414		$2,258,188	-$70,226	-3%

Fleming-Mason Energy
Accrued Depreciation - Calculated

Acct	Distribution Plant Accounts	Survivor Curve	Life	Net Salvage Percent	Original Cost	Calculated Accrued Depreciation Amount	Calculated Accrued Depreciation Percent	Book Accumulated Depreciation Amount	Book Accumulated Depreciation Percent
364	Poles, Towers & Fixtures	S0	33	-45%	$25,552,057	$9,084,540	43.97%	$7,014,404	43.97%
365	Overhead Conductors & Devices	L3	39	-50%	$16,742,596	$5,797,173	28.06%	$4,476,144	28.06%
367	Underground Conductors & Devices	R4	44	-30%	$1,097,616	$247,741	1.20%	$191,287	1.20%
368	Line Transformers	L1.5	33	0%	$13,319,296	$3,396,130	16.44%	$2,622,238	16.44%
369	Service (Pole-to-House)	L1.5	44	-35%	$4,549,970	$1,302,901	6.31%	$1,006,003	6.31%
370	Meters	L0	27	0%	$2,241,857	$478,026	2.31%	$369,096	2.31%
371	Installations on Customers' Premises	S0	45	-40%	$1,228,673	$352,209	1.70%	$271,950	1.70%
					$64,732,065	$20,658,720	100.00%	$15,951,121	100.00%

Fleming-Mason Energy
Service Life Statistics

Account: 364 Poles, Towers & Fixtures

Historical Life Curve: S0 Historical Life: 33

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
2006	$25,552,057	0.5	0.020	0.999292	$1,897,729	0.50	32.500	32.523
2005	$24,127,493	1.5	0.050	0.996499	$1,416,256	1.50	31.502	31.613
2004	$23,045,806	2.5	0.080	0.992090	$1,748,582	2.49	30.508	30.751
2003	$21,751,639	3.5	0.110	0.986295	$954,011	3.48	29.519	29.929
2002	$21,014,407	4.5	0.140	0.979259	$1,103,368	4.46	28.536	29.141
2001	$20,189,840	5.5	0.170	0.971092	$1,104,225	5.44	27.561	28.381
2000	$19,374,832	6.5	0.200	0.961881	$1,218,510	6.41	26.595	27.648
1999	$18,425,138	7.5	0.230	0.951701	$1,303,530	7.36	25.638	26.939
1998	$17,260,116	8.5	0.260	0.940616	$1,145,248	8.31	24.692	26.250
1997	$16,215,844	9.5	0.290	0.928684	$1,563,222	9.24	23.757	25.581
1996	$14,791,690	10.5	0.320	0.915958	$1,317,438	10.17	22.835	24.930
1995	$13,561,411	11.5	0.350	0.902488	$1,340,608	11.07	21.925	24.294
1994	$12,386,937	12.5	0.380	0.888318	$958,408	11.97	21.030	23.674
1993	$11,512,539	13.5	0.410	0.873492	$844,104	12.85	20.149	23.067
1992	$10,731,788	14.5	0.440	0.858051	$919,116	13.72	19.283	22.473
1991	$9,889,507	15.5	0.470	0.842033	$574,963	14.57	18.433	21.891
1990	$9,365,669	16.5	0.500	0.825475	$723,436	15.40	17.600	21.320
1989	$8,683,712	17.5	0.530	0.808414	$401,378	16.22	16.783	20.760
1988	$8,283,790	18.5	0.560	0.790883	$453,245	17.02	15.983	20.209
1987	$7,850,891	19.5	0.590	0.772918	$469,115	17.80	15.201	19.667
1986	$7,370,279	20.5	0.620	0.754550	$371,675	18.56	14.437	19.134
1985	$6,970,884	21.5	0.650	0.735812	$390,735	19.31	13.692	18.608
1984	$6,533,089	22.5	0.680	0.716736	$282,238	20.03	12.966	18.090
1983	$6,201,701	23.5	0.710	0.697351	$315,561	20.74	12.259	17.579
1982	$5,826,493	24.5	0.740	0.677688	$221,078	21.43	11.571	17.075
1981	$5,535,369	25.5	0.770	0.657778	$258,907	22.10	10.904	16.576
1980	$5,192,342	26.5	0.800	0.637649	$330,861	22.74	10.256	16.084
1979	$4,745,251	27.5	0.830	0.617331	$241,714	23.37	9.628	15.597
1978	$4,395,889	28.5	0.860	0.596852	$234,596	23.98	9.021	15.115
1977	$4,052,689	29.5	0.890	0.576241	$208,158	24.57	8.435	14.637
1976	$3,742,189	30.5	0.920	0.555527	$194,420	25.13	7.869	14.165
1975	$3,456,940	31.5	0.950	0.534739	$188,453	25.68	7.324	13.696
1974	$3,157,784	32.5	0.980	0.513903	$129,629	26.20	6.799	13.231
1973	$2,955,279	33.5	1.020	0.486097	$121,430	26.70	6.299	12.959
1972	$2,746,040	34.5	1.050	0.465262	$67,274	27.18	5.824	12.517
1971	$2,631,785	35.5	1.080	0.444473	$61,868	27.63	5.369	12.079
1970	$2,512,620	36.5	1.110	0.423759	$78,515	28.07	4.935	11.645
1969	$2,353,419	37.5	1.140	0.403148	$43,352	28.48	4.521	11.215
1968	$2,259,608	38.5	1.170	0.382670	$36,118	28.87	4.128	10.788
1967	$2,175,865	39.5	1.200	0.362351	$57,272	29.24	3.756	10.365

Fleming-Mason Energy
Service Life Statistics

Account: 364 Poles, Towers & Fixtures

Historical Life Curve: S0 Historical Life: 33

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
1966	$2,034,921	40.5	1.230	0.342222	$31,502	29.60	3.404	9.945
1965	$1,954,615	41.5	1.260	0.322312	$18,278	29.93	3.071	9.529
1964	$1,903,144	42.5	1.290	0.302649	$28,589	30.24	2.759	9.115
1963	$1,820,842	43.5	1.320	0.283264	$27,871	30.53	2.466	8.705
1962	$1,737,300	44.5	1.350	0.264188	$18,324	30.81	2.192	8.298
1961	$1,682,388	45.5	1.380	0.245450	$11,671	31.06	1.937	7.893
1960	$1,641,728	46.5	1.410	0.227082	$15,034	31.30	1.701	7.491
1959	$1,581,434	47.5	1.440	0.209117	$18,103	31.52	1.483	7.091
1958	$1,508,061	48.5	1.470	0.191586	$7,180	31.72	1.283	6.694
1957	$1,472,647	49.5	1.500	0.174525	$13,730	31.90	1.100	6.300
1956	$1,401,889	50.5	1.530	0.157967	$6,216	32.07	0.933	5.908
1955	$1,367,485	51.5	1.560	0.141949	$10,361	32.22	0.783	5.518
1954	$1,303,442	52.5	1.590	0.126508	$11,702	32.35	0.649	5.131
1953	$1,215,677	53.5	1.620	0.111682	$7,631	32.47	0.530	4.746
1952	$1,151,573	54.5	1.650	0.097512	$7,020	32.57	0.425	4.362
1951	$1,086,126	55.5	1.680	0.084042	$17,699	32.67	0.335	3.982
1950	$879,123	56.5	1.710	0.071316	$19,191	32.74	0.257	3.603
1949	$629,129	57.5	1.740	0.059384	$13,467	32.81	0.192	3.226
1948	$447,769	58.5	1.770	0.048299	$8,208	32.86	0.138	2.852
1947	$286,018	59.5	1.800	0.038119	$1,467	32.91	0.095	2.480
1946	$247,679	60.5	1.830	0.028908	$1,062	32.94	0.061	2.111
1945	$231,234	61.5	1.860	0.020741	$308	32.96	0.036	1.745
1944	$216,408	62.5	1.890	0.013705	$103	32.98	0.019	1.384
1943	$208,892	63.5	1.920	0.007910	$143	32.99	0.008	1.032
1942	$219,850	64.5	1.950	0.003501	$245	33.00	0.002	0.702
1941	$149,746	65.5	1.980	0.000708	$4	33.00	0.000	0.500
1940	$144,851	66.5	2.020	0.000000	$0	33.00	0.000	0.000
				33.000000	$25,585,456			

Fleming-Mason Energy

Service Life Statistics

Account: 365 Overhead Conductors & Devices

Historical Life Curve: L3 Historical Life: 39

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
2006	$16,742,596	0.5	0.010	1.000000	$1,779,438	0.50	38.508	38.508
2005	$15,197,664	1.5	0.040	1.000000	$1,085,395	1.50	37.508	37.508
2004	$14,267,031	2.5	0.060	1.000000	$1,524,477	2.50	36.508	36.508
2003	$12,973,111	3.5	0.090	0.999999	$717,796	3.50	35.508	35.508
2002	$12,354,162	4.5	0.120	0.999975	$832,023	4.50	34.508	34.509
2001	$11,629,900	5.5	0.140	0.999912	$925,260	5.50	33.508	33.511
2000	$10,831,042	6.5	0.170	0.999682	$1,682,500	6.50	32.508	32.519
1999	$9,335,968	7.5	0.190	0.999395	$762,942	7.50	31.509	31.528
1998	$8,615,119	8.5	0.220	0.998689	$477,060	8.50	30.510	30.550
1997	$8,170,920	9.5	0.240	0.997989	$838,330	9.50	29.512	29.571
1996	$7,425,636	10.5	0.270	0.996524	$609,309	10.49	28.514	28.614
1995	$6,854,221	11.5	0.290	0.995229	$674,538	11.49	27.518	27.650
1994	$6,241,946	12.5	0.320	0.992744	$588,261	12.48	26.524	26.718
1993	$5,702,053	13.5	0.350	0.989530	$633,289	13.47	25.533	25.803
1992	$5,103,612	14.5	0.370	0.986940	$394,187	14.46	24.545	24.870
1991	$4,747,886	15.5	0.400	0.982307	$298,393	15.45	23.560	23.985
1990	$4,479,248	16.5	0.420	0.978661	$229,089	16.43	22.580	23.072
1989	$4,268,942	17.5	0.450	0.972224	$200,186	17.40	21.604	22.222
1988	$4,084,977	18.5	0.470	0.977186	$157,863	18.38	20.630	21.111
1987	$3,941,274	19.5	0.500	0.958279	$247,355	19.35	19.662	20.518
1986	$3,714,061	20.5	0.530	0.947420	$73,170	20.30	18.709	19.748
1985	$3,645,950	21.5	0.550	0.938885	$145,604	21.24	17.766	18.922
1984	$3,505,699	22.5	0.580	0.923810	$114,487	22.17	16.835	18.223
1983	$3,389,902	23.5	0.600	0.912057	$179,040	23.09	15.917	17.451
1982	$3,216,917	24.5	0.630	0.891598	$97,547	23.99	15.015	16.840
1981	$3,114,245	25.5	0.650	0.875953	$146,411	24.88	14.131	16.132
1980	$2,959,599	26.5	0.680	0.849376	$183,575	25.74	13.268	15.621
1979	$2,763,815	27.5	0.710	0.819098	$131,129	26.57	12.434	15.180
1978	$2,616,551	28.5	0.730	0.796959	$124,103	27.38	11.626	14.588
1977	$2,480,935	29.5	0.760	0.761110	$122,530	28.16	10.847	14.252
1976	$2,340,296	30.5	0.780	0.735684	$77,880	28.91	10.099	13.727
1975	$2,248,190	31.5	0.810	0.695741	$67,777	29.63	9.383	13.486
1974	$2,166,646	32.5	0.830	0.668231	$60,730	30.31	8.701	13.021
1973	$2,095,864	33.5	0.860	0.626222	$73,128	30.95	8.054	12.861
1972	$2,020,209	34.5	0.880	0.598056	$47,505	31.57	7.442	12.443
1971	$1,954,790	35.5	0.910	0.556117	$29,322	32.14	6.865	12.344
1970	$1,909,762	36.5	0.940	0.515138	$60,147	32.68	6.329	12.286
1969	$1,807,521	37.5	0.960	0.488631	$17,329	33.18	5.827	11.925
1968	$1,777,532	38.5	0.990	0.450418	$19,319	33.65	5.358	11.895
1967	$1,739,077	39.5	1.010	0.426113	$33,302	34.09	4.919	11.545

Fleming-Mason Energy

Service Life Statistics

Account: 365 Overhead Conductors & Devices

Historical Life Curve: L3 Historical Life: 39

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
1966	$1,670,337	40.5	1.040	0.391571	$19,392	34.50	4.510	11.519
1965	$1,625,173	41.5	1.060	0.369865	$12,698	34.88	4.130	11.166
1964	$1,594,671	42.5	1.090	0.339300	$12,678	35.23	3.775	11.126
1963	$1,560,453	43.5	1.120	0.311068	$17,109	35.56	3.450	11.091
1962	$1,510,164	44.5	1.140	0.293484	$11,455	35.86	3.148	10.725
1961	$1,475,259	45.5	1.170	0.268840	$9,711	36.14	2.867	10.663
1960	$1,440,759	46.5	1.190	0.253488	$7,879	36.40	2.605	10.278
1959	$1,412,278	47.5	1.220	0.231932	$13,054	36.65	2.363	10.187
1958	$1,382,460	48.5	1.240	0.218462	$5,432	36.87	2.138	9.784
1957	$1,359,581	49.5	1.270	0.199479	$10,971	37.08	1.929	9.668
1956	$1,309,608	50.5	1.290	0.187568	$5,107	37.27	1.735	9.250
1955	$1,285,861	51.5	1.320	0.170717	$17,532	37.45	1.556	9.114
1954	$1,192,883	52.5	1.350	0.154981	$9,878	37.62	1.393	8.988
1953	$1,131,871	53.5	1.370	0.145062	$7,145	37.77	1.243	8.569
1952	$1,086,562	54.5	1.400	0.130986	$8,025	37.90	1.105	8.436
1951	$1,031,692	55.5	1.420	0.122112	$14,098	38.03	0.978	8.012
1950	$926,224	56.5	1.450	0.109530	$42,805	38.15	0.863	7.875
1949	$557,449	57.5	1.470	0.101613	$29,203	38.25	0.757	7.450
1948	$316,193	58.5	1.500	0.090424	$16,100	38.35	0.661	7.310
1947	$146,557	59.5	1.530	0.080037	$2,956	38.43	0.576	7.194
1946	$110,017	60.5	1.550	0.073550	$2,991	38.51	0.499	6.784
1945	$86,839	61.5	1.580	0.064459	$800	38.58	0.430	6.671
1944	$74,453	62.5	1.600	0.058818	$469	38.64	0.368	6.262
1943	$66,471	63.5	1.630	0.050971	$146	38.69	0.313	6.149
1942	$63,767	64.5	1.650	0.046141	$2,826	38.74	0.265	5.741
1941	$4,950	65.5	1.680	0.039478	$183	38.79	0.222	5.625
1940	$380	66.5	1.710	0.033492	$13	38.82	0.186	5.542
				39.008162	$16,742,380			

