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PUBLIC SERVICE  
COMMISSION

**ATMOS ENERGY CORPORATION**

**MID-STATES / KENTUCKY DIVISION**

**IN THE MATTER OF**

) **CASE NO. 2006-00464**

**RATE APPLICATION BY**

)

**ATMOS ENERGY CORPORATION**

)

**MID-STATES/KENTUCKY**

)

**RESPONSE OF ATMOS ENERGY CORPORATION**

**MID-STATES DIVISION**

**AG DATA REQUEST DATED FEBRUARY 20, 2007**

**(AG DATA REQUEST NO. 1)**

**DR 101 – DR 160**

**MARCH 16, 2007**

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 101**  
**Witness: Rad Cook**

**Data Request:**

Please provide the most recent Asset Management Plan for Atmos.

**Response:**

In regard to the company's physical assets, Atmos does not prepare comprehensive Asset Management Plans. We do have plans for specific operational needs of the business but nothing that would be called an Asset Management Plan (i.e., meter replacement which is regulatory required).

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 102**  
**Witness: Don Roff**

**Data Request:**

Provide on diskette or CD all tabulations included in the Depreciation Studies and all data necessary to recreate in their entirety, all analyses and calculations performed for the preparation of the Depreciation Studies. Provide this and all electronic data in Excel (or .txt format if appropriate), with all formulae intact. Provide any record layouts necessary to interpret the data. Include in the response electronic spreadsheet copies of all of the schedules and/or tables included in the Depreciation Studies, with all formulae intact.

**Response:**

Please see CD provided in response to data request AG 1-87.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 103**  
**Witness: Don Roff**

**Data Request:**

For *each* plant account, and for each year since the inception of the account up to and including 2005 (2006 for the SSU assets), provide the following standard depreciation study data as identified at pages 30-33 of the August 1996 NARUC Public Utility Depreciation Practices Manual ("NARUC Manual"). Provide the data in electronic format (Excel or .txt). Provide aged vintage data if available. Use the codes identified for each type of data, unless the Company regularly uses other codes. In those circumstances, identify and explain the Company's coding system.

<u>Code</u>	<u>Data Type</u>
9	Addition
0	Ordinary Retirement
1	Reimbursement
2	Sale
3	Transfer – In
4	Transfer – Out
5	Acquisition
6	Adjustment
7	Final retirement of life span property (see NARUC Manual, Chapter X)
8	Balance at Study Date
	Initial Balance of Installation

**Response:**

The data for the Kentucky and Shared Services depreciation studies has been provided in the format in which the studies were performed. The data can be located on the CD provided in response to data request AG 1-87.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 104**  
**Witness: Don Roff**

**Data Request:**

If the depreciation study data provided in response to the preceding question is not the exact set of data used for the Depreciation Studies submitted in this case, explain all differences and reconcile the amounts provided to those used in the Depreciation Studies.

**Response:**

All data provided in the previous response is exactly what was used to perform the Kentucky and Shared Services Depreciation Studies.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 105**  
**Witness: Don Roff**

**Data Request:**

If not provided elsewhere, provide the cost of removal and gross salvage data used in the Depreciation Studies' net salvage analyses. If this data differs from that reflected on the Company's books, explain the differences and provide a reconciliation. Provide this data in electronic (Excel or .txt) format.

**Response:**

Please see the CD provided in response to data request AG 1-87.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 106**  
**Witness: Dan Meziere**

**Data Request:**

Provide the following annual accumulated depreciation amounts for *all* plant accounts for the last 10 years (up to, and including, 2006). If the requested data is not available for the last 10 years, provide the data for as many years as are available. Provide data in both hard copy and electronic format (Excel or .txt).

- a. Beginning and ending reserve balances,
- b. Annual depreciation expense,
- c. Annual retirements,
- d. Annual cost of removal and gross salvage,
- e. Annual third party reimbursements.

**Response:**

Please see attachment Case 2006-00464 AG DR1-106 ATT.

**ATMOS ENERGY CORPORATION - KENTUCKY**  
Response DR AG-1-106

<u>Account</u>	<u>1999 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,097	417	-	-	-	-
302.00	116,497	5,993	-	-	-	-
<u>Production Plant</u>						
325.20	-	-	-	-	-	-
325.40	-	-	-	-	-	-
331.00	3,399	53	-	-	-	-
332.01	45,892	679	-	-	-	-
332.02	513,987	7,606	-	-	-	-
334.00	191,796	3,056	-	-	-	-
336.00	-	-	-	-	-	-
<u>Storage Plant</u>						
350.10	-	-	-	-	-	-
350.20	4,425	43	-	-	-	-
351.00	498	200	-	-	-	-
351.02	95,738	2,667	-	-	-	-
351.03	23,582	500	-	-	-	-
351.04	111,485	3,126	-	-	-	-
352.00	24,442	1,268	-	-	-	-
352.01	1,413,900	69,759	(59,273)	-	(29,992)	-
352.02	511,032	17,275	-	-	-	-
352.03	-	2,118	-	-	-	-
352.10	182,000	1,709	-	-	-	-
352.11	44,170	1,150	-	-	-	-
353.01	178,086	3,409	-	-	-	-
353.02	213,990	4,001	-	-	-	-
354.00	416,891	10,621	-	-	-	-
355.00	243,983	7,380	-	-	-	-
356.00	239,726	4,616	-	-	-	-
<u>Transmission Plant</u>						
365.10	-	-	-	-	-	-
365.20	290,043	3,842	-	-	-	-
366.02	5,141	212	-	-	-	-
366.03	53,926	991	-	-	-	-
367.00	236,561	5,491	-	-	-	-
367.01	13,438,314	298,481	(7,957)	-	-	-
369.00	12,253	4,006	-	-	-	-
369.01	1,475,327	66,653	-	-	-	-



**ATMOS ENERGY CORPORATION - KENTUCKY**  
Response DR AG-1-106

<u>Account</u>	<u>1999 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	-					
374.01	-					
374.02	11,840	661				
374.03	-	-				
375.00	-	461				
375.01	68,570	2,278	(677)		(3,054)	
375.02	31,311	1,001				
375.03	3,106	127	(3,513)			
376.00	904,774	97,205				
376.01	29,437,601	1,381,933	(50,359)		(34,140)	
376.02	4,137,661	636,229	(17,364)		(46,190)	
378.00	997,833	57,746				
379.00	-	1,000				
379.03	-	-				
379.05	921,058	45,811	(12,823)		(2,234)	
380.00	17,584,727	2,644,073	(436,424)		(559,854)	
381.00	6,860,313	636,504	-	-	-	
382.00	5,733,606	474,670	(79,200)		(414,823)	
383.00	1,694,332	120,453				
384.00	61,439	5,056				
385.00	1,336,136	90,058	(681)		(1,698)	
386.00	1,350	171				
<u>General Plant</u>						
389.00	-		(5,000)			
390.02	70,625	3,862				
390.03	5,286	2,331				
390.04	2,907	378				
390.09	648,125	94,712				8,572
391.00	596,167	160,003				
391.03	59,573	13,502	(13,341)			
392.00	2,529,939	460,831	(810,884)	134,694		
392.01	238,915	3,869				
392.02	101,523	11,132		10,742	(25,384)	
394.00	1,524,795	109,264				
396.03	271,308	37,145				
396.04	320,401	27,459	(153,880)	54,000		
396.05	46,546	3,511				
397.00	641,302	100,974				
397.01	21,989	3,290				
397.02	1,540	1,230				
397.05	7,723	6,503				
398.00	23,348	4,659				
399.01	88,605	177,210				
399.02	75,396	50,264				
399.03	34,622	69,245				
399.06	625,729	616,522	(39,452)	345		
399.07	18,628	44,048				
399.08	237,591	450,323				
399.24	240,216	160,144				
<b>Total Div. 009</b>	<b>98,313,638</b>	<b>9,335,170</b>	<b>(1,690,827)</b>	<b>199,781</b>	<b>(1,117,370)</b>	<b>8,572</b>

<u>Account</u>	<u>2000 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,513	382				
302.00	122,490	5,493				
<u>Production Plant</u>						
325.20	-					
325.40	-					
331.00	3,453	49				
332.01	46,571	622				
332.02	521,593	6,972				
334.00	194,852	3,056				
336.00	-					
<u>Storage Plant</u>						
350.10	-					
350.20	4,468	43				
351.00	698	200				
351.02	98,405	2,816				
351.03	24,083	447				
351.04	114,611	2,790				
352.00	25,710	1,703				
352.01	1,394,393	57,277				
352.02	528,307	14,416				
352.03	2,118	5,084				
352.10	183,710	536				
352.11	45,319	999				
353.01	181,495	2,410				
353.02	217,991	2,828				
354.00	427,511	7,845				
355.00	251,363	5,950				
356.00	244,342	3,161				
<u>Transmission Plant</u>						
365.10	-					
365.20	293,885	4,150				
366.02	5,353	206				
366.03	54,916	961				
367.00	242,053	4,686	(6,910)			
367.01	13,728,838	245,170				
369.00	16,260	4,181				
369.01	1,541,980	63,098	(2,183)			

<u>Account</u>	<u>2000 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	-	-				
374.01	-	-				
374.02	12,501	754				
374.03	-	-				
375.00	461	355				
375.01	67,118	2,061				
375.02	32,311	909				
375.03	(279)	78				
376.00	1,001,979	88,187	(550)			
376.01	30,735,035	1,294,603	(124,413)		(39,809)	(5,000)
376.02	4,710,336	398,046	(55,346)		(60,437)	
378.00	1,055,578	54,869				
379.00	1,000	5,465				
379.03	-	-				
379.05	951,811	42,058				
380.00	19,232,522	3,137,067	(1,081,065)		(450,538)	
381.00	7,496,818	656,035				
382.00	5,714,252	491,091	(57,297)		(161,169)	
383.00	1,814,785	119,755				
384.00	66,496	5,199				
385.00	1,423,816	90,443	(16,167)	-	(7,896)	
386.00	1,521	171				
<u>General Plant</u>						
389.00	(5,000)					5,000
390.02	74,486	3,862				
390.03	7,617	4,838				
390.04	3,286	378				
390.09	751,409	93,507				(73,206)
391.00	756,170	161,066	(72,169)		(28)	(154,665)
391.03	59,734	16,619				
392.00	2,314,580	386,934	(549,771)	7,561		52,603
392.01	242,784		(113,622)	1,760		
392.02	98,012	10,833				
394.00	1,634,059	101,652	(18,601)			
396.03	308,453	37,145				
396.04	247,980	23,426				
396.05	50,058	3,486	(1,617)			
397.00	742,276	82,411				(117,409)
397.01	25,279	3,023				
397.02	2,771	1,130				
397.05	14,227	6,334				
398.00	28,007	11,094				
399.01	265,815	139,195				(342,137)
399.02	125,660	17,012				
399.03	103,867	51,336				(8,065)
399.06	1,203,144	571,317				(296,261)
399.07	62,676	43,624				(24,365)
399.08	687,914	346,454				(934,826)
399.24	400,360	-				
<b>Total Div. 009</b>	<b>105,048,964</b>	<b>8,951,356</b>	<b>(2,099,712)</b>	<b>9,321</b>	<b>(719,876)</b>	<b>(1,898,331)</b>

<u>Account</u>	<u>2001 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,895	-				
302.00	127,983	-				
		-				
<u>Production Plant</u>						
325.20	-	-				
325.40	-	-				
331.00	3,502	-				
332.01	47,193	-				
332.02	528,566	-				
334.00	197,908	2,802				
336.00	-	-				
<u>Storage Plant</u>						
350.10	-	-				
350.20	4,512	43				
351.00	897	200				
351.02	101,220	3,085				
351.03	24,529	447				
351.04	117,401	2,790				
352.00	27,412	1,702				
352.01	1,451,670	57,277				
352.02	542,723	14,416				
352.03	7,203	5,084				
352.10	184,245	536				
352.11	46,319	999				
353.01	183,905	2,410				
353.02	220,819	2,828				
354.00	435,356	8,051				
355.00	257,314	5,950				
356.00	247,502	3,161				
<u>Transmission Plant</u>						
365.10	-	10				
365.20	298,035	5,647				
366.02	5,559	206				
366.03	55,878	961				
367.00	239,829	4,647				
367.01	13,974,009	255,042	(2,750)			
369.00	20,441	4,208				
369.01	1,602,895	63,073				

<u>Account</u>	<u>2001 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	-	-				
374.01	-	-				
374.02	13,254	754				
374.03	-	-				
375.00	816	3,954				
375.01	69,179	2,061				
375.02	33,220	909				
375.03	(201)	78				
376.00	1,089,616	75,577				
376.01	31,860,416	1,404,091	(42,058)		(7,962)	(5,320)
376.02	4,992,599	415,450	(70,312)		(12,454)	(122)
378.00	1,110,447	55,402				
379.00	6,465	13,377				
379.03	-	-				
379.05	993,870	42,058				
380.00	20,837,986	3,400,469	(353,920)		(282,498)	
381.00	8,152,853	676,456				
382.00	5,986,877	580,626	(250,858)		(1,139,462)	
383.00	1,934,540	122,984				
384.00	71,695	5,199				
385.00	1,490,196	96,062				
386.00	1,692	171				
<u>General Plant</u>						
389.00	-	-				
390.02	78,348	3,862				
390.03	12,455	11,764				
390.04	3,664	378				
390.09	771,710	66,783				
391.00	690,374	109,100	(69)			
391.03	76,353	13,834	(94,923)			
392.00	2,211,907	343,954	(216,646)	35,292		
392.01	130,922	-				
392.02	108,846	10,411				14,643
394.00	1,717,110	95,993	(764,651)			(14,643)
396.03	345,598	35,804	(96,930)	12,771		
396.04	271,406	20,077	(177,921)	9,000		
396.05	51,926	3,486	(4,028)	708		
397.00	707,279	42,891				
397.01	28,302	2,420	(23,158)			
397.02	3,901	6,955	(7,414)			
397.05	20,561	10,940	(7,567)			
398.00	39,102	50,584				(18)
399.01	62,872	25,149				
399.02	142,673	-				(142,673)
399.03	147,138	65,660				
399.06	1,478,200	470,686	(190,623)			372
399.07	81,934	41,152				0
399.08	99,542	34,845				
399.24	400,360					(400,360)
<b>Total Div. 009</b>	<b>109,291,721</b>	<b>8,807,978</b>	<b>(2,303,828)</b>	<b>57,771</b>	<b>(1,442,375)</b>	<b>(548,120)</b>

<u>Account</u>	<u>2002 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,895	(565)				
302.00	127,983	(8,131)				
<u>Production Plant</u>						
325.20	-	-				
325.40	-	(3)				
331.00	3,502	(9)				
332.01	47,193	(31)				
332.02	528,566	(1,145)				
334.00	200,710	(2,241)				
336.00	-	-				
<u>Storage Plant</u>						
350.10	-	-				
350.20	4,555	36				
351.00	1,097	167				
351.02	104,306	2,568				
351.03	24,976	(1,912)				
351.04	120,191	2,325				
352.00	29,114	1,412				
352.01	1,508,946	67,691				
352.02	557,139	(27,587)				
352.03	12,287	4,237				
352.10	184,781	(6,340)				
352.11	47,318	833				
353.01	186,315	(8,216)				
353.02	223,646	(14,660)				
354.00	443,407	6,876				
355.00	263,264	4,959				
356.00	250,663	(8,071)				
<u>Transmission Plant</u>						
365.10	10	6				
365.20	303,682	5,945				
366.02	5,764	171				
366.03	56,839	801				
367.00	244,476	4,116				
367.01	14,226,301	285,807				
369.00	24,649	3,531				
369.01	1,665,968	52,561				

<u>Account</u>	<u>2002 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	-	14,102				
374.01	-	-				
374.02	14,008	781				
374.03	-	-				
375.00	4,770	3,714				
375.01	71,240	1,718				
375.02	34,128	757				
375.03	(123)	65				
376.00	1,165,193	114,801	(120)			
376.01	33,209,167	1,221,157	(35,048)		(16,094)	
376.02	5,325,162	1,276,190	(76,936)		(26,108)	
378.00	1,165,850	48,575				
379.00	19,842	18,248				
379.03	-	-				
379.05	1,035,928	35,049				
380.00	23,602,038	3,200,502	(573,781)		(600,977)	
381.00	8,829,309	449,203	(9,244,466)			
382.00	5,177,184	596,390	(312,393)		(536,125)	
383.00	2,057,523	103,769	(68)			
384.00	76,894	4,333				
385.00	1,586,257	84,442				
386.00	1,863	142				
<u>General Plant</u>						
389.00	-	14,230				
390.02	82,209	3,218				
390.03	24,219	11,536				
390.04	4,042	315				
390.09	838,493	67,884				
391.00	799,405	94,947				
391.03	(4,736)	8,197	(15,380)			
392.00	2,374,507	229,827	(2,730,409)	98,068		
392.01	130,922	-	(36,389)	1,600		
392.02	133,899	7,973	(1,871)			
394.00	1,033,810	68,289	(61,408)			
396.03	297,243	20,600	(302,478)			
396.04	122,561	13,850	(30,987)			
396.05	52,092	2,436	(24,312)			
397.00	750,170	37,559				
397.01	7,564	1,514				
397.02	3,442	1,924	(4,941)			
397.05	23,933	13,469				
398.00	89,667	106,428				
399.01	88,021	20,957				
399.02	-	5,472				
399.03	212,799	49,245				
399.06	1,758,635	512,705	(158,354)	2,788		
399.07	123,087			29,375	(54,807)	
399.08	134,387	29,038				
399.24	-					
<b>Total Div. 009</b>	<b>113,863,146</b>	<b>8,860,682</b>	<b>(13,609,341)</b>	<b>131,831</b>	<b>(1,234,112)</b>	<b>-</b>

<u>Account</u>	<u>2003 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,330	-				
302.00	119,853	-				
<u>Production Plant</u>						
325.20	-	-				
325.40	(3)	3				
331.00	3,492	-				
332.01	47,163	-				
332.02	527,421	634				
334.00	198,469					
336.00	-	-				
<u>Storage Plant</u>						
350.10	-	-				
350.20	4,591	43				
351.00	1,264	200				
351.02	106,874	3,084				
351.03	23,064	37				
351.04	122,516	2,790				
352.00	30,526	1,702				
352.01	1,576,637	57,277				
352.02	529,551	1,201				
352.03	16,524	5,084				
352.10	178,441	45				
352.11	48,151	999				
353.01	178,099	201				
353.02	208,987	236				
354.00	450,283	8,256				
355.00	268,223	5,950				
356.00	242,592	263				
<u>Transmission Plant</u>						
365.10	16	-				
365.20	309,627	7,229				
366.02	5,936	1,632				
366.03	57,640	961				
367.00	248,592	5,146				
367.01	14,512,109	272,179				
369.00	28,181	4,237				
369.01	1,718,529	63,073				



<u>Account</u>	<u>2003 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	14,102	34,070				
374.01	-	-				
374.02	14,789	1,773				
374.03	-	-				
375.00	8,484	5,195				
375.01	72,957	2,061				
375.02	34,886	909				
375.03	(58)	78				
376.00	1,279,874	163,134	(742)			
376.01	34,379,182	1,478,480	(44,722)		(29,573)	
376.02	6,498,307	501,473	(18,131)		(21,158)	
378.00	1,214,425	61,110				
379.00	38,090	27,360				
379.03	-	-				
379.05	1,070,977	42,055	(302)			
380.00	25,627,782	4,150,758	(127,032)		(478,685)	
381.00	34,046	443,556				
382.00	4,925,056	825,961	(203,956)		(521,798)	
383.00	2,161,225	128,620				
384.00	81,226	5,199				
385.00	1,670,700	110,417				
386.00	2,005	171				
<u>General Plant</u>						
389.00	14,230	14,230				
390.02	85,427	3,862				
390.03	35,755	16,272				
390.04	4,357	293				
390.09	906,377	64,836				
391.00	894,352	132,090				(184,353)
391.03	(11,918)	8,437	(37,461)			
392.00	(28,008)	94,000	(470,474)	18,935		
392.01	96,134		(34,663)	1,660		
392.02	140,000	7,236	(7,062)	679		
394.00	1,040,691	75,703	(517,271)			
396.03	15,364	14,058	(100,915)			
396.04	105,424	11,780	(93,112)			
396.05	30,216	2,064	(10,023)			
397.00	787,728	52,041				(329,510)
397.01	9,077	1,816				
397.02	425	2,206				
397.05	37,401	16,267				
398.00	196,096	182,219				
399.01	108,979	25,149				
399.02	5,472	108,935				
399.03	262,044	69,508				
399.06	2,115,774	228,609	(176,848)			
399.07	97,654	28,859				
399.08	163,425	64,261				
399.24	-	-				
<b>Total Div. 009</b>	<b>108,012,206</b>	<b>9,649,574</b>	<b>(1,842,715)</b>	<b>21,274</b>	<b>(1,051,214)</b>	<b>(513,863)</b>

<u>Account</u>	<u>2004 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,330					
302.00	119,853					
<u>Production Plant</u>						
325.20	-					
325.40	-					
331.00	3,492					
332.01	47,163					
332.02	528,055	1,902				
334.00	198,469					
336.00	-					
<u>Storage Plant</u>						
350.10	-					
350.20	4,634	43				
351.00	1,463	118				
351.02	109,958	3,023				
351.03	23,101	438				
351.04	125,306	2,735				
352.00	32,228	1,702				
352.01	1,633,914	49,322				
352.02	530,753	12,414				
352.03	21,609	1,695				847
352.10	178,485	134				
352.11	49,151	999				
353.01	178,300	2,362				
353.02	209,223	2,772				
354.00	458,540	7,944				
355.00	274,173	5,950				
356.00	242,855	790				
<u>Transmission Plant</u>						
365.10	16					
365.20	316,856	7,229				
366.02	7,568	2,965				
366.03	58,602	961				
367.00	253,738	5,035	(3,197)			
367.01	14,784,288	268,167	(19,322)		(28,499)	
369.00	32,418	4,237				
369.01	1,781,602	63,073				

<u>Account</u>	<u>2004 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	48,172	8,973				
374.01	-	-				
374.02	16,562	2,440				
374.03	-	-				
375.00	13,679	5,990				
375.01	75,019	2,061				
375.02	35,794	909				
375.03	20	78				
376.00	1,442,266	215,113	(80,822)			
376.01	35,783,366	1,469,135	(182,498)		(22,918)	
376.02	6,960,490	546,121	(42,262)		(9,178)	1,347
378.00	1,275,535	63,594				
379.00	65,450	29,984				
379.03	-	-				
379.05	1,112,730	42,051				
380.00	29,172,823	4,578,131	(540,726)		(257,366)	
381.00	477,602	458,446				
382.00	5,025,263	950,097	(110,560)		(157,057)	1,835
383.00	2,289,845	134,777	(4,054)			
384.00	86,425	5,199				
385.00	1,781,117	117,457				
386.00	2,176	171				
<u>General Plant</u>						
389.00	28,459					
390.02	89,289	3,739				644
390.03	52,027	15,893				1,783
390.04	4,650	201				63
390.09	971,213	59,410				125,333
391.00	842,090	153,821				
391.03	(40,943)	6,762				
392.00	(385,547)	60,962	(383,696)	66,445	(1,686)	1,094,922
392.01	63,130		(14,797)		(47)	(4,973)
392.02	140,853	6,397	(10,563)	575	6	759
394.00	599,123	70,050	(43,563)	200	(6)	
396.03	(71,493)	9,012	(42,281)	12,288	42	251,411
396.04	24,092	7,796				111,721
396.05	22,257	1,322	-	160	(5)	16,441
397.00	510,259	58,348				
397.01	10,894	1,528	(31,526)			
397.02	2,631	2,204	(910)			
397.05	53,669	16,267				
398.00	378,315	221,556				
399.01	134,128	25,149				
399.02	114,407	4,054				
399.03	331,552	73,106				
399.06	2,167,535	397,040				
399.07	126,513	32,607				
399.08	227,686	72,304				
399.24	-					
<b>Total Div. 009</b>	<b>114,275,262</b>	<b>10,376,263</b>	<b>(1,510,779)</b>	<b>79,667</b>	<b>(476,713)</b>	<b>1,602,134</b>

<u>Account</u>	<u>2005 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>	<u>2006 Reserve</u>
<u>Intangible Plant</u>							
301.00	8,330					-	8,330
302.00	119,853						119,853
<u>Production Plant</u>							
325.20	-						-
325.40	-						-
331.00	3,492						3,492
332.01	47,163						47,163
332.02	529,956						529,956
334.00	198,469						198,469
336.00	-						-
<u>Storage Plant</u>							
350.10	-						-
350.20	4,677	5					4,682
351.00	1,581	91					1,672
351.02	112,981	3,084					116,065
351.03	23,539	447					23,985
351.04	128,040	2,790					130,830
352.00	33,930	1,702					35,633
352.01	1,683,235	57,277					1,740,512
352.02	543,166	14,416					557,582
352.03	24,151	23,304				(47,455)	-
352.10	178,619						178,619
352.11	50,150	999					51,150
353.01	180,662	2,410					183,071
353.02	211,994	2,828					214,822
354.00	466,483	8,256					474,740
355.00	280,123	5,950					286,074
356.00	243,645	-					243,645
<u>Transmission Plant</u>							
365.10	16	-					16
365.20	324,084	7,344					331,429
366.02	10,533	2,976					13,509
366.03	59,563	961					60,525
367.00	255,576	5,143					260,719
367.01	15,004,634	274,821	(2,765)		(5,224)		15,271,466
369.00	36,656	4,237					40,893
369.01	1,844,675	63,073					1,907,749

<u>Account</u>	<u>2005 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>	<u>2006 Reserve</u>
<u>Distribution Plant</u>							
374.00	57,145						57,145
374.01	-						-
374.02	19,002	3,276					22,278
374.03	-						-
375.00	19,669	6,085					25,754
375.01	77,080	2,061					79,141
375.02	36,703	909					37,611
375.03	98	78					176
376.00	1,576,557	230,367	40,283		(8,347)		1,838,859
376.01	37,047,085	1,515,393	(244,942)		(351,639)	359,733	38,325,631
376.02	7,456,518	594,148	(49,624)		(120,053)		7,880,989
378.00	1,339,129	69,183	(12,627)		(7,595)	2,503	1,390,592
379.00	95,435	31,426					126,861
379.03	-						-
379.05	1,154,780	42,051					1,196,831
380.00	32,952,863	4,922,048	(1,319,886)		(760,812)		35,794,213
381.00	936,048	461,812				(359,733)	1,038,127
382.00	5,709,578	1,043,739	(527,453)		(943,844)		5,282,019
383.00	2,420,567	140,357					2,560,924
384.00	91,625	5,199					96,824
385.00	1,898,574	123,184					2,021,758
386.00	2,346	157				(2,503)	-
<u>General Plant</u>							
389.00	28,459	-					28,459
390.02	93,672	3,968				(644)	96,996
390.03	69,702	16,349				(1,783)	84,269
390.04	4,913	231				(63)	5,081
390.09	1,155,956	67,312				(125,333)	1,097,934
391.00	995,911	137,728	(548,104)				585,535
391.03	(34,180)	6,734	(806)				(28,253)
392.00	451,399	49,397	(82,381)			(1,097,888)	(679,473)
392.01	43,313		(21,372)			4,973	26,913
392.02	138,027	9,206	(27,842)			(759)	118,632
394.00	625,804	60,141	(578,946)				106,999
396.03	158,979	7,550	(62,479)			(251,411)	(147,361)
396.04	143,610	7,895	(28,350)			(111,721)	11,434
396.05	40,175	1,301	(25,467)			(16,441)	(432)
397.00	568,606	59,451					628,057
397.01	(19,104)	174					(18,930)
397.02	3,925	2,159					6,084
397.05	69,936	16,267					86,204
398.00	599,870	255,555					855,426
399.01	159,277	16,713					175,990
399.02	118,461						118,461
399.03	404,658	73,134					477,791
399.06	2,564,576	249,133					2,813,709
399.07	159,120	38,512					197,633
399.08	299,990	65,282					365,271
399.24	-						-
<b>Total Div. 009</b>	<b>124,345,834</b>	<b>10,817,776</b>	<b>(3,492,760)</b>	<b>-</b>	<b>(2,197,515)</b>	<b>(1,648,525)</b>	<b>127,824,810</b>

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 107**  
**Witness: Dan Meziere**

**Data Request:**

Provide a summary of annual maintenance expense by USOA account (for all accounts) for the last 20 years. If the requested data is not available for the last 20 years, provide the data for as many years as are available. Provide data in both hard copy and electronic format.

**Response:**

Please see the attachment labeled Case 2006-00464 AG DR1-107 ATT.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 108**  
**Witness: Don Roff**

**Data Request:**

Explain what consideration, if any, was given to annual maintenance expense data in Mr. Roff's estimation of service lives, dispersion patterns and net salvage.

**Response:**

While Mr. Roff did not specifically review the Company's maintenance expenses, the effect of maintenance on the Company's assets is reflected in the Company's books and records.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 109**  
**Witness: Dan Meziere**

**Data Request:**

Please provide a comparison of the annual cost of removal and gross salvage amounts shown on the Company's federal tax returns with the corresponding book amounts, for the last 5 years. Provide the annual deferred tax expense associated with each of the differences. Also, provide the beginning and ending accumulated deferred tax balances and state whether they are rate base additions or rate base deductions.

**Response:**

Please see attachment labeled Case 2006-00464 AG DR1-109 ATT for the requested information.



