

5/11/2011

Summa View Water works  
DWC  
Used and applied within December 31, 2009  
Straight Line Depreciation Schedule

| Asset Description | Date in Service |      | Original Asset |          | Salvage |      | Fully Depreciated | Year | Disposal | Total |         | Total Depreciated | Accumulated Depreciation |     | Allocated Branch | Allocated Asset | Average Investment | A | B | C | D | E |            |            |
|-------------------|-----------------|------|----------------|----------|---------|------|-------------------|------|----------|-------|---------|-------------------|--------------------------|-----|------------------|-----------------|--------------------|---|---|---|---|---|------------|------------|
|                   | Mo              | Yr   | Cost           | Estimate | Mo      | Yr   |                   |      |          | Mo    | Yr      |                   | PNVA                     | %   |                  |                 |                    |   |   |   |   |   | 01/01/1999 | 01/01/1999 |
| 2039              | 01              | 2009 | \$ 500         | \$ 500   | 01      | 2009 | \$ 0              | 0    | 0        | 500   | 100.00% | \$ 0              | 0                        | 500 | 0                | 0               | 500                | 0 | 0 | 0 | 0 | 0 | 500        | 0          |

9/12/2011

| Asset Description | Original Asset |      | Salvage |      | Fully Depreciated |      | Depreciable Cost |      | Total |         | Total Allocated |            | Allocated Accumulated |         | Allocated Accum. |         | Average Investment |            | A   | B    | C    | D    | E    |            |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|-------------------|----------------|------|---------|------|-------------------|------|------------------|------|-------|---------|-----------------|------------|-----------------------|---------|------------------|---------|--------------------|------------|-----|------|------|------|------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                   | Mo             | Yr   | Mo      | Yr   | Mo                | Yr   | Mo               | Yr   | Yr    | %       | Decr.           | 01/01/1999 | %                     | Decr.   | 01/01/1999       | %       | Decr.              | 01/01/1999 |     |      |      |      |      | 01/01/1999 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| Asset 1           | 01             | 2008 | 01      | 2008 | 01                | 2008 | 01               | 2008 | 200   | 100.00% | 200             | 100.00%    | 200                   | 100.00% | 200              | 100.00% | 200                | 100.00%    | 100 | 2008 | 2009 | 2010 | 2011 | 2012       | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| Asset 2           | 01             | 2008 | 01      | 2008 | 01                | 2008 | 01               | 2008 | 200   | 100.00% | 200             | 100.00%    | 200                   | 100.00% | 200              | 100.00% | 200                | 100.00%    | 100 | 2008 | 2009 | 2010 | 2011 | 2012       | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |

Depreciation Schedule.xls

Summit View Water works  
For the last period ending December 31, 2009  
Straight Line Depreciation Schedule



| Asset Description |    | Date in Service |    | Original Asset Cost |    | Salvage Value |    | Specified Life |    | Fully Depreciated |    | Asset Disposal |    | Depreciable Cost |    | Tax-Year Period |    | Disposal |    | Total |    | Total |    | Allocation |    | Allocation |    | Allocation |    | Rate Base |    |      |    |      |    |
|-------------------|----|-----------------|----|---------------------|----|---------------|----|----------------|----|-------------------|----|----------------|----|------------------|----|-----------------|----|----------|----|-------|----|-------|----|------------|----|------------|----|------------|----|-----------|----|------|----|------|----|
| Mo                | Yr | Mo              | Yr | Mo                  | Yr | Mo            | Yr | Mo             | Yr | Mo                | Yr | Mo             | Yr | Mo               | Yr | Mo              | Yr | Mo       | Yr | Mo    | Yr | Mo    | Yr | Mo         | Yr | Mo         | Yr | Mo         | Yr | Mo        | Yr |      |    |      |    |
| 2009              | 12 | 2009            | 12 | 2009                | 12 | 2009          | 12 | 2009           | 12 | 2009              | 12 | 2009           | 12 | 2009             | 12 | 2009            | 12 | 2009     | 12 | 2009  | 12 | 2009  | 12 | 2009       | 12 | 2009       | 12 | 2009       | 12 | 2009      | 12 | 2009 | 12 | 2009 | 12 |

Depreciation Schedule.xls



5/11/2011

Sanjour Water Works  
Unit  
For the period ending December 31, 2009  
Straight-Line Depreciation Schedule

| Asset Description | Date in Service | Original Asset Cost | Salvage Value | Service Life (Yrs) | Fully Depreciated | Asset Disposal | Depreciable Cost | Test Year Depreciation | Year | Disposal | Total Depn. | Total Allocated | Accumulated Depreciation |            | Allowed Accum. | Dispos. % | Average Investment | A | B | C | D | E |  |
|-------------------|-----------------|---------------------|---------------|--------------------|-------------------|----------------|------------------|------------------------|------|----------|-------------|-----------------|--------------------------|------------|----------------|-----------|--------------------|---|---|---|---|---|--|
|                   |                 |                     |               |                    |                   |                |                  |                        |      |          |             |                 | 01/01/1999               | 01/01/1999 |                |           |                    |   |   |   |   |   |  |
|                   |                 |                     |               |                    |                   |                |                  |                        |      |          |             |                 |                          |            |                |           |                    |   |   |   |   |   |  |