Fleming-Mason Energy
Service Life Statistics

Account: 367 Underground Conductors & Devices

Historical Life Curve: R4 Historical Life: 44

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
2006	$1,097,616	0.5	0.010	0.999992	$257,011	0.50	43.481	43.481
2005	$841,135	1.5	0.030	0.999971	$53,987	1.50	42.481	42.482
2004	$787,702	2.5	0.060	0.999926	$66,094	2.50	41.481	41.484
2003	$722,122	3.5	0.080	0.999884	$30,998	3.50	40.481	40.486
2002	$691,390	4.5	0.100	0.999829	$26,982	4.50	39.481	39.488
2001	$664,697	5.5	0.130	0.999714	$26,495	5.50	38.482	38.493
2000	$640,711	6.5	0.150	0.999609	$132,296	6.50	37.482	37.497
1999	$509,342	7.5	0.170	0.999476	$91,639	7.50	36.482	36.501
1998	$418,668	8.5	0.190	0.999306	$114,065	8.50	35.483	35.508
1997	$307,008	9.5	0.220	0.998968	$85,175	9.50	34.484	34.519
1996	$223,237	10.5	0.240	0.998671	$30,914	10.50	33.485	33.530
1995	$192,563	11.5	0.260	0.998303	$19,211	11.49	32.487	32.542
1994	$173,553	12.5	0.280	0.997850	$15,952	12.49	31.488	31.556
1993	$158,270	13.5	0.310	0.996974	$7,748	13.49	30.491	30.584
1992	$150,611	14.5	0.330	0.996630	$23,246	14.49	29.494	29.594
1991	$127,445	15.5	0.350	0.995331	$2,175	15.48	28.498	28.632
1990	$125,470	16.5	0.380	0.993635	$4,662	16.48	27.504	27.680
1989	$121,671	17.5	0.400	0.992226	$8,136	17.47	26.511	26.719
1988	$113,523	18.5	0.420	0.990556	$2,780	18.46	25.519	25.763
1987	$111,021	19.5	0.440	0.988585	$2,968	19.45	24.530	24.813
1986	$108,176	20.5	0.470	0.984967	$2,135	20.44	23.543	23.902
1985	$106,008	21.5	0.490	0.982046	$3,210	21.42	22.560	22.972
1984	$102,842	22.5	0.510	0.978655	$7,044	22.40	21.579	22.050
1983	$95,644	23.5	0.530	0.974737	$1,848	23.38	20.603	21.137
1982	$93,853	24.5	0.560	0.967737	$1,860	24.35	19.631	20.286
1981	$91,980	25.5	0.580	0.962227	$4,621	25.31	18.666	19.399
1980	$87,178	26.5	0.600	0.955961	$1,888	26.27	17.707	18.523
1979	$85,298	27.5	0.630	0.944989	$8,610	27.22	16.757	17.732
1978	$76,235	28.5	0.650	0.936518	$3,314	28.17	15.816	16.888
1977	$72,866	29.5	0.670	0.927037	$1,285	29.10	14.884	16.056
1976	$71,480	30.5	0.690	0.916471	$1,367	30.02	13.962	15.235
1975	$70,036	31.5	0.720	0.898436	$7,556	30.93	13.055	14.531
1974	$61,626	32.5	0.740	0.884858	$6,426	31.82	12.163	13.746
1973	$54,410	33.5	0.760	0.869967	$9,728	32.70	11.286	12.973
1972	$43,228	34.5	0.780	0.853713	$3,736	33.56	10.424	12.210
1971	$38,852	35.5	0.810	0.826687	$8,725	34.40	9.584	11.593
1970	$28,298	36.5	0.830	0.806867	$7,596	35.21	8.767	10.866
1969	$18,884	37.5	0.850	0.785546	$5,340	36.01	7.971	10.147
1968	$12,086	38.5	0.880	0.750316	$3,272	36.78	7.203	9.600
1967	$7,725	39.5	0.900	0.724202	$4,302	37.52	6.466	8.928
1966	$1,785	40.5	0.920	0.695596	$470	38.23	5.756	8.275
1965	$1,110	41.5	0.940	0.664254	$737	38.91	5.076	7.642
				43.981001	$1,097,606			

Fleming-Mason Energy
Service Life Statistics

Account: 368 Line Transformers

Historical Life Curve: L1.5 Historical Life: 33

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
2006	$13,319,296	0.5	0.020	0.999381	$889,840	0.50	32.513	32.533
2005	$12,675,905	1.5	0.050	0.998112	$946,769	1.50	31.514	31.574
2004	$11,899,936	2.5	0.080	0.996298	$734,687	2.50	30.517	30.630
2003	$11,347,145	3.5	0.110	0.993802	$687,405	3.49	29.522	29.706
2002	$10,953,593	4.5	0.140	0.990492	$534,036	4.48	28.530	28.803
2001	$10,511,848	5.5	0.170	0.986255	$595,486	5.47	27.541	27.925
2000	$10,061,175	6.5	0.200	0.980994	$777,491	6.45	26.558	27.072
1999	$9,400,459	7.5	0.230	0.974632	$872,000	7.43	25.580	26.246
1998	$8,673,192	8.5	0.260	0.967108	$634,382	8.40	24.609	25.446
1997	$8,062,476	9.5	0.290	0.958383	$770,933	9.37	23.646	24.673
1996	$7,345,870	10.5	0.320	0.948441	$803,614	10.32	22.693	23.926
1995	$6,633,561	11.5	0.350	0.937253	$312,635	11.26	21.750	23.206
1994	$6,379,172	12.5	0.380	0.924716	$832,076	12.19	20.819	22.514
1993	$5,612,330	13.5	0.410	0.910692	$342,927	13.11	19.901	21.853
1992	$5,363,805	14.5	0.440	0.895080	$239,204	14.01	18.998	21.225
1991	$5,159,547	15.5	0.470	0.877832	$322,115	14.90	18.112	20.632
1990	$4,864,399	16.5	0.500	0.858969	$222,562	15.77	17.243	20.075
1989	$4,722,652	17.5	0.530	0.838574	$281,620	16.62	16.395	19.551
1988	$4,524,669	18.5	0.560	0.816790	$211,138	17.45	15.567	19.059
1987	$4,278,586	19.5	0.590	0.793806	$256,152	18.25	14.762	18.596
1986	$3,982,305	20.5	0.620	0.769842	$143,131	19.03	13.980	18.159
1985	$3,821,202	21.5	0.650	0.745087	$164,248	19.79	13.222	17.746
1984	$3,630,416	22.5	0.680	0.719706	$111,634	20.52	12.490	17.354
1983	$3,490,823	23.5	0.710	0.693868	$148,111	21.23	11.783	16.982
1982	$3,298,230	24.5	0.740	0.667745	$115,368	21.91	11.102	16.627
1981	$3,153,226	25.5	0.770	0.641498	$88,503	22.56	10.448	16.286
1980	$3,036,073	26.5	0.800	0.615279	$164,321	23.19	9.819	15.959
1979	$2,813,090	27.5	0.830	0.589226	$119,025	23.80	9.217	15.643
1978	$2,643,957	28.5	0.860	0.563460	$138,510	24.37	8.641	15.335
1977	$2,420,417	29.5	0.890	0.538087	$158,756	24.92	8.090	15.035
1976	$2,154,513	30.5	0.920	0.513192	$59,109	25.45	7.564	14.740
1975	$2,065,618	31.5	0.950	0.488848	$63,496	25.95	7.063	14.449
1974	$1,978,616	32.5	0.980	0.465107	$87,047	26.43	6.586	14.161
1973	$1,834,591	33.5	1.020	0.434463	$49,760	26.88	6.137	14.124
1972	$1,797,971	34.5	1.050	0.412271	$53,528	27.30	5.713	13.858
1971	$1,695,112	35.5	1.080	0.390774	$31,912	27.70	5.312	13.593
1970	$1,649,883	36.5	1.110	0.369979	$32,308	28.08	4.931	13.329
1969	$1,593,733	37.5	1.140	0.349885	$49,507	28.44	4.571	13.065
1968	$1,480,422	38.5	1.170	0.330487	$22,159	28.78	4.231	12.803
1967	$1,433,076	39.5	1.200	0.311778	$21,383	29.10	3.910	12.541

Fleming-Mason Energy
Service Life Statistics

Account: 368 Line Transformers

Historical Life Curve: L1.5 Historical Life: 33

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
1966	$1,405,694	40.5	1.230	0.293745	$28,300	29.41	3.607	12.280
1965	$1,324,163	41.5	1.260	0.276378	$9,064	29.69	3.322	12.021
1964	$1,298,642	42.5	1.290	0.259665	$11,251	29.96	3.054	11.762
1963	$1,262,877	43.5	1.320	0.243593	$9,925	30.21	2.803	11.505
1962	$1,231,126	44.5	1.350	0.228151	$10,479	30.45	2.567	11.250
1961	$1,197,034	45.5	1.380	0.213329	$11,072	30.67	2.346	10.997
1960	$1,159,109	46.5	1.410	0.199118	$13,055	30.87	2.140	10.746
1959	$1,138,735	47.5	1.440	0.185509	$20,568	31.06	1.947	10.498
1958	$1,029,029	48.5	1.470	0.172495	$9,960	31.24	1.768	10.252
1957	$972,481	49.5	1.500	0.160067	$8,023	31.41	1.602	10.009
1956	$935,298	50.5	1.530	0.148220	$11,328	31.56	1.448	9.769
1955	$865,341	51.5	1.560	0.136947	$16,049	31.71	1.305	9.532
1954	$765,065	52.5	1.590	0.126240	$8,081	31.84	1.174	9.298
1953	$703,881	53.5	1.620	0.116092	$7,396	31.96	1.053	9.067
1952	$646,638	54.5	1.650	0.106496	$3,488	32.07	0.941	8.839
1951	$614,833	55.5	1.680	0.097441	$10,637	32.17	0.839	8.614
1950	$508,306	56.5	1.710	0.088919	$7,342	32.27	0.746	8.392
1949	$441,252	57.5	1.740	0.080918	$8,279	32.35	0.661	8.172
1948	$343,368	58.5	1.770	0.073425	$10,865	32.43	0.584	7.955
1947	$197,201	59.5	1.800	0.066429	$4,659	32.50	0.514	7.741
1946	$127,890	60.5	1.830	0.059914	$1,735	32.56	0.451	7.528
1945	$100,741	61.5	1.860	0.058865	$775	32.62	0.392	6.653
1944	$87,971	62.5	1.890	0.048265	$270	32.67	0.338	7.004
1943	$82,476	63.5	1.920	0.043098	$417	32.72	0.292	6.784
1942	$85,212	64.5	1.950	0.038346	$1,143	32.76	0.252	6.563
1941	$55,404	65.5	1.980	0.033991	$415	32.80	0.216	6.340
1940	$45,541	66.5	2.020	0.028767	$1,310	32.83	0.184	6.401
				33.012354	$13,314,771			

Fleming-Mason Energy
Service Life Statistics

Account: 369 Services

Historical Life Curve: L1.5 Historical Life: 44

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
2006	$4,549,970	0.5	0.010	0.999709	$311,224	0.50	43.481	43.493
2005	$4,262,871	1.5	0.030	0.999009	$332,909	1.50	42.481	42.523
2004	$3,956,730	2.5	0.060	0.997575	$338,299	2.50	41.483	41.584
2003	$3,649,448	3.5	0.080	0.996298	$255,345	3.49	40.486	40.636
2002	$3,410,363	4.5	0.100	0.994719	$271,473	4.49	39.491	39.700
2001	$3,157,254	5.5	0.130	0.991693	$249,904	5.48	38.497	38.820
2000	$2,925,195	6.5	0.150	0.989187	$224,104	6.47	37.507	37.917
1999	$2,715,530	7.5	0.170	0.986255	$166,591	7.46	36.519	37.028
1998	$2,568,326	8.5	0.190	0.982867	$201,127	8.45	35.535	36.154
1997	$2,383,075	9.5	0.220	0.976879	$186,118	9.43	34.555	35.373
1996	$2,215,434	10.5	0.240	0.972255	$188,521	10.40	33.580	34.538
1995	$2,041,709	11.5	0.260	0.967108	$166,116	11.37	32.610	33.720
1994	$1,898,019	12.5	0.280	0.961426	$109,667	12.33	31.646	32.916
1993	$1,802,919	13.5	0.310	0.950981	$103,926	13.29	30.690	32.272
1992	$1,715,555	14.5	0.330	0.944854	$142,003	14.24	29.742	31.478
1991	$1,588,933	15.5	0.350	0.937253	$72,868	15.18	28.801	30.729
1990	$1,526,915	16.5	0.380	0.924716	$129,755	16.11	27.870	30.139
1989	$1,405,719	17.5	0.400	0.915539	$97,973	17.03	26.950	29.436
1988	$1,310,098	18.5	0.420	0.905668	$70,821	17.94	26.039	28.752
1987	$1,245,833	19.5	0.440	0.895080	$48,899	18.84	25.139	28.086
1986	$1,201,618	20.5	0.470	0.877832	$54,941	19.73	24.253	27.628
1985	$1,150,137	21.5	0.490	0.865432	$54,865	20.60	23.381	27.016
1984	$1,098,026	22.5	0.510	0.852335	$50,462	21.46	22.522	26.424
1983	$1,048,168	23.5	0.530	0.838574	$51,120	22.30	21.677	25.849
1982	$997,393	24.5	0.560	0.816790	$50,089	23.13	20.849	25.525
1981	$944,287	25.5	0.580	0.801587	$52,684	23.94	20.040	25.000
1980	$886,163	26.5	0.600	0.785916	$54,528	24.73	19.246	24.489
1979	$826,427	27.5	0.630	0.761671	$47,551	25.51	18.472	24.252
1978	$771,155	28.5	0.650	0.745087	$52,764	26.26	17.719	23.781
1977	$709,117	29.5	0.670	0.728225	$44,358	27.00	16.982	23.320
1976	$658,088	30.5	0.690	0.711135	$40,296	27.72	16.262	22.868
1975	$610,225	31.5	0.720	0.685184	$36,184	28.42	15.564	22.715
1974	$566,133	32.5	0.740	0.667745	$27,291	29.09	14.888	22.296
1973	$534,841	33.5	0.760	0.650251	$31,308	29.75	14.229	21.882
1972	$497,079	34.5	0.780	0.632748	$13,915	30.39	13.587	21.473
1971	$480,656	35.5	0.810	0.606570	$19,924	31.01	12.968	21.379
1970	$453,181	36.5	0.830	0.589226	$17,723	31.61	12.370	20.993
1969	$429,419	37.5	0.850	0.572010	$15,277	32.19	11.789	20.610
1968	$407,875	38.5	0.880	0.546495	$14,441	32.75	11.230	20.549
1967	$385,144	39.5	0.900	0.529732	$21,072	33.29	10.692	20.183