**ATMOS ENERGY CORPORATION - KENTUCKY**  
Response AG DR 1-109

<u>Account</u>	<u>1999 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,097	417	-	-	-	-
302.00	116,497	5,993	-	-	-	-
<u>Production Plant</u>						
325.20	-	-	-	-	-	-
325.40	-	-	-	-	-	-
331.00	3,399	53	-	-	-	-
332.01	45,892	679	-	-	-	-
332.02	513,987	7,606	-	-	-	-
334.00	191,796	3,056	-	-	-	-
336.00	-	-	-	-	-	-
<u>Storage Plant</u>						
350.10	-	-	-	-	-	-
350.20	4,425	43	-	-	-	-
351.00	498	200	-	-	-	-
351.02	95,738	2,667	-	-	-	-
351.03	23,582	500	-	-	-	-
351.04	111,485	3,126	-	-	-	-
352.00	24,442	1,268	-	-	-	-
352.01	1,413,900	69,759	(59,273)	-	(29,992)	-
352.02	511,032	17,275	-	-	-	-
352.03	-	2,118	-	-	-	-
352.10	182,000	1,709	-	-	-	-
352.11	44,170	1,150	-	-	-	-
353.01	178,086	3,409	-	-	-	-
353.02	213,990	4,001	-	-	-	-
354.00	416,891	10,621	-	-	-	-
355.00	243,983	7,380	-	-	-	-
356.00	239,726	4,616	-	-	-	-
<u>Transmission Plant</u>						
365.10	-	-	-	-	-	-
365.20	290,043	3,842	-	-	-	-
366.02	5,141	212	-	-	-	-
366.03	53,926	991	-	-	-	-
367.00	236,561	5,491	-	-	-	-
367.01	13,438,314	298,481	(7,957)	-	-	-
369.00	12,253	4,006	-	-	-	-
369.01	1,475,327	66,653	-	-	-	-

**ATMOS ENERGY CORPORATION - KENTUCKY**  
Response AG DR 1-109

<u>Account</u>	<u>1999 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	-					
374.01	-					
374.02	11,840	661				
374.03	-	-				
375.00	-	461				
375.01	68,570	2,278	(677)		(3,054)	
375.02	31,311	1,001				
375.03	3,106	127	(3,513)			
376.00	904,774	97,205				
376.01	29,437,601	1,381,933	(50,359)		(34,140)	
376.02	4,137,661	636,229	(17,364)		(46,190)	
378.00	997,833	57,746				
379.00	-	1,000				
379.03	-	-				
379.05	921,058	45,811	(12,823)		(2,234)	
380.00	17,584,727	2,644,073	(436,424)		(559,854)	
381.00	6,860,313	636,504	-	-	-	
382.00	5,733,606	474,670	(79,200)		(414,823)	
383.00	1,694,332	120,453				
384.00	61,439	5,056				
385.00	1,336,136	90,058	(681)		(1,698)	
386.00	1,350	171				
<u>General Plant</u>						
389.00	-		(5,000)			
390.02	70,625	3,862				
390.03	5,286	2,331				
390.04	2,907	378				
390.09	648,125	94,712				8,572
391.00	596,167	160,003				
391.03	59,573	13,502	(13,341)			
392.00	2,529,939	460,831	(810,884)	134,694		
392.01	238,915	3,869				
392.02	101,523	11,132		10,742	(25,384)	
394.00	1,524,795	109,264				
396.03	271,308	37,145				
396.04	320,401	27,459	(153,880)	54,000		
396.05	46,546	3,511				
397.00	641,302	100,974				
397.01	21,989	3,290				
397.02	1,540	1,230				
397.05	7,723	6,503				
398.00	23,348	4,659				
399.01	88,605	177,210				
399.02	75,396	50,264				
399.03	34,622	69,245				
399.06	625,729	616,522	(39,452)	345		
399.07	18,628	44,048				
399.08	237,591	450,323				
399.24	240,216	160,144				
<b>Total Div. 009</b>	<b>98,313,638</b>	<b>9,335,170</b>	<b>(1,690,827)</b>	<b>199,781</b>	<b>(1,117,370)</b>	<b>8,572</b>

<u>Account</u>	<u>2000 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,513	382				
302.00	122,490	5,493				
<u>Production Plant</u>						
325.20	-					
325.40	-					
331.00	3,453	49				
332.01	46,571	622				
332.02	521,593	6,972				
334.00	194,852	3,056				
336.00	-					
<u>Storage Plant</u>						
350.10	-					
350.20	4,468	43				
351.00	698	200				
351.02	98,405	2,816				
351.03	24,083	447				
351.04	114,611	2,790				
352.00	25,710	1,703				
352.01	1,394,393	57,277				
352.02	528,307	14,416				
352.03	2,118	5,084				
352.10	183,710	536				
352.11	45,319	999				
353.01	181,495	2,410				
353.02	217,991	2,828				
354.00	427,511	7,845				
355.00	251,363	5,950				
356.00	244,342	3,161				
<u>Transmission Plant</u>						
365.10	-					
365.20	293,885	4,150				
366.02	5,353	206				
366.03	54,916	961				
367.00	242,053	4,686	(6,910)			
367.01	13,728,838	245,170				
369.00	16,260	4,181				
369.01	1,541,980	63,098	(2,183)			

<u>Account</u>	<u>2000 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	-	-				
374.01	-	-				
374.02	12,501	754				
374.03	-	-				
375.00	461	355				
375.01	67,118	2,061				
375.02	32,311	909				
375.03	(279)	78				
376.00	1,001,979	88,187	(550)			
376.01	30,735,035	1,294,603	(124,413)		(39,809)	(5,000)
376.02	4,710,336	398,046	(55,346)		(60,437)	
378.00	1,055,578	54,869				
379.00	1,000	5,465				
379.03	-	-				
379.05	951,811	42,058				
380.00	19,232,522	3,137,067	(1,081,065)		(450,538)	
381.00	7,496,818	656,035				
382.00	5,714,252	491,091	(57,297)		(161,169)	
383.00	1,814,785	119,755				
384.00	66,496	5,199				
385.00	1,423,816	90,443	(16,167)	-	(7,896)	
386.00	1,521	171				
<u>General Plant</u>						
389.00	(5,000)					5,000
390.02	74,486	3,862				
390.03	7,617	4,838				
390.04	3,286	378				
390.09	751,409	93,507				(73,206)
391.00	756,170	161,066	(72,169)		(28)	(154,665)
391.03	59,734	16,619				
392.00	2,314,580	386,934	(549,771)	7,561		52,603
392.01	242,784		(113,622)	1,760		
392.02	98,012	10,833				
394.00	1,634,059	101,652	(18,601)			
396.03	308,453	37,145				
396.04	247,980	23,426				
396.05	50,058	3,486	(1,617)			
397.00	742,276	82,411				(117,409)
397.01	25,279	3,023				
397.02	2,771	1,130				
397.05	14,227	6,334				
398.00	28,007	11,094				
399.01	265,815	139,195				(342,137)
399.02	125,660	17,012				
399.03	103,867	51,336				(8,065)
399.06	1,203,144	571,317				(296,261)
399.07	62,676	43,624				(24,365)
399.08	687,914	346,454				(934,826)
399.24	400,360	-				
<b>Total Div. 009</b>	<b>105,048,964</b>	<b>8,951,356</b>	<b>(2,099,712)</b>	<b>9,321</b>	<b>(719,876)</b>	<b>(1,898,331)</b>

<u>Account</u>	<u>2001 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,895	-				
302.00	127,983	-				
		-				
<u>Production Plant</u>						
325.20	-	-				
325.40	-	-				
331.00	3,502	-				
332.01	47,193	-				
332.02	528,566	-				
334.00	197,908	2,802				
336.00	-	-				
<u>Storage Plant</u>						
350.10	-	-				
350.20	4,512	43				
351.00	897	200				
351.02	101,220	3,085				
351.03	24,529	447				
351.04	117,401	2,790				
352.00	27,412	1,702				
352.01	1,451,670	57,277				
352.02	542,723	14,416				
352.03	7,203	5,084				
352.10	184,245	536				
352.11	46,319	999				
353.01	183,905	2,410				
353.02	220,819	2,828				
354.00	435,356	8,051				
355.00	257,314	5,950				
356.00	247,502	3,161				
<u>Transmission Plant</u>						
365.10	-	10				
365.20	298,035	5,647				
366.02	5,559	206				
366.03	55,878	961				
367.00	239,829	4,647				
367.01	13,974,009	255,042	(2,750)			
369.00	20,441	4,208				
369.01	1,602,895	63,073				

<u>Account</u>	<u>2001 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	-	-				
374.01	-	-				
374.02	13,254	754				
374.03	-	-				
375.00	816	3,954				
375.01	69,179	2,061				
375.02	33,220	909				
375.03	(201)	78				
376.00	1,089,616	75,577				
376.01	31,860,416	1,404,091	(42,058)		(7,962)	(5,320)
376.02	4,992,599	415,450	(70,312)		(12,454)	(122)
378.00	1,110,447	55,402				
379.00	6,465	13,377				
379.03	-	-				
379.05	993,870	42,058				
380.00	20,837,986	3,400,469	(353,920)		(282,498)	
381.00	8,152,853	676,456				
382.00	5,986,877	580,626	(250,858)		(1,139,462)	
383.00	1,934,540	122,984				
384.00	71,695	5,199				
385.00	1,490,196	96,062				
386.00	1,692	171				
<u>General Plant</u>						
389.00	-	-				
390.02	78,348	3,862				
390.03	12,455	11,764				
390.04	3,664	378				
390.09	771,710	66,783				
391.00	690,374	109,100	(69)			
391.03	76,353	13,834	(94,923)			
392.00	2,211,907	343,954	(216,646)	35,292		
392.01	130,922	-				
392.02	108,846	10,411				14,643
394.00	1,717,110	95,993	(764,651)			(14,643)
396.03	345,598	35,804	(96,930)	12,771		
396.04	271,406	20,077	(177,921)	9,000		
396.05	51,926	3,486	(4,028)	708		
397.00	707,279	42,891				
397.01	28,302	2,420	(23,158)			
397.02	3,901	6,955	(7,414)			
397.05	20,561	10,940	(7,567)			
398.00	39,102	50,584				(18)
399.01	62,872	25,149				
399.02	142,673	-				(142,673)
399.03	147,138	65,660				
399.06	1,478,200	470,686	(190,623)			372
399.07	81,934	41,152				0
399.08	99,542	34,845				
399.24	400,360					(400,360)
<b>Total Div. 009</b>	<b>109,291,721</b>	<b>8,807,978</b>	<b>(2,303,828)</b>	<b>57,771</b>	<b>(1,442,375)</b>	<b>(548,120)</b>

<u>Account</u>	<u>2002 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,895	(565)				
302.00	127,983	(8,131)				
<u>Production Plant</u>						
325.20	-	-				
325.40	-	(3)				
331.00	3,502	(9)				
332.01	47,193	(31)				
332.02	528,566	(1,145)				
334.00	200,710	(2,241)				
336.00	-	-				
<u>Storage Plant</u>						
350.10	-	-				
350.20	4,555	36				
351.00	1,097	167				
351.02	104,306	2,568				
351.03	24,976	(1,912)				
351.04	120,191	2,325				
352.00	29,114	1,412				
352.01	1,508,946	67,691				
352.02	557,139	(27,587)				
352.03	12,287	4,237				
352.10	184,781	(6,340)				
352.11	47,318	833				
353.01	186,315	(8,216)				
353.02	223,646	(14,660)				
354.00	443,407	6,876				
355.00	263,264	4,959				
356.00	250,663	(8,071)				
<u>Transmission Plant</u>						
365.10	10	6				
365.20	303,682	5,945				
366.02	5,764	171				
366.03	56,839	801				
367.00	244,476	4,116				
367.01	14,226,301	285,807				
369.00	24,649	3,531				
369.01	1,665,968	52,561				

<u>Account</u>	<u>2002 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	-	14,102				
374.01	-	-				
374.02	14,008	781				
374.03	-	-				
375.00	4,770	3,714				
375.01	71,240	1,718				
375.02	34,128	757				
375.03	(123)	65				
376.00	1,165,193	114,801	(120)			
376.01	33,209,167	1,221,157	(35,048)		(16,094)	
376.02	5,325,162	1,276,190	(76,936)		(26,108)	
378.00	1,165,850	48,575				
379.00	19,842	18,248				
379.03	-	-				
379.05	1,035,928	35,049				
380.00	23,602,038	3,200,502	(573,781)		(600,977)	
381.00	8,829,309	449,203	(9,244,466)			
382.00	5,177,184	596,390	(312,393)		(536,125)	
383.00	2,057,523	103,769	(68)			
384.00	76,894	4,333				
385.00	1,586,257	84,442				
386.00	1,863	142				
<u>General Plant</u>						
389.00	-	14,230				
390.02	82,209	3,218				
390.03	24,219	11,536				
390.04	4,042	315				
390.09	838,493	67,884				
391.00	799,405	94,947				
391.03	(4,736)	8,197	(15,380)			
392.00	2,374,507	229,827	(2,730,409)	98,068		
392.01	130,922	-	(36,389)	1,600		
392.02	133,899	7,973	(1,871)			
394.00	1,033,810	68,289	(61,408)			
396.03	297,243	20,600	(302,478)			
396.04	122,561	13,850	(30,987)			
396.05	52,092	2,436	(24,312)			
397.00	750,170	37,559				
397.01	7,564	1,514				
397.02	3,442	1,924	(4,941)			
397.05	23,933	13,469				
398.00	89,667	106,428				
399.01	88,021	20,957				
399.02	-	5,472				
399.03	212,799	49,245				
399.06	1,758,635	512,705	(158,354)	2,788		
399.07	123,087			29,375	(54,807)	
399.08	134,387	29,038				
399.24	-					
<b>Total Div. 009</b>	<b>113,863,146</b>	<b>8,860,682</b>	<b>(13,609,341)</b>	<b>131,831</b>	<b>(1,234,112)</b>	<b>-</b>



<u>Account</u>	<u>2003 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,330	-				
302.00	119,853	-				
<u>Production Plant</u>						
325.20	-	-				
325.40	(3)	3				
331.00	3,492	-				
332.01	47,163	-				
332.02	527,421	634				
334.00	198,469					
336.00	-	-				
<u>Storage Plant</u>						
350.10	-	-				
350.20	4,591	43				
351.00	1,264	200				
351.02	106,874	3,084				
351.03	23,064	37				
351.04	122,516	2,790				
352.00	30,526	1,702				
352.01	1,576,637	57,277				
352.02	529,551	1,201				
352.03	16,524	5,084				
352.10	178,441	45				
352.11	48,151	999				
353.01	178,099	201				
353.02	208,987	236				
354.00	450,283	8,256				
355.00	268,223	5,950				
356.00	242,592	263				
<u>Transmission Plant</u>						
365.10	16	-				
365.20	309,627	7,229				
366.02	5,936	1,632				
366.03	57,640	961				
367.00	248,592	5,146				
367.01	14,512,109	272,179				
369.00	28,181	4,237				
369.01	1,718,529	63,073				

<u>Account</u>	<u>2003 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	14,102	34,070				
374.01	-	-				
374.02	14,789	1,773				
374.03	-	-				
375.00	8,484	5,195				
375.01	72,957	2,061				
375.02	34,886	909				
375.03	(58)	78				
376.00	1,279,874	163,134	(742)			
376.01	34,379,182	1,478,480	(44,722)		(29,573)	
376.02	6,498,307	501,473	(18,131)		(21,158)	
378.00	1,214,425	61,110				
379.00	38,090	27,360				
379.03	-	-				
379.05	1,070,977	42,055	(302)			
380.00	25,627,782	4,150,758	(127,032)		(478,685)	
381.00	34,046	443,556				
382.00	4,925,056	825,961	(203,956)		(521,798)	
383.00	2,161,225	128,620				
384.00	81,226	5,199				
385.00	1,670,700	110,417				
386.00	2,005	171				
<u>General Plant</u>						
389.00	14,230	14,230				
390.02	85,427	3,862				
390.03	35,755	16,272				
390.04	4,357	293				
390.09	906,377	64,836				
391.00	894,352	132,090				(184,353)
391.03	(11,918)	8,437	(37,461)			
392.00	(28,008)	94,000	(470,474)	18,935		
392.01	96,134		(34,663)	1,660		
392.02	140,000	7,236	(7,062)	679		
394.00	1,040,691	75,703	(517,271)			
396.03	15,364	14,058	(100,915)			
396.04	105,424	11,780	(93,112)			
396.05	30,216	2,064	(10,023)			
397.00	787,728	52,041				(329,510)
397.01	9,077	1,816				
397.02	425	2,206				
397.05	37,401	16,267				
398.00	196,096	182,219				
399.01	108,979	25,149				
399.02	5,472	108,935				
399.03	262,044	69,508				
399.06	2,115,774	228,609	(176,848)			
399.07	97,654	28,859				
399.08	163,425	64,261				
399.24	-	-				
<b>Total Div. 009</b>	<b>108,012,206</b>	<b>9,649,574</b>	<b>(1,842,715)</b>	<b>21,274</b>	<b>(1,051,214)</b>	<b>(513,863)</b>

<u>Account</u>	<u>2004 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Intangible Plant</u>						
301.00	8,330					
302.00	119,853					
<u>Production Plant</u>						
325.20	-					
325.40	-					
331.00	3,492					
332.01	47,163					
332.02	528,055	1,902				
334.00	198,469					
336.00	-					
<u>Storage Plant</u>						
350.10	-					
350.20	4,634	43				
351.00	1,463	118				
351.02	109,958	3,023				
351.03	23,101	438				
351.04	125,306	2,735				
352.00	32,228	1,702				
352.01	1,633,914	49,322				
352.02	530,753	12,414				
352.03	21,609	1,695				847
352.10	178,485	134				
352.11	49,151	999				
353.01	178,300	2,362				
353.02	209,223	2,772				
354.00	458,540	7,944				
355.00	274,173	5,950				
356.00	242,855	790				
<u>Transmission Plant</u>						
365.10	16					
365.20	316,856	7,229				
366.02	7,568	2,965				
366.03	58,602	961				
367.00	253,738	5,035	(3,197)			
367.01	14,784,288	268,167	(19,322)		(28,499)	
369.00	32,418	4,237				
369.01	1,781,602	63,073				

<u>Account</u>	<u>2004 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Distribution Plant</u>						
374.00	48,172	8,973				
374.01	-	-				
374.02	16,562	2,440				
374.03	-	-				
375.00	13,679	5,990				
375.01	75,019	2,061				
375.02	35,794	909				
375.03	20	78				
376.00	1,442,266	215,113	(80,822)			
376.01	35,783,366	1,469,135	(182,498)		(22,918)	
376.02	6,960,490	546,121	(42,262)		(9,178)	1,347
378.00	1,275,535	63,594				
379.00	65,450	29,984				
379.03	-	-				
379.05	1,112,730	42,051				
380.00	29,172,823	4,578,131	(540,726)		(257,366)	
381.00	477,602	458,446				
382.00	5,025,263	950,097	(110,560)		(157,057)	1,835
383.00	2,289,845	134,777	(4,054)			
384.00	86,425	5,199				
385.00	1,781,117	117,457				
386.00	2,176	171				
<u>General Plant</u>						
389.00	28,459					
390.02	89,289	3,739				644
390.03	52,027	15,893				1,783
390.04	4,650	201				63
390.09	971,213	59,410				125,333
391.00	842,090	153,821				
391.03	(40,943)	6,762				
392.00	(385,547)	60,962	(383,696)	66,445	(1,686)	1,094,922
392.01	63,130		(14,797)		(47)	(4,973)
392.02	140,853	6,397	(10,563)	575	6	759
394.00	599,123	70,050	(43,563)	200	(6)	
396.03	(71,493)	9,012	(42,281)	12,288	42	251,411
396.04	24,092	7,796				111,721
396.05	22,257	1,322	-	160	(5)	16,441
397.00	510,259	58,348				
397.01	10,894	1,528	(31,526)			
397.02	2,631	2,204	(910)			
397.05	53,669	16,267				
398.00	378,315	221,556				
399.01	134,128	25,149				
399.02	114,407	4,054				
399.03	331,552	73,106				
399.06	2,167,535	397,040				
399.07	126,513	32,607				
399.08	227,686	72,304				
399.24	-					
<b>Total Div. 009</b>	<b>114,275,262</b>	<b>10,376,263</b>	<b>(1,510,779)</b>	<b>79,667</b>	<b>(476,713)</b>	<b>1,602,134</b>

<u>Account</u>	<u>2005 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>	<u>2006 Reserve</u>
<u>Intangible Plant</u>							
301.00	8,330					-	8,330
302.00	119,853						119,853
<u>Production Plant</u>							
325.20	-						-
325.40	-						-
331.00	3,492						3,492
332.01	47,163						47,163
332.02	529,956						529,956
334.00	198,469						198,469
336.00	-						-
<u>Storage Plant</u>							
350.10	-						-
350.20	4,677	5					4,682
351.00	1,581	91					1,672
351.02	112,981	3,084					116,065
351.03	23,539	447					23,985
351.04	128,040	2,790					130,830
352.00	33,930	1,702					35,633
352.01	1,683,235	57,277					1,740,512
352.02	543,166	14,416					557,582
352.03	24,151	23,304				(47,455)	-
352.10	178,619						178,619
352.11	50,150	999					51,150
353.01	180,662	2,410					183,071
353.02	211,994	2,828					214,822
354.00	466,483	8,256					474,740
355.00	280,123	5,950					286,074
356.00	243,645	-					243,645
<u>Transmission Plant</u>							
365.10	16	-					16
365.20	324,084	7,344					331,429
366.02	10,533	2,976					13,509
366.03	59,563	961					60,525
367.00	255,576	5,143					260,719
367.01	15,004,634	274,821	(2,765)		(5,224)		15,271,466
369.00	36,656	4,237					40,893
369.01	1,844,675	63,073					1,907,749

<u>Account</u>	<u>2005 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>	<u>2006 Reserve</u>
<u>Distribution Plant</u>							
374.00	57,145						57,145
374.01	-						-
374.02	19,002	3,276					22,278
374.03	-						-
375.00	19,669	6,085					25,754
375.01	77,080	2,061					79,141
375.02	36,703	909					37,611
375.03	98	78					176
376.00	1,576,557	230,367	40,283		(8,347)		1,838,859
376.01	37,047,085	1,515,393	(244,942)		(351,639)	359,733	38,325,631
376.02	7,456,518	594,148	(49,624)		(120,053)		7,880,989
378.00	1,339,129	69,183	(12,627)		(7,595)	2,503	1,390,592
379.00	95,435	31,426					126,861
379.03	-						-
379.05	1,154,780	42,051					1,196,831
380.00	32,952,863	4,922,048	(1,319,886)		(760,812)		35,794,213
381.00	936,048	461,812				(359,733)	1,038,127
382.00	5,709,578	1,043,739	(527,453)		(943,844)		5,282,019
383.00	2,420,567	140,357					2,560,924
384.00	91,625	5,199					96,824
385.00	1,898,574	123,184					2,021,758
386.00	2,346	157				(2,503)	-
<u>General Plant</u>							
389.00	28,459	-					28,459
390.02	93,672	3,968				(644)	96,996
390.03	69,702	16,349				(1,783)	84,269
390.04	4,913	231				(63)	5,081
390.09	1,155,956	67,312				(125,333)	1,097,934
391.00	995,911	137,728	(548,104)				585,535
391.03	(34,180)	6,734	(806)				(28,253)
392.00	451,399	49,397	(82,381)			(1,097,888)	(679,473)
392.01	43,313		(21,372)			4,973	26,913
392.02	138,027	9,206	(27,842)			(759)	118,632
394.00	625,804	60,141	(578,946)				106,999
396.03	158,979	7,550	(62,479)			(251,411)	(147,361)
396.04	143,610	7,895	(28,350)			(111,721)	11,434
396.05	40,175	1,301	(25,467)			(16,441)	(432)
397.00	568,606	59,451					628,057
397.01	(19,104)	174					(18,930)
397.02	3,925	2,159					6,084
397.05	69,936	16,267					86,204
398.00	599,870	255,555					855,426
399.01	159,277	16,713					175,990
399.02	118,461						118,461
399.03	404,658	73,134					477,791
399.06	2,564,576	249,133					2,813,709
399.07	159,120	38,512					197,633
399.08	299,990	65,282					365,271
399.24	-						-
<b>Total Div. 009</b>	<b>124,345,834</b>	<b>10,817,776</b>	<b>(3,492,760)</b>	<b>-</b>	<b>(2,197,515)</b>	<b>(1,648,525)</b>	<b>127,824,810</b>

**ATMOS ENERGY CORPORATION, INC - SSU**  
 Response DR AG-1-106

<u>Account</u>	<u>1999 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Division 002</u>						
390.09	1,728,714	408,601	(270,911)			36,314
391.00	1,614,667	184,779				
391.02	105,221	8,389	(40,836)	4,700		
391.03	1,004,596	25,295				
392.00	36,116	1,566				
393.00	6,498	606				
394.00	35,413	3,304				
395.00	-	5,715				
397.00	700,349	72,223				
398.00	195,253	33,289				
399.00	5,042	9,493				
399.01	-	41,394				
399.02	-	10,334				
399.03	-	1,718				
399.04	1,006,842	88,623				
399.05	647,214	184,105	(7,417)	4,974		
399.06	2,640,579	757,513	(2,832)	2,955		
399.07	892,943	90,393				
399.08	10,974,541	4,250,265	(8,032,596)			
399.09	2,539,906	247,615				
399.24	-					
<b>Total Div. 002</b>	<b>24,133,893</b>	<b>6,425,220</b>	<b>(8,354,592)</b>	<b>12,628</b>	<b>-</b>	<b>36,314</b>
<u>Division 012</u>						
390.09	-					
391.00	-					
397.00	-					
398.00	-					
399.00	-					
399.01	-					
399.02	-					
399.03	-					
399.06	-					
399.07	-					
399.08	-					
399.24	-					
<b>Total Div. 012</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total SSU</b>	<b>24,133,893</b>	<b>6,425,220</b>	<b>(8,354,592)</b>	<b>12,628</b>	<b>-</b>	<b>36,314</b>

DTA / (DTL) - Activity

4,799

<u>Account</u>	<u>2000 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Division 002</u>						
390.09	1,902,719	508,762				577,000
391.00	1,799,446	253,187				766,790
391.02	77,474	5,562				
391.03	1,029,891	25,415				
392.00	37,682	152	(18,796)	7,393		
393.00	7,105	1,230				
394.00	38,717	2,203				
395.00	5,715					(5,715)
397.00	772,572	185,998				1,045,061
398.00	228,542	32,559				5,715
399.00	14,535	11,857				
399.01	41,394	314,133				1,838,859
399.02	10,334	214,943				1,626,717
399.03	1,718	10,836				43,771
399.04	1,095,465					
399.05	828,875	183,041	(4,505)			
399.06	3,398,214	934,714				1,499,294
399.07	983,336	83,048				97,224
399.08	7,192,209	5,334,368				8,486,589
399.09	2,787,521	244,757	(1,576,780)			
399.24	-	482,564				4,476,384
<b>Total Div. 002</b>	<b>22,253,464</b>	<b>8,829,328</b>	<b>(1,600,081)</b>	<b>7,393</b>	<b>-</b>	<b>20,457,690</b>
<u>Division 012</u>						
390.09	-					
391.00	-					
397.00	-					
398.00	-					
399.00	-					
399.01	-					
399.02	-					
399.03	-					
399.06	-					
399.07	-					
399.08	-					
399.24	-					
<b>Total Div. 012</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total SSU</b>	<b>22,253,464</b>	<b>8,829,328</b>	<b>(1,600,081)</b>	<b>7,393</b>	<b>-</b>	<b>20,457,690</b>

DTA / (DTL) - Activity

2,809



<u>Account</u>	<u>2001 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Division 002</u>						
390.09	2,988,481	729,687				
391.00	2,819,424	463,782				
391.02	83,036					
391.03	1,055,306	25,552				
392.00	26,430					
393.00	8,335					
394.00	40,920					
395.00	-					
397.00	2,003,631	582,793				
398.00	266,816	35,519				
399.00	26,392	71,762				
399.01	2,194,386	1,075,479				
399.02	1,851,993	845,185				
399.03	56,325	31,351				
399.04	1,095,465					
399.05	1,007,411	153,830				
399.06	5,832,222	1,479,374				(372)
399.07	1,163,608	204,818				34,185
399.08	21,013,167	8,759,328				
399.09	1,455,498	199,564				
399.24	4,958,948	1,930,255				
<b>Total Div. 002</b>	<b>49,947,794</b>	<b>16,588,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,813</b>
<u>Division 012</u>						
390.09	-					
391.00	-					
397.00	-					
398.00	-					
399.00	-					
399.01	-					
399.02	-					
399.03	-					
399.06	-					
399.07	-					
399.08	-					
399.24	-					
<b>Total Div. 012</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total SSU</b>	<b>49,947,794</b>	<b>16,588,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,813</b>

DTA / (DTL) - Activity

<u>Account</u>	<u>2002 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Division 002</u>						
390.09	3,718,167	748,014				
391.00	3,283,206	410,820				
391.02	83,036	(29,671)				
391.03	1,080,858	21,478				
392.00	26,430					
393.00	8,335	(1,597)				
394.00	40,920	(8,704)				
395.00	-					
397.00	2,586,424	753,820				
398.00	302,335	28,817	(56,636)			
399.00	98,154	29,648	(8,144)			
399.01	3,269,865	1,174,216				
399.02	2,697,178	803,413				
399.03	87,675	32,531				
399.04	1,095,465					
399.05	1,161,241					
399.06	7,311,224	1,017,906	(6,189,732)			
399.07	1,402,612	326,385	(861,539)			
399.08	29,772,495	9,902,239	(9,573,067)			
399.09	1,655,062	251,814				
399.24	6,889,203	1,608,546				
<b>Total Div. 002</b>	<b>66,569,886</b>	<b>17,069,674</b>	<b>(16,689,117)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Division 012</u>						
390.09	-					
391.00	-					
397.00	-					
398.00	-					
399.00	-					
399.01	-					
399.02	-					
399.03	-					
399.06	-					
399.07	-					
399.08	-					
399.24	-					
<b>Total Div. 012</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total SSU</b>	<b>66,569,886</b>	<b>17,069,674</b>	<b>(16,689,117)</b>	<b>-</b>	<b>-</b>	<b>-</b>

DTA / (DTL) - Activity

<u>Account</u>	<u>2003 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Division 002</u>						
390.09	4,466,181	688,867				
391.00	3,694,026	482,163				2,196,132
391.02	53,365					
391.03	1,102,336	24,351				
392.00	26,430					
393.00	6,738					
394.00	32,216	242				
395.00	-					
397.00	3,340,244	1,090,652	(34,015)	29,716		931,445
398.00	274,516	32,079				
399.00	119,658	33,461				
399.01	4,444,081	1,379,579				
399.02	3,500,591	964,648				
399.03	120,207	73,833				
399.04	1,095,465					
399.05	1,161,241					
399.06	2,139,398	894,771				
399.07	867,457	336,117				
399.08	30,101,667	7,004,873				
399.09	1,906,876	198,691				
399.24	8,497,748	1,823,682				
<b>Total Div. 002</b>	<b>66,950,442</b>	<b>15,028,010</b>	<b>(34,015)</b>	<b>29,716</b>	<b>-</b>	<b>3,127,577</b>
<u>Division 012</u>						
390.09	-					
391.00	-					
397.00	-					
398.00	-					
399.00	-					
399.01	-					
399.02	-					
399.03	-					
399.06	-					
399.07	-					
399.08	-					
399.24	-					
<b>Total Div. 012</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total SSU</b>	<b>66,950,442</b>	<b>15,028,010</b>	<b>(34,015)</b>	<b>29,716</b>	<b>-</b>	<b>3,127,577</b>

DTA / (DTL) - Activity

11,292

<u>Account</u>	<u>2004 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>
<u>Division 002</u>						
390.09	5,155,048	702,369				45,903
391.00	6,372,321	551,000				
391.02	53,365					
391.03	1,126,687	30,256				
392.00	26,430					
393.00	6,738					
394.00	32,458	721				
395.00	-					
397.00	5,358,042	1,302,685				
398.00	306,595	37,579				
399.00	153,119	32,773				
399.01	5,823,660	1,402,093				
399.02	4,465,239	989,368				
399.03	194,040	107,124				
399.04	1,095,465					
399.05	1,161,241					
399.06	3,034,169	1,098,004				
399.07	1,203,574	367,546				
399.08	37,106,540	6,564,441				
399.09	2,105,567	427,274				
399.24	10,321,431	1,905,089				
<b>Total Div. 002</b>	<b>85,101,730</b>	<b>15,518,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,903</b>
<u>Division 012</u>						
390.09	-					
391.00	-					
397.00	-					
398.00	-					
399.00	-					
399.01	-					
399.02	-					
399.03	-					
399.06	-					
399.07	-					
399.08	-					
399.24	-					
<b>Total Div. 012</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total SSU</b>	<b>85,101,730</b>	<b>15,518,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,903</b>

DTA / (DTL) - Activity

<u>Account</u>	<u>2005 Reserve</u>	<u>Depr. Expense</u>	<u>Retirements</u>	<u>Salvage</u>	<u>Cost of Removal</u>	<u>Transfers/ Adjustments</u>	<u>2006 Reserve</u>
<u>Division 002</u>							
390.09	5,903,319	663,215				(1,301,571)	5,264,963
391.00	6,923,321	510,624	(1,420,965)			(42,517)	5,970,463
391.02	53,365		(27,985)			5,787	31,167
391.03	1,156,943	4,044	(724,682)			2,854	439,159
392.00	26,430					132	26,562
393.00	6,738	(251)	(6,063)			334	758
394.00	33,179		(25,359)			1,819	9,639
395.00	-						-
397.00	6,660,726	923,846				(6,622,043)	962,529
398.00	344,174	40,605				(2,606)	382,173
399.00	185,892	20,700				(196,858)	9,734
399.01	7,225,753	1,190,911				(6,934,952)	1,481,712
399.02	5,454,606	751,982				(5,642,815)	563,774
399.03	301,165	203,757				(172,992)	331,930
399.04	1,095,465					7,633	1,103,098
399.05	1,161,241					8,083	1,169,324
399.06	4,132,174	1,213,391				(1,233,316)	4,112,249
399.07	1,571,121	394,128				(1,075,769)	889,480
399.08	43,670,981	5,699,086				(31,818,326)	17,551,741
399.09	2,532,841	205,608				(35,644)	2,702,805
399.24	12,226,519	1,143,516				(13,370,035)	0
<b>Total Div. 002</b>	<b>100,665,954</b>	<b>12,965,161</b>	<b>(2,205,054)</b>	<b>-</b>	<b>-</b>	<b>(68,422,801)</b>	<b>43,003,260</b>
<u>Division 012</u>							
390.09	-	100,126				1,142,438	1,242,565
391.00	-	1,196				8,180	9,376
397.00	-	730,568				6,503,118	7,233,686
398.00	-	55				226	281
399.00	-	13,729				191,266	204,995
399.01	-	608,624				6,716,126	7,324,750
399.02	-	431,834				5,472,882	5,904,716
399.03	-	28,836				165,983	194,819
399.06	-	239,569				1,086,958	1,326,527
399.07	-	154,078				1,016,070	1,170,147
399.08	-	2,761,347				30,179,256	32,940,603
399.24	-	830,567				13,139,352	13,969,919
<b>Total Div. 012</b>	<b>-</b>	<b>5,900,529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,621,854</b>	<b>71,522,383</b>
<b>Total SSU</b>	<b>100,665,954</b>	<b>18,865,690</b>	<b>(2,205,054)</b>	<b>-</b>	<b>-</b>	<b>(2,800,947)</b>	<b>114,525,643</b>

DTA / (DTL) - Activity

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 110**  
**Witness: Don Roff**

**Data Request:**

If not provided elsewhere, provide the calculation of the proposed depreciation rates in electronic format (Excel) with all formulae intact.

**Response:**

The calculation of the proposed depreciation rates can be found in the workpapers provided in response to data request AG 1-87.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 111**  
**Witness: Don Roff**

**Data Request:**

Does the Company maintain its book reserve by plant account? If not, explain why not.

**Response:**

Yes, the book reserve is maintained by plant account.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 112**  
**Witness: Don Roff**

**Data Request:**

If the Company does not maintain its book reserve by plant account, provide the calculation of the 2005 and 2006 recorded reserves used to calculate the rates shown in the Depreciation Studies.

**Response:**

Please see response to data request AG 1-111.



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 113**  
**Witness: Don Roff**

**Data Request:**

If not provided elsewhere, provide all remaining life calculations resulting from the Depreciation Studies both in hard copy and in electronic format with all formulae intact.

**Response:**

The remaining life calculations from both depreciation studies may be found in the workpapers provided in response to data request AG 1-87.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 114**  
**Witness: Don Roff**

**Data Request:**

If not provided elsewhere, please provide electronic (Excel) versions of each net salvage study prepared for the Depreciation Studies, with all formulae intact.

**Response:**

The net salvage analysis can be found in electronic format on the CD provided in response to data request AG 1-87.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 115**  
**Witness: Don Roff**

**Data Request:**

If not provided elsewhere, provide on diskette or CD all workpapers supporting terminal net salvage (decommissioning) estimates for each account for which terminal net salvage is a factor. Include all calculations in electronic format (Excel), with all formulae intact.

**Response:**

Please see the questions and responses attached collectively as AG DR1-88 ATT (specifically question 2 – Account 352) to the response to data request AG 1-88.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 116**  
**Witness: Don Roff**

**Data Request:**

Refer to each net salvage study prepared for the Depreciation Studies. For each of the five years ending 2005 (2006 for SSU plant) explain whether it was normal or abnormal and why.

**Response:**

Mr. Roff does not believe there is any "abnormal" net salvage.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 117**  
**Witness: Dan Meziere**

**Data Request:**

Explain, and provide examples of, the Company's retirement unit cost procedures for each account. Identify all changes to retirement unit costs which have occurred over the years.

**Response:**

Capital expenditures are accumulated at a task level. Each task translates to a 300 FERC Account.

1. Charges are accumulated at the project, task, and expenditure type level:

040.12345 – 01202 – Materials – \$10,000  
040.12345 – 01202 – Labor - \$10,000  
040.12345 – 01202 – Corporate OH (@ 10%) - \$2,000  
040.12345 – 01202 – Business Unit OH (@ 25%) - \$5,000

040.12345 – 01204 – Materials – \$8,000  
040.12345 – 01204 – Labor - \$7,000  
040.12345 – 01204 – Corporate OH (@ 10%) - \$1,500  
040.12345 – 01204 – Business Unit OH (@ 25%) - \$3,750

040.12345 – 01206 – Materials – \$30,000  
040.12345 – 01206 – Labor - \$12,000  
040.12345 – 01206 – Corporate OH (@ 10%) - \$4,200  
040.12345 – 01206 – Business Unit OH (@ 25%) - \$10,500

Total Project Cost = \$103,950

**Task Translation Table:**

01202 = DIS-37602 – Main, PE, 1in<X<=2in  
01204 = DIS-37602 – Main, PE, 3in<X<=4in  
01206 = DIS-37602 – Main, PE, 5in<X<=6in

**Assumptions for ease of calculation:**

Corporate OH rate = 10%  
Business OH rate = 25%

2. When the project is completed, the Engineering Tech or Project Manager enters the as-built information for each retirement unit:

Installed 600 ft. of DIS-37602 – Main, PE, 1in<X<=2in

Installed 400 ft. of DIS-37602 – Main, PE, 3in<X<=4in

Installed 1000 ft. of DIS-37602 – Main, PE, 5in<X<=6in

3. Unitization process is run to close out CWIP (107) and create the asset (101):

Asset created in the following 300 accounts broken down by retirement unit:

- A. Account 37602 for \$103,950
  - a. 600 feet @ \$45/foot = \$27,000; DIS-37602 – Main, PE, 1in<X<=2in
  - b. 400 feet @ \$50.62/foot = \$20,250; DIS-37602 – Main, PE, 3in<X<=4in
  - c. 1000 feet @ 56.70/foot = \$56,700; DIS-37602 – Main, PE, 5in<X<=6in

Note: There are no retirement unit cost changes to report.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 118**  
**Witness: Don Roff**

**Data Request:**

Were any retirements, classified as sales or reimbursements, excluded from the life studies? If yes, were the retirements and related gross salvage and cost of removal also excluded from the net salvage studies?

**Response:**

There were no retirements excluded from the life studies.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 119**  
**Witness: Robert R. Cook Jr.**

**Data Request:**

Explain the Company's procedures for gross salvage and cost of removal for each plant account. Also, explain how cost of removal relating to replacements is allocated between cost of removal and new additions. Provide copies of actual source documents showing this allocation.

**Response:**

Salvage and/or cost of removal are recorded to a retirement "task" within an approved project. The "expenditure type" defines the type of cost that was associated with the removal (labor, benefits, material, etc.). If there is any salvage amount, it is defined as such through the "expenditure type". The projects are then unitized and closed to the appropriate plant account.

The cost of removal relating to replacements is not allocated between cost of removal and new additions. The costs are applied as direct charges to these two functions. They are directly coded to the project via timesheets, material issues, etc. Again, the salvage is applied through the receipt of cash and applied to the project as such.

Please see attachment labeled Case 2006-00464 AG DR1-119 ATT for documents showing examples of this allocation.



PURPOSE AND NECESSITY

Name of Project : Locust St. Replacement Date: 7/11/2006  
 Town: OWENSBORO Region: WEST Location: OWENSBORO  
 PROJECT DESCRIPTION: INSTALL APPROXIMATELY 170' 2"PE & Retire 4" Stl. LP due to leakage.

Footage	<u>170'</u>	Size	<u>2"</u>	Type	<u>PE</u>	R-O-W	
Projected Load:	<u>Annual</u>	MCF	<u>Hourly</u>	MCF	<u>MAOP:</u>		
N.O.P.	<u>RAW COST:</u>	<u>\$3,572</u>	+	Overhead:	<u>\$6,407</u>	+	Est. Proj.Cost: <u>\$9,979</u>
APM/							
ROE:	<u>%</u>	Project Life :	<u>YRS.</u>	NPV	<u>IRR</u>	<u>%</u>	Crew Company or Contract <u>co</u>
Aid in Construction:		Additional information, (flow studies, Design, apm etc.)					
Non-Refundable Contributions		Drive: L		Folder:		File	
Contract Type:	<u>n/a</u>	Any additional comments place in Drive, Folder, & File listed above					
Contract Amount:	<u>n/a</u>						
Contract Date:	<u>n/a</u>						
Contract signed by:	<u>n/a</u>	Date Work	<u>is Requested:</u>	<u>ASAP</u>	Task Number(s) Related to this P&N:	<u>01202, 98000</u>	
Project No.:	<u>040.13059</u>						
PROJECT MANAGER:	<u>Tom Boehmann</u>						
APPROVALS:	CP Information:	<u>Pipe to be retired</u>	<u>Bare N.CP</u>	CP Section#	<u>500</u>	<u>10129</u>	

Initiator: JIM CAPPS Date: 7/11/2006  
 Comments \_\_\_\_\_

Recommend Approval: TIM RICE Date: 7/13/2006  
 Comments THIS IS IN EAM SECTION NO. 2730. PLEASE INSTALL 1- 17LB. ANODE WITH TEST WIRES UP IN CURB BOX @ PE TO I.P. STEEL MAIN TIE- IN.

Recommend Approval: Morgan Kirkland Date: 7/13/2006  
 Comments \_\_\_\_\_

Recommend Approval: Tom Boehmann Date: 7/13/2006  
 Comments This will take care of a Grade 2 leak that we have in W Parrish Ave.

Recommend Approval: \_\_\_\_\_ Date: \_\_\_\_\_  
 Comments \_\_\_\_\_

Recommend Approval : \_\_\_\_\_ Date: \_\_\_\_\_  
 Comments \_\_\_\_\_

Recommend Approval : \_\_\_\_\_ Date: \_\_\_\_\_  
 Comments \_\_\_\_\_

Recommend Approval : \_\_\_\_\_ Date: \_\_\_\_\_  
 Comments \_\_\_\_\_

Recommend Approval : \_\_\_\_\_ Date: \_\_\_\_\_  
 Comments \_\_\_\_\_

**FINAL APPROVAL** Tom Boehmann Date: 7/13/2006  
 Comments \_\_\_\_\_



**Name:** Locust St. Replacement      **Date:** 7/11/2006  
**Project Type:** Main Repl.      **District:** Owensboro  
**Project No:** \_\_\_\_\_      **Cost Center:** 2636  
**Project Estimated By:** Jim Capps      **Town:** Owensboro

Install Approximately 170' 2" Pe & retire 4" Stl. LP

*TASK 98000*

**Warehouse Materials**

UOM	MJ Part #	Description	Unit Cost	Cost
Feet		2" Plastic - 250' ROLLS	\$0.77	
Feet		"Pipe only"	\$2.68	
Feet		2" BF Tee	\$4.40	
Feet		2" BF 90	\$3.03	
Feet		2" BF Cap	\$1.48	
Each		2" Con Stab End Cap	\$61.63	
Each		2" Saddle Tee	\$115.80	
Each		2"x3/4" Saddle Tee	\$21.81	
Each		2" Poly Valve	\$107.43	
Each		2" Con Stab Cplng	\$44.55	
Each		MT Deakon 1029 Farm Tap	\$1,156.39	
Each		2x3/4" Weld Reducers	\$16.45	
Each		3/4" Elb	\$10.30	
Each		18" w/v Excess flow valves	\$31.50	
Each		2" W/Mcon 3 Way Tee, 06-8727-0000	\$88.58	
Each		2" W/Mcon Shdtop, 06-419B	\$32.01	
Each		2" Trans Flg	\$14.30	
Each		2" Musher Srv. Tee	\$104.74	
Each		2" Weld Cap	\$8.16	
Each		2" Weld El	\$5.13	
Each		3/4" Con Stab End Cap	\$8.75	
Each		1" Williams SS	\$171.68	
Each		SPLICE KIT 12ga - TRACER WIRE	\$0.89	
Each		#12 wire	\$0.08	
Each		Line markers	\$12.69	
Each		2" Weld Cap	\$8.21	
Each		17# Anode	\$39.45	
Each		5# ANODE	\$14.36	
Each		Gurb Box Cast Iron 3EAT	\$24.09	
Each		Valve Box	\$20.91	
Each		Polyken Tape (Black)	\$4.65	
Each		Tape Coat (Grey)	\$12.87	
Each				
Each		4" PVC Cap	\$5.31	
Each		4" PVC Pipe 20' joints per ft.	\$1.83	
Each		4" PVC Cplng	\$3.90	
Dollars				
			<b>Total Warehouse Materials</b>	

Other Materials				
Paving Material	Length=	Width=	Depth=	Total CuFT=
Rock Removal				
Testing				
Other-				
Other-				
Other-				
				<b>Total Other Materials</b>

Company Labor				
2	Man Crew for	8	Hours	\$400.00
1	Equipment		Hours	
	Marketing Support		Hours	
	Directional Boring Crew		Days	2 man crew - includes all expenses
				<b>Total Company Labor</b>

Contractor Name \_\_\_\_\_  
 Contractor Name \_\_\_\_\_

Description		
Total Warehouse Materials		
Total Other Material		
Company Labor		\$400.00
Contract Labor		
<b>Total Cost without Overheads</b>		<b>\$400.00</b>
Stores Expense 35%		
Employee Benefits & Insurance 38%		\$162.00
Company Overhead 102%		\$583.04
Corporate Overhead 18%		\$89.36
<b>Total Cost with Overheads</b>		<b>\$1,214.40</b>
<b>Cost Estimate per Foot</b>		<b>#DIV/0!</b>

Deposit \$ \_\_\_\_\_ Deferred \$ \_\_\_\_\_ Refundable \$ \_\_\_\_\_ AIC \$ \_\_\_\_\_

# Sic Installed \_\_\_\_\_ # Yardline Inst \_\_\_\_\_ Total Cost of Services \_\_\_\_\_  
 Estimated Cost per Services \_\_\_\_\_ Estimated Revenue from Y/L Install \_\_\_\_\_

**Estimate of Annual Consumption  
 Residential Customer**

Project Title: Locust St. Replacement  
 Project No: \_\_\_\_\_  
 Sales Rep: \_\_\_\_\_  
 Date: \_\_\_\_\_

Total number of lots in development \_\_\_\_\_

Average square feet of homes	Unit MCF	Total MCF
Projected homes utilizing gas		
Heat Saturation (%)	62	
Water Heater Saturation (%)	23	
Log Saturation (%)	8	
Dryer Saturation (%)	4	
Light Saturation (%)	18	
Grill Saturation (%)	3	
Range Saturation (%)	4	

**Average MCF Per Home** \_\_\_\_\_



Name: Locust St. Replacement Date: 7/11/2006  
 Project Type: Main Repl. District: Owensboro  
 Project No: \_\_\_\_\_ Cost Center: 2638  
 Project Estimated By: Jim Capps Town: Owensboro

Install Approximately 170' 2" Pe & retire 4" Stl. LP

*TASK 01202*

Warehouse Materials

	UOM	MJ Part #	Description	Unit Cost	Cost
170	Feet		2" Plastic - 250' ROLLS	\$0.77	\$130.80
	Feet		"Pipe only"	\$2.66	
	Feet		2" BF Tee	\$4.40	
	Feet		2" BF 90	\$3.03	
	Feet		2" BF Cap	\$1.48	
	Each		2" Con Stab End Cap	\$61.83	
	Each		2" Saddle Tee	\$115.80	
	Each		2 3/4" Saddle Tee	\$21.81	
	Each		2" Poly Valve	\$107.43	
	Each		2" Con Stab Cplng.	\$44.55	
	Each		MJ Deason 1029 Farm Tap	\$1,158.98	
	Each		2 3/4" Weld Reducers	\$18.45	
	Each		3/4" Elb	\$10.90	
	Each		18" w/w Excess flow valve	\$31.50	
	Each		2" WMson 3 Way Tee,06-8727-0000	\$68.58	
	Each		2" WMson Shutstop,06-4198	\$32.01	
1	Each		2" Trans Ftg	\$14.90	\$14.90
1	Each		2" Mueller Srv. Tee	\$104.74	\$104.74
	Each		2" Weld Cap	\$8.18	
	Each		2" Weld Ell	\$5.13	
	Each		3/4" Con Stab End Cap	\$8.75	
1	Each		4" Williamson SS	\$171.88	\$171.88
	Each		SPLICE KIT 12ga - TRAGER WIRE	\$0.89	
200	Each		#12 wire	\$0.08	\$16.00
	Each		Line markers	\$12.98	
1	Each		4" Weld Cap	\$9.21	\$9.21
	Each		17# Anode	\$39.45	
	Each		5# ANODE	\$14.38	
	Each		Curb Box Cast Iron 3B&T	\$24.09	
	Each		Valve Box	\$20.91	
	Each		Polyken Tape (Black)	\$4.85	
	Each		Tape Coat (Gray)	\$12.87	
	Each				
	Each		4" PVC Cap	\$5.31	
	Each		4" PVC Pipe 20' joints per ft.	\$1.83	
	Each		4" PVC Cplng	\$3.80	
	Dollars				
Total Warehouse Materials					\$448.81

Other Materials					
\$1,000	Paving Material				\$1,000.00
Rock Removal	Length=	Width=	Depth=	Total CuFt=	
	Testing				
	Other-				
	Other-				
	Other -				
Total Other Materials					\$1,000.00
Company Labor					
2	Man Crew for	32	Hours		\$1,600.00
1	Equipment	5	Hours		\$125.00
	Marketing Support		Hours		
	Directional Boxing Crew		Days	2 man crew - includes all expenses	
Total Company Labor					\$1,725.00
Contractor Name					
Contractor Name					
Description					
Total Warehouse Materials					\$448.81
Total Other Material					\$1,000.00
Company Labor					\$1,725.00
Contract Labor					
Total Cost without Overheads					\$3,171.81
Stores Expense 35%					\$110.51
Employee Benefits & Insurance 38%					\$605.50
Company Overhead 102%					\$4,083.97
Corporate Overhead 18%					\$717.06
Total Cost with Overheads					\$8,784.13
Cost Estimate per Foot					\$61.5637
COST/CUST #DIV/0!					
Deposit \$		Deferred \$		Refundable \$	AIC \$
# Svc Installed		# Yardline Inst		Total Cost of Services	
Estimated Cost per Services			Estimated Revenue from Y/L Install		
Estimate of Annual Consumption					
Residential Customer					
Project Title	Locust St. Replacement				
Project No:					
Sales Rep.					
Date:					
Total number of lots in development					
Average square feet of homes		Unit		Total	
Projected houses utilizing gas		MCF		MCF	
Heat Saturation (%)		62			
Water Heater Saturation (%)		24			
Log Saturation (%)		8			
Dryer Saturation (%)		4			
Light Saturation (%)		18			
Grill Saturation (%)		3			
Range Saturation (%)		4			
Average MCF Per Home					

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 120**  
**Witness: Robert R. Cook Jr.**

**Data Request:**

Does Atmos agree that, in the case of a replacement, Atmos has control over how much of the cost of the replacement is assigned to the retirement as cost of removal, and how much is capitalized to plant-in-service? Explain the answer fully.

**Response:**

Yes. The cost assigned is determined by the work performed. Please see the response to AG DR 1-119 for more information.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 121**  
**Witness: Dan Meziere**

**Data Request:**

Provide all manuals, guidelines, memoranda or other documentation that deal with the Company's policies on the assignment of capital costs and net salvage with regard to the replacement of retired plant. Also, provide a sample workorder for a replacement project, showing these cost assignments.

**Response:**

Please reference the account coding manual provided in KPSC DR1-4 for Company guidelines in regard to the replacement of retired plant.

Please see the attachment labeled Case 2006-00464 AG DR1-121 ATT for a sample work order.

General Ledger Entries:

2320 - Accounts Payable		
(1)	\$100	
(1)	\$50	
		\$100 (1)
		\$50 (1)
	\$150	\$150

1310 - Cash		
		\$100 (1)
		\$50 (1)
(2)	\$25	
	\$25	\$150

1070 - Construction Work In Progress		
(1)	\$100	
		\$100 (3)
	\$100	\$100

1080-04881 Accum Prov for Depreciation - RWIP Salvage		
(5)	\$25	\$25 (2)
	\$25	\$25

1080-04882 Accum Prov for Depreciation - RWIP Removal Cost		
(1)	\$50	
		\$50 (5)
	\$50	\$50

1080-0000 Accum Prov for Depreciation		
(4a&b)	\$85	
(5a&b)	\$50	
		\$25 (5a&b)
	\$135	\$25

1010 - Utility Plant in Service		
(3)	\$100	
		\$85 (4)
	\$100	\$85

Sub-ledger Entries in Powerplant for Reserve only portion of example - Summary for 5a&b

1080-0000 Task 01104, Acct 37601 Mains, steel		
(4a)	\$57	
(5a)	\$16.66	
	\$73.66	\$0

1080-0000 Task 01204, Acct 37602 Mains, plastic		
(4b)	\$28	
(5b)	\$8.34	
	\$36.34	\$0

1010 Task 01104, Acct 37601 Mains, steel		
(3a)	\$75	\$57 (4a)
	\$75	\$57

1010 Task 01204, Acct 37602 Mains, plastic		
(3b)	\$25	\$28 (4b)
	\$25	\$28

Flow of Activity

- 1 Incurring new construction cost of \$100 and cost of removal expense of \$50. See labels of a and b for subledger detail by plant account
- 2 Received salvage
- 3 Utilization of project - Add new asset
- 4 Utilization of project continued - Retirement of asset removed (\$85 Cost basis, 20ft of task 01104, Acct 37601(mains,steel) and 10ft. of task 01204, Acct 37602 (mains, plastic))  
See label of a and b for subledger detail by plant account
- 5 Allocation of COR/Salvage. See labels of a and b for subledger detail by plant account  
\$25 net cost of removal/salvage to allocate (\$50 COR - \$25 Salvage)  
  
37601 - 20ft - 2/3 - \$16.66  
37602 - 10ft - 1/3 - \$8.34



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 122**  
**Witness: Dan Meziere**

**Data Request:**

Provide narrative explanations of the Company's aging and pricing procedures.

**Response:**

**Process Retirement Procedure**

Retirements are processed systematically after data from feeder systems interface to PowerPlant.

Process:

- 1) Field crews charge their time & any material used for the retirement to the appropriate project. Documentation is completed on each job, approved by supervisors & entered into the BU's current interface systems (FMUS, CM+, EAM).
- 2) Interfaces transfer data from FMUS, OPA & EAM sources to PowerPlant system.
- 3) During the month end close process, plant accounting runs "retirement transactions" to create original cost retirement pending transactions.
- 4) If the retirement is on a depreciation group with a mortality curve, that curve is used to determine which assets are retired.
- 5) If the retirement is not a depreciation group with a mortality curve, the retirement is processed using FIFO, matching on asset location and retirement unit.

**Atmos Energy Corporation, Kentucky**

**Case No. 2006-00464**

**Attorney General Initial Data Request Dated February 20, 2007**

**DR Item 123**

**Witness: Greg Waller**

**Data Request:**

Identify and explain the Company's expectations with respect to future removal requirements and markets for retired equipment and materials. Provide the basis for these expectations.

**Response:**

The Company's expectations are that, in the near term, future removal requirements and markets for retired equipment and materials will be similar to recent experience.

**Atmos Energy Corporation, Kentucky**

**Case No. 2006-00464**

**Attorney General Initial Data Request Dated February 20, 2007**

**DR Item 141**

**Witness: Robert R. Cook Jr.**

**Data Request:**

Provide a summary of all Main and Service Replacement projects during 2005. Separately identify all major costs, including the removal of the existing Main and/or Service.

**Response:**

Please see attachment labeled Case 2006-00464 AG DR1-141 ATT for Main and Service replacement projects during 2005

Atmos Energy Corporation, Kentucky  
 Case No. 2006-00464  
 Attorney General Initial Data Request Dated February 20, 2007  
 DR Item 141  
 Witness: Rad Cook

Sum of amount					account		
project	Project Name	Task	Task Name	expenditure_type	1070	1080	Grand Total
040.11937	Bowling Green.04 Non Growth Functional	01104	Mains steel 4"	BUSINESS UNIT A&G	(50.22)		(50.22)
		01202	Mains pe 2"	BUSINESS UNIT A&G	1,461.21		1,461.21
				CONTRACTOR - LABOR	5,393.00		5,393.00
				CORPORATE A&G	1,081.83		1,081.83
				MATERIAL DIRECT - W/ STORES OH	79.78		79.78
				STORES OVERHEAD	15.95		15.95
		01204	Mains pe 4"	BUSINESS UNIT A&G	(1,923.66)		(1,923.66)
		02101	Services stl 1"	BUSINESS UNIT A&G	(67.91)		(67.91)
		02201	Services pe <=1"	BUSINESS UNIT A&G	(8,068.69)		(8,068.69)
				CONTRACTOR - LABOR	11,675.00		11,675.00
CORPORATE A&G	2,397.44				2,397.44		
MATERIAL DIRECT- W/O STORES OH	488.60				488.60		
		USE TAX	15.00		15.00		
02980	Service retire	BUSINESS UNIT A&G		(403.61)	(403.61)		
040.11937 Sum					12,497.34	(403.61)	12,093.73
040.11943	Danville.04 Non Growth Functional	01102	Mains 2" steel	BUSINESS UNIT A&G	(242.59)		(242.59)
		01103	Mains steel 3"	BUSINESS UNIT A&G	(26.00)		(26.00)
		01104	Mains steel 4"	BUSINESS UNIT A&G	(18.16)		(18.16)
				CORPORATE A&G	17.71		17.71
				MATERIAL DIRECT - W/ STORES OH	74.88		74.88
				STORES OVERHEAD	14.98		14.98
		01202	Mains pe 2"	BUSINESS UNIT A&G	(182.44)		(182.44)
		01204	Mains pe 4"	BUSINESS UNIT A&G	(374.13)		(374.13)
		02101	Services stl 1"	BUSINESS UNIT A&G	(529.10)		(529.10)
				CORPORATE A&G	8.20		8.20
				MATERIAL DIRECT - W/ STORES OH	34.66		34.66
				STORES OVERHEAD	6.93		6.93
		02102	Services stl 2"	BUSINESS UNIT A&G	(26.18)		(26.18)
		02104	Services stl 4"	BUSINESS UNIT A&G	(16.12)		(16.12)
		02201	Services pe <=1"	BUSINESS UNIT A&G	(1,278.17)		(1,278.17)
		02202	Services pe 2"	BUSINESS UNIT A&G	(33.58)		(33.58)
		02203	Services pe 3"	BUSINESS UNIT A&G	(14.85)		(14.85)
02980	Service retire	BUSINESS UNIT A&G		2,155.64	2,155.64		
		CORPORATE A&G		456.63	456.63		
		LABOR - OVERHEAD		832.58	832.58		
		LABOR - REGULAR		1,728.45	1,728.45		
040.11943 Sum					(2,583.96)	5,173.30	2,589.34
040.11945	Campbellsville.04 Non Growth Functional	01102	Mains 2" steel	BUSINESS UNIT A&G	(55.05)		(55.05)
		01104	Mains steel 4"	BUSINESS UNIT A&G	(55.59)		(55.59)
				CORPORATE A&G	17.71		17.71
				MATERIAL DIRECT - W/ STORES OH	74.88		74.88
				STORES OVERHEAD	14.98		14.98
		01202	Mains pe 2"	BUSINESS UNIT A&G	89.19		89.19
				CORPORATE A&G	82.05		82.05
				MATERIAL DIRECT - W/ STORES OH	346.89		346.89
				STORES OVERHEAD	69.38		69.38
		01204	Mains pe 4"	BUSINESS UNIT A&G	(419.32)		(419.32)
		01980	Mains Retire	REIMBURSEMENTS	(2,474.86)		(2,474.86)
				BU A&G POOL		1.11	1.11
				BUSINESS UNIT A&G		724.28	724.28
				CORPORATE A&G		153.42	153.42
				LABOR - OVERHEAD		279.76	279.76
				LABOR - OVERTIME		135.89	135.89
				LABOR - REGULAR		444.87	444.87
02101	Services stl 1"	BUSINESS UNIT A&G	(117.77)		(117.77)		
02201	Services pe <=1"	BUSINESS UNIT A&G	(1,511.19)		(1,511.19)		
		CORPORATE A&G	131.74		131.74		
		MATERIAL DIRECT - W/ STORES OH	556.98		556.98		
		REIMBURSEMENTS	(140.00)		(140.00)		
		STORES OVERHEAD	111.40		111.40		
02980	Service retire	BUSINESS UNIT A&G		807.83	807.83		
		CORPORATE A&G		171.13	171.13		
		LABOR - OVERHEAD		312.03	312.03		
		LABOR - REGULAR		647.75	647.75		
040.11945 Sum					(3,278.58)	3,678.07	399.49

Sum of amount					account				
project	Project Name	Task	Task Name	expenditure_type	1070	1080	Grand Total		
040.11949	Madisonville.04 Non Growth Functional	01202	Mains pe 2"	BUSINESS UNIT A&G	(362.57)		(362.57)		
		01204	Mains pe 4"	BUSINESS UNIT A&G	(311.29)		(311.29)		
		01980	Mains Retire	BUSINESS UNIT A&G		390.05	390.05		
				CORPORATE A&G		72.33	72.33		
		02201	Services pe <=1"	BUSINESS UNIT A&G	(6,046.48)		(6,046.48)		
				CORPORATE A&G	211.68		211.68		
				LABOR - OVERHEAD	301.82		301.82		
				LABOR - REGULAR	626.57		626.57		
				MISCELLANEOUS	145.50		145.50		
		02202	Services pe 2"	BUSINESS UNIT A&G	(1,762.52)		(1,762.52)		
		02980	Service retire	BUSINESS UNIT A&G		10,127.88	10,127.88		
				CORPORATE A&G		1,095.95	1,095.95		
040.11949 Sum					(7,197.29)	11,686.21	4,488.92		
040.11951	Princeton.04 Non Growth Functional	01102	Mains 2" steel	BUSINESS UNIT A&G	(4.79)		(4.79)		
		0120125	- Mains pe 1 1/4"	BUSINESS UNIT A&G	(21.56)		(21.56)		
		01202	Mains pe 2"	BUSINESS UNIT A&G	(92.66)		(92.66)		
		01980	Mains Retire	BUSINESS UNIT A&G		1,101.17	1,101.17		
		02201	Services pe <=1"	BUSINESS UNIT A&G	(2,033.20)		(2,033.20)		
				02980	Service retire	BUSINESS UNIT A&G		2,110.03	2,110.03
		040.11951 Sum					(2,152.21)	3,211.20	1,058.99
040.11953	Owensboro.04 Non Growth Functional	01102	Mains 2" steel	BUSINESS UNIT A&G	(138.66)		(138.66)		
		01104	Mains steel 4"	BUSINESS UNIT A&G	(82.42)		(82.42)		
		0120125	- Mains pe 1 1/4"	BUSINESS UNIT A&G	(4.40)		(4.40)		
				REIMBURSEMENTS	(155.26)		(155.26)		
		01202	Mains pe 2"	BUSINESS UNIT A&G	(2,085.33)		(2,085.33)		
				REIMBURSEMENTS	(850.00)		(850.00)		
		01204	Mains pe 4"	BUSINESS UNIT A&G	(1,845.17)		(1,845.17)		
		01206	Mains pe 6"	BUSINESS UNIT A&G	(1,335.38)		(1,335.38)		
				CORPORATE A&G	19.27		19.27		
				MATERIAL DIRECT - W/O STORES OH	97.75		97.75		
		02101	Services stl 1"	BUSINESS UNIT A&G	68.19		68.19		
		02102	Services stl 2"	BUSINESS UNIT A&G	73.42		73.42		
		02201	Services pe <=1"	BUSINESS UNIT A&G	(21,241.32)		(21,241.32)		
				CORPORATE A&G	703.87		703.87		
				LABOR - OVERHEAD	1,069.92		1,069.92		
				LABOR - OVERTIME	500.46		500.46		
				LABOR - REGULAR	1,762.26		1,762.26		
				MATERIAL DIRECT - W/ STORES OH	198.75		198.75		
				REIMBURSEMENTS	(1,703.20)		(1,703.20)		
				STORES OVERHEAD	39.75		39.75		
		0220125	- Services pe 1.25"	BUSINESS UNIT A&G	8.88		8.88		
		02202	Services pe 2"	BUSINESS UNIT A&G	(1,260.35)		(1,260.35)		
		02204	Services pe 4"	BUSINESS UNIT A&G	(5.24)		(5.24)		
		02212	Services pe >8"	BUSINESS UNIT A&G	(26.73)		(26.73)		
		02980	Service retire	BUSINESS UNIT A&G		893.81	893.81		
				CORPORATE A&G		189.33	189.33		
				LABOR - OVERHEAD		328.96	328.96		
				LABOR - REGULAR		682.90	682.90		
				MATERIAL DIRECT - W/ STORES OH		41.70	41.70		
				STORES OVERHEAD		8.34	8.34		
040.11953 Sum					(26,190.94)	2,145.04	(24,045.90)		
040.11955	Pad.04 Non Grow Func	01102	Mains 2" steel	BUSINESS UNIT A&G	(142.28)		(142.28)		
		01103	Mains steel 3"	BUSINESS UNIT A&G	(41.12)		(41.12)		
		01104	Mains steel 4"	BUSINESS UNIT A&G	(105.00)		(105.00)		
		01106	Mains stl 6"	BUSINESS UNIT A&G	(186.45)		(186.45)		
		01108	Mains stl 8"	BUSINESS UNIT A&G	(13.67)		(13.67)		
		0120125	- Mains pe 1 1/4"	BUSINESS UNIT A&G	(11.72)		(11.72)		
		01202	Mains pe 2"	BUSINESS UNIT A&G	(159.89)		(159.89)		
		01980	Mains Retire	BU A&G POOL		103.76	103.76		
				BUSINESS UNIT A&G		745.28	745.28		
				CORPORATE A&G		157.89	157.89		
				LABOR - OVERHEAD		287.84	287.84		
				LABOR - OVERTIME		387.33	387.33		
				LABOR - REGULAR		210.25	210.25		
		02101	Services stl 1"	BUSINESS UNIT A&G	(305.99)		(305.99)		
		02102	Services stl 2"	BUSINESS UNIT A&G	(11.62)		(11.62)		
02201	Services pe <=1"	BUSINESS UNIT A&G	(4,807.26)		(4,807.26)				
		REIMBURSEMENTS	(258.70)		(258.70)				
		02202	Services pe 2"	BUSINESS UNIT A&G	(39.13)		(39.13)		
040.11955 Sum					(6,082.83)	1,892.35	(4,190.48)		