Fleming-Mason Energy
Service Life Statistics

Account: 369 Services

Historical Life Curve: L1.5 Historical Life: 44

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
1966	$351,038	40.5	0.920	0.513192	$10,191	33.81	10.170	19.818
1965	$334,395	41.5	0.940	0.496898	$6,198	34.32	9.665	19.451
1964	$323,849	42.5	0.970	0.472951	$8,983	34.80	9.180	19.411
1963	$308,160	43.5	0.990	0.457336	$7,649	35.27	8.715	19.056
1962	$294,413	44.5	1.010	0.442013	$7,063	35.71	8.265	18.700
1961	$284,931	45.5	1.030	0.426989	$7,350	36.15	7.831	18.340
1960	$269,613	46.5	1.060	0.405028	$11,480	36.57	7.415	18.307
1959	$243,222	47.5	1.080	0.390774	$5,910	36.96	7.017	17.957
1958	$230,907	48.5	1.100	0.376833	$4,458	37.35	6.633	17.603
1957	$220,454	49.5	1.130	0.356505	$3,877	37.71	6.267	17.578
1956	$210,808	50.5	1.150	0.343342	$2,972	38.06	5.917	17.233
1955	$203,008	51.5	1.170	0.330487	$4,411	38.40	5.580	16.883
1954	$191,396	52.5	1.190	0.317939	$5,456	38.72	5.256	16.530
1953	$174,826	53.5	1.220	0.299682	$4,229	39.03	4.947	16.507
1952	$161,026	54.5	1.240	0.287883	$3,629	39.33	4.653	16.163
1951	$148,689	55.5	1.260	0.276378	$4,582	39.61	4.371	15.815
1950	$132,555	56.5	1.280	0.265164	$11,471	39.88	4.100	15.462
1949	$90,856	57.5	1.310	0.248880	$4,783	40.14	3.843	15.441
1948	$74,471	58.5	1.330	0.238376	$6,517	40.38	3.599	15.100
1947	$47,598	59.5	1.350	0.228151	$3,441	40.61	3.366	14.754
1946	$32,547	60.5	1.380	0.213329	$1,962	40.84	3.145	14.744
1945	$26,689	61.5	1.400	0.203788	$889	41.04	2.937	14.411
1944	$22,356	62.5	1.420	0.194515	$645	41.24	2.738	14.074
1943	$19,041	63.5	1.440	0.185509	$470	41.43	2.548	13.733
1942	$18,020	64.5	1.470	0.172495	$869	41.61	2.369	13.732
1941	$12,983	65.5	1.490	0.164145	$561	41.78	2.200	13.405
1940	$9,612	66.5	1.510	0.156054	$1,500	41.94	2.040	13.074
				43.980486	$4,549,984			

Fleming-Mason Energy

Service Life Statistics

Account: 370 Meters

Historical Life Curve: L0 Historical Life: 27

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
2006	$2,241,857	0.5	0.020	0.996804	$103,526	0.50	26.509	26.594
2005	$2,191,758	1.5	0.060	0.985715	$61,587	1.49	25.518	25.887
2004	$2,178,630	2.5	0.090	0.974942	$151,197	2.47	24.537	25.168
2003	$2,083,348	3.5	0.130	0.958286	$200,631	3.44	23.571	24.597
2002	$1,932,797	4.5	0.170	0.939604	$85,262	4.39	22.622	24.076
2001	$1,913,041	5.5	0.200	0.924529	$127,555	5.32	21.690	23.460
2000	$1,856,277	6.5	0.240	0.903273	$134,560	6.23	20.776	23.000
1999	$1,757,508	7.5	0.280	0.880936	$94,184	7.12	19.884	22.571
1998	$1,693,348	8.5	0.310	0.863606	$116,233	8.00	19.011	22.014
1997	$1,599,732	9.5	0.350	0.839886	$117,498	8.85	18.160	21.621
1996	$1,510,792	10.5	0.390	0.815623	$105,321	9.68	17.332	21.250
1995	$1,421,945	11.5	0.430	0.790977	$115,435	10.48	16.528	20.896
1994	$1,301,708	12.5	0.460	0.772332	$50,551	11.26	15.747	20.389
1993	$1,253,208	13.5	0.500	0.747376	$44,450	12.02	14.987	20.053
1992	$1,228,136	14.5	0.540	0.722416	$83,152	12.76	14.252	19.728
1991	$1,113,233	15.5	0.570	0.703723	$58,131	13.47	13.539	19.239
1990	$1,047,294	16.5	0.610	0.678868	$63,788	14.16	12.848	18.925
1989	$989,234	17.5	0.650	0.654127	$67,162	14.83	12.181	18.622
1988	$931,888	18.5	0.690	0.629538	$62,253	15.47	11.539	18.330
1987	$873,382	19.5	0.720	0.611219	$65,282	16.09	10.919	17.864
1986	$835,955	20.5	0.760	0.586988	$39,557	16.69	10.320	17.581
1985	$774,477	21.5	0.800	0.563011	$20,824	17.26	9.745	17.309
1984	$743,189	22.5	0.830	0.545218	$19,645	17.82	9.191	16.857
1983	$713,888	23.5	0.870	0.521771	$21,914	18.35	8.657	16.592
1982	$678,279	24.5	0.910	0.498674	$15,817	18.86	8.147	16.337
1981	$653,652	25.5	0.940	0.481600	$21,412	19.35	7.657	15.899
1980	$614,616	26.5	0.980	0.459190	$20,013	19.82	7.187	15.650
1979	$575,417	27.5	1.020	0.437213	$23,785	20.27	6.738	15.412
1978	$526,083	28.5	1.060	0.415697	$18,834	20.70	6.312	15.184
1977	$494,473	29.5	1.090	0.399877	$24,862	21.10	5.904	14.765
1976	$440,982	30.5	1.130	0.379227	$18,291	21.49	5.515	14.542
1975	$395,702	31.5	1.170	0.359104	$14,351	21.86	5.145	14.328
1974	$359,424	32.5	1.200	0.344369	$10,784	22.21	4.794	13.920
1973	$331,236	33.5	1.240	0.325214	$6,664	22.55	4.459	13.711
1972	$315,341	34.5	1.280	0.306636	$10,658	22.86	4.143	13.511
1971	$283,726	35.5	1.310	0.293091	$5,889	23.16	3.843	13.112
1970	$265,874	36.5	1.350	0.275557	$4,099	23.45	3.559	12.915
1969	$253,909	37.5	1.390	0.258634	$4,650	23.72	3.292	12.727
1968	$237,014	38.5	1.430	0.242332	$4,228	23.97	3.041	12.550
1967	$220,815	39.5	1.460	0.230517	$2,442	24.20	2.805	12.167

Fleming-Mason Energy
Service Life Statistics

Account: 370 Meters

Historical Life Curve: L0 Historical Life: 27

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
1966	$212,169	40.5	1.500	0.215315	$1,885	24.43	2.582	11.991
1965	$205,576	41.5	1.540	0.200746	$1,459	24.63	2.374	11.825
1964	$202,430	42.5	1.570	0.190235	$2,425	24.83	2.178	11.451
1963	$190,824	43.5	1.610	0.176775	$2,127	25.01	1.995	11.284
1962	$181,360	44.5	1.650	0.163944	$1,612	25.18	1.824	11.128
1961	$173,920	45.5	1.690	0.151739	$1,286	25.34	1.667	10.983
1960	$170,329	46.5	1.720	0.142992	$716	25.49	1.519	10.625
1959	$165,782	47.5	1.760	0.131865	$1,725	25.63	1.382	10.479
1958	$152,828	48.5	1.800	0.121342	$1,136	25.75	1.255	10.344
1957	$143,927	49.5	1.830	0.113839	$863	25.87	1.138	9.993
1956	$136,382	50.5	1.870	0.104344	$571	25.98	1.029	9.857
1955	$132,670	51.5	1.910	0.095420	$763	26.08	0.929	9.732
1954	$125,996	52.5	1.940	0.099091	$1,064	26.18	0.831	8.390
1953	$116,471	53.5	1.980	0.081127	$863	26.27	0.741	9.137
1952	$107,431	54.5	2.020	0.073690	$328	26.34	0.664	9.009
1951	$103,861	55.5	2.060	0.066762	$1,060	26.41	0.594	8.892
1950	$92,272	56.5	2.090	0.061888	$1,706	26.48	0.529	8.553
1949	$74,409	57.5	2.130	0.055806	$1,048	26.54	0.470	8.430
1948	$59,360	58.5	2.170	0.050179	$1,392	26.59	0.417	8.320
1947	$38,710	59.5	2.200	0.046247	$721	26.64	0.369	7.984
1946	$27,183	60.5	2.240	0.041371	$291	26.68	0.325	7.866
1945	$21,618	61.5	2.280	0.036896	$70	26.72	0.286	7.760
1944	$19,789	62.5	2.310	0.033790	$58	26.76	0.251	7.427
1943	$18,074	63.5	2.350	0.029965	$7	26.79	0.219	7.312
1942	$18,332	64.5	2.390	0.026484	$6	26.82	0.191	7.207
1941	$18,096	65.5	2.430	0.023328	$106	26.84	0.166	7.114
1940	$13,979	66.5	2.460	0.021156	$296	26.86	0.144	6.793
				27.007186	$2,242,063			

Fleming-Mason Energy

Service Life Statistics

Account: 371 Installations on Customers' Premises

Historical Life Curve: S0 Historical Life: 45

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
2006	$1,228,673	0.5	0.010	0.999791	$89,640	0.50	44.500	44.509
2005	$1,146,638	1.5	0.030	0.998562	$93,980	1.50	43.501	43.564
2004	$1,062,820	2.5	0.060	0.995195	$84,370	2.50	42.504	42.709
2003	$986,581	3.5	0.080	0.992090	$62,812	3.49	41.510	41.841
2002	$928,250	4.5	0.100	0.988370	$69,950	4.48	40.520	40.997
2001	$861,727	5.5	0.120	0.984081	$67,785	5.47	39.534	40.173
2000	$798,267	6.5	0.140	0.979259	$64,219	6.45	38.552	39.369
1999	$738,219	7.5	0.170	0.971092	$75,757	7.42	37.577	38.696
1998	$666,627	8.5	0.190	0.965063	$58,833	8.39	36.609	37.934
1997	$610,567	9.5	0.210	0.958592	$57,809	9.35	35.647	37.187
1996	$553,816	10.5	0.230	0.951701	$47,399	10.31	34.692	36.453
1995	$508,582	11.5	0.260	0.940616	$44,426	11.25	33.746	35.876
1994	$467,507	12.5	0.280	0.932752	$30,927	12.19	32.809	35.175
1993	$439,734	13.5	0.300	0.924528	$27,079	13.12	31.881	34.483
1992	$416,783	14.5	0.320	0.915958	$28,910	14.04	30.960	33.801
1991	$392,048	15.5	0.340	0.907058	$11,609	14.95	30.049	33.128
1990	$382,351	16.5	0.370	0.893116	$14,648	15.85	29.149	32.637
1989	$368,780	17.5	0.390	0.883447	$12,234	16.74	28.260	31.989
1988	$356,906	18.5	0.410	0.873492	$9,586	17.62	27.382	31.348
1987	$348,810	19.5	0.430	0.863264	$7,645	18.49	26.514	30.713
1986	$341,270	20.5	0.460	0.847434	$8,118	19.34	25.658	30.278
1985	$332,654	21.5	0.480	0.836572	$7,481	20.18	24.816	29.664
1984	$324,648	22.5	0.500	0.825475	$7,436	21.01	23.985	29.056
1983	$316,693	23.5	0.520	0.814154	$7,824	21.83	23.165	28.453
1982	$307,794	24.5	0.540	0.802621	$8,180	22.64	22.357	27.855
1981	$298,735	25.5	0.570	0.784942	$7,384	23.44	21.563	27.471
1980	$290,605	26.5	0.590	0.772918	$10,335	24.22	20.784	26.891
1979	$277,965	27.5	0.610	0.760716	$8,571	24.98	20.018	26.314
1978	$267,370	28.5	0.630	0.748344	$7,757	25.74	19.263	25.741
1977	$257,981	29.5	0.660	0.729490	$8,035	26.48	18.524	25.393
1976	$247,734	30.5	0.680	0.716736	$10,210	27.20	17.801	24.836
1975	$234,203	31.5	0.700	0.703845	$11,142	27.91	17.091	24.282
1974	$222,887	32.5	0.720	0.690826	$10,820	28.61	16.393	23.730
1973	$210,125	33.5	0.740	0.677688	$15,838	29.29	15.709	23.180
1972	$192,225	34.5	0.770	0.657778	$6,118	29.96	15.041	22.867
1971	$187,244	35.5	0.790	0.644381	$7,408	30.61	14.390	22.332
1970	$176,285	36.5	0.810	0.630896	$8,058	31.25	13.753	21.799
1969	$164,811	37.5	0.830	0.617331	$9,728	31.87	13.128	21.267
1968	$150,048	38.5	0.860	0.596852	$7,026	32.48	12.521	20.979
1967	$139,234	39.5	0.880	0.583124	$14,358	33.07	11.931	20.461

Fleming-Mason Energy
Service Life Statistics

Account: 371 Installations on Customers' Premises

Historical Life Curve: S0 Historical Life: 45

	B	C	D	E	F	G	H	I
	Acct Data	Beg Age	C / "HL"	Lookup	Add x %Srvg	"RL" Area	"FL" Area	"FL" / E
Year	Ending Balance	Age	Age/Life	Historical Percent Surviving	Simulated Plant Survivors	Realized Life (RL)	Future Unrealized Life	Remaining Life Years
1966	$118,647	40.5	0.900	0.569347	$9,827	33.64	11.355	19.944
1965	$104,348	41.5	0.920	0.555527	$11,027	34.21	10.793	19.428
1964	$85,998	42.5	0.940	0.541675	$41,596	34.76	10.244	18.912
1963	$54,913	43.5	0.970	0.520851	$7,848	35.29	9.713	18.648
1962	$44,422	44.5	0.990	0.506952	$1,162	35.80	9.199	18.146
1961	$42,832	45.5	1.010	0.493048	$1,278	36.30	8.699	17.643
1960	$40,239	46.5	1.030	0.479149	$2,046	36.79	8.213	17.141
1959	$35,969	47.5	1.060	0.458325	$1,045	37.26	7.744	16.897
1958	$33,690	48.5	1.080	0.444473	$792	37.71	7.293	16.408
1957	$31,908	49.5	1.100	0.430653	$706	38.14	6.855	15.918
1956	$30,269	50.5	1.120	0.416876	$544	38.57	6.431	15.428
1955	$28,965	51.5	1.140	0.403148	$811	38.98	6.021	14.936
1954	$26,954	52.5	1.170	0.382670	$989	39.37	5.628	14.709
1953	$24,369	53.5	1.190	0.369104	$785	39.75	5.253	14.231
1952	$22,243	54.5	1.210	0.355619	$675	40.11	4.890	13.751
1951	$20,344	55.5	1.230	0.342222	$855	40.46	4.541	13.270
1950	$17,846	56.5	1.260	0.322312	$2,101	40.79	4.209	13.059
1949	$11,329	57.5	1.280	0.309174	$895	41.11	3.893	12.593
1948	$8,434	58.5	1.300	0.296155	$1,220	41.41	3.591	12.124
1947	$4,315	59.5	1.320	0.283264	$644	41.70	3.301	11.653
1946	$2,043	60.5	1.340	0.270510	$375	41.98	3.024	11.179
1945	$657	61.5	1.370	0.251656	$165	42.24	2.763	10.979
1944	$0	62.5	1.390	0.239284	$0	42.48	2.518	10.521
1943	$0	63.5	1.410	0.227082	$0	42.72	2.284	10.059
1942	$0	64.5	1.430	0.215058	$0	42.94	2.063	9.594
1941	$0	65.5	1.460	0.197379	$0	43.14	1.857	9.408
1940	$0	66.5	1.480	0.185846	$0	43.33	1.665	8.961
				45.000000	$1,228,829			