Sum of amount project	Project Name	Task	Task Name	expenditure_type	account		Grand Total	
					1070	1080		
040.11957	Mayfield 04 Non Growth Functional	01102	Mains 2" steel	BUSINESS UNIT A&G	(15.11)		(15.11)	
		01202	Mains pe 2"	BUSINESS UNIT A&G	(280.81)		(280.81)	
		01980	Mains Retire	BU A&G POOL		225.42		225.42
				BUSINESS UNIT A&G		1,848.74		1,848.74
				CORPORATE A&G		424.02		424.02
				LABOR - OVERHEAD		773.10		773.10
				LABOR - OVERTIME		63.65		63.65
		LABOR - REGULAR		1,541.30		1,541.30		
		02101	Services stl 1"	BUSINESS UNIT A&G	(73.67)		(73.67)	
		02201	Services pe <=1"	BUSINESS UNIT A&G	(2,576.24)		(2,576.24)	
CORPORATE A&G	6.88				6.88			
MATERIAL DIRECT - W/ STORES OH	29.09				29.09			
02202	Services pe 2"	BUSINESS UNIT A&G	(28.94)		(28.94)			
040.11957 Sum					(2,932.98)	4,876.23	1,943.25	
040.12357	Bowling Green 05 Non Growth	01102	Mains 2" steel	BU A&G POOL	268.73		268.73	
				BUSINESS UNIT A&G	643.03		643.03	
				CORPORATE A&G	149.85		149.85	
				EQUIPMENT RENTAL	301.74		301.74	
				MATERIAL DIRECT- W/O STORES OH	334.81		334.81	
		01104	Mains steel 4"	BU A&G POOL	5,754.27		5,754.27	
				BUSINESS UNIT A&G	14,378.77		14,378.77	
				CONTRACTOR - LABOR	12,699.00		12,699.00	
				CORPORATE A&G	3,314.25		3,314.25	
				MATERIAL DIRECT - W/ STORES OH	776.02		776.02	
		MATERIAL DIRECT- W/O STORES OH	603.48		603.48			
		STORES OVERHEAD	155.20		155.20			
		01106	Mains stl 6"	BUSINESS UNIT A&G	304.81		304.81	
				CORPORATE A&G	71.03		71.03	
				EQUIPMENT RENTAL	301.74		301.74	
0120125	- Mains pe 1 1/4"	BU A&G POOL	1,434.99		1,434.99			
		BUSINESS UNIT A&G	3,433.71		3,433.71			
		CORPORATE A&G	800.22		800.22			
		LABOR - OVERHEAD	588.35		588.35			
		LABOR - REGULAR	1,279.03		1,279.03			
MATERIAL DIRECT- W/O STORES OH	1,531.70		1,531.70					
01202	Mains pe 2"	BU A&G POOL	29,285.94		29,285.94			
		BUSINESS UNIT A&G	126,715.21		126,715.21			
		CONTRACTOR - LABOR	74,718.47		74,718.47			
		CORPORATE A&G	25,960.85		25,960.85			
		EQUIPMENT RENTAL	4,937.54		4,937.54			
		LABOR - OVERHEAD	3,409.79		3,409.79			
		LABOR - REGULAR	7,372.61		7,372.61			
		MATERIAL DIRECT - W/ STORES OH	1,201.84		1,201.84			
		MATERIAL DIRECT- W/O STORES OH	39,251.58		39,251.58			
		MISCELLANEOUS	176.50		176.50			
PERMITS - OTHER	541.00		541.00					
STORES OVERHEAD	300.47		300.47					
01204	Mains pe 4"	BUSINESS UNIT A&G	6,464.40		6,464.40			
		CORPORATE A&G	1,163.76		1,163.76			
		LABOR - OVERHEAD	283.30		283.30			
		LABOR - REGULAR	615.86		615.86			
		LAND RIGHTS	4,750.00		4,750.00			
PERMITS - OTHER	750.00		750.00					
01980	Mains Retire	BU A&G POOL		182.38	182.38			
		BUSINESS UNIT A&G		1,476.26	1,476.26			
		CONTRACTOR - LABOR		1,120.00	1,120.00			
		CORPORATE A&G		344.04	344.04			
		MATERIAL DIRECT- W/O STORES OH		125.00	125.00			
MISCELLANEOUS		216.37	216.37					
02201	Services pe <=1"	BU A&G POOL	56,401.54		56,401.54			
		BUSINESS UNIT A&G	341,743.62		341,743.62			
		CONTRACTOR - LABOR	117,892.91		117,892.91			
		CORPORATE A&G	72,153.17		72,153.17			
		EQUIPMENT RENTAL	2,385.19		2,385.19			
		LABOR - OVERHEAD	46,200.94		46,200.94			
		LABOR - REGULAR	99,769.16		99,769.16			
		LODGINGS	546.72		546.72			
		MATERIAL DIRECT - W/ STORES OH	77,020.04		77,020.04			
		MATERIAL DIRECT- W/O STORES OH	32,727.71		32,727.71			
		MISCELLANEOUS	498.61		498.61			
		PERMITS - OTHER	541.00		541.00			
REIMBURSEMENTS	(2,945.00)		(2,945.00)					
STORES OVERHEAD	17,611.07		17,611.07					
USE TAX	38.94		38.94					

Sum of amount					account		
project	Project Name	Task	Task Name	expenditure_type	1070	1080	Grand Total
		02202	Services pe 2"	BUSINESS UNIT A&G	52.24		52.24
				CORPORATE A&G	12.17		12.17
				MATERIAL DIRECT - W/ STORES OH	43.09		43.09
				STORES OVERHEAD	8.62		8.62
		02980	Service retire	BUSINESS UNIT A&G		5,607.78	5,607.78
				CORPORATE A&G		970.07	970.07
				EQUIPMENT RENTAL		5,551.20	5,551.20
040.12357 Sum					1,239,525.59	15,593.10	1,255,118.69
040.12361	Hopkinsville 05 Non Growth	01102	Mains 2" steel	BU A&G POOL	223.26		223.26
				BUSINESS UNIT A&G	534.24		534.24
				CORPORATE A&G	124.49		124.49
				LABOR - OVERHEAD	171.93		171.93
				LABOR - REGULAR	356.92		356.92
		01104	Mains steel 4"	BUSINESS UNIT A&G	22.31		22.31
				CORPORATE A&G	5.12		5.12
				MATERIAL DIRECT - W/ STORES OH	18.64		18.64
		01202	Mains pe 2"	BUSINESS UNIT A&G	800.63		800.63
				CORPORATE A&G	149.61		149.61
				MATERIAL DIRECT - W/ STORES OH	115.66		115.66
				MISCELLANEOUS	653.76		653.76
				STORES OVERHEAD	23.13		23.13
		01204	Mains pe 4"	BUSINESS UNIT A&G	52.90		52.90
				CORPORATE A&G	12.33		12.33
				MISCELLANEOUS	52.36		52.36
		02101	Services stl 1"	BUSINESS UNIT A&G	3,050.55		3,050.55
				CORPORATE A&G	674.90		674.90
				LABOR - OVERHEAD	468.90		468.90
				LABOR - REGULAR	1,019.34		1,019.34
				MATERIAL DIRECT - W/ STORES OH	609.25		609.25
				MATERIAL DIRECT - W/O STORES OH	833.88		833.88
				STORES OVERHEAD	146.21		146.21
		02102	Services stl 2"	BUSINESS UNIT A&G	314.49		314.49
				CORPORATE A&G	71.25		71.25
				LABOR - REGULAR	218.50		218.50
		02201	Services pe <=1"	BU A&G POOL	5,292.08		5,292.08
				BUSINESS UNIT A&G	38,735.08		38,735.08
				CORPORATE A&G	7,624.85		7,624.85
				EQUIPMENT RENTAL	109.63		109.63
				LABOR - OVERHEAD	7,864.44		7,864.44
				LABOR - OVERTIME	221.91		221.91
				LABOR - REGULAR	17,145.98		17,145.98
				MATERIAL DIRECT - W/ STORES OH	10,974.30		10,974.30
				MATERIAL DIRECT - W/O STORES OH	1,108.59		1,108.59
				MISCELLANEOUS	609.23		609.23
				STORES OVERHEAD	2,501.81		2,501.81
		02202	Services pe 2"	BUSINESS UNIT A&G	333.14		333.14
				CORPORATE A&G	62.59		62.59
				LABOR - OVERHEAD	96.80		96.80
				LABOR - REGULAR	210.43		210.43
				MATERIAL DIRECT - W/ STORES OH	18.79		18.79
				STORES OVERHEAD	3.76		3.76
		02980	Service retire	BUSINESS UNIT A&G		32,144.09	32,144.09
				CORPORATE A&G		6,407.32	6,407.32
				EQUIPMENT RENTAL		1,582.96	1,582.96
				LABOR - OVERHEAD		9,497.23	9,497.23
				LABOR - OVERTIME		133.85	133.85
				LABOR - REGULAR		21,688.42	21,688.42
				MATERIAL DIRECT - W/ STORES OH		243.27	243.27
				MISCELLANEOUS		182.09	182.09
				STORES OVERHEAD		60.82	60.82
040.12361 Sum					103,637.97	71,940.05	175,578.02
040.12363	Danville 05 Non Growth	01102	Mains 2" steel	BU A&G POOL	125.07		125.07
				BUSINESS UNIT A&G	1,464.97		1,464.97
				CORPORATE A&G	271.39		271.39
				MATERIAL DIRECT - W/ STORES OH	1,170.02		1,170.02
				STORES OVERHEAD	280.16		280.16
		01202	Mains pe 2"	BUSINESS UNIT A&G	4,059.04		4,059.04
				CORPORATE A&G	729.86		729.86
				MATERIAL DIRECT - W/ STORES OH	3,229.69		3,229.69
				STORES OVERHEAD	788.40		788.40
		01980	Mains Retire	BU A&G POOL		115.41	115.41
				BUSINESS UNIT A&G		1,965.23	1,965.23
				CORPORATE A&G		385.40	385.40
				LABOR - OVERHEAD		643.38	643.38
				LABOR - REGULAR		1,389.93	1,389.93
				MISCELLANEOUS		-	-

Sum of amount project	Project Name	Task	Task Name	expenditure_type	account		Grand Total		
					1070	1080			
		02101	Services stl 1*	BU A&G POOL	506.49		506.49		
				BUSINESS UNIT A&G	3,315.13		3,315.13		
				CORPORATE A&G	688.97		688.97		
				LABOR - OVERHEAD	890.78		890.78		
				LABOR - REGULAR	1,936.49		1,936.49		
				MATERIAL DIRECT - W/ STORES OH	203.11		203.11		
		02102	Services stl 2*	BUSINESS UNIT A&G	509.75		509.75		
				CORPORATE A&G	88.18		88.18		
				MATERIAL DIRECT - W/ STORES OH	403.69		403.69		
				STORES OVERHEAD	100.92		100.92		
				02201	Services pe <=1*	BU A&G POOL	3,091.56		3,091.56
				BUSINESS UNIT A&G	25,345.72		25,345.72		
		CORPORATE A&G	5,570.31		5,570.31				
		EQUIPMENT RENTAL	4,069.31		4,069.31				
		LABOR - OVERHEAD	1,104.48		1,104.48				
		LABOR - REGULAR	2,401.05		2,401.05				
		MATERIAL DIRECT - W/ STORES OH	17,726.18		17,726.18				
		MATERIAL DIRECT - W/O STORES OH	664.16		664.16				
		MISCELLANEOUS	448.17		448.17				
		STORES OVERHEAD	4,034.09		4,034.09				
02202	Services pe 2*	BUSINESS UNIT A&G	509.74		509.74				
CORPORATE A&G	88.18		88.18						
MATERIAL DIRECT - W/ STORES OH	403.68		403.68						
STORES OVERHEAD	100.92		100.92						
02980	Service retire	BUSINESS UNIT A&G		18,482.47	18,482.47				
CORPORATE A&G		3,520.16		3,520.16					
LABOR - OVERHEAD		5,997.86		5,997.86					
LABOR - REGULAR		13,038.84		13,038.84					
040.12363 Sum					86,570.98	45,538.68	132,109.66		
040.12365	Campbellsville 05 Non Growth	0120125	- Mains pe 1 1/4*	BUSINESS UNIT A&G	542.81		542.81		
				CORPORATE A&G	93.90		93.90		
				MATERIAL DIRECT - W/ STORES OH	429.87		429.87		
				STORES OVERHEAD	107.47		107.47		
		01202	Mains pe 2*	BU A&G POOL	298.51		298.51		
				BUSINESS UNIT A&G	5,484.04		5,484.04		
				CORPORATE A&G	1,014.25		1,014.25		
				LABOR - OVERHEAD	401.88		401.88		
				LABOR - REGULAR	873.65		873.65		
				MATERIAL DIRECT - W/ STORES OH	3,615.88		3,615.88		
				MEALS & ENTERTAINMENT	53.70		53.70		
				STORES OVERHEAD	874.52		874.52		
		02101	Services stl 1*	BUSINESS UNIT A&G	1,055.05		1,055.05		
				CORPORATE A&G	211.53		211.53		
				MATERIAL DIRECT - W/O STORES OH	1,274.99		1,274.99		
		02102	Services stl 2*	BU A&G POOL	11.27		11.27		
				BUSINESS UNIT A&G	26.96		26.96		
				CORPORATE A&G	6.28		6.28		
				MATERIAL DIRECT - W/ STORES OH	22.24		22.24		
				STORES OVERHEAD	4.45		4.45		
		02201	Services pe <=1*	BU A&G POOL	4,770.69		4,770.69		
				BUSINESS UNIT A&G	32,496.31		32,496.31		
				CORPORATE A&G	6,302.58		6,302.58		
				EQUIPMENT RENTAL	1,368.17		1,368.17		
				LABOR - OVERHEAD	2,825.19		2,825.19		
				LABOR - OVERTIME	49.23		49.23		
				LABOR - REGULAR	6,063.85		6,063.85		
				MATERIAL DIRECT - W/ STORES OH	18,958.53		18,958.53		
				MATERIAL DIRECT - W/O STORES OH	215.71		215.71		
				REIMBURSEMENTS	(2,424.24)		(2,424.24)		
				STORES OVERHEAD	4,248.75		4,248.75		
		02202	Services pe 2*	BU A&G POOL	5.65		5.65		
				BUSINESS UNIT A&G	12.48		12.48		
				CORPORATE A&G	2.64		2.64		
				LABOR - OVERHEAD	4.21		4.21		
				LABOR - REGULAR	9.16		9.16		
		02980	Service retire	BUSINESS UNIT A&G		15,728.31	15,728.31		
				CORPORATE A&G		3,216.33	3,216.33		
				LABOR - OVERHEAD		5,577.34	5,577.34		
				LABOR - REGULAR		12,124.65	12,124.65		
				MATERIAL DIRECT - W/ STORES OH		487.49	487.49		
				STORES OVERHEAD		98.64	98.64		



Sum of amount					account		
project	Project Name	Task	Task Name	expenditure_type	1070	1080	Grand Total
040.12365	Sum				91,312.16	37,232.76	128,544.92
040.12367	Shelbyville 05 Non Growth	01104	Mains steel 4"	BUSINESS UNIT A&G	41.42		41.42
				CORPORATE A&G	7.16		7.16
				MATERIAL DIRECT - W/ STORES OH	32.80		32.80
				STORES OVERHEAD	8.20		8.20
		01106	Mains stl 6"	BU A&G POOL	650.48		650.48
				BUSINESS UNIT A&G	1,556.50		1,556.50
				CORPORATE A&G	362.73		362.73
				MATERIAL DIRECT - W/ STORES OH	1,284.00		1,284.00
				STORES OVERHEAD	256.80		256.80
		01202	Mains pe 2"	BU A&G POOL	106.59		106.59
				BUSINESS UNIT A&G	8,573.74		8,573.74
				CONTRACTOR - LABOR	1,848.78		1,848.78
				CORPORATE A&G	1,621.06		1,621.06
				MATERIAL DIRECT - W/ STORES OH	4,648.41		4,648.41
				MATERIAL DIRECT- W/O STORES OH	1,253.45		1,253.45
				MISCELLANEOUS	609.24		609.24
				STORES OVERHEAD	1,151.59		1,151.59
				USE TAX	103.41		103.41
				VEHICLE EXPENSE	1,863.12		1,863.12
		01980	Mains Retire	BUSINESS UNIT A&G		425.69	425.69
				CORPORATE A&G		92.98	92.98
				LABOR - OVERHEAD		100.51	100.51
				LABOR - REGULAR		218.49	218.49
				MISCELLANEOUS		102.40	102.40
		02101	Services stl 1"	BUSINESS UNIT A&G	808.46		808.46
				CORPORATE A&G	139.85		139.85
				MISCELLANEOUS	800.30		800.30
				VEHICLE EXPENSE	878.00		878.00
		02201	Services pe <=1"	BU A&G POOL	2,170.99		2,170.99
				BUSINESS UNIT A&G	18,283.51		18,283.51
				CORPORATE A&G	3,779.16		3,779.16
				LABOR - OVERHEAD	66.02		66.02
				LABOR - REGULAR	143.53		143.53
				MATERIAL DIRECT - W/ STORES OH	14,678.96		14,678.96
				MATERIAL DIRECT- W/O STORES OH	443.84		443.84
				MISCELLANEOUS	1,656.07		1,656.07
				STORES OVERHEAD	3,354.00		3,354.00
		02980	Service retire	BUSINESS UNIT A&G		2,259.22	2,259.22
				CORPORATE A&G		433.29	433.29
				LABOR - OVERHEAD		753.07	753.07
				LABOR - OVERTIME		85.57	85.57
				LABOR - REGULAR		1,551.51	1,551.51
				MATERIAL DIRECT - W/ STORES OH		5.29	5.29
				STORES OVERHEAD		1.32	1.32
040.12367	Sum				73,182.17	6,029.34	79,211.51
040.12369	Madisonville 05 Non Growth	01202	Mains pe 2"	BUSINESS UNIT A&G	134.53		134.53
				CORPORATE A&G	23.27		23.27
				LABOR - OVERHEAD	41.96		41.96
				LABOR - REGULAR	91.22		91.22
		01204	Mains pe 4"	BUSINESS UNIT A&G	430.22		430.22
				CORPORATE A&G	74.42		74.42
				LABOR - OVERHEAD	134.18		134.18
				LABOR - REGULAR	291.70		291.70
		01980	Mains Retire	BU A&G POOL		212.27	212.27
				BUSINESS UNIT A&G		2,189.09	2,189.09
				CORPORATE A&G		417.67	417.67
				LABOR - OVERHEAD		710.07	710.07
				LABOR - REGULAR		1,527.63	1,527.63
				MISCELLANEOUS		-	-
		02201	Services pe <=1"	BU A&G POOL	9,683.43		9,683.43
				BUSINESS UNIT A&G	95,924.41		95,924.41
				CORPORATE A&G	19,727.20		19,727.20
				LABOR - OVERHEAD	11,327.79		11,327.79
				LABOR - OVERTIME	30.85		30.85
				LABOR - REGULAR	25,145.81		25,145.81
				MATERIAL DIRECT - W/ STORES OH	57,130.95		57,130.95
				MISCELLANEOUS	999.59		999.59
				STORES OVERHEAD	11,833.40		11,833.40
		02202	Services pe 2"	BUSINESS UNIT A&G	1,174.35		1,174.35
				CORPORATE A&G	203.14		203.14
				MATERIAL DIRECT - W/ STORES OH	930.00		930.00
				STORES OVERHEAD	232.50		232.50

Sum of amount						account	
project	Project Name	Task	Task Name	expenditure_type	1070	1080	Grand Total
		02980	Service retire	BUSINESS UNIT A&G		54,101.89	54,101.89
				CORPORATE A&G		10,509.69	10,509.69
				EQUIPMENT RENTAL		8,830.44	8,830.44
				LABOR - OVERHEAD		12,917.26	12,917.26
				LABOR - OVERTIME		120.29	120.29
				LABOR - REGULAR		29,594.71	29,594.71
				MATERIAL DIRECT - W/ STORES OH		50.98	50.98
				MISCELLANEOUS		5,443.97	5,443.97
				STORES OVERHEAD		12.75	12.75
040.12369 Sum					235,564.92	126,638.71	362,203.63
040.12371	Princeton 05 Non Growth	0120125	- Mains pe 1 1/4"	BU A&G POOL		161.79	161.79
				BUSINESS UNIT A&G		387.14	387.14
				CORPORATE A&G		90.22	90.22
				LABOR - OVERHEAD		120.74	120.74
				LABOR - REGULAR		262.49	262.49
				REIMBURSEMENTS		(586.63)	(586.63)
		01202	Mains pe 2"	BU A&G POOL		165.21	165.21
				BUSINESS UNIT A&G		1,436.83	1,436.83
				CORPORATE A&G		328.41	328.41
				LABOR - OVERHEAD		423.57	423.57
				LABOR - OVERTIME		108.30	108.30
				LABOR - REGULAR		867.21	867.21
				REIMBURSEMENTS		(1,112.31)	(1,112.31)
		01980	Mains Retire	BU A&G POOL		44.94	44.94
				BUSINESS UNIT A&G		1,313.24	1,313.24
				CORPORATE A&G		288.05	288.05
				LABOR - OVERHEAD		344.95	344.95
				LABOR - REGULAR		749.90	749.90
				MATERIAL DIRECT- W/O STORES OH		34.65	34.65
				MISCELLANEOUS		170.49	170.49
		02201	Services pe <=1"	BU A&G POOL		5,147.53	5,147.53
				BUSINESS UNIT A&G		30,262.56	30,262.56
				CORPORATE A&G		6,065.71	6,065.71
				EQUIPMENT RENTAL		2,751.34	2,751.34
				LABOR - OVERHEAD		2,439.21	2,439.21
				LABOR - OVERTIME		282.23	282.23
				LABOR - REGULAR		5,226.30	5,226.30
				MATERIAL DIRECT - W/ STORES OH		15,909.91	15,909.91
				MATERIAL DIRECT- W/O STORES OH		228.26	228.26
				MISCELLANEOUS		1,886.58	1,886.58
				OTHER EMPLOYEE EXPENSES		156.36	156.36
				REIMBURSEMENTS		(125.07)	(125.07)
				STORES OVERHEAD		3,459.66	3,459.66
		02202	Services pe 2"	BUSINESS UNIT A&G		172.95	172.95
				CORPORATE A&G		33.58	33.58
				LABOR - OVERTIME		47.48	47.48
				MATERIAL DIRECT - W/ STORES OH		82.85	82.85
				REIMBURSEMENTS		(297.32)	(297.32)
				STORES OVERHEAD		20.71	20.71
		02980	Service retire	BUSINESS UNIT A&G		13,672.53	13,672.53
				CORPORATE A&G		2,577.37	2,577.37
				EQUIPMENT RENTAL		1,840.30	1,840.30
				LABOR - OVERHEAD		3,337.46	3,337.46
				LABOR - REGULAR		7,368.10	7,368.10
				MATERIAL DIRECT - W/ STORES OH		66.46	66.46
				MATERIAL DIRECT- W/O STORES OH		46.61	46.61
				MISCELLANEOUS		1,125.22	1,125.22
				OTHER EMPLOYEE EXPENSES		9.54	9.54
				STORES OVERHEAD		16.62	16.62
040.12371 Sum					76,403.80	33,006.43	109,410.23
040.12373	Owensboro 05 Non Growth	01102	Mains 2" steel	BU A&G POOL		728.74	728.74
				BUSINESS UNIT A&G		2,241.92	2,241.92
				CORPORATE A&G		457.38	457.38
				LABOR - OVERHEAD		69.55	69.55
				LABOR - OVERTIME		64.80	64.80
				LABOR - REGULAR		86.40	86.40
				MATERIAL DIRECT - W/ STORES OH		337.07	337.07
				MISCELLANEOUS		1,726.17	1,726.17
				STORES OVERHEAD		84.27	84.27
		01104	Mains steel 4"	BU A&G POOL		294.55	294.55
				BUSINESS UNIT A&G		4,370.94	4,370.94
				CORPORATE A&G		941.92	941.92
				LABOR - OVERHEAD		467.80	467.80
				LABOR - OVERTIME		310.01	310.01
				LABOR - REGULAR		706.97	706.97
				MATERIAL DIRECT - W/ STORES OH		1,011.23	1,011.23
				MATERIAL DIRECT- W/O STORES OH		1,578.00	1,578.00
				STORES OVERHEAD		252.81	252.81

Sum of amount project	Project Name	Task	Task Name	expenditure_type	account		Grand Total
					1070	1080	
		01202	Mains pe 2"	BU A&G POOL	3,555.89		3,555.89
				BUSINESS UNIT A&G	29,870.08		29,870.08
				CONTRACTOR - LABOR	9,028.86		9,028.86
				CORPORATE A&G	5,746.47		5,746.47
				LABOR - OVERHEAD	3,401.90		3,401.90
				LABOR - OVERTIME	610.71		610.71
				LABOR - REGULAR	6,775.92		6,775.92
				MATERIAL DIRECT - W/ STORES OH	1,356.81		1,356.81
				MATERIAL DIRECT- W/O STORES OH	736.95		736.95
				MISCELLANEOUS	8,725.06		8,725.06
		REIMBURSEMENTS	(1,792.38)		(1,792.38)		
		STORES OVERHEAD	186.48		186.48		
		01204	Mains pe 4"	BUSINESS UNIT A&G	4,762.50		4,762.50
				CORPORATE A&G	823.85		823.85
				LABOR - OVERHEAD	948.37		948.37
				LABOR - REGULAR	2,061.69		2,061.69
				MISCELLANEOUS	1,704.38		1,704.38
		01980	Mains Retire	BUSINESS UNIT A&G		6,377.17	6,377.17
				CORPORATE A&G		1,146.97	1,146.97
				LABOR - OVERHEAD		1,880.14	1,880.14
				LABOR - OVERTIME		37.54	37.54
				LABOR - REGULAR		4,049.74	4,049.74
		MISCELLANEOUS		565.64	565.64		
		02101	Services stl 1"	BU A&G POOL	491.53		491.53
BUSINESS UNIT A&G	1,086.17				1,086.17		
CORPORATE A&G	229.48				229.48		
MISCELLANEOUS	1,164.29				1,164.29		
02201	Services pe <=1"	BU A&G POOL	28,593.66		28,593.66		
		BUSINESS UNIT A&G	282,078.46		282,078.46		
		CONTRACTOR - LABOR	134,342.00		134,342.00		
		CORPORATE A&G	61,262.17		61,262.17		
		LABOR - OVERHEAD	38,420.25		38,420.25		
		LABOR - OVERTIME	2,086.40		2,086.40		
		LABOR - REGULAR	84,489.49		84,489.49		
		MATERIAL DIRECT - W/ STORES OH	60,477.73		60,477.73		
		MATERIAL DIRECT- W/O STORES OH	3,642.21		3,642.21		
		MISCELLANEOUS	13,654.45		13,654.45		
		PERMITS - OTHER	441.00		441.00		
		REIMBURSEMENTS	(10,060.61)		(10,060.61)		
		STORES OVERHEAD	13,146.18		13,146.18		
USE TAX	10.47		10.47				
0220125	- Services pe 1.25"	BUSINESS UNIT A&G	656.66		656.66		
		CONTRACTOR - LABOR	1,170.00		1,170.00		
		CORPORATE A&G	204.71		204.71		
		MATERIAL DIRECT- W/O STORES OH	204.05		204.05		
		MISCELLANEOUS	37.21		37.21		
02202	Services pe 2"	BUSINESS UNIT A&G	5,955.99		5,955.99		
		CONTRACTOR - LABOR	5,333.00		5,333.00		
		CORPORATE A&G	1,035.64		1,035.64		
		LABOR - OVERHEAD	25.40		25.40		
		LABOR - REGULAR	55.22		55.22		
		MATERIAL DIRECT- W/O STORES OH	171.86		171.86		
		MISCELLANEOUS	355.08		355.08		
		REIMBURSEMENTS	(245.48)		(245.48)		
02980	Service retire	BUSINESS UNIT A&G		59,326.26	59,326.26		
		CONTRACTOR - LABOR		27,216.79	27,216.79		
		CORPORATE A&G		12,180.90	12,180.90		
		LABOR - OVERHEAD		12,710.56	12,710.56		
		LABOR - REGULAR		28,336.97	28,336.97		
		MATERIAL DIRECT- W/O STORES OH		1,205.35	1,205.35		
		MISCELLANEOUS		1,985.40	1,985.40		
		PERMITS - OTHER		200.00	200.00		
<b>040.12373 Sum</b>					<b>824,748.74</b>	<b>157,219.43</b>	<b>981,968.17</b>
040.12375	Paducah 05 Non Growth	01102	Mains 2" steel	BU A&G POOL	749.66		749.66
				BUSINESS UNIT A&G	2,552.10		2,552.10
				CORPORATE A&G	576.79		576.79
				LABOR - OVERHEAD	868.59		868.59
				LABOR - REGULAR	1,888.23		1,888.23
		01104	Mains steel 4"	BU A&G POOL	1,556.16		1,556.16
				BUSINESS UNIT A&G	4,385.09		4,385.09
				CORPORATE A&G	1,021.91		1,021.91
		01106	Mains stl 6"	LABOR - OVERHEAD	1,389.25		1,389.25
				LABOR - REGULAR	2,951.60		2,951.60
				BUSINESS UNIT A&G	963.85		963.85
				CORPORATE A&G	224.63		224.63
LABOR - OVERHEAD	300.61		300.61				
LABOR - OVERTIME	228.06		228.06				
LABOR - REGULAR	425.45		425.45				

Sum of amount					account		
project	Project Name	Task	Task Name	expenditure_type	1070	1080	Grand Total
		01202	Mains pe 2"	BU A&G POOL	3,031.44		3,031.44
				BUSINESS UNIT A&G	9,679.58		9,679.58
				CORPORATE A&G	1,949.66		1,949.66
				EQUIPMENT RENTAL	250.00		250.00
				LABOR - OVERHEAD	3,193.01		3,193.01
				LABOR - OVERTIME	193.50		193.50
				LABOR - REGULAR	6,545.84		6,545.84
				MATERIAL DIRECT - W/ STORES OH	26.67		26.67
				STORES OVERHEAD	6.67		6.67
		01204	Mains pe 4"	BUSINESS UNIT A&G	564.15		564.15
				CORPORATE A&G	116.94		116.94
				LABOR - OVERHEAD	226.86		226.86
				LABOR - REGULAR	493.17		493.17
		02101	Services stl 1"	BU A&G POOL	772.07		772.07
				BUSINESS UNIT A&G	4,756.09		4,756.09
				CORPORATE A&G	969.86		969.86
				LABOR - OVERHEAD	1,484.70		1,484.70
				LABOR - REGULAR	3,223.39		3,223.39
		02201	Services pe <=1"	AIC	(117.61)		(117.61)
				BU A&G POOL	8,742.63		8,742.63
				BUSINESS UNIT A&G	83,885.14		83,885.14
				CORPORATE A&G	16,974.91		16,974.91
				LABOR - OVERHEAD	13,235.13		13,235.13
				LABOR - OVERTIME	336.02		336.02
				LABOR - REGULAR	28,210.74		28,210.74
				MATERIAL DIRECT - W/ STORES OH	38,789.76		38,789.76
				MISCELLANEOUS	448.17		448.17
				REIMBURSEMENTS	(3,299.96)		(3,299.96)
				STORES OVERHEAD	8,833.40		8,833.40
		02202	Services pe 2"	BU A&G POOL	10.15		10.15
				BUSINESS UNIT A&G	369.02		369.02
				CORPORATE A&G	64.69		64.69
				LABOR - OVERHEAD	115.92		115.92
				LABOR - REGULAR	251.22		251.22
				REIMBURSEMENTS	(413.99)		(413.99)
		02980	Service retire	BUSINESS UNIT A&G		15,840.50	15,840.50
				CORPORATE A&G		3,256.85	3,256.85
				LABOR - OVERHEAD		5,743.21	5,743.21
				LABOR - REGULAR		12,485.24	12,485.24
				MATERIAL DIRECT - W/ STORES OH		67.79	67.79
				STORES OVERHEAD		16.95	16.95
040.12375	Sum				254,000.92	37,410.54	291,411.46
040.12377	Mayfield 05 Non Growth	01202	Mains pe 2"	BUSINESS UNIT A&G	280.62		280.62
				CORPORATE A&G	65.40		65.40
				LABOR - OVERHEAD	87.52		87.52
				LABOR - REGULAR	190.27		190.27
				REIMBURSEMENTS	(805.85)		(805.85)
		01980	Mains Retire	BUSINESS UNIT A&G		320.82	320.82
				CORPORATE A&G		74.77	74.77
				LABOR - OVERHEAD		100.06	100.06
				LABOR - REGULAR		217.52	217.52
		02201	Services pe <=1"	BU A&G POOL	21,979.30		21,979.30
				BUSINESS UNIT A&G	76,767.12		76,767.12
				CONTRACTOR - LABOR	31,103.13		31,103.13
				CONTRACTOR - SERVICES	10,789.25		10,789.25
				CORPORATE A&G	16,078.47		16,078.47
				EQUIPMENT RENTAL	3,827.28		3,827.28
				LABOR - OVERHEAD	7,082.69		7,082.69
				LABOR - OVERTIME	3,949.22		3,949.22
				LABOR - REGULAR	12,338.19		12,338.19
				MATERIAL DIRECT - W/ STORES OH	10,126.42		10,126.42
				MATERIAL DIRECT - W/O STORES OH	1,391.69		1,391.69
				MISCELLANEOUS	-		-
				REIMBURSEMENTS	(552.83)		(552.83)
				STORES OVERHEAD	2,294.31		2,294.31
		02980	Service retire	BUSINESS UNIT A&G		5,190.95	5,190.95
				CORPORATE A&G		1,115.21	1,115.21
				LABOR - OVERHEAD		4,861.99	4,861.99
				LABOR - REGULAR		10,648.05	10,648.05
				MATERIAL DIRECT - W/ STORES OH		43.94	43.94
				STORES OVERHEAD		10.99	10.99
040.12377	Sum				196,992.20	22,584.30	219,576.50
Grand Total					3,144,018.00	585,452.13	3,729,470.13

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 142**  
**Witness: Robert R. Cook Jr.**

**Data Request:**

Provide a narrative explanation of a typical Main and Service replacement project.