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 364 Poles, Towers & Fixtures

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
2006	$1,897,729	33.00	3.03%	$57,506.93	32.52	98.56%	$1,870,320
2005	$1,416,256	33.00	3.03%	$42,916.85	31.61	95.80%	$1,356,736
2004	$1,748,582	33.00	3.03%	$52,987.34	30.75	93.19%	$1,629,436
2003	$954,011	33.00	3.03%	$28,909.43	29.93	90.69%	$865,235
2002	$1,103,368	33.00	3.03%	$33,435.38	29.14	88.30%	$974,327
2001	$1,104,225	33.00	3.03%	$33,461.36	28.38	86.00%	$949,683
2000	$1,218,510	33.00	3.03%	$36,924.55	27.65	83.78%	$1,020,907
1999	$1,303,530	33.00	3.03%	$39,500.92	26.94	81.63%	$1,064,110
1998	$1,145,248	33.00	3.03%	$34,704.49	26.25	79.55%	$911,009
1997	$1,563,222	33.00	3.03%	$47,370.37	25.58	77.52%	$1,211,796
1996	$1,317,438	33.00	3.03%	$39,922.37	24.93	75.54%	$995,255
1995	$1,340,608	33.00	3.03%	$40,624.49	24.29	73.62%	$986,947
1994	$958,408	33.00	3.03%	$29,042.68	23.67	71.74%	$687,554
1993	$844,104	33.00	3.03%	$25,578.92	23.07	69.90%	$590,036
1992	$919,116	33.00	3.03%	$27,852.00	22.47	68.10%	$625,929
1991	$574,963	33.00	3.03%	$17,423.11	21.89	66.34%	$381,416
1990	$723,436	33.00	3.03%	$21,922.30	21.32	64.61%	$467,394
1989	$401,378	33.00	3.03%	$12,162.96	20.76	62.91%	$252,502
1988	$453,245	33.00	3.03%	$13,734.70	20.21	61.24%	$277,564
1987	$469,115	33.00	3.03%	$14,215.62	19.67	59.60%	$279,579
1986	$371,675	33.00	3.03%	$11,262.89	19.13	57.98%	$215,500
1985	$390,735	33.00	3.03%	$11,840.45	18.61	56.39%	$220,329
1984	$282,238	33.00	3.03%	$8,552.66	18.09	54.82%	$154,719
1983	$315,561	33.00	3.03%	$9,562.47	17.58	53.27%	$168,099
1982	$221,078	33.00	3.03%	$6,699.32	17.07	51.74%	$114,388
1981	$258,907	33.00	3.03%	$7,845.67	16.58	50.23%	$130,052
1980	$330,861	33.00	3.03%	$10,026.09	16.08	48.74%	$161,258
1979	$241,714	33.00	3.03%	$7,324.67	15.60	47.26%	$114,241
1978	$234,596	33.00	3.03%	$7,108.97	15.11	45.80%	$107,450
1977	$208,158	33.00	3.03%	$6,307.83	14.64	44.36%	$92,330
1976	$194,420	33.00	3.03%	$5,891.52	14.16	42.92%	$83,451
1975	$188,453	33.00	3.03%	$5,710.71	13.70	41.50%	$78,213
1974	$129,629	33.00	3.03%	$3,928.16	13.23	40.09%	$51,973
1973	$121,430	33.00	3.03%	$3,679.70	12.96	39.27%	$47,685
1972	$67,274	33.00	3.03%	$2,038.59	12.52	37.93%	$25,517
1971	$61,868	33.00	3.03%	$1,874.79	12.08	36.60%	$22,646
1970	$78,515	33.00	3.03%	$2,379.24	11.65	35.29%	$27,706
1969	$43,352	33.00	3.03%	$1,313.71	11.21	33.98%	$14,733
1968	$36,118	33.00	3.03%	$1,094.49	10.79	32.69%	$11,808
1967	$57,272	33.00	3.03%	$1,735.53	10.37	31.41%	$17,989

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 364 Poles, Towers & Fixtures

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
1966	$31,502	33.00	3.03%	$954.60	9.95	30.14%	$9,494
1965	$18,278	33.00	3.03%	$553.88	9.53	28.88%	$5,278
1964	$28,589	33.00	3.03%	$866.32	9.12	27.62%	$7,897
1963	$27,871	33.00	3.03%	$844.57	8.71	26.38%	$7,352
1962	$18,324	33.00	3.03%	$555.28	8.30	25.14%	$4,607
1961	$11,671	33.00	3.03%	$353.66	7.89	23.92%	$2,791
1960	$15,034	33.00	3.03%	$455.59	7.49	22.70%	$3,413
1959	$18,103	33.00	3.03%	$548.57	7.09	21.49%	$3,890
1958	$7,180	33.00	3.03%	$217.59	6.69	20.29%	$1,457
1957	$13,730	33.00	3.03%	$416.05	6.30	19.09%	$2,621
1956	$6,216	33.00	3.03%	$188.36	5.91	17.90%	$1,113
1955	$10,361	33.00	3.03%	$313.97	5.52	16.72%	$1,733
1954	$11,702	33.00	3.03%	$354.60	5.13	15.55%	$1,819
1953	$7,631	33.00	3.03%	$231.25	4.75	14.38%	$1,097
1952	$7,020	33.00	3.03%	$212.73	4.36	13.22%	$928
1951	$17,699	33.00	3.03%	$536.33	3.98	12.07%	$2,135
1950	$19,191	33.00	3.03%	$581.53	3.60	10.92%	$2,095
1949	$13,467	33.00	3.03%	$408.09	3.23	9.78%	$1,317
1948	$8,208	33.00	3.03%	$248.72	2.85	8.64%	$709
1947	$1,467	33.00	3.03%	$44.45	2.48	7.52%	$110
1946	$1,062	33.00	3.03%	$32.18	2.11	6.40%	$68
1945	$308	33.00	3.03%	$9.33	1.75	5.29%	$16
1944	$103	33.00	3.03%	$3.12	1.38	4.19%	$4
1943	$143	33.00	3.03%	$4.32	1.03	3.13%	$4
1942	$245	33.00	3.03%	$7.44	0.70	2.13%	$5
1941	$4	33.00	3.03%	$0.11	0.50	1.52%	$0
1940	$0	33.00	3.03%	$0.00	0.00	0.00%	$0
				$775,302			$19,319,761
	Net Salvage Adjustment		45%	$348,886			$8,693,893
				$1,124,188			$28,013,654

Composite Remaining Life in Years 24.92

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 365 Overhead Conductors & Devices

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
2006	$1,779,438	39.00	2.56%	$45,626.62	38.51	98.74%	$1,756,997
2005	$1,085,395	39.00	2.56%	$27,830.64	37.51	96.17%	$1,043,876
2004	$1,524,477	39.00	2.56%	$39,089.15	36.51	93.61%	$1,427,073
2003	$717,796	39.00	2.56%	$18,405.01	35.51	91.05%	$653,529
2002	$832,023	39.00	2.56%	$21,333.92	34.51	88.48%	$736,213
2001	$925,260	39.00	2.56%	$23,724.61	33.51	85.93%	$795,040
2000	$1,682,500	39.00	2.56%	$43,141.02	32.52	83.38%	$1,402,893
1999	$762,942	39.00	2.56%	$19,562.62	31.53	80.84%	$616,770
1998	$477,060	39.00	2.56%	$12,232.30	30.55	78.33%	$373,696
1997	$838,330	39.00	2.56%	$21,495.64	29.57	75.82%	$635,647
1996	$609,309	39.00	2.56%	$15,623.30	28.61	73.37%	$447,041
1995	$674,538	39.00	2.56%	$17,295.85	27.65	70.90%	$478,236
1994	$588,261	39.00	2.56%	$15,083.62	26.72	68.51%	$403,008
1993	$633,289	39.00	2.56%	$16,238.17	25.80	66.16%	$419,000
1992	$394,187	39.00	2.56%	$10,107.36	24.87	63.77%	$251,368
1991	$298,393	39.00	2.56%	$7,651.11	23.98	61.50%	$183,510
1990	$229,089	39.00	2.56%	$5,874.07	23.07	59.16%	$135,528
1989	$200,186	39.00	2.56%	$5,132.97	22.22	56.98%	$114,063
1988	$157,863	39.00	2.56%	$4,047.78	21.11	54.13%	$85,454
1987	$247,355	39.00	2.56%	$6,342.43	20.52	52.61%	$130,134
1986	$73,170	39.00	2.56%	$1,876.16	19.75	50.63%	$37,049
1985	$145,604	39.00	2.56%	$3,733.44	18.92	48.52%	$70,646
1984	$114,487	39.00	2.56%	$2,935.56	18.22	46.73%	$53,495
1983	$179,040	39.00	2.56%	$4,590.76	17.45	44.75%	$80,116
1982	$97,547	39.00	2.56%	$2,501.21	16.84	43.18%	$42,121
1981	$146,411	39.00	2.56%	$3,754.13	16.13	41.36%	$60,563
1980	$183,575	39.00	2.56%	$4,707.05	15.62	40.06%	$73,531
1979	$131,129	39.00	2.56%	$3,362.29	15.18	38.92%	$51,041
1978	$124,103	39.00	2.56%	$3,182.13	14.59	37.41%	$46,422
1977	$122,530	39.00	2.56%	$3,141.78	14.25	36.54%	$44,776
1976	$77,880	39.00	2.56%	$1,996.93	13.73	35.20%	$27,412
1975	$67,777	39.00	2.56%	$1,737.87	13.49	34.58%	$23,438
1974	$60,730	39.00	2.56%	$1,557.18	13.02	33.39%	$20,276
1973	$73,128	39.00	2.56%	$1,875.07	12.86	32.98%	$24,115
1972	$47,505	39.00	2.56%	$1,218.07	12.44	31.91%	$15,157
1971	$29,322	39.00	2.56%	$751.84	12.34	31.65%	$9,281
1970	$60,147	39.00	2.56%	$1,542.22	12.29	31.50%	$18,948
1969	$17,329	39.00	2.56%	$444.34	11.93	30.58%	$5,299
1968	$19,319	39.00	2.56%	$495.37	11.89	30.50%	$5,892
1967	$33,302	39.00	2.56%	$853.89	11.54	29.60%	$9,858

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 365 Overhead Conductors & Devices

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
1966	$19,392	39.00	2.56%	$497.22	11.52	29.54%	$5,728
1965	$12,698	39.00	2.56%	$325.59	11.17	28.63%	$3,635
1964	$12,678	39.00	2.56%	$325.08	11.13	28.53%	$3,617
1963	$17,109	39.00	2.56%	$438.69	11.09	28.44%	$4,865
1962	$11,455	39.00	2.56%	$293.71	10.73	27.50%	$3,150
1961	$9,711	39.00	2.56%	$248.99	10.66	27.34%	$2,655
1960	$7,879	39.00	2.56%	$202.02	10.28	26.35%	$2,076
1959	$13,054	39.00	2.56%	$334.71	10.19	26.12%	$3,410
1958	$5,432	39.00	2.56%	$139.28	9.78	25.09%	$1,363
1957	$10,971	39.00	2.56%	$281.32	9.67	24.79%	$2,720
1956	$5,107	39.00	2.56%	$130.96	9.25	23.72%	$1,211
1955	$17,532	39.00	2.56%	$449.53	9.11	23.37%	$4,097
1954	$9,878	39.00	2.56%	$253.28	8.99	23.05%	$2,277
1953	$7,145	39.00	2.56%	$183.22	8.57	21.97%	$1,570
1952	$8,025	39.00	2.56%	$205.77	8.44	21.63%	$1,736
1951	$14,098	39.00	2.56%	$361.49	8.01	20.54%	$2,896
1950	$42,805	39.00	2.56%	$1,097.57	7.88	20.19%	$8,644
1949	$29,203	39.00	2.56%	$748.81	7.45	19.10%	$5,579
1948	$16,100	39.00	2.56%	$412.82	7.31	18.74%	$3,018
1947	$2,956	39.00	2.56%	$75.79	7.19	18.45%	$545
1946	$2,991	39.00	2.56%	$76.69	6.78	17.40%	$520
1945	$800	39.00	2.56%	$20.52	6.67	17.10%	$137
1944	$469	39.00	2.56%	$12.04	6.26	16.06%	$75
1943	$146	39.00	2.56%	$3.75	6.15	15.77%	$23
1942	$2,826	39.00	2.56%	$72.45	5.74	14.72%	$416
1941	$183	39.00	2.56%	$4.70	5.63	14.42%	$26
1940	$13	39.00	2.56%	$0.33	5.54	14.21%	$2
				$429,199			$12,873,961
	Net Salvage Adjustment		50%	$214,599			$6,436,981
				$643,798			$19,310,942

Composite Remaining Life in Years 30.00

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 367 Underground Conductors & Devices

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
2006	$257,011	44.00	2.27%	$5,841.16	43.48	98.82%	$253,981
2005	$53,987	44.00	2.27%	$1,226.99	42.48	96.55%	$52,125
2004	$66,094	44.00	2.27%	$1,502.14	41.48	94.28%	$62,315
2003	$30,998	44.00	2.27%	$704.51	40.49	92.01%	$28,523
2002	$26,982	44.00	2.27%	$613.24	39.49	89.75%	$24,216
2001	$26,495	44.00	2.27%	$602.17	38.49	87.48%	$23,179
2000	$132,296	44.00	2.27%	$3,006.73	37.50	85.22%	$112,742
1999	$91,639	44.00	2.27%	$2,082.70	36.50	82.96%	$76,022
1998	$114,065	44.00	2.27%	$2,592.38	35.51	80.70%	$92,049
1997	$85,175	44.00	2.27%	$1,935.80	34.52	78.45%	$66,823
1996	$30,914	44.00	2.27%	$702.59	33.53	76.20%	$23,557
1995	$19,211	44.00	2.27%	$436.62	32.54	73.96%	$14,208
1994	$15,952	44.00	2.27%	$362.54	31.56	71.72%	$11,440
1993	$7,748	44.00	2.27%	$176.10	30.58	69.51%	$5,386
1992	$23,246	44.00	2.27%	$528.33	29.59	67.26%	$15,635
1991	$2,175	44.00	2.27%	$49.43	28.63	65.07%	$1,415
1990	$4,662	44.00	2.27%	$105.96	27.68	62.91%	$2,933
1989	$8,136	44.00	2.27%	$184.91	26.72	60.72%	$4,941
1988	$2,780	44.00	2.27%	$63.17	25.76	58.55%	$1,627
1987	$2,968	44.00	2.27%	$67.45	24.81	56.39%	$1,674
1986	$2,135	44.00	2.27%	$48.53	23.90	54.32%	$1,160
1985	$3,210	44.00	2.27%	$72.96	22.97	52.21%	$1,676
1984	$7,044	44.00	2.27%	$160.10	22.05	50.11%	$3,530
1983	$1,848	44.00	2.27%	$42.00	21.14	48.04%	$888
1982	$1,860	44.00	2.27%	$42.27	20.29	46.10%	$858
1981	$4,621	44.00	2.27%	$105.01	19.40	44.09%	$2,037
1980	$1,888	44.00	2.27%	$42.91	18.52	42.10%	$795
1979	$8,610	44.00	2.27%	$195.68	17.73	40.30%	$3,470
1978	$3,314	44.00	2.27%	$75.33	16.89	38.38%	$1,272
1977	$1,285	44.00	2.27%	$29.20	16.06	36.49%	$469
1976	$1,367	44.00	2.27%	$31.08	15.24	34.63%	$473
1975	$7,556	44.00	2.27%	$171.72	14.53	33.02%	$2,495
1974	$6,426	44.00	2.27%	$146.04	13.75	31.24%	$2,008
1973	$9,728	44.00	2.27%	$221.09	12.97	29.48%	$2,868
1972	$3,736	44.00	2.27%	$84.91	12.21	27.75%	$1,037
1971	$8,725	44.00	2.27%	$198.29	11.59	26.35%	$2,299
1970	$7,596	44.00	2.27%	$172.63	10.87	24.69%	$1,876
1969	$5,340	44.00	2.27%	$121.37	10.15	23.06%	$1,232
1968	$3,272	44.00	2.27%	$74.37	9.60	21.82%	$714
1967	$4,302	44.00	2.27%	$97.77	8.93	20.29%	$873
1966	$470	44.00	2.27%	$10.67	8.27	18.81%	$88
1965	$737	44.00	2.27%	$16.76	7.64	17.37%	$128
				$24,946			$907,036
	Net Salvage Adjustment		30%	$7,484			$272,111
				$32,429			$1,179,147