**Response:**

Once the planning and budgeting process has been completed, reviewed by all involved departments and approved, our local Operations will then prepare for the project. Our Operations Supervisor will order all required materials which, depending on the size and location of the job, can be delivered on site or in our Service Center. During this time the supervisor will meet the Crew Foreman and review the job, visit the worksite, and plan for the construction. Our local One Call (BUD) will be contacted, we will notify the City Engineer where applicable, and also communicate with any residence along the job site that may have questions. This notification is typically done by letter, door-tag, or a visit by our Supervisor or Foreman.

Once all the preparation has been completed then the work will begin. Where practical any main replacement we complete, we will also replace all the services involved. One exception would be if the service had been replaced recently. Where practical our crews will directional bore the main. This minimizes opening trenches and reduces the need to cut streets, sidewalks, etc. Once the main is installed, tested and active, we will begin replacing the services involved. Typically and where feasible we will insert these with plastic into the existing service. Again, this minimizes clean-up and limits our disturbance in customers yards as much as possible.

After all the services have been replaced our crews will retire the old main, purge the line, and cap off. Depending on the time of year and weather conditions we will follow-up with any clean up necessary. This could include: concreting, blacktop, seed, straw, etc. We attempt to leave the area as we found it. Our Engineering Technician will receive all completed paperwork and maps, the Supervisor will sign off and the project will be closed.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 143**  
**Witness: Robert R. Cook Jr.**

**Data Request:**

Identify all Main and Service additions during 2005, and indicate whether they were replacements, new additions or other. Explain the "other" category.

**Response:**

Main and Service additions during 2005:

New Main:	239,801 feet
Replaced Main:	40,631 feet
New Services:	2,112
Replaced Services:	833
Other:	n/a

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 144**  
**Witness: Robert R. Cook Jr.**

**Data Request:**

Provide a sample work order showing the retirement of a gas main.

**Response:**

See attached Company work order labeled AG DR1-144 ATT.

# Atmos Energy - Construction Survey

SSD No: 89930

General Date: 10/12/2006 By: Tom Boehman Emp ID #: \_\_\_\_\_  
 Property Tax Code: 90802 Tax Unit: \_\_\_\_\_ Map #: \_\_\_\_\_  
 Town Name: Owensboro Town Number: 500 Division: 09  
 Address / Location: 2900 Block Highland Pointe Dr  
 Service Performed: Retice 2" Pls main Zip: 42303 State: Ky  
 County/Parish: DAVISS School District: DAVISS Cross Ref #: \_\_\_\_\_  
 Area: ICL 00 Pipeline #: 9500 - 100 Oracle Project #: 050.18604

For Irrigation Or Rural Irrigation Only:  
 Line Name: \_\_\_\_\_ Section: \_\_\_\_\_ Block: \_\_\_\_\_ Survey: \_\_\_\_\_

<input type="checkbox"/> 1. Distribution	<input type="checkbox"/> 3. Irrigation	<input type="checkbox"/> 5. Gathering	<input type="checkbox"/> 1. Dirt	<input type="checkbox"/> 3. Asphalt	<input type="checkbox"/> 5. Rock	<input type="checkbox"/> 7. Other
<input type="checkbox"/> 2. Rural Distribution	<input type="checkbox"/> 4. Transmission	<input type="checkbox"/> 6. Storage	<input type="checkbox"/> 2. Brick	<input type="checkbox"/> 4. Concrete	<input type="checkbox"/> 6. Liquid	

System Type: 1 Cover: 1  
 System MAOP (psig): 60 Approximate Pipe Depth (inches): 32"

Leak Found: \_\_\_\_\_ Date Found: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Leak Survey No: \_\_\_\_\_ Leak Order No: \_\_\_\_\_  
 Time Found: \_\_\_\_\_ am / pm Time Classified: \_\_\_\_\_ am / pm Leak Grade: 1 2 3 4  
 Apparent Location:  Approx Distance to Nearest Bldg (ft):  Population Density:  Service Risers:  
 1. Main 4. Riser 1. Commercial - Dense 4. Residential - Light 1. Without Outside Riser (Vault)  
 2. Service 5. Yard Line 2. Commercial - Light 5. Rural - Class 1, 2 2. Adjacent to Building (within 10')  
 3. Meter Loop 6. Other 3. Residential - Dense 6. Rural - Class 3, 4 3. Away from Building (over 10')  
 Magnitude of CGI Indication:  Grade of Nearest Building to Main: \_\_\_\_\_ Comments: \_\_\_\_\_  
 % Gas \_\_\_\_\_ %LEL \_\_\_\_\_ 1. Above 2. Level 3. Below

### Third Party Damage / Billing Information:

Third Party Name: \_\_\_\_\_  
 Third Party Address: WTC  
 Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_

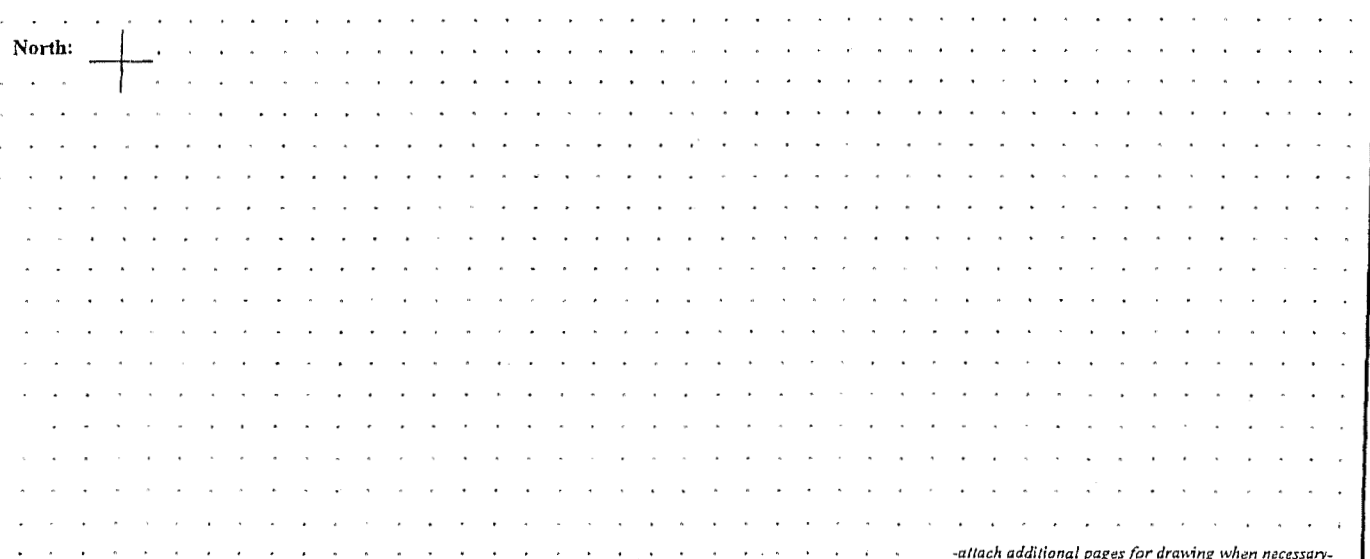
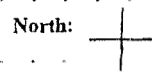
### Leak Re-Evaluation

Employee ID#	Date	Grade	%Gas	%LEL

Type of Work:  Reason Damage Occurred:  
 1. Sewer 7. Drainage 1. No Notification 5. Improper Job Location  
 2. Water 8. Landscaping 2. Locate Issues 6. Failure to Hand Expose  
 3. Electric 9. Irrigation 3. Insufficient Locate Time 7. Deliberate  
 4. Telephone 10. Fencing 4. Third Party Carelessness 8. \_\_\_\_\_  
 5. TV / Cable 11. Poles / Signs  
 6. Road Const. 12. \_\_\_\_\_ Damaging Equipment: \_\_\_\_\_

Located By: \_\_\_\_\_ Employee / Contractor \_\_\_\_\_ Locate Ticket #: \_\_\_\_\_  
 Line Pressure: \_\_\_\_\_ (psig) Discharge Time: \_\_\_\_\_ (min) Injuries or Deaths: yes / no Damage to Property: yes / no  
 Leak Area: \_\_\_\_\_ in<sup>2</sup> Locate Markings Within State Law: yes / no -attach a copy of the locate ticket for all third party damage incidents-

### Drawing for Posting to Maps:





**Leak Repaired:**

Repaired By: \_\_\_\_\_ Employee ID# \_\_\_\_\_

Repair Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Welding By: \_\_\_\_\_ Employee ID# \_\_\_\_\_

**Facility Involved:**

- 1. Main
- 2. Service
- 3. Meter Loop
- 4. Yard Line
- 5. Riser
- 6. Other

**Origin of Leak:**

- 1. Pipe
- 2. Valve
- 3. Tap
- 4. Fitting
- 5. Drip
- 6. Regulator
- 7. Compressor
- 8. Girth Weld
- 9. Longitudinal Weld
- 10. Clamp

**Initial Cause:**

- 1. Corrosion
- 2. Outside Force
- 3. Construction Defect
- 4. Material Defect
- 5. Other
- 6. Third Party

**Miscellaneous:**

- 1. Duplicate Order
- 2. Customer's Line
- 3. Other Company
- 4. Not Natural Gas
- 5. No Leak Found

**Number of Leaks Repaired:**

- On Main
- On Service

**Type of Pipe:**

- 1. Coated Steel
- 2. Bare Steel
- 3. Cast Iron
- 4. PE
- 5. PVC
- 6. Other:

**Type of Coating:**

- 1. Bare
- 2. Hot Coated
- 3. Thin Film (Epoxy)
- 4. Mill Wrap
- 5. Other:

**Condition of Coating:**

- 1. Excellent
- 2. Fair
- 3. Poor
- 4. Disbonded

**Estimated Year of Installation:**

- 1. Before 1930
- 2. 1930 - 1949
- 3. 1950 - 1969
- 4. 1970 - 1989
- 5. 1990 - Present
- 6. Unknown

**Cathodic Protection:**

Visual Inspection: Yes / No      Atmospheric Corrosion: Yes / No

**External Corrosion:**

- 1. None
- 2. Slight
- 3. Severe
- Pit Depth: \_\_\_\_\_ (if available)

**Internal Corrosion:**

- 1. None
- 2. Slight
- 3. Severe
- Pit Depth: \_\_\_\_\_ (if available)

Area: \_\_\_\_\_ Section: \_\_\_\_\_  
 P/S Before: \_\_\_\_\_ P/S After: \_\_\_\_\_ main / service  
 P/S Before: \_\_\_\_\_ P/S After: \_\_\_\_\_ main / service

**Pressure Test:**

Main: \_\_\_\_\_ psig      Duration: \_\_\_\_\_ hrs / min      Medium: gas / air / H<sub>2</sub>O      Soaped: yes / no      MAOP: 60 psig  
 Service: \_\_\_\_\_ psig      Duration: \_\_\_\_\_ hrs / min      Medium: gas / air / H<sub>2</sub>O      Soaped: yes / no      MAOP: \_\_\_\_\_ psig  
 Residual Gas: yes / no      Comments: blind due to street construction

Install	Remove	Materials	M/S
	308'	2" PE	m
1		2" Constab end cap	
1		Marker Polc.	

Install	Remove	Materials	M/S

Functional / Task Number:	Main - 0 Service - #	Work Code	Size	Material	Copper - 1	Steel - 2	PVC - 3	PE - 4	ABS - 5	Other - 6	Cast Iron - 7	Bare Unpr - 8	Bare Prot - 9	Wall Thickness	Length of Pipe
632	0	1	Out - 1	02	4									214	308'
			In - 2												
			New - 3												
			Rem - 4												

Gas Loss Calculation: \_\_\_\_\_ X \_\_\_\_\_ = \_\_\_\_\_  
CCP Lost      Unit Cost      Cost of Gas Lost

**Office Use Only:**

Labor Hours	Hours
Emp ID:	
G. Porter	4
D. Hughes	4
Contractor Labor:	
Total	

Equipment Used	Hours
Unit #:	
Backhoe	2
Total	

Labor:	
Overtime:	
Clerical:	
Administrative:	
Material:	
Associated Cost:	
Equipment Cost:	
Contractor Cost:	
Gas Loss:	
Total	

Completed By: Nancy Porter      Date: 10-17-06      Entered By: \_\_\_\_\_      Date: \_\_\_\_\_  
 Reviewed By: \_\_\_\_\_      Date: \_\_\_\_\_      Tech Services: \_\_\_\_\_      Date: \_\_\_\_\_  
 Approved By: Tommy Be...      Date: 10-18-06      Maps Updated: \_\_\_\_\_      Date: \_\_\_\_\_

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 145**  
**Witness: Don Roff**

**Data Request:**

Provide a copy of the Company's most recent prior depreciation studies and the Order(s) establishing the present depreciation rates. Include both the study for Kentucky plant and the 2002 SSU study Mr. Roff mentions on page 14 of this testimony.

**Response:**

Please see the attached 1997 Kentucky Depreciation Study labeled AG DR1-145 ATT1, the attached 1999 Kentucky rate order labeled AG DR1-145 ATT2, and the attached 2002 Shared Services Depreciation Study labeled AG DR1-145 ATT3.

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**ATMOS ENERGY CORPORATION**

**Depreciation Study of  
Western Kentucky Gas  
Company Property  
as of September 30, 1997**

# Deloitte & Touche



Deloitte & Touche LLP  
Suite 1600  
Chase Tower  
2200 Ross Avenue  
Dallas, Texas 75201-6778

Telephone: (214) 777-7000

April 1999

Almos Energy Corporation  
P.O. Box 650205  
Dallas, Texas 75265

Attention: Mr. Don Burman, Assistant Controller

In accordance with your request and with the cooperation and participation of your staff, a book depreciation study of Western Kentucky Gas Company (WKG) has been conducted. The study covered all depreciable property, and recognized addition and retirement experience through September 30, 1997. The purpose of the study was to determine if the existing depreciation rates remain appropriate for the property and, if not, to recommend changes. Changes are recommended. The recommended changes in aggregate cause virtually no change in the depreciation rates used to calculate the annual expense. However, the individual mix of assets, the selected mortality characteristics and resulting depreciation rates require some adjustment. What this means is that the current level of depreciation expense is adequate and supported by this study.

A comparison of the effect of the existing account rates and the recommended account rates is shown below, based on depreciable plant balances as of September 30, 1997:

<u>Function</u>	<u>Composite Depreciation Rate</u>	
	<u>Existing</u>	<u>Recommended</u>
	<u>%</u>	<u>%</u>
Storage Plant	4.35	2.21
Transmission Plant	2.44	1.39
Distribution Plant	3.48	3.76
General Plant	7.30	6.94
Total WKG	3.71	3.71

The summary on the previous page is taken from Schedule 1, which shows the annual depreciation provisions calculated from the existing rates and recommended account rates and differences for WKG. Based on the September 30, 1997, depreciable balances, the recommended depreciation rates will result in an annual increase in depreciation provisions of \$575. The study results are being driven by three accounts. Decreases were found to be needed for Transmission Mains (Account 367) and Distribution Mains (Account 376) due, we believe, to less negative net salvage. These decreases are offset by an increase for Services (Account 380) due to increased negative net salvage.

Schedule 2 shows a comparison of the mortality characteristics used to calculate the existing and recommended rates. The existing and recommended rates are calculated using the equal life group (ELG) procedure and the remaining life technique, consistent with the prior depreciation study.

The following sections of this report describe the methods of analysis used, the bases for the conclusions reached and recommendations for both immediate and future action by the Company.

We appreciate this opportunity to serve Atmos Energy Corporation and would be pleased to meet with you to discuss further the matters presented in this report, if you desire.

Yours truly,

*Deloitte & Touche LLP*

**Deloitte &  
Touche**  


## PURPOSE OF DEPRECIATION

Book depreciation accounting is the process of recognizing in financial statements the consumption of physical assets in the process of providing a service or a product. Generally accepted accounting principles require the recording of depreciation provisions to be systematic and rational. 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 accounting purposes. This study was conducted in a manner consistent with the matching principle of accounting.

Because utility revenues are determined through regulation and this study assumes that such regulation will continue, asset consumption is not automatically reflected in revenues. Therefore, the consumption of utility assets must be measured directly by conducting a book depreciation study to accurately determine their mortality characteristics.

Matching is also an essential element of basic regulatory philosophy, and it has become known as "intergenerational customer equity." Intergenerational customer equity means the costs are borne by the generation of customers that caused them to be incurred, not by some earlier or later generation. This matching is required to ensure that charges to customers reflect the actual costs of providing service.



## DEPRECIATION DEFINITIONS

The Uniform System of Accounts prescribed for gas utilities by the Federal Energy Regulatory Commission followed by WKG states that:

"Depreciation," as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas 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, and in the case of natural gas companies, the exhaustion of natural resources.

"Service value" means the difference between original cost and net salvage value of gas plant.

"Net salvage value" means the salvage value of property retired less the cost of removal.

"Salvage value" means the amount received for the property retired less any expenses incurred in connection with the sale or in preparing the property for sale or, if retained, the amount at which the material is chargeable to materials and supplies, or other appropriate account.

"Cost of removal" means the cost of demolishing, dismantling, tearing down or otherwise removing gas plant, including the cost of transportation and handling incidental thereto.

As is clear from the wording of the salvage value and cost of removal definitions, it 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 in the depreciation rates of WKG.

These definitions are consistent with the purpose of depreciation, and the study reported here was conducted in a manner consistent with both.

## ACCOMPLISHMENT OF ACCOUNTING AND REGULATORY PRINCIPLES

Utility depreciation accounting is a group concept. Inherent in this concept is the assumption that all property is fully depreciated at the time of retirement, regardless of age, and there is no attempt to record the depreciation applicable to individual components of the groups. The depreciation rates are based on the recognition that each depreciable property group has an average service life. However, very little of the property is "average." The group concept carries with it recognition that most property will be retired at an age either less than or greater than the average service life. The study recognized the existence of this variation through the identification of Iowa-type retirement dispersion patterns for all property groups.

The depreciation study required to determine the applicable mortality characteristics is independent from the calculation of the depreciation rates. The resulting mortality characteristics can be used to calculate either average life group (ALG) or ELG rates, both with either the whole life technique or the remaining life technique. Any set of mortality characteristics that is suitable for calculating ALG rates is just as suitable for calculating ELG rates. Conversely, any set that is not suitable for ELG is not suitable for ALG. ALG and ELG are straight-line procedures that reflect life measured by time, with ALG utilizing average life and ELG utilizing actual life. For ALG, all property in the group is assumed to have a life equal to the average of the group. ELG recognizes that, in reality, only a small portion of the group retires at an age equal to the average service life. For the average to exist, about half of the investment in an asset group will be retired at ages less than average life, a small amount at average life and the rest at ages greater than average life. It is the use of this dispersion in the rate calculation that causes ELG rates to better match cost recovery with the use of and benefit from property. Thus, the ELG procedure best accomplishes the purpose of book depreciation accounting by ensuring that the recording of depreciation provisions match the actual consumption of the physical assets. Since ELG matches the recording of



consumption with the actual consumption, customers will pay the actual costs incurred to serve them.

For this reason, ELG rates are again recommended.

A detailed discussion of the ELG procedure is included in the Appendix to this report.

### THE BOOK DEPRECIATION STUDY

Implementation of a policy toward book depreciation that recognizes the purpose of depreciation accounting requires the determination of the mortality characteristics that are applicable to surviving property. The purpose of the depreciation study reported here was to accurately measure those mortality characteristics and to use the characteristics to determine appropriate rates for accrual of depreciation expenses.

The major effort of the study was the determination of the appropriate mortality characteristics. The remainder of this report describes how those characteristics were determined, describes how the mortality characteristics were used to calculate the recommended depreciation rates and presents the results of the rate calculations.

The study consisted of the following steps:

Step One was a Life Analysis consisting of determination of historical retirement experience and an evaluation of the applicability of that experience to surviving property.

Step Two was a Salvage and Cost of Removal Analysis consisting of a study of salvage value and cost of removal experience, and an evaluation of the applicability of that experience to surviving property.

Step Three consisted of the determination of average service lives, retirement dispersion patterns identified by Iowa type curves and the net salvage factors applicable to surviving property.

Step Four was the determination of the depreciation rate applicable to each depreciable property group, recognizing the results of the work in Steps One through Three, and a comparison with the existing rates.

#### LIFE ANALYSIS

The Life Analysis for the property concerns the determination of average service lives and Iowa-type retirement dispersion patterns. An analysis of historical retirement activity, suitably tempered by informed judgment as to the future applicability of such activity to surviving property, formed the basis for determination of average service lives and retirement dispersion patterns. Retirement experience through September 30, 1997, was analyzed using both the Actuarial and Simulated Plant Record (SPR) methods of Life Analysis. The Actuarial method could be used because the vintage of retired and surviving property is known for certain property groups.

In order to recognize trends in life characteristics and to ensure that the valuable information in the curves is available to the analyst, actual survivor curves were calculated and plotted by computer using several different periods of retirement experience. The periods (year bands) of retirement experience analyzed by the Actuarial method were (1) the past three years and (2) the past six years, which is the full extent of available history. The average service lives and retirement dispersion patterns indicated by these actual survivor curves were identified by visually fitting Iowa-type standard curves to each of the actual curves and plotting the results. This visual approach ensures that the data contained in the actual survivor curves, input data and the trends are available to the analyst, and that the analyst does not allow computer calculations to be the sole determinant of study results.



The SPR method was used for property groups for which vintages are not known, and both the SPR balances procedure and the retirements procedure were utilized. The SPR balances procedure consists of applying survivor ratios for Iowa-type dispersion patterns to gross additions in order to calculate annual balances and then comparing the calculated balances with the actual annual balances for several periods of retirement experience, followed by statistical comparisons of the calculated balances over the period with the actual balances for the same period. Through an iterative procedure, a computer program calculates the best-fitting average service life for each of the 27 Iowa-type left, symmetrical and right modal dispersion patterns, using the most recent year as a starting point, then backs up one year and repeats the process. Thus, trends are shown, both by using different periods of retirement experience and by making calculations as if the study were done at the end of each of the last ten years.

The SPR retirements procedure is similar, except that the retirement frequency rates of the Iowa dispersion patterns are utilized to calculate annual retirements, and the comparisons are to actual retirements rather than to balances. The SPR retirements procedure is more sensitive, recognizing change more quickly than the SPR balances procedure.

The periods of retirement experience analyzed for the SPR method were the past 5, 10, 15, 20 and 25 years.

#### SALVAGE AND COST OF REMOVAL ANALYSIS

Salvage and cost of removal experience from 1993 through 1997 at the functional level was the basis for determining the net salvage factors used. The analysis was done in a manner that allows selection of separate salvage and cost of removal factors for most depreciable property groups. The analysis consisted of calculating the experienced salvage and cost of removal factors for each property group by dividing salvage and cost of removal amounts by the original cost of the retired property. Factors are



expressed as percentages and were calculated for annual, rolling and shrinking bands of retirement experience. Certain history was available at the account level and additional analysis was made of the functional components.

The average dollar age of retirements of Distribution Mains and Services is young relative to the expected age of surviving property at retirement. This results in overstating the salvage factors and understating the cost of removal factors applicable to surviving property, if history serves as the sole basis for net salvage determination. Salvage factors are overstated because young property is more likely to be reused than junked, and the salvage value of reused items is much higher than scrap value. Cost of removal factors are understated because the amount of inflation reflected in the cost to remove young property is much less than the amount that will be reflected in the cost to remove the surviving property. The average age of original installations at retirement is equal to the average service life, meaning that the average age of surviving property at retirement will be higher than the average service life, and much higher than the age of current retirements.

#### EVALUATION OF ACTUAL EXPERIENCE

Life Analysis and Salvage and Cost of Removal Analysis involve the measurement of what has occurred in the past. History is often a misleading indicator of the future. There are many kinds of events that can cause history to be misleading, among them significant changes contemplated in the underlying accounting procedures and/or changes in other management practices such as maintenance procedures. It is the evaluation phase of a depreciation study that identifies if history is a good indicator of the future. Blind acceptance of history often results in selecting mortality characteristics to use for calculating depreciation rates that will provide recovery over a time period longer than productive life.



For each property group, the analysis processes involved only historical retirement experience. Since the depreciation rates will be applied to surviving property, the historical mortality experience indicated by the Life and the Salvage and Cost of Removal Analyses was evaluated to ensure that the mortality characteristics used to calculate the rates are applicable to surviving property. The evaluation is required to ensure the validity of the recommended depreciation rates.

The evaluation process requires knowledge of the type of property surviving; the type of property retired; the reasons for changing life, dispersion, salvage and cost of removal; and the effect of present and future WKG plans on the property mortality characteristics. The evaluation included discussions with WKG accounting, engineering and operating personnel; determination of the type of property recorded in a number of accounts; and special analyses of retirements to identify the type of property retired and reasons for retirement.

The Life Analysis procedure determines the average service life applicable to original installations. The Salvage and Cost of Removal Analysis procedure determines the net salvage applicable to original installations only if the age of retirements is about the same as the average service life. If the age of retirements is less than average service life, salvage factors will normally be overstated and cost of removal factors understated. If the age of retirements is greater than average service life, salvage factors will normally be understated and cost of removal factors overstated. When analyses of study data shows that this situation exists, some compensation is appropriate. The retirements of Distribution Mains and Services are young relative to average service life. To partly compensate for the low age of retired property, the evaluation of the Salvage and Cost of Removal Analysis gave greater weight to the most recent experience than was given for the Life Analysis and recognized this age sensitivity by moving toward the future net salvage factors determined in this study. The compensation is only partial, because the age of current retirements is much less than the average service life.



## CALCULATION OF DEPRECIATION RATES

A straight-line remaining life rate for each depreciable property group was calculated using the following formula:

$$\text{Rate} = \frac{\text{Plant Balance} - \text{Future Net Salvage} - \text{Book Reserve}}{\text{Average Remaining Life}}$$

Formula numerator elements in percent of depreciable balance and the denominator in years produce a rate in percent. This formula illustrates that a remaining life rate recognizes the book reserve position. The depreciable balances and book reserves were taken from accounting records, and the net salvage factors were determined by the study.

The remaining lives for each property group are a function of the age distribution of surviving plant and the selected average service life and Iowa dispersion pattern.

## RESULTS

### Storage Plant

The rate decreased from 4.35% to 2.21%, primarily due, we believe, to less negative net salvage for Account 352, Wells.

### Transmission Plant

The rate decreased from 2.44% to 1.39%. The most significant change in the annual accrual is for Account 367, Mains, due, we believe, to less negative net salvage.

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### Distribution Plant

The rate increased slightly from 3.48% to 3.76%. The most significant change in the annual accrual is for Account 376, Mains, due, we believe, to less negative net salvage, and Account 380, Services, where more negative net salvage was recognized.

### General Plant

The rate decreased from 7.30% to 6.94%. The most significant changes are due, we believe, to increases in average service life and recognition of positive net salvage.

### RESERVE COMPARISON

Because remaining life rates are recommended, a comparison of the accumulated provision for depreciation and the calculated theoretical reserve as of September 30, 1997, is not meaningful, and no comparison is presented. This is because the only way a reserve difference can exist is through the use of whole life rates. The only use of the theoretical reserve was for the allocation of the book reserve to accounts.

### RECOMMENDATIONS

Our recommendations for your future actions in regard to book depreciation are as follows:

1. The depreciation rates shown in Column 6 of Schedule 1 are applicable to existing property and are recommended for implementation at such time as their effect can be incorporated into service rates.

2. Because of variation of life and net salvage experience with time, a depreciation study should be made during 2002 based on retirement experience through September 30, 2001. Exact timing of the study should be coordinated with a retail rate case to ensure timely implementation of revised depreciation rates.
3. Consider the implementation of an amortization accounting process for certain general plant asset categories.