Composite Remaining Life in Years 36.36

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 368 Line Transformers

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
2006	$889,840	33.00	3.03%	$26,964.84	32.53	98.58%	$877,242
2005	$946,769	33.00	3.03%	$28,689.96	31.57	95.68%	$905,844
2004	$734,687	33.00	3.03%	$22,263.24	30.63	92.82%	$681,926
2003	$687,405	33.00	3.03%	$20,830.45	29.71	90.02%	$618,785
2002	$534,036	33.00	3.03%	$16,182.92	28.80	87.28%	$466,123
2001	$595,486	33.00	3.03%	$18,045.02	27.92	84.62%	$503,907
2000	$777,491	33.00	3.03%	$23,560.33	27.07	82.04%	$637,826
1999	$872,000	33.00	3.03%	$26,424.25	26.25	79.53%	$693,518
1998	$634,382	33.00	3.03%	$19,223.70	25.45	77.11%	$489,163
1997	$770,933	33.00	3.03%	$23,361.61	24.67	74.77%	$576,399
1996	$803,614	33.00	3.03%	$24,351.94	23.93	72.50%	$582,652
1995	$312,635	33.00	3.03%	$9,473.78	23.21	70.32%	$219,848
1994	$832,076	33.00	3.03%	$25,214.43	22.51	68.22%	$567,672
1993	$342,927	33.00	3.03%	$10,391.72	21.85	66.22%	$227,088
1992	$239,204	33.00	3.03%	$7,248.60	21.23	64.32%	$153,853
1991	$322,115	33.00	3.03%	$9,761.07	20.63	62.52%	$201,394
1990	$222,562	33.00	3.03%	$6,744.31	20.07	60.83%	$135,389
1989	$281,620	33.00	3.03%	$8,533.94	19.55	59.24%	$166,844
1988	$211,138	33.00	3.03%	$6,398.11	19.06	57.75%	$121,940
1987	$256,152	33.00	3.03%	$7,762.19	18.60	56.35%	$144,346
1986	$143,131	33.00	3.03%	$4,337.29	18.16	55.03%	$78,762
1985	$164,248	33.00	3.03%	$4,977.20	17.75	53.78%	$88,326
1984	$111,634	33.00	3.03%	$3,382.83	17.35	52.59%	$58,707
1983	$148,111	33.00	3.03%	$4,488.21	16.98	51.46%	$76,218
1982	$115,368	33.00	3.03%	$3,495.99	16.63	50.38%	$58,127
1981	$88,503	33.00	3.03%	$2,681.91	16.29	49.35%	$43,679
1980	$164,321	33.00	3.03%	$4,979.43	15.96	48.36%	$79,468
1979	$119,025	33.00	3.03%	$3,606.83	15.64	47.40%	$56,421
1978	$138,510	33.00	3.03%	$4,197.27	15.34	46.47%	$64,366
1977	$158,756	33.00	3.03%	$4,810.79	15.03	45.56%	$72,329
1976	$59,109	33.00	3.03%	$1,791.18	14.74	44.67%	$26,402
1975	$63,496	33.00	3.03%	$1,924.13	14.45	43.78%	$27,802
1974	$87,047	33.00	3.03%	$2,637.79	14.16	42.91%	$37,354
1973	$49,760	33.00	3.03%	$1,507.88	14.12	42.80%	$21,298
1972	$53,528	33.00	3.03%	$1,622.07	13.86	41.99%	$22,478
1971	$31,912	33.00	3.03%	$967.03	13.59	41.19%	$13,144
1970	$32,308	33.00	3.03%	$979.02	13.33	40.39%	$13,049
1969	$49,507	33.00	3.03%	$1,500.21	13.07	39.59%	$19,601
1968	$22,159	33.00	3.03%	$671.49	12.80	38.80%	$8,597
1967	$21,383	33.00	3.03%	$647.96	12.54	38.00%	$8,126

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 368 Line Transformers

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
1966	$28,300	33.00	3.03%	$857.57	12.28	37.21%	$10,531
1965	$9,064	33.00	3.03%	$274.68	12.02	36.43%	$3,302
1964	$11,251	33.00	3.03%	$340.93	11.76	35.64%	$4,010
1963	$9,925	33.00	3.03%	$300.75	11.51	34.86%	$3,460
1962	$10,479	33.00	3.03%	$317.54	11.25	34.09%	$3,572
1961	$11,072	33.00	3.03%	$335.51	11.00	33.32%	$3,690
1960	$13,055	33.00	3.03%	$395.62	10.75	32.56%	$4,251
1959	$20,568	33.00	3.03%	$623.28	10.50	31.81%	$6,543
1958	$9,960	33.00	3.03%	$301.81	10.25	31.07%	$3,094
1957	$8,023	33.00	3.03%	$243.12	10.01	30.33%	$2,433
1956	$11,328	33.00	3.03%	$343.28	9.77	29.60%	$3,354
1955	$16,049	33.00	3.03%	$486.34	9.53	28.89%	$4,636
1954	$8,081	33.00	3.03%	$244.86	9.30	28.18%	$2,277
1953	$7,396	33.00	3.03%	$224.13	9.07	27.48%	$2,032
1952	$3,488	33.00	3.03%	$105.69	8.84	26.79%	$934
1951	$10,637	33.00	3.03%	$322.32	8.61	26.10%	$2,777
1950	$7,342	33.00	3.03%	$222.48	8.39	25.43%	$1,867
1949	$8,279	33.00	3.03%	$250.87	8.17	24.77%	$2,050
1948	$10,865	33.00	3.03%	$329.24	7.96	24.11%	$2,619
1947	$4,659	33.00	3.03%	$141.18	7.74	23.46%	$1,093
1946	$1,735	33.00	3.03%	$52.57	7.53	22.81%	$396
1945	$775	33.00	3.03%	$23.50	6.65	20.16%	$156
1944	$270	33.00	3.03%	$8.17	7.00	21.23%	$57
1943	$417	33.00	3.03%	$12.63	6.78	20.56%	$86
1942	$1,143	33.00	3.03%	$34.64	6.56	19.89%	$227
1941	$415	33.00	3.03%	$12.57	6.34	19.21%	$80
1940	$1,310	33.00	3.03%	$39.70	6.40	19.40%	$254
				$403,370			$9,915,087
	Net Salvage Adjustment		0%	$0			$0
				$403,370			$9,915,087

Composite Remaining Life in Years 24.58

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 369 Services

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
2006	$311,224	44.00	2.27%	$7,073.28	43.49	98.85%	$307,640
2005	$332,909	44.00	2.27%	$7,566.11	42.52	96.64%	$321,737
2004	$338,299	44.00	2.27%	$7,688.61	41.58	94.51%	$319,722
2003	$255,345	44.00	2.27%	$5,803.30	40.64	92.36%	$235,826
2002	$271,473	44.00	2.27%	$6,169.83	39.70	90.23%	$244,944
2001	$249,904	44.00	2.27%	$5,679.63	38.82	88.23%	$220,482
2000	$224,104	44.00	2.27%	$5,093.28	37.92	86.17%	$193,121
1999	$166,591	44.00	2.27%	$3,786.16	37.03	84.15%	$140,195
1998	$201,127	44.00	2.27%	$4,571.07	36.15	82.17%	$165,263
1997	$186,118	44.00	2.27%	$4,229.95	35.37	80.39%	$149,624
1996	$188,521	44.00	2.27%	$4,284.57	34.54	78.50%	$147,982
1995	$166,116	44.00	2.27%	$3,775.37	33.72	76.64%	$127,304
1994	$109,667	44.00	2.27%	$2,492.43	32.92	74.81%	$82,041
1993	$103,926	44.00	2.27%	$2,361.96	32.27	73.35%	$76,225
1992	$142,003	44.00	2.27%	$3,227.34	31.48	71.54%	$101,590
1991	$72,868	44.00	2.27%	$1,656.08	30.73	69.84%	$50,890
1990	$129,755	44.00	2.27%	$2,948.98	30.14	68.50%	$88,880
1989	$97,973	44.00	2.27%	$2,226.65	29.44	66.90%	$65,544
1988	$70,821	44.00	2.27%	$1,609.56	28.75	65.34%	$46,277
1987	$48,899	44.00	2.27%	$1,111.34	28.09	63.83%	$31,213
1986	$54,941	44.00	2.27%	$1,248.66	27.63	62.79%	$34,498
1985	$54,865	44.00	2.27%	$1,246.93	27.02	61.40%	$33,688
1984	$50,462	44.00	2.27%	$1,146.86	26.42	60.05%	$30,304
1983	$51,120	44.00	2.27%	$1,161.83	25.85	58.75%	$30,032
1982	$50,089	44.00	2.27%	$1,138.38	25.53	58.01%	$29,058
1981	$52,684	44.00	2.27%	$1,197.37	25.00	56.82%	$29,934
1980	$54,528	44.00	2.27%	$1,239.26	24.49	55.66%	$30,348
1979	$47,551	44.00	2.27%	$1,080.71	24.25	55.12%	$26,209
1978	$52,764	44.00	2.27%	$1,199.18	23.78	54.05%	$28,518
1977	$44,358	44.00	2.27%	$1,008.14	23.32	53.00%	$23,510
1976	$40,296	44.00	2.27%	$915.83	22.87	51.97%	$20,943
1975	$36,184	44.00	2.27%	$822.36	22.72	51.63%	$18,680
1974	$27,291	44.00	2.27%	$620.26	22.30	50.67%	$13,829
1973	$31,308	44.00	2.27%	$711.55	21.88	49.73%	$15,570
1972	$13,915	44.00	2.27%	$316.26	21.47	48.80%	$6,791
1971	$19,924	44.00	2.27%	$452.82	21.38	48.59%	$9,681
1970	$17,723	44.00	2.27%	$402.80	20.99	47.71%	$8,456
1969	$15,277	44.00	2.27%	$347.20	20.61	46.84%	$7,156
1968	$14,441	44.00	2.27%	$328.21	20.55	46.70%	$6,744
1967	$21,072	44.00	2.27%	$478.91	20.18	45.87%	$9,666

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 369 Services

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
1966	$10,191	44.00	2.27%	$231.62	19.82	45.04%	$4,590
1965	$6,198	44.00	2.27%	$140.87	19.45	44.21%	$2,740
1964	$8,983	44.00	2.27%	$204.15	19.41	44.12%	$3,963
1963	$7,649	44.00	2.27%	$173.84	19.06	43.31%	$3,313
1962	$7,063	44.00	2.27%	$160.52	18.70	42.50%	$3,002
1961	$7,350	44.00	2.27%	$167.05	18.34	41.68%	$3,064
1960	$11,480	44.00	2.27%	$260.90	18.31	41.61%	$4,776
1959	$5,910	44.00	2.27%	$134.33	17.96	40.81%	$2,412
1958	$4,458	44.00	2.27%	$101.32	17.60	40.01%	$1,783
1957	$3,877	44.00	2.27%	$88.12	17.58	39.95%	$1,549
1956	$2,972	44.00	2.27%	$67.55	17.23	39.17%	$1,164
1955	$4,411	44.00	2.27%	$100.24	16.88	38.37%	$1,692
1954	$5,456	44.00	2.27%	$124.00	16.53	37.57%	$2,050
1953	$4,229	44.00	2.27%	$96.11	16.51	37.52%	$1,586
1952	$3,629	44.00	2.27%	$82.48	16.16	36.73%	$1,333
1951	$4,582	44.00	2.27%	$104.13	15.81	35.94%	$1,647
1950	$11,471	44.00	2.27%	$260.70	15.46	35.14%	$4,031
1949	$4,783	44.00	2.27%	$108.70	15.44	35.09%	$1,678
1948	$6,517	44.00	2.27%	$148.11	15.10	34.32%	$2,236
1947	$3,441	44.00	2.27%	$78.20	14.75	33.53%	$1,154
1946	$1,962	44.00	2.27%	$44.59	14.74	33.51%	$657
1945	$889	44.00	2.27%	$20.21	14.41	32.75%	$291
1944	$645	44.00	2.27%	$14.65	14.07	31.99%	$206
1943	$470	44.00	2.27%	$10.69	13.73	31.21%	$147
1942	$869	44.00	2.27%	$19.75	13.73	31.21%	$271
1941	$561	44.00	2.27%	$12.75	13.41	30.47%	$171
1940	$1,500	44.00	2.27%	$34.09	13.07	29.71%	$446
				$103,317			$3,580,827
	Net Salvage Adjustment		35%	$36,161			$1,253,289
				$139,478			$4,834,117

Composite Remaining Life in Years 34.66

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 370 Meters

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
2006	$103,526	27.00	3.70%	$3,834.30	26.59	98.50%	$101,968
2005	$61,587	27.00	3.70%	$2,281.02	25.89	95.88%	$59,049
2004	$151,197	27.00	3.70%	$5,599.89	25.17	93.21%	$140,937
2003	$200,631	27.00	3.70%	$7,430.76	24.60	91.10%	$182,772
2002	$85,262	27.00	3.70%	$3,157.84	24.08	89.17%	$76,027
2001	$127,555	27.00	3.70%	$4,724.28	23.46	86.89%	$110,832
2000	$134,560	27.00	3.70%	$4,983.69	23.00	85.19%	$114,627
1999	$94,184	27.00	3.70%	$3,488.31	22.57	83.60%	$78,734
1998	$116,233	27.00	3.70%	$4,304.92	22.01	81.53%	$94,768
1997	$117,498	27.00	3.70%	$4,351.79	21.62	80.08%	$94,092
1996	$105,321	27.00	3.70%	$3,900.76	21.25	78.70%	$82,890
1995	$115,435	27.00	3.70%	$4,275.38	20.90	77.39%	$89,340
1994	$50,551	27.00	3.70%	$1,872.28	20.39	75.51%	$38,173
1993	$44,450	27.00	3.70%	$1,646.30	20.05	74.27%	$33,013
1992	$83,152	27.00	3.70%	$3,079.71	19.73	73.07%	$60,758
1991	$58,131	27.00	3.70%	$2,153.00	19.24	71.26%	$41,422
1990	$63,788	27.00	3.70%	$2,362.54	18.93	70.09%	$44,712
1989	$67,162	27.00	3.70%	$2,487.48	18.62	68.97%	$46,322
1988	$62,253	27.00	3.70%	$2,305.67	18.33	67.89%	$42,263
1987	$65,282	27.00	3.70%	$2,417.85	17.86	66.16%	$43,193
1986	$39,557	27.00	3.70%	$1,465.06	17.58	65.12%	$25,757
1985	$20,824	27.00	3.70%	$771.24	17.31	64.11%	$13,349
1984	$19,645	27.00	3.70%	$727.60	16.86	62.43%	$12,265
1983	$21,914	27.00	3.70%	$811.62	16.59	61.45%	$13,467
1982	$15,817	27.00	3.70%	$585.83	16.34	60.51%	$9,571
1981	$21,412	27.00	3.70%	$793.03	15.90	58.89%	$12,608
1980	$20,013	27.00	3.70%	$741.22	15.65	57.96%	$11,600
1979	$23,785	27.00	3.70%	$880.92	15.41	57.08%	$13,577
1978	$18,834	27.00	3.70%	$697.57	15.18	56.24%	$10,592
1977	$24,862	27.00	3.70%	$920.80	14.76	54.68%	$13,595
1976	$18,291	27.00	3.70%	$677.44	14.54	53.86%	$9,851
1975	$14,351	27.00	3.70%	$531.51	14.33	53.07%	$7,616
1974	$10,784	27.00	3.70%	$399.42	13.92	51.56%	$5,560
1973	$6,664	27.00	3.70%	$246.81	13.71	50.78%	$3,384
1972	$10,658	27.00	3.70%	$394.75	13.51	50.04%	$5,333
1971	$5,889	27.00	3.70%	$218.11	13.11	48.56%	$2,860
1970	$4,099	27.00	3.70%	$151.81	12.91	47.83%	$1,961
1969	$4,650	27.00	3.70%	$172.21	12.73	47.14%	$2,192
1968	$4,228	27.00	3.70%	$156.58	12.55	46.48%	$1,965
1967	$2,442	27.00	3.70%	$90.45	12.17	45.06%	$1,100

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 370 Meters

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
1966	$1,885	27.00	3.70%	$69.82	11.99	44.41%	$837
1965	$1,459	27.00	3.70%	$54.05	11.82	43.80%	$639
1964	$2,425	27.00	3.70%	$89.82	11.45	42.41%	$1,028
1963	$2,127	27.00	3.70%	$78.78	11.28	41.79%	$889
1962	$1,612	27.00	3.70%	$59.71	11.13	41.22%	$664
1961	$1,286	27.00	3.70%	$47.64	10.98	40.68%	$523
1960	$716	27.00	3.70%	$26.53	10.62	39.35%	$282
1959	$1,725	27.00	3.70%	$63.91	10.48	38.81%	$670
1958	$1,136	27.00	3.70%	$42.07	10.34	38.31%	$435
1957	$863	27.00	3.70%	$31.97	9.99	37.01%	$319
1956	$571	27.00	3.70%	$21.13	9.86	36.51%	$208
1955	$763	27.00	3.70%	$28.26	9.73	36.04%	$275
1954	$1,064	27.00	3.70%	$39.41	8.39	31.07%	$331
1953	$863	27.00	3.70%	$31.96	9.14	33.84%	$292
1952	$328	27.00	3.70%	$12.17	9.01	33.37%	$110
1951	$1,060	27.00	3.70%	$39.24	8.89	32.93%	$349
1950	$1,706	27.00	3.70%	$63.20	8.55	31.68%	$541
1949	$1,048	27.00	3.70%	$38.81	8.43	31.22%	$327
1948	$1,392	27.00	3.70%	$51.57	8.32	30.81%	$429
1947	$721	27.00	3.70%	$26.70	7.98	29.57%	$213
1946	$291	27.00	3.70%	$10.76	7.87	29.14%	$85
1945	$70	27.00	3.70%	$2.59	7.76	28.74%	$20
1944	$58	27.00	3.70%	$2.15	7.43	27.51%	$16
1943	$7	27.00	3.70%	$0.27	7.31	27.08%	$2
1942	$6	27.00	3.70%	$0.23	7.21	26.69%	$2
1941	$106	27.00	3.70%	$3.92	7.11	26.35%	$28
1940	$296	27.00	3.70%	$10.95	6.79	25.16%	$74
				$83,022			$1,763,563
	Net Salvage Adjustment		0%	$0			$0
				$83,022			$1,763,563

Composite Remaining Life in Years 21.24

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 371 Installations on Customers' Premises

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
2006	$89,640	45.00	2.22%	$1,992.01	44.51	98.91%	$88,663
2005	$93,980	45.00	2.22%	$2,088.44	43.56	96.81%	$90,980
2004	$84,370	45.00	2.22%	$1,874.88	42.71	94.91%	$80,075
2003	$62,812	45.00	2.22%	$1,395.83	41.84	92.98%	$58,403
2002	$69,950	45.00	2.22%	$1,554.44	41.00	91.10%	$63,727
2001	$67,785	45.00	2.22%	$1,506.32	40.17	89.27%	$60,514
2000	$64,219	45.00	2.22%	$1,427.09	39.37	87.49%	$56,183
1999	$75,757	45.00	2.22%	$1,683.49	38.70	85.99%	$65,144
1998	$58,833	45.00	2.22%	$1,307.40	37.93	84.30%	$49,595
1997	$57,809	45.00	2.22%	$1,284.64	37.19	82.64%	$47,772
1996	$47,399	45.00	2.22%	$1,053.30	36.45	81.01%	$38,396
1995	$44,426	45.00	2.22%	$987.25	35.88	79.73%	$35,419
1994	$30,927	45.00	2.22%	$687.27	35.17	78.17%	$24,175
1993	$27,079	45.00	2.22%	$601.76	34.48	76.63%	$20,751
1992	$28,910	45.00	2.22%	$642.45	33.80	75.11%	$21,716
1991	$11,609	45.00	2.22%	$257.97	33.13	73.62%	$8,546
1990	$14,648	45.00	2.22%	$325.51	32.64	72.53%	$10,624
1989	$12,234	45.00	2.22%	$271.87	31.99	71.09%	$8,697
1988	$9,586	45.00	2.22%	$213.02	31.35	69.66%	$6,678
1987	$7,645	45.00	2.22%	$169.89	30.71	68.25%	$5,218
1986	$8,118	45.00	2.22%	$180.39	30.28	67.28%	$5,462
1985	$7,481	45.00	2.22%	$166.25	29.66	65.92%	$4,932
1984	$7,436	45.00	2.22%	$165.24	29.06	64.57%	$4,801
1983	$7,824	45.00	2.22%	$173.87	28.45	63.23%	$4,947
1982	$8,180	45.00	2.22%	$181.78	27.86	61.90%	$5,064
1981	$7,384	45.00	2.22%	$164.09	27.47	61.05%	$4,508
1980	$10,335	45.00	2.22%	$229.66	26.89	59.76%	$6,176
1979	$8,571	45.00	2.22%	$190.47	26.31	58.48%	$5,012
1978	$7,757	45.00	2.22%	$172.39	25.74	57.20%	$4,437
1977	$8,035	45.00	2.22%	$178.56	25.39	56.43%	$4,534
1976	$10,210	45.00	2.22%	$226.89	24.84	55.19%	$5,635
1975	$11,142	45.00	2.22%	$247.60	24.28	53.96%	$6,012
1974	$10,820	45.00	2.22%	$240.44	23.73	52.73%	$5,706
1973	$15,838	45.00	2.22%	$351.95	23.18	51.51%	$8,158
1972	$6,118	45.00	2.22%	$135.96	22.87	50.82%	$3,109
1971	$7,408	45.00	2.22%	$164.62	22.33	49.63%	$3,676
1970	$8,058	45.00	2.22%	$179.06	21.80	48.44%	$3,903
1969	$9,728	45.00	2.22%	$216.18	21.27	47.26%	$4,597
1968	$7,026	45.00	2.22%	$156.14	20.98	46.62%	$3,276
1967	$14,358	45.00	2.22%	$319.06	20.46	45.47%	$6,528

Fleming-Mason Energy

Calculation of Composite Remaining Life

Account: 371 Installations on Customers' Premises

Year	Simulated Plant Survivors	Historical Life (HL)	Rate	Accrual Amount	Remaining Life	Remaining Life Percent	Future Accrual
1966	$9,827	45.00	2.22%	$218.39	19.94	44.32%	$4,356
1965	$11,027	45.00	2.22%	$245.05	19.43	43.17%	$4,761
1964	$41,596	45.00	2.22%	$924.37	18.91	42.03%	$17,482
1963	$7,848	45.00	2.22%	$174.40	18.65	41.44%	$3,252
1962	$1,162	45.00	2.22%	$25.83	18.15	40.32%	$469
1961	$1,278	45.00	2.22%	$28.41	17.64	39.21%	$501
1960	$2,046	45.00	2.22%	$45.47	17.14	38.09%	$779
1959	$1,045	45.00	2.22%	$23.21	16.90	37.55%	$392
1958	$792	45.00	2.22%	$17.60	16.41	36.46%	$289
1957	$706	45.00	2.22%	$15.69	15.92	35.37%	$250
1956	$544	45.00	2.22%	$12.08	15.43	34.28%	$186
1955	$811	45.00	2.22%	$18.02	14.94	33.19%	$269
1954	$989	45.00	2.22%	$21.98	14.71	32.69%	$323
1953	$785	45.00	2.22%	$17.44	14.23	31.62%	$248
1952	$675	45.00	2.22%	$15.01	13.75	30.56%	$206
1951	$855	45.00	2.22%	$19.00	13.27	29.49%	$252
1950	$2,101	45.00	2.22%	$46.68	13.06	29.02%	$610
1949	$895	45.00	2.22%	$19.89	12.59	27.98%	$250
1948	$1,220	45.00	2.22%	$27.11	12.12	26.94%	$329
1947	$644	45.00	2.22%	$14.30	11.65	25.90%	$167
1946	$375	45.00	2.22%	$8.33	11.18	24.84%	$93
1945	$165	45.00	2.22%	$3.67	10.98	24.40%	$40
1944	$0	45.00	2.22%	$0.00	10.52	23.38%	$0
1943	$0	45.00	2.22%	$0.00	10.06	22.35%	$0
1942	$0	45.00	2.22%	$0.00	9.59	21.32%	$0
1941	$0	45.00	2.22%	$0.00	9.41	20.91%	$0
1940	$0	45.00	2.22%	$0.00	8.96	19.91%	$0
				$27,307			$977,251
	Net Salvage Adjustment		40%	$10,923			$390,900
				$38,230			$1,368,152

Composite Remaining Life in Years 35.79

Fleming-Mason Energy
Calculated Accrued Depreciation

Account: 364 Poles, Towers & Fixtures

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
2006	$1,897,729	33.00	32.52	1.44%	$27,409
2005	$1,416,256	33.00	31.61	4.20%	$59,519
2004	$1,748,582	33.00	30.75	6.81%	$119,147
2003	$954,011	33.00	29.93	9.31%	$88,776
2002	$1,103,368	33.00	29.14	11.70%	$129,041
2001	$1,104,225	33.00	28.38	14.00%	$154,542
2000	$1,218,510	33.00	27.65	16.22%	$197,603
1999	$1,303,530	33.00	26.94	18.37%	$239,420
1998	$1,145,248	33.00	26.25	20.45%	$234,240
1997	$1,563,222	33.00	25.58	22.48%	$351,427
1996	$1,317,438	33.00	24.93	24.46%	$322,183
1995	$1,340,608	33.00	24.29	26.38%	$353,661
1994	$958,408	33.00	23.67	28.26%	$270,854
1993	$844,104	33.00	23.07	30.10%	$254,069
1992	$919,116	33.00	22.47	31.90%	$293,187
1991	$574,963	33.00	21.89	33.66%	$193,546
1990	$723,436	33.00	21.32	35.39%	$256,042
1989	$401,378	33.00	20.76	37.09%	$148,876
1988	$453,245	33.00	20.21	38.76%	$175,681
1987	$469,115	33.00	19.67	40.40%	$189,536
1986	$371,675	33.00	19.13	42.02%	$156,175
1985	$390,735	33.00	18.61	43.61%	$170,406
1984	$282,238	33.00	18.09	45.18%	$127,519
1983	$315,561	33.00	17.58	46.73%	$147,462
1982	$221,078	33.00	17.07	48.26%	$106,689
1981	$258,907	33.00	16.58	49.77%	$128,855
1980	$330,861	33.00	16.08	51.26%	$169,603
1979	$241,714	33.00	15.60	52.74%	$127,473
1978	$234,596	33.00	15.11	54.20%	$127,146
1977	$208,158	33.00	14.64	55.64%	$115,828
1976	$194,420	33.00	14.16	57.08%	$110,969
1975	$188,453	33.00	13.70	58.50%	$110,241
1974	$129,629	33.00	13.23	59.91%	$77,657
1973	$121,430	33.00	12.96	60.73%	$73,745
1972	$67,274	33.00	12.52	62.07%	$41,757
1971	$61,868	33.00	12.08	63.40%	$39,222
1970	$78,515	33.00	11.65	64.71%	$50,809
1969	$43,352	33.00	11.21	66.02%	$28,619
1968	$36,118	33.00	10.79	67.31%	$24,311
1967	$57,272	33.00	10.37	68.59%	$39,283
1966	$31,502	33.00	9.95	69.86%	$22,008
1965	$18,278	33.00	9.53	71.12%	$13,000
1964	$28,589	33.00	9.12	72.38%	$20,692
1963	$27,871	33.00	8.71	73.62%	$20,519

Fleming-Mason Energy

Calculated Accrued Depreciation

Account: 364 Poles, Towers & Fixtures

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
1962	$18,324	33.00	8.30	74.86%	$13,717
1961	$11,671	33.00	7.89	76.08%	$8,879
1960	$15,034	33.00	7.49	77.30%	$11,622
1959	$18,103	33.00	7.09	78.51%	$14,213
1958	$7,180	33.00	6.69	79.71%	$5,724
1957	$13,730	33.00	6.30	80.91%	$11,109
1956	$6,216	33.00	5.91	82.10%	$5,103
1955	$10,361	33.00	5.52	83.28%	$8,628
1954	$11,702	33.00	5.13	84.45%	$9,883
1953	$7,631	33.00	4.75	85.62%	$6,534
1952	$7,020	33.00	4.36	86.78%	$6,092
1951	$17,699	33.00	3.98	87.93%	$15,564
1950	$19,191	33.00	3.60	89.08%	$17,095
1949	$13,467	33.00	3.23	90.22%	$12,150
1948	$8,208	33.00	2.85	91.36%	$7,498
1947	$1,467	33.00	2.48	92.48%	$1,357
1946	$1,062	33.00	2.11	93.60%	$994
1945	$308	33.00	1.75	94.71%	$292
1944	$103	33.00	1.38	95.81%	$99
1943	$143	33.00	1.03	96.87%	$138
1942	$245	33.00	0.70	97.87%	$240
1941	$4	33.00	0.50	98.48%	$3
1940	$0	33.00	0.00	100.00%	$0
	$25,584,962				$6,265,200
	Net Salvage Adjustment		45%		$2,819,340
					$9,084,540