**ATMOS ENERGY - WESTERN KENTUCKY GAS COMPANY (WKG)**  
**Depreciation Rate Comparison**  
**Study as of September 30, 1997**

(1) Number	(2) Account Description	(3) Study Balance As of 9/30/97	(4) Existing Rate	(5) Annual Accrual	(6) (7) (8) Recommended Study Rates		
					ELG Rate	Annual Accrual	Increase/ (Decrease)
<b>STORAGE</b>							
3500020	Rights of Way	4,682	0.92	43	0.92	43	-
3510020	Compressor Station Equipment	116,564	2.86	3,334	1.93	2,250	(1,084)
3510030	M&R Station Structures	23,136	2.86	662	1.93	447	(215)
3510040	Other Structures	144,554	2.86	4,134	1.93	2,790	(1,344)
3520001	Wall Construction	2,172,800	4.86	105,598	2.71	58,883	(46,715)
3520002	Wall Equipment	535,076	4.86	26,048	2.71	14,525	(11,523)
3520010	Leaseholds	177,697	2.93	5,207	0.30	533	(1,673)
3520011	Rights	55,447	2.93	1,625	1.83	1,015	(610)
3530010	Field Lines	178,500	3.59	6,408	1.35	2,410	(3,998)
3530020	Tributary Lines	208,458	3.59	7,520	1.35	2,828	(4,692)
3540000	Compressor Station Equipment	470,685	4.18	19,675	1.51	7,107	(12,567)
3550000	M&R Equipment	281,530	4.04	11,374	2.06	5,800	(5,574)
3560000	Purification Equipment	239,929	3.76	9,021	1.30	3,119	(5,902)
	<b>TOTAL STORAGE PLANT</b>	<b>4,610,960</b>	<b>4.35</b>	<b>200,648</b>	<b>2.21</b>	<b>101,748</b>	<b>(88,900)</b>
<b>TRANSMISSION</b>							
350020	Rights of Way	403,420	0.92	3,711	0.89	3,590	(121)
3660020	Structures & Improvements	32,922	1.56	514	1.39	458	(56)
3660030	Other Structures	69,172	1.56	1,079	1.39	961	(118)
3670000	Mains	18,918,671	2.43	459,724	1.27	240,267	(219,457)
3690010	M&R Equipment	2,836,200	2.79	79,130	2.28	64,665	(14,465)
	<b>TOTAL TRANSMISSION PLANT</b>	<b>22,260,385</b>	<b>2.44</b>	<b>544,158</b>	<b>1.39</b>	<b>309,942</b>	<b>(234,216)</b>
<b>DISTRIBUTION</b>							
3740020	Rights of Way	40,526	0.85	344	1.68	681	335
3750003	Improvements	7,518	2.74	206	1.96	147	(59)
3750010	Structures & Improvements Town Border	106,376	2.74	2,915	1.95	2,074	(840)
3750020	Land Rights	46,591	2.74	1,277	1.95	909	(368)
3750000	Mains	66,005,193	3.50	2,310,182	2.39	1,577,524	(732,658)
3780010	M&R Equipment - General	1,770,397	3.33	58,954	2.49	44,083	(14,871)
3790030	M&R Equipment - Town Border	1,650,884	3.38	55,800	2.57	42,428	(13,372)
3800000	Services	37,409,639	3.50	1,309,337	6.80	2,566,301	1,256,964
3810000	Meters	17,026,945	3.24	551,073	3.35	570,403	18,730
3810020	Volume & Pressure Gauges	115,179	3.24	3,732	3.35	3,858	127
3820000	Meter Installations	11,352,869	3.91	443,897	3.06	347,398	(96,499)
3830020	Regulator Service	3,599,755	3.13	112,872	2.85	102,593	(10,079)
3830020	Regulator Relief	350,085	3.13	10,958	2.85	9,977	(980)
3840000	House Regulators Installations	178,753	3.00	5,363	3.37	6,024	661
3850010	Industrial M&R Station Equipment	2,621,139	3.41	89,381	2.73	71,557	(17,824)
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>142,281,849</b>	<b>3.48</b>	<b>4,956,690</b>	<b>3.76</b>	<b>5,345,957</b>	<b>389,266</b>

ATMOS ENERGY - WESTERN KENTUCKY GAS COMPANY (WKG)  
 Depreciation Rate Comparison  
 Study as of September 30, 1997

[1] Number	[2] Account Description	[3] Study Balance As of 9/30/97	[4] Existing Rate	[5] Annual Accrual	[6] [7] [8] Recommended Study Rates		
					ELG Rate	Annual Accrual	Increase/ (Decrease)
<b>GENERAL</b>							
3900002	Structures & Improvements	184,651	2.12	3,915	2.12	3,915	-
3900003	Structures & Improvements	64,111	2.12	1,359	2.12	1,359	-
3900004	Air Conditioning Equipment	9,771	3.87	376	2.12	207	(174)
3910000	Office Furniture & Equipment	1,586,808	3.87	61,409	7.05	111,870	50,460
3918300	Office Machines	199,680	3.87	7,728	7.05	14,077	6,350
3920010	Transportation Equipment	6,845,705	8.86	606,529	8.92	610,637	4,107
3920020	Trailers	168,005	8.86	14,885	8.92	14,986	101
3940077	Tools & Equipment	3,031,504	4.47	135,508	3.28	89,433	(36,075)
3969377	Ditchers	853,066	4.47	38,170	2.79	23,824	(14,346)
3969477	Dackhoos	708,022	4.47	31,559	2.79	19,698	(11,861)
3969577	Welders	92,413	4.47	4,131	2.79	2,578	(1,553)
3970000	Telephone Equipment	735,690	7.05	51,866	5.21	38,329	(13,537)
3970020	Fixed Radios	14,283	7.05	1,007	5.21	744	(263)
3970021	Mobile Radios	58,023	7.05	4,091	5.21	3,023	(1,068)
3970022	Telemetry Equipment	114,695	7.05	8,088	5.21	5,976	(2,110)
3980000	Miscellaneous Equipment	37,073	12.09	4,482	10.94	4,056	(426)
3008500	Mainframe Hardware	397,277	10.04	39,887	1.19	4,728	(35,159)
3008600	PC Hardware	453,230	20.60	95,125	18.51	85,744	(9,682)
3998700	PC Software	184,629	20.60	38,034	15.85	29,204	(8,770)
3998800	Application Software	55,783	8.22	4,585	41.25	23,010	18,425
	<b>TOTAL GENERAL PLANT</b>	<b>15,803,259</b>	<b>7.30</b>	<b>1,153,034</b>	<b>6.94</b>	<b>1,097,459</b>	<b>(55,575)</b>
	<b>TOTAL STUDY DEPRECIABLE PLANT</b>	<b>184,956,453</b>	<b>3.71</b>	<b>6,854,530</b>	<b>3.71</b>	<b>6,855,105</b>	<b>575</b>
	Intangible/Amortized Plant	1,505,331					
	Non-Depreciable Plant	2,092,133					
	Fully Depreciated Plant	827,780					
	<b>TOTAL PLANT IN SERVICE</b>	<b>\$ 189,381,697</b>					

ATMOS ENERGY - WESTERN KENTUCKY GAS COMPANY  
Depreciation Study as of September 30, 1997  
Comparison of Mortality Characteristics

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
ACCOUNT		EXISTING			STUDY		
Number	Description	Average Service Life (Years)	Curve	Net Salvage %	Average Service Life (Years)	Curve	Net Salvage %
<b>STORAGE PLANT</b>							
3500020	Rights of Way	50	R5	0	50	R5	0
3510020	Compressor Station Equipment	40	R3	(5)	45	R4	(5)
3510030	M&R Station Structures	40	R3	(5)	45	R4	(5)
3510040	Other Structures	40	R3	(5)	45	R4	(5)
3520001	Well Construction	40	R4	(75)	50	R3	(50)
3520002	Well Equipment	40	R4	(75)	50	R3	(50)
3520010	Leaseholds	50	R5	0	50	R5	0
3520011	Rights	40	R5	0	40	R5	0
3530010	Field Lines	40	S1	(35)	40	S1	(5)
3530020	Tributary Lines	40	S1	(35)	40	S1	(5)
3540000	Compressor Station Equipment	30	R4	(10)	40	S4	(10)
3550000	M&R Equipment	30	R2	(10)	40	S1.5	0
3560000	Purification Equipment	30	R4	0	30	R4	0
<b>TRANSMISSION PLANT</b>							
3650020	Rights of Way	60	R5	0	60	R5	0
3660020	Structures & Improvements	45	R2	(5)	45	R3	0
3660030	Other Structures	45	R2	(5)	45	R3	0
3670000	Mains	50	R2	(35)	50	R5	(5)
3690010	M&R Equipment	40	L1.5	(10)	40	S1.5	0
<b>DISTRIBUTION PLANT</b>							
3740020	Rights of Way	60	R5	0	60	R5	0
3750003	Improvements	45	R2.5	(5)	50	R3	0
3750010	Structures & Improvements Town Border	45	R2.5	(5)	50	R3	0
3750020	Land Rights	45	R2.5	(5)	50	R3	0
3760000	Mains	50	S1	(80)	50	R1.5	(5)
3780010	M&R Equipment - General	40	L2	(10)	40	S1.5	0
3790030	M&R Equipment - Town Border	40	L2	(10)	40	S1.5	0
3800000	Services	45	S2	(140)	45	R1	(150)
3810000	Meters	30	R2	20	35	R2	0
3810020	Volume & Pressure Gauges	30	R2	20	35	R2	0
3820000	Motor Installations	30	R2	0	35	R2	0
3830000	Regulator Service	30	S3	0	35	R2	10
3830020	Regulator Relief	36	S3	0	35	R2	0
3840000	House Regulators Installations	36	S3	0	35	R2	0
3850010	Industrial M&R Station Equipment	40	L2	(10)	40	S1.5	0
<b>GENERAL PLANT</b>							
3900002	Structures & Improvements	35	R3	(5)	45	R3	(5)
3900003	Structures & Improvements	35	R3	(5)	45	R3	(5)
3900004	Air Conditioning Equipment	35	R3	(5)	45	R3	(5)
3910000	Office Furniture & Equipment	15	R2	5	15	S4	5
3918300	Office Machines	15	R2	5	15	S4	5
3920010	Transportation Equipment	7	R1	10	8	R1.5	15
3920020	Trailers	7	R1	10	8	R1.5	15
3940077	Tools & Equipment	20	R2	0	30	S1	0
3969377	Ditchers	15	R	0	15	L2	10
3969477	Backhoes	15	R	0	15	L2	10
3969577	Welders	15	R	0	15	L2	10
3970000	Telephone Equipment	15	S5	0	15	S5	0
3970020	Fixed Radios	15	S5	0	15	S5	0
3970021	Mobile Radios	15	S5	0	15	S5	0
3970022	Telemetry Equipment	15	S5	0	15	S5	0
3980000	Miscellaneous Equipment	10	R3	0	10	R3	0
3998500	Mainframe Hardware	4	R5	10	6	R5	10
3998600	PC Hardware	5	R5	0	5	R5	0
3998700	PC Software	5	R5	0	5	R5	0
3998800	Application Software	-	-	-	6	S0	0



### CALCULATION OF EQUAL LIFE GROUP DEPRECIATION RATES

It is the group concept of depreciation that leads to the existence of the ELG procedure of calculating depreciation rates. This concept has been an integral part of utility depreciation accounting practices for many years. Under the group concept, there is no attempt to keep track of the depreciation applicable to individual items of property. This is not surprising, in view of the millions of items making up a utility system. Any item retired is assumed to be fully depreciated, no matter when retirements occurs. The group of property would have some average life. "Average" is the result of an arithmetic calculation, and there is no assurance that any of the property in the group is "average."

The term "average service life" used in the context of book depreciation is well known, and its use in the measurement of the mortality characteristics of property carries with it the concept of retirement dispersion. If every item was average, thereby having exactly the same life, there would be no dispersion. The concept of retirement dispersion recognizes that some items in a group live to an age less than the average service life and other items live longer than the average. Retirement dispersion is often identified by standard patterns.

The Iowa-type dispersion patterns that are widely used by electric and gas utilities were devised empirically about 60 years ago to provide a set of standard definitions of retirement dispersion patterns. Figure 1 shows the dispersion patterns for three of these curves. The L series indicates the mode is to the Left of average service life, the R series to the Right, and the S series at average service life, and therefore, Symmetrical. There is also an O series which has the mode at the Origin, thereby identifying a retirement pattern that has the maximum percentage of original installations retired during the year of placement.

The subscripts on Figure 1 indicate the range of dispersion, with the high number (4) indicating a narrow dispersion pattern, and the low number (1) indicating a wide dispersion pattern. For example, the R1 curve shown on the Figure indicates retirements start immediately and some of the property will last twice as long as the average service life. The dispersion patterns translate to survivor curves, which are the most widely recognized form of the Iowa curves. Other families of patterns exist, but are not as widely used as the Iowa-type.

The methods of calculating depreciation rates are categorized as straight-line and non-straight-line.

Non-straight-line methods can be accelerated or deferred. There are three basic procedures for calculating straight-line book depreciation rates:

Units-of-Production

Average Life Group (ALG)

Equal Life Group (ELG)

Each of these procedures can be calculated using either the whole life or the remaining life technique.

Productive life may be identified by (a) a life span or (b) a pattern of production or usage. If production or usage is the suitable criteria, depreciation should be straight-line over life measured by time. Units-of-Production is straight-line over production or usage, while the others are straight-line over life measured by time. ALG is straight-line over the average life of the group, while ELG is straight-line over the actual life of the group.

The formulas for the whole life and remaining life techniques are shown on Table 1. For the ELG calculation procedure, Formulas 1 and 3 are applied to the individual equal life components of the property group. For the ALG calculation, the formulas are applied to the property group itself.



Formula 2 is applied to the property group for either ELG or ALG. Use of the units (percent and years) in the formulas result in rates as a percent of the depreciable plant balance. The depreciable plant balance is the surviving balance at the time the rate is calculated, and is expressed as a percentage (always 100) of itself. Salvage and reserves are expressed as a percent of the depreciable plant balance. For example, a property group having a 35 year average service life and negative 5% salvage would have an ALG whole life rate of  $(100 + 5/35)$ , or 3.00%.

The first term of Formula 2 is identical to Formula 1 for the whole life rate. The second term of Formula 2 illustrates that the difference between a remaining life rate and whole life rate is the allocation of the difference between the book and calculated theoretical reserves over the remaining life by a remaining life rate.

The widely used ALG procedure of depreciation rate calculation does not recognize the existence of retirement dispersion in the calculation. The difference between the ALG and ELG procedures is the recognition of the existence of retirement dispersion in the ELG rate calculation. ELG is a rate calculation procedure; nothing more. The data required to make the ELG calculation are average service life, retirement dispersion, net salvage, and the age distribution of the property. The depreciation study required to determine the applicable mortality characteristics is independent from the calculation of the depreciation rates. The resulting mortality characteristics can be used to calculate either ALG or ELG rates, both with either the whole life technique or the remaining life technique. Any set of mortality characteristics that is suitable for calculating ALG rates is just as suitable for calculating ELG rates. Conversely, any set that is not suitable for ELG is not suitable for ALG either.

The ELG procedure calculates the depreciation rates based on the expected life of each equal life component of the property rather than the average life of all components. As discussed earlier, "average" is the result of a calculation and there may not be any "average" property. When curves are

used to define retirement dispersion. the average service life and the retirement dispersion pattern define the equal life groups and the expected life applicable to each group.

When retirement dispersion does not exist, the ELG rate is identical to the ALG rate. When dispersion exists, the ELG rate for recently installed property is higher than the ALG rate and for old property is lower.

### A Simple Illustration ELG

This illustration provides a framework for visualizing the ELG methodology. Table 2 assumes 20% of the \$5,000 investment is retired at the end of each year following placement. The retirement frequencies are shown on Line 7. As shown in Columns 2 through 6, this means \$1,000 of investment is retired each year, with the retirement at Age 1 being recovered in its entirety during Year One, at Age 2 in Years One and Two, etc. The depreciation rate applicable to each equal life group is shown on Line 8. The annual provision in dollars for Year One shown in Column 7 is made up of the Age 1 annual amounts shown on Line 1. Columns 2 through 6. As shown on the Table, the annual provision for Age 2 is equal to the annual provision for Age 1 less the amount collected during Year One applicable to the group retired during Year One. Thus, the annual provisions can be thought of as a matrix, with the provision for any given year being produced by a portion of the matrix.

The depreciation rates in Column 9 are determined by dividing the annual provisions in Column 7 by the survivors in Column 8. The rate formula shown on Table 2 can also be used to calculate the rates and is used on the Table to illustrate the working of the matrix by calculating the depreciation rates for Year One and Year Three. For Year One, the numerator and denominator both consist of five terms. Each year, the left-hand term of both numerator and denominator drop off. It should be noted that the reverse



summation of retirement ratios (starting with Column 6 and moving left on Line 7) is equal to the survivor ratio at the beginning of the period shown in Column 10.

The formula can illustrate how the matrix can be thought of in terms of a depreciation rates. If the multiplier of 100 is incorporated in each element of the numerator of the formula, such as  $(100 \times 0.2)/2$ , it can be seen that  $100/2$  is a rate and the retirement frequency (0.2) is a weighting factor. This particular rate (50%) is the one shown for Age 2 property on Line 8, Column 3.

It can be seen that the only data required for the ELG rate calculation are the retirement frequencies for each year. These frequencies are defined by the average service life and the shape of the dispersion pattern.

#### A Real Illustration of ELG

The depreciation analyst deals with much larger groups of property than appearing on Table 2. Table 3 contains an ELG rate calculation for an actual depreciable property group. The retirement frequencies shown in Column 4 are defined by the 38 year average service life and the L5 lowa-type dispersion pattern. The ALG rate without salvage for this property is 2.632% ( $100\%/38$  years), while the ELG rate varies from 2.704% at age 0.5 years to 1.471% at the age just prior to the last retirement, 67.5 years.

The rate listed in Column 5 at each age is the weighted summation of individual rates applicable to that portion of the surviving property the retirement frequencies in Column 4 indicate will be retired in each following year. This combination of average service life and dispersion pattern means that the first retirement will be from the age 18.5 year property during the following year at an age of 19 years; therefore, it will require a rate of 5.263% ( $100\%/19$  years). (This example does not have any surviving balance at age 18.5.) The last retirement will be from age 67.5 year property; consequently, it will





require a rate of 1.471% (100%/68 years). The vintage composite rate shown in Column 5 at age 0.5 years is the weighted summation of rates varying from 5.263% to 1.471%.

Since this example is for a narrow dispersion pattern, the first retirement occurs at age 19 years and the vintage composite rate remains at 2.704% at age 19.5 years, because the first retirement drops the 5.263% rate from the summation.

A wider dispersion pattern would result in a wider range of vintage composite rates than defined by the L5 curve (2.704% to 1.471%).

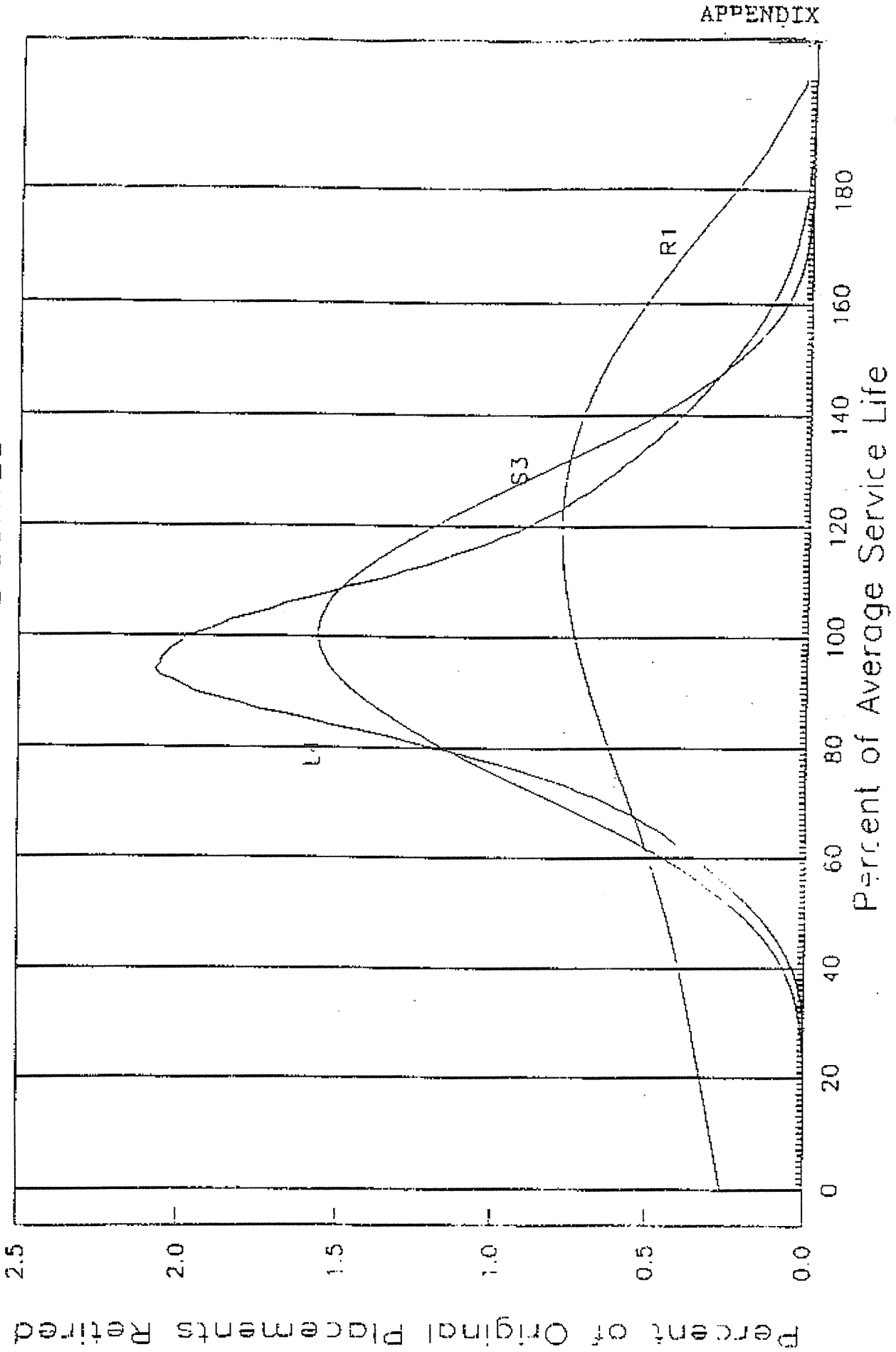
All that's necessary for calculating the depreciation rates applicable to each age of property are the retirement frequencies. These frequencies are defined by the average service life and the retirement dispersion pattern. The determination of average service life requires the determination of the dispersion pattern, as without dispersion there would be no "average."

Depending on the dispersion pattern, the number of retirement frequencies making up the complete lowa curve can be up to about 4.4 times the number of years of average service life. Thus, for an account whose number of retirement frequencies is three times average service life and whose average service life is 30 years, the rate applicable to the Age 1 property will be made up of the weighted summation of 89 components, etc. Thus, the rate calculation process is complex, but certainly not complicated. It is this complexity that makes the rate calculations much more practical using a computer.



# RETIREMENT DISPERSION DEFINED

BY IOWA TYPE CURVES



APPENDIX

Deloitte &  
Touche

DEPRECIATION RATE CALCULATION PROCEDURES

TABLE 1

Whole Life

$$\text{Rate (\%)} = \frac{\text{PB} - \text{S}}{\text{ASL}} \quad \text{Formula 1}$$

Remaining Life

$$\text{Rate (\%)} = \frac{\text{PB} - \text{S}}{\text{ASL}} - \frac{\text{BR} - \text{CT}}{\text{ARL}} \quad \text{Formula 2}$$

$$\text{Rate (\%)} = \frac{\text{PB} - \text{FS} - \text{BR}}{\text{ARL}} \quad \text{Formula 3}$$

## Where

- PB is Depreciable Balance, %  
 AS is Average Net Salvage, %  
 FS is Future Net Salvage, %  
 ASL is Average Service Life, years  
 BR is Depreciation Reserve, %  
 CTR is Calculated Theoretical Reserve, %  
 ARL is Average Remaining Life, year

TABLE 2

DEVELOPMENT OF EQUAL LIFE GROUP CAPITAL RECOVERY RATE

Line	(1) Age Years	(2) Group 1 \$	(3) Group 2 \$	(4) Group 3 \$	(5) Group 4 \$	(6) Group 5 \$	(7) Annual Provision \$	(8) Beginning Survivors \$	(9) Rate %	(10) Survivor Factor
1	1	1,000.00	500.00	333.33	250.00	200.00	2,283.33	5,000.00	45.67	1.00
2	2		500.00	333.33	250.00	200.00	1,283.33	4,000.00	32.08	0.90
3	3			333.33	250.00	200.00	783.33	3,000.00	26.11	0.60
4	4				250.00	200.00	450.00	2,000.00	22.50	0.40
5	5					200.00	200.00	1,000.00	20.00	0.20

6	Retirements	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
7	Frequency	0.20	0.20	0.20	0.20	0.20				
8	Rate	100%	50%	33.33%	25%	20%				

Rate, % =  $\frac{\text{Retirements Frequencies}}{\text{Age at Retirement}} \times 100$   
 $\frac{\text{Reverse of Retirement Frequencies}}{\text{Age at Retirement}} \times 100$

Year One Rate =  $0.2 + 0.2 + 0.2 + 0.2 + 0.2$   
 $\frac{1 \quad 2 \quad 3 \quad 4 \quad 5}{0.2 + 0.2 + 0.2 + 0.2 + 0.2}$

Year Three Rate =  $0.2 + 0.2 + 0.2$   
 $\frac{3 \quad 4 \quad 5}{0.2 + 0.2 + 0.2}$

X 100 = 45.67%

X 100 = 26.11%

APPENDIX

Jelotte & Touche

TABLE 3

## DETERMINATION OF DEPRECIATION RATES BY ELG PROCEDURES

APPENDIX

(1) Age Years	(2) Year	(3) Vintage Balance \$	(4) Retirement Frequency ASL 38 Curve L5	(5) Rate	(6) Amount \$
0.5	1993	4,244,285	0.0000	0.02704	114,758.36
1.5	1992	800,784	0.0000	0.02704	21,651.86
2.5	1991	60,016	0.0000	0.02704	1,622.73
3.5	1990	43,455,063	0.0000	0.02704	1,174,952.00
4.5	1989	81,456	0.0000	0.02704	2,202.43
5.5	1988	172,463	0.0000	0.02704	4,653.11
6.5	1987	2,058,991	0.0000	0.02704	56,753.20
7.5	1986	2,685,949	0.0000	0.02704	72,623.55
8.5	1984	1,642,443	0.0000	0.02704	44,408.80
10.5	1983	222,602	0.0000	0.02704	6,018.78
11.5	1982	85,661	0.0000	0.02704	2,316.13
12.5	1981	4,985	0.0000	0.02704	134.79
13.5	1980	72,942	0.0000	0.02704	1,972.23
14.5	1979	218,163	0.0000	0.02704	5,825.80
15.5	1978	120,665	0.0000	0.02704	3,262.68
16.5	1977	57,042	0.0000	0.02704	1,001.55
17.5	1976	339,236	0.0000	0.02704	9,172.21
19.5	1974	336,723	0.0001	0.02703	9,101.41
20.5	1973	10,375,359	0.0004	0.02702	280,292.86
21.5	1972	4,481,806	0.0009	0.02699	120,863.25
22.5	1971	5,823,340	0.0018	0.02695	159,618.98
23.5	1970	78,848	0.0030	0.02689	2,118.97
24.5	1969	305,178	0.0047	0.02681	8,180.42
25.5	1968	10,312,586	0.0069	0.02670	275,375.94
26.5	1967	2,754,067	0.0094	0.02658	73,203.24
27.5	1966	9,658,786	0.0123	0.02644	252,715.77
29.5	1964	5,556,083	0.0194	0.02610	144,895.54
30.5	1963	23,383	0.0242	0.02589	605.42
31.5	1962	3,313,564	0.0305	0.02566	85,012.50
32.5	1961	32,271	0.0356	0.02538	818.15
33.5	1960	151,658	0.0482	0.02507	3,802.24
34.5	1959	171,483	0.0583	0.02472	4,238.70
35.5	1958	167,116	0.0674	0.02433	4,065.95
36.5	1957	70,420	0.0740	0.02390	1,683.22
37.5	1956	1,792,312	0.0768	0.02345	42,036.33
39.5	1954	2,270,555	0.0701	0.02252	51,131.79
40.5	1953	187	0.0622	0.02206	4.13
41.5	1952	20,185	0.0531	0.02161	436.14
42.5	1951	12,860	0.0442	0.02118	272.40
43.5	1950	706	0.0362	0.02078	14.67
44.5	1949	2,652	0.0296	0.02041	54.13
45.5	1948	6,422	0.0245	0.02006	128.81
46.5	1947	19,573	0.0206	0.01972	386.07
47.5	1946	323,058	0.0173	0.01940	6,268.69
49.5	1944	2,285,041	0.0123	0.01878	42,943.47
50.5	1943	15,614	0.0103	0.01850	288.86
51.5	1942	620,752	0.0085	0.01821	11,306.36
53.5	1940	684,610	0.0055	0.01766	12,090.28
54.5	1939	47,173	0.0043	0.01740	820.75
55.5	1938	22,725	0.0033	0.01714	389.52
56.5	1937	560	0.0025	0.01689	8.46
57.5	1936	722	0.0019	0.01664	12.02
59.5	1934	3,065	0.0005	0.01573	48.21
61.5	1932	944,400	0.0005	0.01573	14,853.98
67.5	1926	2	0.0000	0.01471	0.03
Totals		<u>119,029,691</u>			<u>3,133,730.27</u>

SALVAGE (%) = -6.0

AFTER SALVAGE = 3,290,417

ANNUAL DEPRECIATION RATE = 2.76

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COMMONWE.  
BEFORE THE PUBL

In the Matter of:

THE APPLICATION OF WESTERN  
KENTUCKY GAS COMPANY )  
FOR AN ADJUSTMENT OF RATES )

CASE NO. 99-070

O R D E R

On June 23, 1999, Western Kentucky Gas Company ("Western"), a division of Atmos Energy Corporation, filed a general rate application based on a forecasted test year ending December 31, 2000. Western proposed an increase in revenues of \$14,127,666, an increase of approximately 11.7 percent over its existing revenues.

To determine the reasonableness of the request, the Commission suspended the proposed rates for six months from their effective date pursuant to KRS 278.190(2) up to and including January 23, 2000. The Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and WBI Southern, Inc. ("WBI") intervened. The Commission established a procedural schedule that afforded all parties the opportunity to file direct testimony and engage in discovery.

On December 3, 1999, the parties filed a Joint Stipulation and Settlement ("Settlement") resolving, to their satisfaction, the issues in this case. The Settlement is attached as Appendix A. On December 6, 1999, the Commission ordered the parties to file evidence in support of the reasonableness of the Settlement. The parties filed their responses to this Order on December 9, 1999. After review of the Settlement, direct testimony, extensive discovery and the information submitted by the parties to

support the settlement, the Commission determined the record to be sufficient to render a decision and cancelled the hearing on Western's rate application scheduled to begin on December 14, 1999.

The parties agree that the Settlement is for the purposes of this case only and shall not be binding on the parties in any other proceeding before this Commission or in any court and shall not be offered or relied upon in any other proceeding involving Western or any other utility regulated by this Commission.

The parties urge the Commission to review and accept the Settlement in its entirety as a reasonable resolution of the issues in this proceeding. While the overall reasonableness of the Settlement is an important factor, the Commission is bound by law to act in the public interest and review all elements of the Settlement. In determining whether the results of the Settlement are in the public interest and beneficial to the ratepayers, the Commission considered the fact that the Settlement is a unanimous agreement of the parties.

After review of the Settlement, an examination of the record, and being otherwise sufficiently advised, the Commission finds that the Settlement is generally reasonable, but that certain modifications should be made. Although acceptance of the Settlement is conditioned on certain modifications, the modifications described herein should not significantly affect the agreement.

The following is a synopsis of the terms of the Settlement together with comments and descriptions of modifications the Commission finds necessary.

1. The parties agree that Western will receive additional annual revenues of approximately \$9,940,000, an overall revenue increase of 6.24 percent. The rate

Increase will be effective December 15, 1999 and will be allocated among Western's customer classes as follows:

Residential	\$ 8,238,259
Commercial	2,385,006
Industrial	901,680
Other revenues	415,089

In determining the overall reasonableness of the proposed increase in annual revenues, the Commission has evaluated all revenue and expense adjustments proposed by Western in light of its traditional rate-making treatment. In addition, it has considered the current economic conditions and the rates of return on common equity that have been authorized in recent cases. Based on a review of all these factors and the evidence of record, the Commission finds that the \$9,940,000 revenue increase will result in earnings that fall within a range reasonable to both Western and its customers and result in rates that are fair, just and reasonable. The Commission finds the rates included in Exhibit A of the Settlement, which is attached as Appendix B of this Order, to be fair, just and reasonable. However, we find the effective date of the rates agreed to by the parties of December 15, 1999 to be untenable. Therefore, the effective date of the rates should be for services rendered on and after the date of this Order.

2. Western will recover its demand side management program expenses prospectively for three years beginning in January 2000.

3. Western will adjust and establish certain non-recurring charges, including a new late payment charge of 5 percent applicable to all customers served under Rate G-1 that fail to pay for services by the due date shown on their bill. Western will implement this late payment charge in April of 2000. This will provide Western sufficient time to educate its customers on this new provision. The Commission finds that, in order



for it to be familiar with Western's education program and be better prepared to respond to possible customer inquiries, all educational materials should be submitted to the Commission at the same time they are disseminated to Western's customers.

4. Western will implement, as a pilot program for a period of five years, the weather normalization adjustment ("WNA") tariff included in its application, commencing November 1, 2000. Under the terms of the Settlement, Western will submit a monthly report to the Commission summarizing the effect of its WNA on customer bills by cycle for each customer class as well as actual and normal degree days and the number of days in a normal cycle. In addition Western will report a WNA factor and actual total revenues for each cycle.

The Commission finds that a greater amount of information than Western proposes to file on the WNA is necessary, but finds that annual reports, rather than monthly reports, should be filed. Western should file annual reports on the WNA, including the information set out in Appendix C, as soon after each heating season as possible but no later than June 30<sup>th</sup> of the following summer.

The Commission finds that the commencement date of November 1, 2000 affords Western an opportunity to educate its customers on this new provision and that Western should prepare and disseminate information on this new provision to its customers no later than 90 days prior to the implementation. The Commission further finds that all educational materials and information disseminated by Western to its customers on the WNA should be filed with the Commission for the same reasons enumerated above in Paragraph 3.

Should Western wish to continue the WNA pilot beyond the five year period or implement the WNA on a permanent basis, Western should make such a request in the form of a formal application to be submitted to the Commission when it files its annual WNA report in June 2005.

5. Western will adjust its base customer charges as follows: (1) the residential customer charge will increase from \$5.10 to \$7.50; (2) the commercial customer charge will increase from \$13.00 to \$20.00; and (3) the industrial customer charge will increase from \$150.00 to \$220.00.

6. Western will implement the industrial margin loss recovery ("MLR") mechanism proposed in its application with one modification. Per the terms of the Settlement the parties agree on a 50-50 sharing of the lost revenue between shareholders and residential customers rather than the originally proposed sharing ratio of 10-90. Western will make semi-annual filings with the Commission, in January and July, that reflect the discounts implemented during the six months ended November and May, respectively.

The Commission finds that this proposal is one of first impression before this Commission and, as such, should be implemented as a pilot for a period of three years. Western should file semi-annual reports on the MLR with the Commission as agreed to in the Settlement with the first report filed in July 2000 reflecting all discounts implemented from the date of this Order through May of 2000. Should Western wish to continue the MLR pilot beyond the three year period or implement the MLR on a permanent basis, Western should make such a request in the form of a formal

application to be submitted to the Commission when it makes its semi-annual MLR filing in July 2003.

The Commission finds that there is an unintended discrepancy between the text of the Settlement and the MLR tariff as to the applicability of the 50-50 sharing of lost revenues. Per the MLR tariff attached to the Settlement the 50-50 sharing of lost revenues is to be between the shareholders and all G-1, G-2, LVS-1 and LVS-2 customers. The proposed MLR tariff in Western's application also identified these rate classes as the classes that were to share in the lost revenues. The sharing of lost revenues is approved to apply to all customers served under these rate schedules, as stated in the tariff at Tariff Sheet 29L, not to residential customers only.

7. Western will separate its gas cost from base rates by bifurcating its commodity charge into a distribution charge and a gas charge. However, the parties agree that Western is not bound by this provision in future cases.

8. Western will begin filing its gas cost adjustment on a quarterly basis beginning with the first quarter following the Commission's ruling on the Settlement.

9. Western will begin collecting a Gas Research Institute research and development surcharge.

10. Western will modify its proposal on the Alternative Receipt Point T-5 Tariff. It will change the net monthly rate of \$0.10 per Mcf it originally proposed to a \$50.00 monthly administrative fee per customer. The fee will be waived if, during the month, the Alternate Receipt Point represents the only point of receipt utilized by the customer.

11. With regard to the interconnection of the East Diamond Field into Western's system, WBI or its subsidiary Kentucky Pipeline and Storage Company will

contract for and install facilities in accordance with Western's specifications. Western will take title to the facilities and operate and maintain the facilities as the parties agree to and outline in a finalized interconnection agreement.

IT IS THEREFORE ORDERED that:

1. The Settlement set forth in Appendix A to this Order is hereby incorporated into this Order as if fully set forth herein.
2. The terms and conditions set forth in the Settlement are approved as modified in this Order.
3. The rates and charges, and all other tariff changes included in Exhibit A of the Settlement and attached hereto as Appendix B to this Order are fair, just and reasonable and are approved for service on and after the date of this Order.
4. Any party wishing to exercise its right to withdraw from the Settlement because of modifications ordered herein shall notify the Commission in writing of its intent within 10 working days of the date of this Order.
5. If the Settlement is withdrawn due to any party's withdrawal from the Settlement, this Order will be vacated.
6. Western shall disseminate educational materials to its customers on the WNA beginning at least 90 days before its implementation on November 1, 2000.
7. Western shall file annual reports on the WNA as soon after each heating season as possible but no later than June 30<sup>th</sup> of the following summer in the format shown in Appendix C.

8. Western shall provide the Commission with all educational materials it provides its customers with regard to the late payment penalty and the WNA at the time such materials are provided to its customers.
9. Should Western seek to continue the WNA beyond the pilot period it shall do so only after filing a formal application requesting Commission approval of its proposal to continue the WNA.
10. The MLR proposed in the Settlement is approved as a pilot program for a period of three years and shall be applicable to all customers served under Western's G-1, G-2, LVS-1 and LVS-2 rate schedules.
11. Western shall file its first MLR report with the Commission in July 2000. The July 2000 MLR report shall reflect all discounts implemented from the date of this Order through May 31, 2000.
12. Should Western seek to continue the MLR beyond the pilot period it shall do so only after filing a formal application requesting Commission approval of its proposal to continue the MLR.
13. Within 20 days from the date of this Order, Western shall file with the Commission revised tariff sheets setting out the rates and tariffs approved herein for service rendered on and after the date of this Order. These tariff sheets shall show their date of issue, the effective date, and that they were issued by authority of this Order.

Done at Frankfort, Kentucky, this 21st day of December, 1968.

By the Commission

ATTEST:

  
Executive Director

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 124**  
**Witness: Robert R. Cook Jr.**

**Data Request:**

Please provide the Company's construction and capital budgets for the years 2007-2011 inclusive. Please identify all retirements, replacements, new additions and cost of removal reflected in these budgets. Please provide by account where available and explain how the cost estimates are derived for these items.

**Response:**

Please see Filing Requirement 10(9)(b) for construction and capital budgets for the fiscal years 2007-2011 inclusive. The capital budget for Fiscal year 2007 was identified by account and used as a guide to build the Fiscal Years 2008-2011.

Retirements, replacements, and cost of removal are not specifically identified as a part of the budgeting process.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 125**  
**Witness: Don Roff**

**Data Request:**

Explain how the Company accounts for third party reimbursements and how they are reflected in the Depreciation Studies.

**Response:**

Third party reimbursements are credited to construction work orders, and as such are incorporated into the Company's books and records.



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 126**  
**Witness: Don Roff**

**Data Request:**

If third-party reimbursements were excluded from the net salvage studies, was the related retirement also excluded from the life studies?

**Response:**

No third party reimbursements were excluded from the net salvage studies.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 127**  
**Witness: Don Roff**

**Data Request:**

Do Mr. Roff's net salvage estimates for mass property accounts incorporate inflation expected to be incurred in the future? If yes, provide the net present value of all of these ratios.

**Response:**

There was no specific quantification of future inflation included in Mr. Roff's net salvage estimates.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 128**  
**Witness: Don Roff**

**Data Request:**

Is it correct that Mr. Roff's mass property net salvage estimates project past inflation into the future net salvage estimate? If not, explain why not.

**Response:**

Price level changes are automatically reflected at the time of the retirement. The expectation is that the proportion of cost of removal incurred today will be similar in the future. The Company has no reason to expect that inflation will suddenly cease and believes that these historic proportions are the best way to determine future levels of cost of removal. Additionally, the appropriate methodology is outlined on page 18 of the NARUC Public Utility Depreciation Practices Book.

Also, please see the Company's response to data request AG 1-123.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 129**  
**Witness: Don Roff**

**Data Request:**

If not provided in the workpapers, provide the retirement rate analysis ranking of best-fit life/curve combinations for each account.

**Response:**

The retirement rate analysis of life/curve combinations is contained in the workpapers, which were provided in the response to data request AG 1-87.

**Atmos Energy Corporation, Kentucky**

**Case No. 2006-00464**

**Attorney General Initial Data Request Dated February 20, 2007**

**DR Item 130**

**Witness: Don Roff**

**Data Request:**

For any accounts where Mr. Roff did not base his service life/curve selection on the results of his retirement rate analysis, explain why he did not. Also, explain in detail how those service live/curve combinations were selected.

**Response:**

The basis for the life/curve selections is contained in the depreciation study workpapers provided in response to data request AG 1-87.

**Atmos Energy Corporation, Kentucky**

**Case No. 2006-00464**

**Attorney General Initial Data Request Dated February 20, 2007**

**DR Item 131**

**Witness: Don Roff**

**Data Request:**

Provide copies of any and all actuarial and semi-actuarial studies prepared by the Company since the last depreciation study.

**Response:**

There were no actuarial or semi-actuarial studies prepared by the Company since the last depreciation study.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 132**  
**Witness: Don Roff**

**Data Request:**

Identify and explain all Company programs which might affect plant lives.

**Response:**

There are no Company programs that would affect plant lives for purposes of affecting the results of the depreciation studies.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 133**  
**Witness: Robert R. Cook Jr.**

**Data Request:**

Provide all internal life extension studies prepared for or by the Company since January 1, 2000. Life extension refers to any program, maintenance or capital, designed to extend lives and/or increase capacity of existing plant. Identify the functions to which these studies relate.

**Response:**

No formal life extension studies have been conducted by the Company. However, as a normal operational practice, certain tasks are performed that naturally extend the life of existing plant assets.

To help manage and prioritize our System Integrity pipeline replacements projects, we use our Atmos Risk Management Model (ARMM). ARMM is a computer software that was developed to identify and prioritize pipeline replacements, primarily our bare steel pipelines.

Cathodic protection is applied to the appropriate steel pipe to prevent these assets from corroding and developing leaks. Annual leak surveys are performed to identify pipe that is in need of repair or replacement. Replacement decisions are made based on current and past leak history. Damage prevention measures are also undertaken to reduce the amount of third party damage inflicted on company facilities.

Major overhauls of Storage field compressors and engines are performed on a frequency based on the number of operating hours since the last overhaul, which operating history and the industry have determined prevent the replacement of the complete engine and or compressor. Minor maintenance is performed regularly to extend time between overhauls.

Expenditures which impact public safety have always had and will continue to have the highest priority.



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 134**  
**Witness: Don Roff**

**Data Request:**

Provide the following information for all final retirements for the last 15 years. If requested data is not available for the last 15 years, provide the data for as many years as are available.

- a. Date of retirement
- b. Amount of retirement
- c. Account
- d. Reason for retirement
- e. Whether or not retirement was excluded from historical interim retirement rate studies.

**Response:**

- a. Please see the depreciation study workpapers attached to the response to data request AG 1-87.
- b. Please see the depreciation study workpapers attached to the response to data request AG 1-87.
- c. Please see the depreciation study workpapers attached to the response to data request AG 1-87.
- d. The Company does not maintain a record for the reason for retirement.
- e. The Company has not conducted any historical interim retirement rate studies.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 135**  
**Witness: Dan Meziere (a), Don Roff (b-d)**

**Data Request:**

Please refer to page 11, lines 16-22 of Mr. Roff's testimony.

- a. Why has Atmos not depreciated production plant in the past?
- b. Provide all support relied upon in proposing depreciation for this plant at this time.
- c. If not provided elsewhere, provide all workpapers underlying and supporting the derivation of the 50 year life for these accounts.
- d. Please list all other Kentucky gas companies that depreciate these accounts.

**Response:**

- a. This was an oversight that occurred during acquisition and transition of acquired books and records.
- b. After recognizing its oversight, the Company decided to propose an appropriate and reasonable depreciation rate.
- c. Please see the attached depreciation study workpapers to data request AG-1-87.
- d. The Company did not conduct any research regarding the practices of other Kentucky gas companies.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 136**  
**Witness: Don Roff**

**Data Request:**

Please refer to page 12, lines 1-6 of Mr. Roff's testimony.

- a. Was the initial decision to include cushion gas in depreciable rate base Mr. Roff's, or an Atmos employee's? If it was the decision of an Atmos employee, please provide the name and position of that employee.
- b. Explain fully why Mr. Roff and/or Atmos believes cushion gas should be depreciated. Provide any and all documents Mr. Roff and/or Atmos relied upon as support for the inclusion of cushion gas in depreciable plant.
- c. List all other jurisdictions of which Mr. Roff and/or Atmos are aware, that allow the depreciation of cushion gas, and cite to the Orders or Decisions allowing this depreciation.
- d. Has Atmos made any prior attempts to include cushion gas in its depreciable rate base in Kentucky? If yes, please provide the results of those attempts, including any orders or decisions addressing the matter.
- e. Has Atmos made any prior attempts to include cushion gas in its depreciable rate base in any other jurisdictions? If yes, please provide the results of those attempts, including any orders or decisions addressing the matter.

**Response:**

- a. The initial decision to include cushion gas in depreciation rate base was made by Atmos employee, Tom Petersen – Director, Rates.
- b. Nonrecoverable natural gas (352.3) is by definition, not recoverable from the well and therefore, should be depreciated over the life of the field. If not depreciated, the Company will not be allowed to recover the costs of this investment over its useful life.
- c. Mr. Roff is aware that in their Washington Jurisdiction, Avista Corporation is allowed the depreciation of cushion gas. However, Mr Roff is unable to cite a specific order or decision of when this was approved.
- d. Atmos' utility operations has no cushion gas in 352.3 except in Kentucky.
- e. Please see the response to d.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 137**  
**Witness: Don Roff**

**Data Request:**

Please refer to Exhibit DSR-4, page 12. Mr. Roff states, "The annual depreciation expense increase is \$3,217,244, and is primarily due to reserve position." On page 13 he states, "Because remaining life rates are recommended (consistent with the existing rates), a theoretical comparison of the accumulated provision for depreciation with the calculated theoretical reserve at September 30, 2006, is not meaningful, and no comparison is presented. This is because the only way a reserve difference can exist is through the use of whole life rates." Please reconcile these two statements.

**Response:**

Remaining life rates automatically account for reserve differences.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 138**  
**Witness: Robert R. Cook Jr.**

**Data Request:**

Provide all manuals, guidelines, memoranda or other documentation that deal with the Company's policies with regard to the physical removal of retired mains and, separately, services from the ground as opposed to capping these pipes and leaving them in place.

**Response:**

Atmos Energy does not have a policy of physically removing retired mains and services from the ground. All Atmos retirements are abandoned in place unless the length is sufficiently short as to require no additional excavation to accomplish removal.

If gas lines are being relocated to clear a potential conflict with new facilities such as buildings or road construction, the party doing the *building or road construction* removes the retired gas pipe.

Atmos policies and procedures follow state and federal requirements specified in the Gas Pipeline Safety Regulations for retiring gas facilities in place.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 139**  
**Witness: Robert R. Cook Jr.**

**Data Request:**

Explain the process by which the labor associated with Mains and Services replacement projects is split between the new asset and cost of removal.

**Response:**

The costs of labor associated with removal relating to Mains and Services replacement projects are directly coded to the project via timesheets.

**Atmos Energy Corporation, Kentucky**

**Case No. 2006-00464**

**Attorney General Initial Data Request Dated February 20, 2007**

**DR Item 140**

**Witness: Robert R. Cook Jr.**

**Data Request:**

Provide a summary of the last 20 years of Mains and Services additions. Identify on a year-by-year basis the new additions vs. replacement additions. Explain any anticipated changes to these proportions.

**Response:**

Records of our data base for this information start in FY 1992. See below a summary of main and services additions:

<b>Year</b>	<b>New Main (ft.)</b>	<b>New Services</b>	<b>Replaced Main (ft.)</b>	<b>Replaced Services</b>
1992	339,895	2,828	35,506	515
1993	318,909	3,290	27,520	613
1994	393,174	3,926	27,623	734
1995	421,764	3,735	60,693	953
1996	444,439	3,858	63,872	1,079
1997	373,470	3,626	44,136	1,013
1998	340,627	3,267	29,723	930
1999	190,834	2,596	13,968	715
2000	221,224	2,249	47,542	708
2001	189,493	2,320	26,670	1,080
2002	194,160	1,945	29,395	1,490
2003	129,923	1,974	34,393	874
2004	171,767	2,395	59,357	1,456
2005	239,801	2,112	40,631	833
2006	159,786	1,465	21,744	487
Grand Total	4,129,266	41,586	562,773	13,480
AVG	275,284	2,772	37,518	899

*Atmos Energy  
Corporation*

*Depreciation Study of General Office Property  
as of September 30, 2002*



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**Deloitte  
& Touche**

October 2002

Atmos Energy Corporation  
 P.O. Box 650205  
 Dallas, Texas 75265

Attention: Mr. Thomas Petersen

In accordance with your request and with the cooperation and participation of your staff, a book depreciation study of General Office property has been conducted. The study covered all depreciable property and recognized addition and retirement experience through September 30, 2002. The purpose of the study was to determine if the existing depreciation rates remain appropriate for the property, and, if not, to recommend changes. Changes are recommended.

A comparison of the effect of the existing account rates and the recommended account rates is shown below, based on depreciable plant balances as of September 30, 2002:

<u>Function</u>	<u>Composite Depreciation Rate</u>	
	<u>Existing</u>	<u>Recommended</u>
General Office	9.06%	16.49%

The above summary is taken from Schedule 1, which shows the annual depreciation provisions calculated from the existing and recommended rates and differences for the General Office. Based on September 30, 2002 depreciable balances, the recommended rates will result in an annual increase in depreciation

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provisions of \$11,424,506. The increase can be attributed to both shorter average service lives and reserve position. The mortality characteristics for the existing and recommended rates are shown on Schedule 2.

The recommended rates are calculated using the remaining life technique, coupled with the equal life group procedure.

The following sections of this report describe the methods of analysis used, the bases for the conclusions reached and recommendations for both immediate and future action by Atmos Energy Corporation (the "Company").

We appreciate this opportunity to serve Atmos Energy Corporation and would be pleased to meet with you to discuss further the matters presented in this report, if you desire.

Yours truly,

*Deloitte & Touche LLP*

### PURPOSE OF DEPRECIATION

Book depreciation accounting is the process of recognizing in financial statements the consumption of physical assets in the process of providing a service or a product. Generally accepted accounting principles require the recording of depreciation provisions to be systematic and rational. 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 accounting purposes. This study was conducted in a manner consistent with the matching principle of accounting.

Because utility revenues are determined through regulation, asset consumption is not automatically reflected in revenues. Therefore, the consumption of utility assets must be measured directly by conducting a book depreciation study to accurately determine its mortality characteristics.

Matching is also an essential element of basic regulatory philosophy and has become known as “intergenerational customer equity.” Intergenerational equity means the costs are borne by the generation of customers that caused them to be incurred, not by some earlier or later generation. This matching is required to ensure that charges to customers reflect the actual costs of providing service.

### DEPRECIATION DEFINITIONS

The Uniform System of Accounts prescribed for gas utilities by the Federal Energy Regulatory Commission followed by the Company states that:

“Depreciation” as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas 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, and in the case of natural gas companies, the exhaustion of mutual resources.

“Service value” means the difference between original cost and net salvage value of gas plant.

“Net salvage value” means the salvage value of property retired less the cost of removal.

“Salvage value” means the amount received for the property retired less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material is chargeable to materials and supplies, or other appropriate account.

“Cost of removal” means the cost of demolishing, dismantling, tearing down or otherwise removing gas plant, including the cost of transportation and handling incidental thereto.

As is clear from the wording of the salvage value and cost of removal definitions, it 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 in the depreciation rates of the Company.

These definitions are consistent with the purpose of depreciation, and the study reported here was conducted in a manner consistent with both.

### ACCOMPLISHMENT OF ACCOUNTING AND REGULATORY PRINCIPLES

Utility depreciation accounting is a group concept. Inherent in this concept is the assumption that all property is fully depreciated at the time of retirement, regardless of age, and there is no attempt to record the depreciation applicable to individual components of the groups. The depreciation rates are based on the recognition that each depreciable property group has an average service life. However, very little of the property is "average." The group concept carries with it recognition that most property will be retired at an age either less than or greater than the average service life. The study recognized the existence of this variation through the identification of Iowa-type retirement dispersion patterns for all property groups.

The depreciation study required to determine the applicable mortality characteristics is independent from the calculation of the depreciation rates. The resulting mortality characteristics can be used to calculate either average life group ("ALG") or equal life group ("ELG") rates, both with either the whole life technique or the remaining life technique. Any set of mortality characteristics that is suitable for calculating ALG rates is just as suitable for calculating ELG rates. Conversely, any set that is not suitable for ELG is not suitable for ALG either. ALG and ELG are straight-line procedures that reflect life measured by time, with ALG utilizing average life, and ELG utilizing actual life. For ALG, all property in the group is assumed to have a life equal to the average of the group. ELG recognizes that, in reality, only a small portion of the group retires at an age equal to the average service life. For the average to exist, about half of the investment in an asset group will be retired at ages less than average life, a small amount at average life and the rest at ages greater than average life. It is the use of this dispersion in the rate calculation that causes ELG rates to better match cost recovery with the use of and benefit from property. Thus, the ELG procedure best accomplishes the purpose of book depreciation accounting by ensuring that the recording of depreciation provisions matches the actual consumption of the physical

assets. Since ELG matches the recording of consumption with the actual consumption, customers will pay the actual costs incurred to serve them. For this reason, ELG rates are recommended.

A detailed discussion of the Equal Life Group Procedure is included in the Appendix to this report.

### THE BOOK DEPRECIATION STUDY

Implementation of a policy toward book depreciation that recognizes the purpose of depreciation accounting requires the determination of the mortality characteristics that are applicable to surviving property. The purpose of the depreciation study reported here was to accurately measure those mortality characteristics and to use the characteristics to determine appropriate rates for accrual of depreciation expenses.

The major effort of the study was the determination of the appropriate mortality characteristics. The remainder of this report describes how those characteristics were determined, describes how the mortality characteristics were used to calculate the depreciation rates and presents the results of the rate calculations.

The study consisted of the following steps:

Step One was a Life Analysis consisting of determination of historical retirement experience and an evaluation of the applicability of that experience to surviving property.

Step Two was a Salvage and Cost of Removal Analysis consisting of a study of salvage value and cost of removal experience, and an evaluation of the applicability of that experience to surviving property.

Step Three consisted of the determination of average service lives, retirement dispersion patterns identified by Iowa-type curves and the net salvage factors applicable to surviving property.

Step Four was the determination of the depreciation rate applicable to each depreciable property group, recognizing the results of the work in Steps One through Three, and a comparison with the existing rates.

### LIFE ANALYSIS

The Life Analysis for the property concerns the determination of average service lives and Iowa type retirement dispersion patterns. An analysis of historical retirement activity, suitably tempered by informed judgment as to the future applicability of such activity to surviving property, formed the basis for determination of average service lives and retirement dispersion patterns. Retirement experience through September 30, 2002 was analyzed using the actuarial method of Life Analysis. The actuarial method could be used because the vintage of retired and surviving property is known.

In order to recognize trends in life characteristics and to ensure that the valuable information in the curves is available to the analyst, actual survivor curves were calculated and plotted by computer using several different periods of retirement experience. The periods (year bands) of retirement experience analyzed were (1) the past five years, (2) the past 10 years (3) and the full extent of available history. The average service lives and retirement dispersion patterns indicated by these actual survivor curves were identified by visually fitting Iowa-type standard curves to each of the actual curves and plotting the results. This visual approach ensures that the data contained in the actual survivor curves, and input data, and the trends are available to the analyst, and that the analyst does not allow computer calculations to be the sole determinant of study results.

### SALVAGE AND COST OF REMOVAL ANALYSIS

Salvage and cost of removal experience from 1993 through 2002 was the basis for determining the net salvage factors used. The analysis was done in a manner that allows selection of separate salvage and cost of removal factors for most depreciable property groups. The analysis consisted of calculating the experienced salvage and cost of removal factors for each property group by dividing salvage and cost of removal amounts by the original cost of the retired property. Factors are expressed as percentages, and were calculated for annual, rolling and shrinking bands of retirement experience. Due to limited activity in the update period, no change was made to the net salvage factors developed in the prior study.

### EVALUATION OF ACTUAL EXPERIENCE

Life Analysis and Salvage and Cost of Removal Analysis involve the measurement of what has occurred in the past. History is often a misleading indication of the future. There are many kinds of events that can cause history to be misleading, among them significant changes contemplated in the underlying accounting procedures and/or changes in other management practices, such as maintenance procedures. It is the evaluation phase of a depreciation study that identifies if history is a good indication of the future. Blind acceptance of history often results in selecting mortality characteristics to use for calculating depreciation rates that will provide recovery over a time period longer than productive life.

For each property group, the analysis processes involved only historical retirement experience. Since the depreciation rates will be applied to surviving property, the historical mortality experience indicated by the Life and the Salvage and Cost of Removal Analyses was evaluated to ensure that the mortality characteristics used to calculate the rates *are applicable to surviving property*. The evaluation is required to ensure the validity of the recommended depreciation rates.



The evaluation process requires knowledge of the type of property surviving, the type of property retired, the reasons for changing life, dispersion, salvage and cost of removal, and the effect of present and future Company plans on the property mortality characteristics. The evaluation included discussions with Company accounting, engineering and operating personnel, determination of the type of property recorded in a number of accounts and special analyses of retirements to identify the type of property retired and reasons for retirement.

#### CALCULATION OF DEPRECIATION RATES

A straight-line remaining life rate for each depreciable property group was calculated using the following formula:

$$\text{Rate} = \frac{\text{Plant Balance} - \text{Net Salvage} - \text{Book Reserve}}{\text{Average Remaining Life}}$$

Formula numerator elements in percent of depreciable balance and the denominator in years produce a rate in percent. This formula illustrates that a remaining life rate recognizes the book reserve position. The depreciable balances and book reserves were taken from accounting records, and the net salvage factors were determined by the study.

The remaining lives for each property group are a function of the age distribution of surviving plant and the selected average service life and Iowa dispersion pattern.

#### General Office

The rate increased from 9.06% to 16.49%, primarily because of a mix of shorter average service lives and recognition of reserve position.

### RESERVE COMPARISON

Because remaining life rates are recommended, a comparison of the accumulated provision for depreciation and the calculated theoretical reserve as of September 30, 2002 is not meaningful, and no comparison is presented. This is because the only way a reserve difference can exist is through the use of whole life rates.

### RECOMMENDATIONS

Our recommendations for your future actions in regard to book depreciation are as follows:

1. The annual depreciation rates shown in Column 6 of Schedule 1 and the mortality characteristics shown in columns 6, 7 and 10 of Schedule 2 are applicable to existing property and are recommended for implementation at such time as their effect can be incorporated into service rates.
2. Because of variation of life and net salvage experience with time, a depreciation study should be made during 2007 based on retirement experience through September 30, 2006. Exact timing of the study should be coordinated with a retail rate case to ensure timely implementation of revised depreciation rates.

ATMOS ENERGY CORPORATION - GENERAL OFFICE (DIV. 2)  
 Book Depreciation Study as of September 30, 2002  
 Comparison of Depreciation Rates and Annual Amounts

SCHEDULE 1

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Account Number	Description	9/30/02 Balance	Existing Rates	Annual Amount	Study Rates	Annual Amount	Increase or (Decrease)
		\$	%	\$	%	\$	\$
	<u>GENERAL PLANT</u>						
390.09	Improvements to Leased Premises	8,897,125	7.43	661,056	12.26	1,090,788	429,731
391.00	Office Furniture and Equipment (Gnl)	9,532,135	4.89	466,121	3.29	313,607	(152,514)
391.03	Office Furniture and Equipment (Other)	1,160,987	2.22	25,774	1.17	13,584	(12,190)
397.00	Communication Equipment	9,428,825	7.12	671,332	11.64	1,097,515	426,183
398.00	Miscellaneous Equipment	662,671	5.36	35,519	20.86	138,233	102,714
399.00	Other Tangible Property	224,866	15.75	35,416	23.99	53,945	18,529
399.01	Servers Hardware	8,279,271	14.29	1,183,108	28.15	2,330,615	1,147,507
399.02	Servers Software	6,320,551	14.29	903,207	29.95	1,893,005	989,798
399.03	Network Hardware	211,839	14.29	30,272	29.09	61,624	31,352
399.06	PC Hardware	4,486,960	16.83	755,155	47.16	2,116,050	1,360,895
399.07	PC Software	1,835,852	17.73	325,497	26.52	486,868	161,371
399.08	Application Software	76,809,983	8.22	6,313,781	17.02	13,073,059	6,759,279
399.09	Mainframe System Software	2,588,228	22.16	573,551	6.21	160,729	(412,822)
399.24	General Startup Cost	<u>23,172,326</u>	8.33	<u>1,930,255</u>	10.81	<u>2,504,928</u>	<u>574,674</u>
	Total Depreciable General Plant	<u>153,611,619</u>	9.06	<u>13,910,045</u>	16.49	<u>25,334,551</u>	<u>11,424,506</u>
	Unrecorded Retirements	16,632,482					
	Fully Depreciated	<u>2,366,785</u>					
	Total General Office Facilities	<u>172,610,886</u>					

ATMOS ENERGY CORPORATION - GENERAL OFFICE (DIV. 2)  
 Book Depreciation Study as of September 30, 2002  
 Comparison of Mortality Characteristics

SCHEDULE 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	EXISTING PARAMETERS			STUDY PARAMETERS				
		ASL yrs.	lowa Curve	Net Salvage %	ASL	lowa Curve	Gross Salvage %	Cost of Removal %	Net Salvage %
<b><u>GENERAL PLANT</u></b>									
390.09	Improvements to Leased Premises	10.0	SQ	0	10.0	SQ	0	0	0
391.00	Office Furniture and Equipment (Gnl)	20.0	L1	5	30.0	R2	0	0	0
391.03	Office Furniture and Equipment (Other)	20.0	L1	5	15.0	R2.5	0	0	0
397.00	Communication Equipment	10.0	L3	0	10.0	L3	0	0	0
398.00	Miscellaneous Equipment	15.0	R2	0	10.0	S6	5	0	5
399.00	Other Tangible Property	5.0	SQ	0	5.0	SQ	0	0	0
399.01	Servers Hardware	7.0	SQ	0	5.0	SQ	0	0	0
399.02	Servers Software	7.0	SQ	0	5.0	SQ	0	0	0
399.03	Network Hardware	7.0	SQ	0	5.0	SQ	0	0	0
399.06	PC Hardware	5.0	R4	0	4.0	SQ	0	0	0
399.07	PC Software	5.0	R4	0	4.0	SQ	0	0	0
399.08	Application Software	10.0	R4	0	8.0	S1.5	0	0	0
399.09	Mainframe System Software	5.0	R4	0	10.0	S1.5	0	0	0
399.24	General Startup Cost	12.0	SQ	0	10.0	SQ	0	0	0

## CALCULATION OF EQUAL LIFE GROUP DEPRECIATION RATES

It is the group concept of depreciation that leads to the existence of the ELG procedure of calculating depreciation rates. This concept has been an integral part of utility depreciation accounting practices for many years. Under the group concept, there is no attempt to keep track of the depreciation applicable to individual items of property. This is not surprising, in view of the millions of items making up a utility system. Any item retired is assumed to be fully depreciated, no matter when retirements occur. The group of property would have some average life. "Average" is the result of an arithmetic calculation, and there is no assurance that any of the property in the group is "average."

The term "average service life" used in the context of book depreciation is well known, and its use in the measurement of the mortality characteristics of property carries with it the concept of retirement dispersion. If every item were average, thereby having exactly the same life, there would be no dispersion. The concept of retirement dispersion recognizes that some items in a group live to an age less than the average service life and other items live longer than the average. Retirement dispersion is often identified by standard patterns.

The Iowa-type dispersion patterns that are widely used by electric and gas utilities were devised empirically about 60 years ago to provide a set of standard definitions of retirement dispersion patterns. Figure 1 shows the dispersion patterns for three of these curves. The L series indicates the mode is to the Left of average service life, the R series to the Right, and the S series at average service life, and therefore, Symmetrical. There is also an O series, which has the mode at the Origin, thereby identifying a retirement pattern that has the maximum percentage of original installations retired during the year of placement.

The subscripts on Figure 1 indicate the range of dispersion, with the high number (4) indicating a narrow dispersion pattern, and the low number (1) indicating a wide dispersion pattern. For example, the R1

curve shown on the Figure indicates retirements start immediately and some of the property will last twice as long as the average service life. The dispersion patterns translate to survivor curves, which are the most widely recognized form of the Iowa curves. Other families of patterns exist, but are not as widely used as the Iowa type.

The methods of calculating depreciation rates are categorized as straight-line and non-straight-line.

Non-straight-line methods can be accelerated or deferred. There are three basic procedures for calculating straight-line book depreciation rates:

Units-of-Production

Average Life Group (ALG)

Equal Life Group (ELG)

Each of these procedures can be calculated using either the whole life or the remaining life technique.

Productive life may be identified by (a) a life span or (b) a pattern of production or usage. If production or usage is the suitable criterion, depreciation should be straight-line over life measured by time. Units-of-Production is straight-line over production or usage, while the others are straight-line over life measured by time. ALG is straight-line over the average life of the group, while ELG is straight-line over the actual life of the group.