Fleming-Mason Energy
Calculated Accrued Depreciation

Account: 365 Overhead Conductors & Devices

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
2006	$1,779,438	39.00	38.51	1.26%	$22,441
2005	$1,085,395	39.00	37.51	3.83%	$41,519
2004	$1,524,477	39.00	36.51	6.39%	$97,404
2003	$717,796	39.00	35.51	8.95%	$64,267
2002	$832,023	39.00	34.51	11.52%	$95,810
2001	$925,260	39.00	33.51	14.07%	$130,220
2000	$1,682,500	39.00	32.52	16.62%	$279,607
1999	$762,942	39.00	31.53	19.16%	$146,173
1998	$477,060	39.00	30.55	21.67%	$103,364
1997	$838,330	39.00	29.57	24.18%	$202,683
1996	$609,309	39.00	28.61	26.63%	$162,268
1995	$674,538	39.00	27.65	29.10%	$196,303
1994	$588,261	39.00	26.72	31.49%	$185,253
1993	$633,289	39.00	25.80	33.84%	$214,288
1992	$394,187	39.00	24.87	36.23%	$142,819
1991	$298,393	39.00	23.98	38.50%	$114,883
1990	$229,089	39.00	23.07	40.84%	$93,561
1989	$200,186	39.00	22.22	43.02%	$86,123
1988	$157,863	39.00	21.11	45.87%	$72,409
1987	$247,355	39.00	20.52	47.39%	$117,220
1986	$73,170	39.00	19.75	49.37%	$36,121
1985	$145,604	39.00	18.92	51.48%	$74,958
1984	$114,487	39.00	18.22	53.27%	$60,992
1983	$179,040	39.00	17.45	55.25%	$98,924
1982	$97,547	39.00	16.84	56.82%	$55,426
1981	$146,411	39.00	16.13	58.64%	$85,848
1980	$183,575	39.00	15.62	59.94%	$110,044
1979	$131,129	39.00	15.18	61.08%	$80,088
1978	$124,103	39.00	14.59	62.59%	$77,682
1977	$122,530	39.00	14.25	63.46%	$77,754
1976	$77,880	39.00	13.73	64.80%	$50,468
1975	$67,777	39.00	13.49	65.42%	$44,339
1974	$60,730	39.00	13.02	66.61%	$40,454
1973	$73,128	39.00	12.86	67.02%	$49,012
1972	$47,505	39.00	12.44	68.09%	$32,348
1971	$29,322	39.00	12.34	68.35%	$20,041
1970	$60,147	39.00	12.29	68.50%	$41,199
1969	$17,329	39.00	11.93	69.42%	$12,030
1968	$19,319	39.00	11.89	69.50%	$13,427
1967	$33,302	39.00	11.54	70.40%	$23,444
1966	$19,392	39.00	11.52	70.46%	$13,664
1965	$12,698	39.00	11.17	71.37%	$9,063
1964	$12,678	39.00	11.13	71.47%	$9,061
1963	$17,109	39.00	11.09	71.56%	$12,243

Fleming-Mason Energy
Calculated Accrued Depreciation

Account: 365 Overhead Conductors & Devices

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
1962	$11,455	39.00	10.73	72.50%	$8,305
1961	$9,711	39.00	10.66	72.66%	$7,056
1960	$7,879	39.00	10.28	73.65%	$5,802
1959	$13,054	39.00	10.19	73.88%	$9,644
1958	$5,432	39.00	9.78	74.91%	$4,069
1957	$10,971	39.00	9.67	75.21%	$8,252
1956	$5,107	39.00	9.25	76.28%	$3,896
1955	$17,532	39.00	9.11	76.63%	$13,435
1954	$9,878	39.00	8.99	76.95%	$7,601
1953	$7,145	39.00	8.57	78.03%	$5,576
1952	$8,025	39.00	8.44	78.37%	$6,289
1951	$14,098	39.00	8.01	79.46%	$11,202
1950	$42,805	39.00	7.88	79.81%	$34,161
1949	$29,203	39.00	7.45	80.90%	$23,625
1948	$16,100	39.00	7.31	81.26%	$13,082
1947	$2,956	39.00	7.19	81.55%	$2,411
1946	$2,991	39.00	6.78	82.60%	$2,471
1945	$800	39.00	6.67	82.90%	$663
1944	$469	39.00	6.26	83.94%	$394
1943	$146	39.00	6.15	84.23%	$123
1942	$2,826	39.00	5.74	85.28%	$2,410
1941	$183	39.00	5.63	85.58%	$157
1940	$13	39.00	5.54	85.79%	$11
	$16,738,743				$3,864,782
	Net Salvage Adjustment		50%		$1,932,391
					$5,797,173

Fleming-Mason Energy
Calculated Accrued Depreciation

Account: 367 Underground Conductors & Devices

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
2006	$257,011	44.00	43.48	1.18%	$3,029
2005	$53,987	44.00	42.48	3.45%	$1,862
2004	$66,094	44.00	41.48	5.72%	$3,779
2003	$30,998	44.00	40.49	7.99%	$2,476
2002	$26,982	44.00	39.49	10.25%	$2,767
2001	$26,495	44.00	38.49	12.52%	$3,316
2000	$132,296	44.00	37.50	14.78%	$19,554
1999	$91,639	44.00	36.50	17.04%	$15,617
1998	$114,065	44.00	35.51	19.30%	$22,016
1997	$85,175	44.00	34.52	21.55%	$18,352
1996	$30,914	44.00	33.53	23.80%	$7,356
1995	$19,211	44.00	32.54	26.04%	$5,003
1994	$15,952	44.00	31.56	28.28%	$4,511
1993	$7,748	44.00	30.58	30.49%	$2,363
1992	$23,246	44.00	29.59	32.74%	$7,611
1991	$2,175	44.00	28.63	34.93%	$760
1990	$4,662	44.00	27.68	37.09%	$1,729
1989	$8,136	44.00	26.72	39.28%	$3,196
1988	$2,780	44.00	25.76	41.45%	$1,152
1987	$2,968	44.00	24.81	43.61%	$1,294
1986	$2,135	44.00	23.90	45.68%	$975
1985	$3,210	44.00	22.97	47.79%	$1,534
1984	$7,044	44.00	22.05	49.89%	$3,514
1983	$1,848	44.00	21.14	51.96%	$960
1982	$1,860	44.00	20.29	53.90%	$1,002
1981	$4,621	44.00	19.40	55.91%	$2,583
1980	$1,888	44.00	18.52	57.90%	$1,093
1979	$8,610	44.00	17.73	59.70%	$5,140
1978	$3,314	44.00	16.89	61.62%	$2,042
1977	$1,285	44.00	16.06	63.51%	$816
1976	$1,367	44.00	15.24	65.37%	$894
1975	$7,556	44.00	14.53	66.98%	$5,061
1974	$6,426	44.00	13.75	68.76%	$4,418
1973	$9,728	44.00	12.97	70.52%	$6,860
1972	$3,736	44.00	12.21	72.25%	$2,699
1971	$8,725	44.00	11.59	73.65%	$6,426
1970	$7,596	44.00	10.87	75.31%	$5,720
1969	$5,340	44.00	10.15	76.94%	$4,109
1968	$3,272	44.00	9.60	78.18%	$2,558
1967	$4,302	44.00	8.93	79.71%	$3,429
1966	$470	44.00	8.27	81.19%	$381
1965	$737	44.00	7.64	82.63%	$609
	$1,097,606				$190,570
	Net Salvage Adjustment		30%		$57,171
					$247,741

Fleming-Mason Energy
Calculated Accrued Depreciation

Account: 368 Line Transformers

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
2006	$889,840	33.00	32.53	1.42%	$12,598
2005	$946,769	33.00	31.57	4.32%	$40,925
2004	$734,687	33.00	30.63	7.18%	$52,761
2003	$687,405	33.00	29.71	9.98%	$68,620
2002	$534,036	33.00	28.80	12.72%	$67,913
2001	$595,486	33.00	27.92	15.38%	$91,579
2000	$777,491	33.00	27.07	17.96%	$139,665
1999	$872,000	33.00	26.25	20.47%	$178,482
1998	$634,382	33.00	25.45	22.89%	$145,219
1997	$770,933	33.00	24.67	25.23%	$194,535
1996	$803,614	33.00	23.93	27.50%	$220,962
1995	$312,635	33.00	23.21	29.68%	$92,787
1994	$832,076	33.00	22.51	31.78%	$264,404
1993	$342,927	33.00	21.85	33.78%	$115,839
1992	$239,204	33.00	21.23	35.68%	$85,351
1991	$322,115	33.00	20.63	37.48%	$120,721
1990	$222,562	33.00	20.07	39.17%	$87,173
1989	$281,620	33.00	19.55	40.76%	$114,776
1988	$211,138	33.00	19.06	42.25%	$89,198
1987	$256,152	33.00	18.60	43.65%	$111,806
1986	$143,131	33.00	18.16	44.97%	$64,368
1985	$164,248	33.00	17.75	46.22%	$75,922
1984	$111,634	33.00	17.35	47.41%	$52,927
1983	$148,111	33.00	16.98	48.54%	$71,893
1982	$115,368	33.00	16.63	49.62%	$57,241
1981	$88,503	33.00	16.29	50.65%	$44,824
1980	$164,321	33.00	15.96	51.64%	$84,853
1979	$119,025	33.00	15.64	52.60%	$62,605
1978	$138,510	33.00	15.34	53.53%	$74,144
1977	$158,756	33.00	15.03	54.44%	$86,427
1976	$59,109	33.00	14.74	55.33%	$32,707
1975	$63,496	33.00	14.45	56.22%	$35,695
1974	$87,047	33.00	14.16	57.09%	$49,694
1973	$49,760	33.00	14.12	57.20%	$28,462
1972	$53,528	33.00	13.86	58.01%	$31,050
1971	$31,912	33.00	13.59	58.81%	$18,767
1970	$32,308	33.00	13.33	59.61%	$19,259
1969	$49,507	33.00	13.07	60.41%	$29,906
1968	$22,159	33.00	12.80	61.20%	$13,562
1967	$21,383	33.00	12.54	62.00%	$13,257
1966	$28,300	33.00	12.28	62.79%	$17,769
1965	$9,064	33.00	12.02	63.57%	$5,763
1964	$11,251	33.00	11.76	64.36%	$7,241
1963	$9,925	33.00	11.51	65.14%	$6,465

Fleming-Mason Energy
Calculated Accrued Depreciation

Account: 368 Line Transformers

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
1962	$10,479	33.00	11.25	65.91%	$6,906
1961	$11,072	33.00	11.00	66.68%	$7,382
1960	$13,055	33.00	10.75	67.44%	$8,804
1959	$20,568	33.00	10.50	68.19%	$14,025
1958	$9,960	33.00	10.25	68.93%	$6,865
1957	$8,023	33.00	10.01	69.67%	$5,590
1956	$11,328	33.00	9.77	70.40%	$7,975
1955	$16,049	33.00	9.53	71.11%	$11,413
1954	$8,081	33.00	9.30	71.82%	$5,804
1953	$7,396	33.00	9.07	72.52%	$5,364
1952	$3,488	33.00	8.84	73.21%	$2,554
1951	$10,637	33.00	8.61	73.90%	$7,860
1950	$7,342	33.00	8.39	74.57%	$5,475
1949	$8,279	33.00	8.17	75.23%	$6,228
1948	$10,865	33.00	7.96	75.89%	$8,246
1947	$4,659	33.00	7.74	76.54%	$3,566
1946	$1,735	33.00	7.53	77.19%	$1,339
1945	$775	33.00	6.65	79.84%	$619
1944	$270	33.00	7.00	78.77%	$212
1943	$417	33.00	6.78	79.44%	$331
1942	$1,143	33.00	6.56	80.11%	$916
1941	$415	33.00	6.34	80.79%	$335
1940	$1,310	33.00	6.40	80.60%	$1,056
	$13,311,217				$3,396,130
	Net Salvage Adjustment		0%		$0
					$3,396,130

Fleming-Mason Energy
Calculated Accrued Depreciation

Account: 369 Services

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
2006	$311,224	44.00	43.49	1.15%	$3,584
2005	$332,909	44.00	42.52	3.36%	$11,172
2004	$338,299	44.00	41.58	5.49%	$18,577
2003	$255,345	44.00	40.64	7.64%	$19,519
2002	$271,473	44.00	39.70	9.77%	$26,529
2001	$249,904	44.00	38.82	11.77%	$29,421
2000	$224,104	44.00	37.92	13.83%	$30,983
1999	$166,591	44.00	37.03	15.85%	$26,397
1998	$201,127	44.00	36.15	17.83%	$35,864
1997	$186,118	44.00	35.37	19.61%	$36,494
1996	$188,521	44.00	34.54	21.50%	$40,539
1995	$166,116	44.00	33.72	23.36%	$38,812
1994	$109,667	44.00	32.92	25.19%	$27,626
1993	$103,926	44.00	32.27	26.65%	$27,701
1992	$142,003	44.00	31.48	28.46%	$40,413
1991	$72,868	44.00	30.73	30.16%	$21,978
1990	$129,755	44.00	30.14	31.50%	$40,876
1989	$97,973	44.00	29.44	33.10%	$32,429
1988	$70,821	44.00	28.75	34.66%	$24,543
1987	$48,899	44.00	28.09	36.17%	$17,686
1986	$54,941	44.00	27.63	37.21%	$20,443
1985	$54,865	44.00	27.02	38.60%	$21,177
1984	$50,462	44.00	26.42	39.95%	$20,157
1983	$51,120	44.00	25.85	41.25%	$21,088
1982	$50,089	44.00	25.53	41.99%	$21,031
1981	$52,684	44.00	25.00	43.18%	$22,750
1980	$54,528	44.00	24.49	44.34%	$24,180
1979	$47,551	44.00	24.25	44.88%	$21,342
1978	$52,764	44.00	23.78	45.95%	$24,247
1977	$44,358	44.00	23.32	47.00%	$20,849
1976	$40,296	44.00	22.87	48.03%	$19,353
1975	$36,184	44.00	22.72	48.37%	$17,504
1974	$27,291	44.00	22.30	49.33%	$13,462
1973	$31,308	44.00	21.88	50.27%	$15,738
1972	$13,915	44.00	21.47	51.20%	$7,124
1971	$19,924	44.00	21.38	51.41%	$10,243
1970	$17,723	44.00	20.99	52.29%	$9,267
1969	$15,277	44.00	20.61	53.16%	$8,121
1968	$14,441	44.00	20.55	53.30%	$7,697
1967	$21,072	44.00	20.18	54.13%	$11,406
1966	$10,191	44.00	19.82	54.96%	$5,601
1965	$6,198	44.00	19.45	55.79%	$3,458
1964	$8,983	44.00	19.41	55.88%	$5,020
1963	$7,649	44.00	19.06	56.69%	$4,336

Fleming-Mason Energy
Calculated Accrued Depreciation

Account: 369 Services

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
1962	$7,063	44.00	18.70	57.50%	$4,061
1961	$7,350	44.00	18.34	58.32%	$4,286
1960	$11,480	44.00	18.31	58.39%	$6,703
1959	$5,910	44.00	17.96	59.19%	$3,498
1958	$4,458	44.00	17.60	59.99%	$2,674
1957	$3,877	44.00	17.58	60.05%	$2,328
1956	$2,972	44.00	17.23	60.83%	$1,808
1955	$4,411	44.00	16.88	61.63%	$2,718
1954	$5,456	44.00	16.53	62.43%	$3,406
1953	$4,229	44.00	16.51	62.48%	$2,642
1952	$3,629	44.00	16.16	63.27%	$2,296
1951	$4,582	44.00	15.81	64.06%	$2,935
1950	$11,471	44.00	15.46	64.86%	$7,440
1949	$4,783	44.00	15.44	64.91%	$3,104
1948	$6,517	44.00	15.10	65.68%	$4,280
1947	$3,441	44.00	14.75	66.47%	$2,287
1946	$1,962	44.00	14.74	66.49%	$1,305
1945	$889	44.00	14.41	67.25%	$598
1944	$645	44.00	14.07	68.01%	$439
1943	$470	44.00	13.73	68.79%	$323
1942	$869	44.00	13.73	68.79%	$598
1941	$561	44.00	13.41	69.53%	$390
1940	$1,500	44.00	13.07	70.29%	$1,054
	$4,545,939				$965,112
	Net Salvage Adjustment		35%		$337,789
					$1,302,901

Fleming-Mason Energy

Calculated Accrued Depreciation

Account: 370 Meters

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
2006	$103,526	27.00	26.59	1.50%	$1,558
2005	$61,587	27.00	25.89	4.12%	$2,538
2004	$151,197	27.00	25.17	6.79%	$10,260
2003	$200,631	27.00	24.60	8.90%	$17,859
2002	$85,262	27.00	24.08	10.83%	$9,234
2001	$127,555	27.00	23.46	13.11%	$16,723
2000	$134,560	27.00	23.00	14.81%	$19,933
1999	$94,184	27.00	22.57	16.40%	$15,450
1998	$116,233	27.00	22.01	18.47%	$21,465
1997	$117,498	27.00	21.62	19.92%	$23,406
1996	$105,321	27.00	21.25	21.30%	$22,430
1995	$115,435	27.00	20.90	22.61%	$26,096
1994	$50,551	27.00	20.39	24.49%	$12,378
1993	$44,450	27.00	20.05	25.73%	$11,437
1992	$83,152	27.00	19.73	26.93%	$22,395
1991	$58,131	27.00	19.24	28.74%	$16,709
1990	$63,788	27.00	18.93	29.91%	$19,077
1989	$67,162	27.00	18.62	31.03%	$20,840
1988	$62,253	27.00	18.33	32.11%	$19,990
1987	$65,282	27.00	17.86	33.84%	$22,089
1986	$39,557	27.00	17.58	34.88%	$13,799
1985	$20,824	27.00	17.31	35.89%	$7,474
1984	$19,645	27.00	16.86	37.57%	$7,380
1983	$21,914	27.00	16.59	38.55%	$8,447
1982	$15,817	27.00	16.34	39.49%	$6,246
1981	$21,412	27.00	15.90	41.11%	$8,804
1980	$20,013	27.00	15.65	42.04%	$8,412
1979	$23,785	27.00	15.41	42.92%	$10,208
1978	$18,834	27.00	15.18	43.76%	$8,243
1977	$24,862	27.00	14.76	45.32%	$11,266
1976	$18,291	27.00	14.54	46.14%	$8,440
1975	$14,351	27.00	14.33	46.93%	$6,735
1974	$10,784	27.00	13.92	48.44%	$5,224
1973	$6,664	27.00	13.71	49.22%	$3,280
1972	$10,658	27.00	13.51	49.96%	$5,325
1971	$5,889	27.00	13.11	51.44%	$3,029
1970	$4,099	27.00	12.91	52.17%	$2,138
1969	$4,650	27.00	12.73	52.86%	$2,458
1968	$4,228	27.00	12.55	53.52%	$2,263
1967	$2,442	27.00	12.17	54.94%	$1,342
1966	$1,885	27.00	11.99	55.59%	$1,048
1965	$1,459	27.00	11.82	56.20%	$820
1964	$2,425	27.00	11.45	57.59%	$1,397
1963	$2,127	27.00	11.28	58.21%	$1,238

Fleming-Mason Energy

Calculated Accrued Depreciation

Account: 370 Meters

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
1962	$1,612	27.00	11.13	58.78%	$948
1961	$1,286	27.00	10.98	59.32%	$763
1960	$716	27.00	10.62	60.65%	$435
1959	$1,725	27.00	10.48	61.19%	$1,056
1958	$1,136	27.00	10.34	61.69%	$701
1957	$863	27.00	9.99	62.99%	$544
1956	$571	27.00	9.86	63.49%	$362
1955	$763	27.00	9.73	63.96%	$488
1954	$1,064	27.00	8.39	68.93%	$733
1953	$863	27.00	9.14	66.16%	$571
1952	$328	27.00	9.01	66.63%	$219
1951	$1,060	27.00	8.89	67.07%	$711
1950	$1,706	27.00	8.55	68.32%	$1,166
1949	$1,048	27.00	8.43	68.78%	$721
1948	$1,392	27.00	8.32	69.19%	$963
1947	$721	27.00	7.98	70.43%	$508
1946	$291	27.00	7.87	70.86%	$206
1945	$70	27.00	7.76	71.26%	$50
1944	$58	27.00	7.43	72.49%	$42
1943	$7	27.00	7.31	72.92%	$5
1942	$6	27.00	7.21	73.31%	$5
1941	$106	27.00	7.11	73.65%	$78
1940	$296	27.00	6.79	74.84%	$221
	$2,241,589				$478,026
	Net Salvage Adjustment		0%		$0
					$478,026

Fleming-Mason Energy

Accrued Depreciation - Calculated

Account: 371 Installations on Customers' Premises

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
2006	$89,640	45.00	44.51	1.09%	$977
2005	$93,980	45.00	43.56	3.19%	$3,000
2004	$84,370	45.00	42.71	5.09%	$4,295
2003	$62,812	45.00	41.84	7.02%	$4,409
2002	$69,950	45.00	41.00	8.90%	$6,223
2001	$67,785	45.00	40.17	10.73%	$7,270
2000	$64,219	45.00	39.37	12.51%	$8,036
1999	$75,757	45.00	38.70	14.01%	$10,613
1998	$58,833	45.00	37.93	15.70%	$9,238
1997	$57,809	45.00	37.19	17.36%	$10,037
1996	$47,399	45.00	36.45	18.99%	$9,003
1995	$44,426	45.00	35.88	20.27%	$9,007
1994	$30,927	45.00	35.17	21.83%	$6,753
1993	$27,079	45.00	34.48	23.37%	$6,329
1992	$28,910	45.00	33.80	24.89%	$7,195
1991	$11,609	45.00	33.13	26.38%	$3,063
1990	$14,648	45.00	32.64	27.47%	$4,024
1989	$12,234	45.00	31.99	28.91%	$3,537
1988	$9,586	45.00	31.35	30.34%	$2,908
1987	$7,645	45.00	30.71	31.75%	$2,427
1986	$8,118	45.00	30.28	32.72%	$2,656
1985	$7,481	45.00	29.66	34.08%	$2,550
1984	$7,436	45.00	29.06	35.43%	$2,635
1983	$7,824	45.00	28.45	36.77%	$2,877
1982	$8,180	45.00	27.86	38.10%	$3,117
1981	$7,384	45.00	27.47	38.95%	$2,876
1980	$10,335	45.00	26.89	40.24%	$4,159
1979	$8,571	45.00	26.31	41.52%	$3,559
1978	$7,757	45.00	25.74	42.80%	$3,320
1977	$8,035	45.00	25.39	43.57%	$3,501
1976	$10,210	45.00	24.84	44.81%	$4,575
1975	$11,142	45.00	24.28	46.04%	$5,130
1974	$10,820	45.00	23.73	47.27%	$5,114
1973	$15,838	45.00	23.18	48.49%	$7,679
1972	$6,118	45.00	22.87	49.18%	$3,009
1971	$7,408	45.00	22.33	50.37%	$3,732
1970	$8,058	45.00	21.80	51.56%	$4,155
1969	$9,728	45.00	21.27	52.74%	$5,131
1968	$7,026	45.00	20.98	53.38%	$3,751
1967	$14,358	45.00	20.46	54.53%	$7,829
1966	$9,827	45.00	19.94	55.68%	$5,472
1965	$11,027	45.00	19.43	56.83%	$6,266
1964	$41,596	45.00	18.91	57.97%	$24,115
1963	$7,848	45.00	18.65	58.56%	$4,596

Fleming-Mason Energy

Accrued Depreciation - Calculated

Account: 371 Installations on Customers' Premises

Year	Simulated Plant Survivors	Historical Life (HL)	Remaining Life	Factor	Future Accrual
1962	$1,162	45.00	18.15	59.68%	$694
1961	$1,278	45.00	17.64	60.79%	$777
1960	$2,046	45.00	17.14	61.91%	$1,267
1959	$1,045	45.00	16.90	62.45%	$652
1958	$792	45.00	16.41	63.54%	$503
1957	$706	45.00	15.92	64.63%	$456
1956	$544	45.00	15.43	65.72%	$357
1955	$811	45.00	14.94	66.81%	$542
1954	$989	45.00	14.71	67.31%	$666
1953	$785	45.00	14.23	68.38%	$537
1952	$675	45.00	13.75	69.44%	$469
1951	$855	45.00	13.27	70.51%	$603
1950	$2,101	45.00	13.06	70.98%	$1,491
1949	$895	45.00	12.59	72.02%	$645
1948	$1,220	45.00	12.12	73.06%	$891
1947	$644	45.00	11.65	74.10%	$477
1946	$375	45.00	11.18	75.16%	$282
1945	$165	45.00	10.98	75.60%	$125
1944	$0	45.00	10.52	76.62%	$0
1943	$0	45.00	10.06	77.65%	$0
1942	$0	45.00	9.59	78.68%	$0
1941	$0	45.00	9.41	79.09%	$0
1940	$0	45.00	8.96	80.09%	$0
	$1,228,829				$251,578
	Net Salvage Adjustment		40%		$100,631
					$352,209

Fleming-Mason Energy Cooperative
Net Salvage Study

Year	Original Cost of Retirements	Gross Salvage Amount	Gross Salvage Percent	Cost of Removal Amount	Cost of Removal Percent	Net Salvage Amount	Net Salvage Percent
1986	145,102	36,419	25%	133,553	92%	-97,134	-67%
1987	264,916	35,957	14%	137,290	52%	-101,333	-38%
1988	227,943	9,800	4%	131,452	58%	-121,652	-53%
1989	315,111	63,197	20%	103,442	33%	-40,245	-13%
1990	394,315	97,806	25%	207,153	53%	-109,347	-28%
1991	301,621	30,912	10%	175,238	58%	-144,326	-48%
1992	366,404	131,074	36%	238,660	65%	-107,586	-29%
1993	417,957	53,324	13%	195,351	47%	-142,027	-34%
1994	432,155	157,485	36%	241,349	56%	-83,864	-19%
1995	515,827	34,983	7%	364,453	71%	-329,470	-64%
1996	448,357	45,170	10%	252,061	56%	-206,891	-46%
1997	520,538	30,474	6%	286,694	55%	-256,220	-49%
1998	319,752	40,684	13%	197,644	62%	-156,960	-49%
1999	486,544	24,517	5%	237,194	49%	-212,677	-44%
2000	710,503	44,127	6%	360,403	51%	-316,276	-45%
2001	710,763	30,883	4%	332,962	47%	-302,079	-43%
2002	602,705	40,368	7%	295,629	49%	-255,261	-42%
2003	708,297	76,356	11%	264,564	37%	-188,208	-27%
2004	984,237	14,920	2%	438,383	45%	-423,463	-43%
2005	754,201	10,765	1%	357,598	47%	-346,832	-46%
2006	1,042,146	8,991	1%	422,015	40%	-413,024	-40%
Total	10,669,394	1,018,212	10%	5,373,087	50%	(4,354,874)	-41%
Three Year Moving Averages							
97 - 99	442,278	31,892	7%	240,511	54%	(208,619)	-47%
98 - 00	505,600	36,443	7%	265,080	52%	(228,638)	-45%
99 - 01	635,937	33,176	5%	310,186	49%	(277,011)	-44%
00 - 02	674,657	38,459	6%	329,665	49%	(291,205)	-43%
01 - 03	673,922	49,202	7%	297,718	44%	(248,516)	-37%
02 - 04	765,080	43,881	6%	332,859	44%	(288,977)	-38%
03 - 05	815,578	34,014	4%	353,515	43%	(319,501)	-39%
04 - 06	926,861	11,559	1%	405,998	44%	(394,440)	-43%
Five Year Average							
02 - 06	818,317	30,280	4%	355,638	44%	(325,357)	-40%
Ten year Average							
97 - 2006	683,969	32,209	5%	319,308	47%	(287,100)	-42%

Section: 7

Fleming-Mason Energy Cooperative
Calculation of Net Salvage Percent
as of December 31, 2006

Account Number	Description	Balance Dec 31, 2006	Net Salvage Ratio	Net Salvage Amount	Ratio to Total	Net Slavage Allocation	Net Slavage Percentage
364	Poles, Towers & Fixtures	25,552,057	45%	11,498,426	51.60%	167,890	0.66%
365	Overhead Conductors & Devices	16,742,596	50%	8,371,298	37.57%	122,231	0.73%
367	Underground Conductors & Devices	1,097,616	30%	329,285	1.48%	4,808	0.44%
368	Line Transformers	13,319,296	0%	0	0.00%	0	0.00%
369	Services	4,549,970	35%	1,592,490	7.15%	23,252	0.51%
370	Meters	2,241,857	0%	0	0.00%	0	0.00%
371	Installations on Customers' Premises	1,228,673	40%	491,469	2.21%	7,176	0.58%
	Total	64,732,065		22,282,967		325,357	

Five year average net salvage amount 325,357

Fleming-Mason Energy Cooperative
Adjust Rates with Net Salvage
as of December 31, 2006

Account Number	Description	Balance Dec 31, 2006	Average Service Life	No Net Salvage Accrual	No Net Salvage Rate	Net Salvage Percent	With Net Salvage Rate	With Net Salvage Accrual	Existing Rate	Existing Accrual
364	Poles, Towers & Fixtures	25,552,057	33	774,305	3.03%	0.66%	3.69%	942,195	3.96%	1,011,861
365	Overhead Conductors & Devices	16,742,596	39	429,297	2.56%	0.73%	3.29%	551,528	2.87%	480,513
367	Underground Conductors & Devices	1,097,616	44	24,946	2.27%	0.44%	2.71%	29,754	3.14%	34,465
368	Line Transformers	13,319,296	33	403,615	3.03%	0.00%	3.03%	403,615	3.60%	479,495
369	Services	4,549,970	44	103,408	2.27%	0.51%	2.78%	126,661	3.80%	172,899
370	Meters	2,241,857	27	83,032	3.70%	0.00%	3.70%	83,032	4.78%	107,161
371	Installations on Customers' Premises	1,228,673	45	27,304	2.22%	0.58%	2.81%	34,480	3.42%	42,021
	Total	64,732,065		1,845,907				2,171,264		2,328,414
					Compoiste rate			3.35%		3.60%

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