The formulas for the whole life and remaining life techniques are shown on Table 1. For the ELG calculation procedure, Formulas 1 and 3 are applied to the individual equal life components of the property group. For the ALG calculation, the formulas are applied to the property group itself. Formula 2 is applied to the property group for either ELG or ALG. Use of the units (percent and years) in the formulas results in rates as a percent of the depreciable plant balance. The depreciable plant balance is the surviving balance at the time the rate is calculated, and is expressed as a percentage (always 100) of

itself. Salvage and reserves are expressed as a percent of the depreciable plant balance. For example, a property group having a 35-year average service life and negative 5% salvage would have an ALG whole life rate of  $(100 + 5)/35$ , or 3.00%.

The first term of Formula 2 is identical to Formula 1 for the whole life rate. The second term of Formula 2 illustrates that the difference between a remaining life rate and whole life rate is the allocation of the difference between the book and calculated theoretical reserves over the remaining life by a remaining life rate.

The widely used ALG procedure of depreciation rate calculation does not recognize the existence of retirement dispersion in the calculation. The difference between the ALG and ELG procedures is the recognition of the existence of retirement dispersion in the ELG rate calculation. ELG is a rate calculation procedure, nothing more. The data required to make the ELG calculation are average service life, retirement dispersion, net salvage and the age distribution of the property. The depreciation study required to determine the applicable mortality characteristics is independent from the calculation of the depreciation rates. The resulting mortality characteristics can be used to calculate either ALG or ELG rates, both with either the whole life technique or the remaining life technique. Any set of mortality characteristics that is suitable for calculating ALG rates is just as suitable for calculating ELG rates. Conversely, any set that is not suitable for ELG is not suitable for ALG either.

The ELG procedure calculates the depreciation rates based on the expected life of each equal life component of the property rather than the average life of all components. As discussed earlier, "average" is the result of a calculation and there may not be any "average" property. When curves are used to define retirement dispersion, the average service life and the retirement dispersion pattern define the equal life groups and the expected life applicable to each group.

When retirement dispersion does not exist, the ELG rate is identical to the ALG rate. When dispersion exists, the ELG rate for recently installed property is higher than the ALG rate, and for old property it is lower.

### A Simple Illustration ELG

This illustration provides a framework for visualizing the ELG methodology. Table 2 assumes 20% of the \$5,000 investment is retired at the end of each year following placement. The retirement frequencies are shown on Line 7. As shown in Columns 2 through 6, this means \$1,000 of investment is retired each year, with the retirement at Age 1 being recovered in its entirety during Year One, at Age 2 in Years One and Two, etc. The depreciation rate applicable to each equal life group is shown on Line 8. The annual provision in dollars for Year One shown in Column 7 is made up of the Age 1 annual amounts shown on Line 1, Columns 2 through 6. As shown on the Table, the annual provision for Age 2 is equal to the annual provision for Age 1 less the amount collected during Year One applicable to the group retired during Year One. Thus, the annual provisions can be thought of as a matrix, with the provision for any given year being produced by a portion of the matrix.

The depreciation rates in Column 9 are determined by dividing the annual provisions in Column 7 by the survivors in Column 8. The rate formula shown on Table 2 can also be used to calculate the rates and is used on the Table to illustrate the working of the matrix by calculating the depreciation rates for Year One and Year Three. For Year One, the numerator and denominator both consist of five terms. Each year, the left-hand term of both numerator and denominator drop off. It should be noted that the reverse summation of retirement ratios (starting with Column 6 and moving left on Line 7) is equal to the survivor ratio at the beginning of the period shown in Column 10.

The formula can illustrate how the matrix can be thought of in terms of a depreciation rate. If the multiplier of 100 is incorporated in each element of the numerator of the formula, such as  $(100 \times 0.2)/2$ ,



it can be seen that  $100/2$  is a rate and the retirement frequency (0.2) is a weighting factor. This particular rate (50%) is the one shown for Age 2 property on Line 8, Column 3.

It can be seen that the only data required for the ELG rate calculation are the retirement frequencies for each year. These frequencies are defined by the average service life and the shape of the dispersion pattern.

#### A Real Illustration of ELG

The depreciation analyst deals with much larger groups of property than those appearing on Table 2. Table 3 contains an ELG rate calculation for an actual depreciable property group. The retirement frequencies shown in Column 4 are defined by the 38-year average service life and the L5 Iowa-type dispersion pattern. The ALG rate without salvage for this property is 2.632% ( $100\%/38$  years), while the ELG rate varies from 2.704% at age 0.5 years to 1.471% at the age just prior to the last retirement, 67.5 years.

The rate listed in Column 5 at each age is the weighted summation of individual rates applicable to that portion of the surviving property the retirement frequencies in Column 4 indicate will be retired in each following year. This combination of average service life and dispersion pattern means that the first retirement will be from the age 18.5 year property during the following year at an age of 19 years; therefore, it will require a rate of 5.263% ( $100\%/19$  years). (This example does not have any surviving balance at age 18.5.) The last retirement will be from age 67.5 year property; consequently, it will require a rate of 1.471% ( $100\%/68$  years). The vintage composite rate shown in Column 5 at age 0.5 years is the weighted summation of rates varying from 5.263% to 1.471%.

Since this example is for a narrow dispersion pattern, the first retirement occurs at age 19 years and the vintage composite rate remains at 2.704% at age 19.5 years, because the first retirement drops the 5.263% rate from the summation.

A wider dispersion pattern would result in a wider range of vintage composite rates than defined by the L5 curve (2.704% to 1.471%).

All that are necessary for calculating the depreciation rates applicable to each age of property are the retirement frequencies. These frequencies are defined by the average service life and the retirement dispersion pattern. The determination of average service life requires the determination of the dispersion pattern, since without dispersion there would be no "average."

Depending on the dispersion pattern, the number of retirement frequencies making up the complete Iowa curve can be up to about 4.4 times the number of years of average service life. Thus, for an account whose number of retirement frequencies is three times the average service life and whose average service life is 30 years, the rate applicable to the Age 1 property will be made up of the weighted summation of 89 components, etc. Thus, the rate calculation process is complex, but certainly not complicated. It is this complexity that makes the rate calculations much more practical using a computer.

# RETIREMENT DISPERSION DEFINED BY IOWA TYPE CURVES

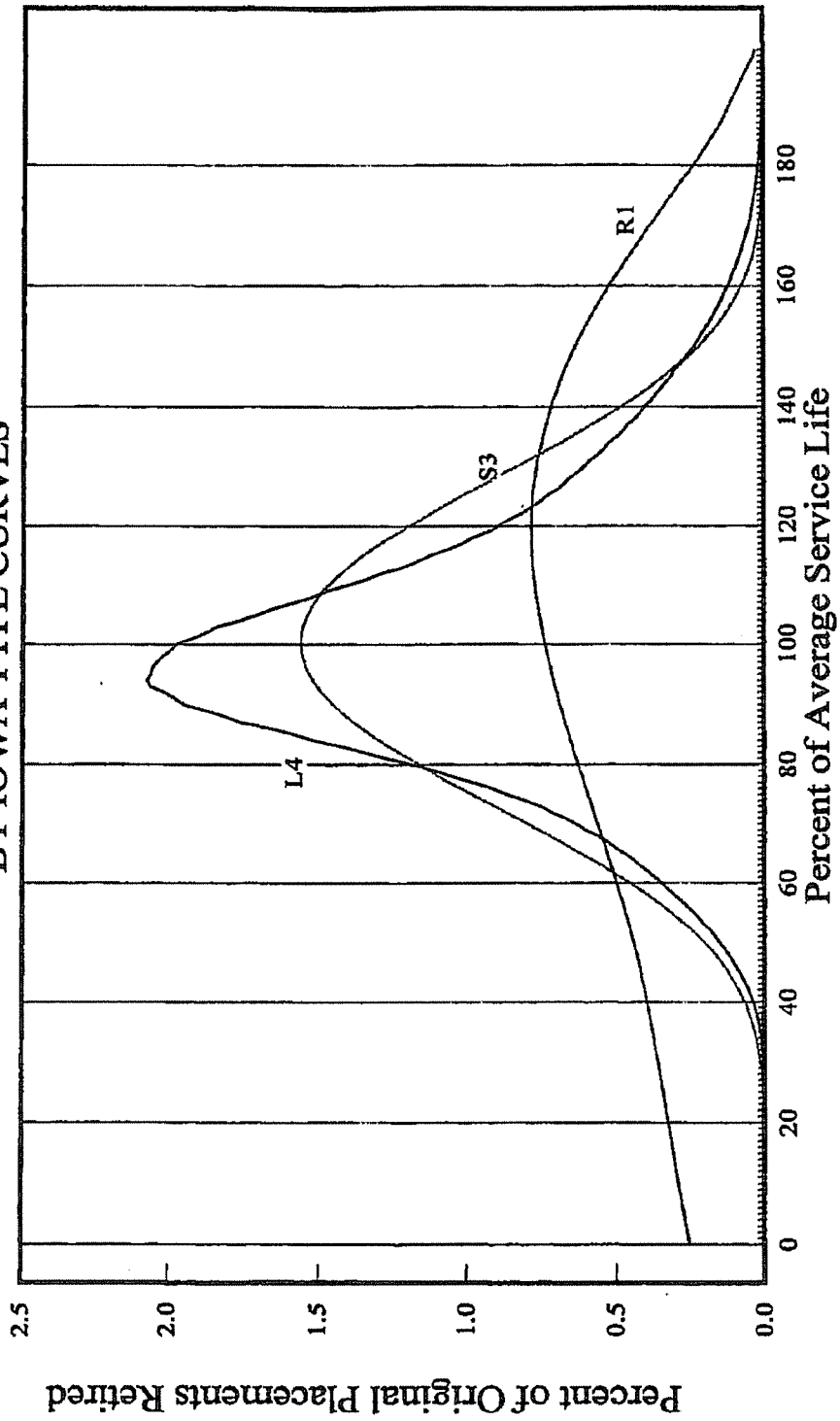


TABLE 1

## DEPRECIATION RATE CALCULATION PROCEDURES

Whole Life

$$\text{Rate (\%)} = \frac{\text{PB} - \text{S}}{\text{ASL}} \quad \text{Formula 1}$$

Remaining Life

$$\text{Rate (\%)} = \frac{\text{PB} - \text{S}}{\text{ASL}} - \frac{\text{BR} - \text{CT}}{\text{ARL}} \quad \text{Formula 2}$$

$$\text{Rate (\%)} = \frac{\text{PB} - \text{FS} - \text{BR}}{\text{ASL}} \quad \text{Formula 3}$$

## Where

- PB is Depreciable Balance, %  
 AS is Average Net Salvage, %  
 FS is Future Net Salvage, %  
 ASL is Average Service Life, years  
 BR is Depreciation Reserve, %  
 CTR is Calculated Theoretical Reserve, %  
 ARL is Average Remaining Life, year

TABLE 2

DEVELOPMENT OF EQUAL LIFE GROUP CAPITAL RECOVERY RATE

Line	(1) Age Years	(2) Group.1 \$	(3) Group.2 \$	(4) Group.3 \$	(5) Group.4 \$	(6) Group.5 \$	(7) Annual Provision \$	(8) Beginning Survivors \$	(9) Rate %	(10) Survivor Factor
1	1	1,000.00	500.00	333.33	250.00	200.00	2,283.33	5,000.00	45.67	1.00
2	2		500.00	333.33	250.00	200.00	1,283.33	4,000.00	32.08	0.80
3	3			333.33	250.00	200.00	783.33	3,000.00	26.11	0.60
4	4				250.00	200.00	450.00	2,000.00	22.50	0.40
5	5					200.00	200.00	1,000.00	20.00	0.20

Rate, % =  $\frac{\text{Retirements Frequencies}}{\text{Age at Retirement}} \times 100$

Reverse of Retirement Frequencies

Year One Rate =  $\frac{0.2 + 0.2 + 0.2 + 0.2 + 0.2}{1 \quad 2 \quad 3 \quad 4 \quad 5} \times 100 = 45.67\%$

Year Three Rate =  $\frac{0.2 + 0.2 + 0.2}{3 \quad 4 \quad 5} \times 100 = 26.11\%$

TABLE 3

## DETERMINATION OF DEPRECIATION RATES BY ELG PROCEDURES

[1] Age Years	[2] Year	[3] Vintage Balance \$	[4] Retirement Frequency ASL 38 Curve L5	[5] Rate	[6] Amount \$
0.5	1993	4,244,285	0.0000	0.02704	114,758.36
1.5	1992	800,784	0.0000	0.02704	21,651.86
2.5	1991	60,016	0.0000	0.02704	1,622.73
3.5	1990	43,455,063	0.0000	0.02704	1,174,952.00
4.5	1989	81,456	0.0000	0.02704	2,202.43
5.5	1988	172,463	0.0000	0.02704	4,663.11
6.5	1987	2,098,991	0.0000	0.02704	56,753.20
7.5	1986	2,685,949	0.0000	0.02704	72,623.55
9.5	1984	1,642,443	0.0000	0.02704	44,408.90
10.5	1983	222,602	0.0000	0.02704	6,018.78
11.5	1982	85,661	0.0000	0.02704	2,316.13
12.5	1981	4,985	0.0000	0.02704	134.79
13.5	1980	72,942	0.0000	0.02704	1,972.23
14.5	1979	219,163	0.0000	0.02704	5,925.80
15.5	1978	120,665	0.0000	0.02704	3,262.58
16.5	1977	37,042	0.0000	0.02704	1,001.55
17.5	1976	339,236	0.0000	0.02704	9,172.21
19.5	1974	336,723	0.0001	0.02703	9,101.41
20.5	1973	10,375,359	0.0004	0.02702	280,292.86
21.5	1972	4,481,906	0.0009	0.02699	120,963.25
22.5	1971	5,923,340	0.0018	0.02695	159,618.98
23.5	1970	78,848	0.0030	0.02689	2,119.97
24.5	1969	305,178	0.0047	0.02681	8,180.42
25.5	1968	10,312,586	0.0069	0.02670	275,375.94
26.5	1967	2,754,067	0.0094	0.02658	73,203.24
27.5	1966	9,558,786	0.0123	0.02644	252,715.77
29.5	1964	5,556,083	0.0194	0.02610	144,995.54
30.5	1963	23,383	0.0242	0.02589	605.42
31.5	1962	3,313,564	0.0305	0.02566	85,012.50
32.5	1961	32,271	0.0386	0.02538	819.15
33.5	1960	151,658	0.0482	0.02507	3,802.24
34.5	1959	171,483	0.0583	0.02472	4,238.70
35.5	1958	167,116	0.0674	0.02433	4,065.35
36.5	1957	70,420	0.0740	0.02390	1,683.22
37.5	1956	1,792,312	0.0768	0.02345	42,036.33
39.5	1954	2,270,555	0.0701	0.02252	51,131.79
40.5	1953	187	0.0822	0.02206	4.13
41.5	1952	20,185	0.0531	0.02161	436.14
42.5	1951	12,860	0.0442	0.02118	272.40
43.5	1950	706	0.0362	0.02078	14.67
44.5	1949	2,652	0.0296	0.02041	54.13
45.5	1948	6,422	0.0245	0.02006	128.81
46.5	1947	19,573	0.0205	0.01972	386.07
47.5	1946	323,058	0.0173	0.01940	6,268.69
49.5	1944	2,285,041	0.0123	0.01879	42,943.47
50.5	1943	15,614	0.0103	0.01850	288.86
51.5	1942	620,752	0.0085	0.01821	11,306.36
53.5	1940	684,610	0.0055	0.01766	12,090.28
54.5	1939	47,173	0.0043	0.01740	820.76
55.5	1938	22,725	0.0033	0.01714	389.52
56.5	1937	560	0.0025	0.01689	9.46
57.5	1936	722	0.0019	0.01664	12.02
59.5	1934	3,065	0.0005	0.01573	48.21
61.5	1932	944,400	0.0005	0.01573	14,853.98
67.5	1926	2	0.0000	0.01471	0.03
Totals		<u>119,029,691</u>			<u>3,133,730.27</u>
				SALVAGE (%) =	-5.0
				AFTER SALVAGE =	<u>3,290,417</u>
				ANNUAL DEPRECIATION RATE =	<u>2.76</u>

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 146**  
**Witness: Don Roff**

**Data Request:**

At page 14 of his study, Mr. Roff mentions that the SSU rates he proposed in his 2002 study were accepted in Louisiana, Texas and Virginia.

- a. Please provide the orders accepting the SSU rates for those jurisdictions.
- b. Did Atmos attempt to have those rates approved for the Kentucky jurisdiction? If not, please explain why not. If yes, please provide the order or decision addressing that attempt.
- c. If the existing SSU rates are not the result of the 2002 study, please provide the source for those rates.

**Response:**

- a. Please see attached orders labeled AG DR1-146 ATT1, AG DR1-146 ATT2, AG DR1-146 ATT3 and AG DR1-146 ATT4.
- b. No. The company did not have a general rate case during this time.
- c. Please see attached depreciation study labeled AG DR1-146 ATT5.

06/03/2005 FRI 15:28 FAX 512 463 6264

RRC GC HEARINGS SECT.

002

VICTOR G. CARRILLO, *CHAIRMAN*  
 MICHAEL L. WILLIAMS, *COMMISSIONER*  
 ELIZABETH A. JONES, *COMMISSIONER*



LINDIL C. FOWLER, JR., *GENERAL COUNSEL*  
 COLIN K. LINEBERRY, *DIRECTOR*  
 HEARINGS SECTION

# RAILROAD COMMISSION OF TEXAS

## OFFICE OF GENERAL COUNSEL

June 3, 2005

TO: All Parties of Record

Re: Gas Utilities Docket No. 9563

*Statement of Intent Filed by Atmos Energy Corporation to Increase Rates and Change Tariffs in the Environs the City of Lubbock.*

### PFD and Deadlines for Exceptions, and Replies

Enclosed are the Proposal for Decision ("PFD") and recommended Final Order issued by the examiners in this case. Pursuant to § 1.141 of the Commission's General Rules of Practice and Procedure, these documents are being circulated to each party or its authorized representative. This is only a proposal and is not to be interpreted as a final decision unless an official order adopting the proposal is signed and issued by the Commission.

Under Section 1.142 of the General Rules of Practice and Procedure (16 T.A.C. § 1.142), each party has the right to file written Exceptions to the PFD and Replies to the Exceptions of other parties. **Exceptions filed by the Applicant must be filed by June 8, 2005.** In view of the due dates stated above, all parties are reminded that pleadings are considered filed only upon actual receipt by the Docket Services Section of the Office of General Counsel (Room 12-130). **An original plus three copies of exceptions and replies should be submitted to the Commission. PLEASE DO NOT STAPLE.** Further, a copy of these pleadings must be submitted to each party.

Currently, the Commission has Conference scheduled for June 21. Notice of consideration of this docket at any current or additional conference will be duly posted with the Secretary of State.

**Contact for Additional Information** - In accordance with TEX. GOV'T CODE ANN. §2001.061 (Vernon 2000) and 16 TEX. ADMIN. CODE § 1.6 (1991), *ex parte* communications with the Hearings Examiners and Commissioners are prohibited. Any persons or entities desiring additional information may contact the Commission by writing to Colin Lineberry at the Railroad Commission of Texas, 1701 North Congress Avenue, P. O. Box 12967, Capitol Station, Austin, Texas 78711-2967, or by calling Mr. Lineberry at (512) 463-7033. Any persons or entities having clerical questions, such as questions regarding the number of copies of filings, the service list or reviewing the record, may contact the secretary of the Gas Services Section of the Office of General Counsel, Loretta Howard, at (512) 463-7033.

Sincerely,

  
 Gene Montes

Hearings Examiner  
 Office of General Counsel



06/03/2005 FRI 15:28 FAX 512 463 6264

RRC GC HEARINGS SECT.

003

**SERVICE LIST**  
**Gas Utilities Docket No. 9563**  
**Statement of Intent Filed by Atmos Energy**  
**Corporation to Increase the Rates and Change**  
**Tariffs in the Environs of Lubbock**  
**Examiner: Gene Montes**  
**Co Examiner: Rose Ruiz**

**PARTIES**

Atmos Energy Corporation

**REPRESENTATIVE**

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courtesy copy: Rose Ruiz

June 3, 2005

Page 1 of 1

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RRC GC HEARINGS SECT.

004

VICTOR G. CARRILLO, *CHAIRMAN*  
 MICHAEL L. WILLIAMS, *COMMISSIONER*  
 ELIZABETH A. JONES, *COMMISSIONER*



LINDIL C. FOWLER, JR., *GENERAL COUNSEL*  
 COLIN K. LINEBERRY, *DIRECTOR*  
 HEARINGS SECTION

# RAILROAD COMMISSION OF TEXAS

## OFFICE OF GENERAL COUNSEL

GUD Docket No. 9563

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### STATEMENT OF INTENT FILED BY ATMOS ENERGY CORPORATION TO CHANGE GAS RATES IN THE ENVIRONS OF LUBBOCK, TEXAS

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#### APPEARANCES:

#### FOR APPLICANT:

Gary Compton  
 J. Alan Holman  
 James W. Checkley

Atmos Energy Corporation

Locke Liddell & Sapp LLP  
 100 Congress Avenue, Suite 300  
 Austin, Texas 78701

#### PROPOSAL FOR DECISION

#### PROCEDURAL HISTORY

STATEMENT OF INTENT:

January 10, 2005

HEARING DATES:

May 12 & 19, 2005

HEARD BY:

Gene Montes, Hearings Examiner  
 Rose Ruiz, Technical Examiner

RECORD CLOSED:

May 19, 2005

PFD CIRCULATION DATE:

June 3, 2005

STATUTORY DEADLINE:

July 14, 2005

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### STATEMENT OF THE CASE

The *Statement of Intent* filed by Atmos Energy Corporation ("Atmos") in this case seeks to implement rates for the Lubbock Environs that are the same as the rates approved by the City of Lubbock within its municipal jurisdiction. The last rate increase in the Amarillo environs occurred on November 30, 2000.<sup>1</sup> Lubbock approved an increase in Atmos' rates on April 10, 2003. Originally, Atmos sought approval of rates from the city that would have resulted in a \$3,004,219 increase. Through negotiations with Lubbock, Atmos agreed to changes in its proposed rates that would result in a rate increase of \$1,525,000. Those rates result in the proposed environs rate increase of \$120,338. Atmos does not seek to recover any rate case expenses in this case.

### SUMMARY OF MAJOR ISSUES

Atmos seeks four changes to the existing tariffs:

- Atmos seeks to change the tariffs that govern the environs customers. Currently, rates charged to environs customers of Lubbock are governed by Atmos' West Texas Service Area Tariffs. Atmos seeks to establish new tariffs, Lubbock Distribution System Tariffs, for those customers.
- Atmos proposed a Weather Normalization Adjustment (WNA) clause that will apply to Residential, Commercial, State Institutions, and Public Authority customers classes.
- Atmos proposed changes to the depreciation rates and
- Atmos proposed changes to the service charges.

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<sup>1</sup> Tex. R.R. *Statement of Intent filed by Energas Company to Increase Rates Charged in the Environs of 67 West Texas Cities: Petition by Energas Company for Review of 67 Municipal Rate Decisions*, (Gas Utils. Div. November, 30, 2000) (final order granting application) ("G.U.D. No. 9002 - 9135").

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## I. Procedural History and Notice

On April 10, 2003, the City of Lubbock approved an increase in Atmos' rates, including increases in depreciation and service rates, and the addition of a Weather Normalization Adjustment ("WNA") clause. On January 10, 2004, Atmos filed a *Statement of Intent* with the Railroad Commission. The *Statement of Intent* seeks approval of rates for the environs of Lubbock identical to the rates approved by the City of Lubbock. Pursuant to TEX. UTIL. CODE ANN. § 104.102, Atmos notified the Environs customers by publishing notice in the Lubbock Avalanche Journal, a newspaper of general circulation in the environs of Lubbock, for four consecutive weeks beginning February 25, 2005, and ending on March 18, 2005.

No protests or request to intervene were filed in this case. Atmos responded to several requests for information propounded by the Examiners. Notice of Hearing was issued on April 30, 2005, and a hearing was held on May 12 and 19, 2005. A Proposal for Decision was issued on June 3, 2005. The deadline for a response was set for June 8, 2005.

## II. Jurisdiction

The Commission has jurisdiction over Atmos and over the matters at issue in this proceeding pursuant to TEX. UTIL. CODE ANN. §§ 102.001, 103.003, 103.051, 104.001, 121.051, 121.052, and 121.151 (Vernon 2004). The statutes and rules involved in this proceeding include but are not limited to TEX. UTIL. CODE ANN. §§ 104.101, 104.102, 104.103, 104.105, 104.106, 104.107, 104.110, 104.301, and 16 TEX. ADMIN. CODE Chapters 1 and 7. The Notice of Hearing was issued on April 30, 2005, and satisfied the requirements of 16 TEX. ADMIN. CODE § 1.45 and of TEX. GOV'T CODE ANN. § 2001.052 (Vernon 2004).

## III. Proposed changes to tariffs and rate design

As noted above, Atmos seeks several changes to its tariffs. In addition, Atmos seeks to establish a depreciation rate and a rate of return for purposes of TEX. UTIL. CODE ANN. § 104.301.

### a. *Change from Block Rates to Flat Rates*

The Examiners recommend that the proposed changes to the rate design for residential, commercial, small industrial, and public authority customers be adopted. Except for rates for small industrial sales, Atmos has proposed rates based upon a customer charge and a flat rate based on volumetric consumption. For small industrial sales, Atmos proposes to create a two-tiered rate structure. A summary comparing the current rate design and proposed rate design is provided in Table 1, below.

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Table 1  
Comparison of Current Rate Design and Proposed Rates Design

Gas Rate Class	Current Rates	Proposed Rates
<b>Residential Sales</b>		
Customer Charge	\$7.00	\$9.45
All consumption		\$0.09568
1 - 50 Ccf	\$0.11110	
51 - 150 Ccf	\$0.1040	
151 - 250 Ccf	\$0.0864	
Over 250 Ccf	\$0.0790	
<b>Commercial Sales</b>		
Customer Charge	\$0.65	\$1.50
All consumption		\$0.055
1 - 100 Ccf	\$0.1180	
101 - 400 Ccf	\$0.1080	
401 - 800 Ccf	\$0.0915	
Over 800 Ccf	\$0.0810	
<b>Small Industrial Sales</b>		
Customer Charge	\$3.50	\$6.00
All consumption		
1 - 1000 Ccf	\$0.0880	\$0.0965
1001 - 3000 Ccf	\$0.0730	All over 1000 Ccf \$0.0750
3001 - 6000 Ccf	\$0.0680	
Over 6900 Ccf	\$0.0655	
<b>Large Industrial Sales</b>		
Customer Charge	\$0.80	\$2.85
All consumption		\$0.0645
1 - 1000 Ccf	\$0.0980	
1001 - 3000 Ccf	\$0.0790	
3001 - 7500 Ccf	\$0.0680	
Over 7500 Ccf	\$0.0580	
<b>Public Utility Sales</b>		
Customer Charge	\$2.50	\$1.00
All consumption		\$0.0910
1 - 500 Ccf	\$0.08000	
501 - 2500 Ccf	\$0.07500	
2501 - 7500 Ccf	\$0.0865	
Over 7500 Ccf	\$0.0760	

The Examiners recommend that the proposed rate design be approved. The Railroad Commission has adopted flat rates in the past and the proposed rate design is reasonable.<sup>2</sup> A two-tiered rate for small industrial customers is reasonable.

b. *Weather Normalization Adjustment Clause ("WNA")*.

Atmos proposes to add a WNA clause, or rider, to apply to the company's most weather-sensitive customer classes. The most weather-sensitive customer classes are Residential, Commercial, State Institutions, and Public Authority customers classes. The proposed WNA shall apply to bills based on meters read during the revenue months of October through May. A WNA has been approved by the Railroad Commission in prior cases for other utilities.<sup>3</sup>

As discussed by the Examiners in the Proposal for Decision prepared in prior cases, a WNA is intended to be revenue neutral. The adjustment normalizes volumes and revenues for variable weather and is intended to reduce the impact on customer bills for abnormally cold weather. Conversely it is intended to offer a utility protection against abnormally warm weather. During colder than normal billing periods, customers will receive a credit on their bill, and in a warmer than normal billing period, customers will receive a debit or charge on their bill. In either case, the WNA adjusts the cost of service portion of customer bills to the level that would occur with normal weather.<sup>4</sup>

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<sup>2</sup> See, Tex. R.R. Comm'n *Statement of Intent filed by West Texas Gas, Inc. to Increase Special Rates in the Unincorporated Towns and Rural Areas, Environs, and Appeals from the Decision of the Cities of Balmorhea, Claude, Darrrouzett, Eden, Farwell, Follett, Groom, Higgins, Junction, Menard, Miami, Mobeetie, Shamrock, Stratford, Texhoma, Wheeler, Paint Rock, Cactus, Canadian, Kermit, Natalia, Somerset, Sonora, and Texline* (Gas Utils. Div. November 23, 2004) (final order granting application) ("G.U.D. No. 9488 - 9512, 9520, 9521, & 9526"). Tex. R.R. Comm'n, *Appeal of Southern Union Gas Company from the Action of the Cities of Groves, Nederland, Port Arthur and Port Neches, Texas* (Gas Utils. Div. June 29, 1992) (Order on Motion for Rehearing) ("G.U.D. No. 9465"). Tex. R.R. Comm'n, *Statement of Intent Filed by Southern Gas Company to Increase Rates within the Environs of Andrews, Texas* (Gas Util. Div. May 23, 2000) (final order granting application) ("G.U.D. No. 8985"); Tex. R.R. Comm'n, *Statement of Intent filed by Markham Gas Corporation for the Unincorporated Area of Markham, Texas* (Gas Utils. Div. November 12, 1996) ("G.U.D. No. 8642").

<sup>3</sup> Tex. R.R. Comm'n, *Appeal of Texas Gas Service Company from the Action From the Cities of Port Neches, Nederland, and Groves* (Gas Utils. Div. July 22, 2004) (final order granting application) ("G.U.D. No. 9465") (WNA to be applied during the months of September through May); Tex. R.R. Comm'n, *Appeal of TXU Gas Distribution from the Action of the City of Dallas, City of University Park, and the Town of Highland Park, Texas and the Statement of Intent filed by TXU Gas Distribution to Increase Rates Charged in the City of Dallas* (Gas Utils. Div. November 20, 2000) (final order granting application) ("G.U.D. No. 9145 - 9148") (WNA to be applied during the months of October through May).

<sup>4</sup> See, G.U.D. No. 9465 (Gas Utils. Div. June 15, 2004) (Proposal for Decision pp. 56 - 57) and G.U.D. No. 9145 - 9148 (Gas Utils. Div. October 10, 2000), (Proposal for Decision pp. 107 - 108).

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*c. Depreciation rates and Service Charges.*

In this case, Atmos seeks the adoption of depreciation rates for shared services that are supported by a study prepared by Deloitte & Touche in 2002. The depreciation rates sought here are higher than those sought in GUD No. 9573, *Application of Atmos Energy Corporation to Increase Rate and Change Tariffs in the Environs of West Texas Cities Service Area* (G.U.D. 9573). G.U.D. 9573 was filed on February 25, 2005. Atmos indicated that it was preparing the municipal filings for both Lubbock and West Texas Cities and did not make the filing dependent upon the availability of the shared services depreciation study that was being conducted at the same time. The West Texas Cities municipal filing was completed first and was filed, with the municipalities, on September 11, 2003, which was prior to the completion of the new depreciation study. The Lubbock municipal filing was completed about six weeks later and was filed on October 21, 2003, after the completion of the new depreciation study. Therefore, the updated depreciation rates were included in the Lubbock filing, but not in the West Texas Cities filing. At the time that Atmos filed its environs cases for each of those areas, it matched the depreciation rates for each environs filing with the rates that were approved at the municipal level, so that the rates were the same within each independent rate division.

Atmos is also requesting approval of changes made to service charges related to customer requested services. The proposed change will result in an increase of approximately \$8,962 in annual revenue from environs customers. The Examiners recommend the Commission approve the proposed changes which are the same as those approved by the City of Lubbock.

*d. Settled Rates*

The rates that Atmos is requesting for the environs customers are the result of a settlement agreement with the City of Lubbock. As noted above, Atmos reached a settlement with the City of Lubbock designed to recover less than half the revenue increase originally requested. Atmos seeks the same rates for the environs customers as are now in effect in the City of Lubbock. Specific cost categories were not adjusted to reach the settlement; instead the settlement was a "black box" settlement. Nevertheless, for purposes of TEX. UTIL. CODE ANN. § 104.301, relating to interim adjustment for changes in investment (commonly referred to as "GRIP"), Atmos provided a cost of service analysis to support the reasonableness of the settlement agreement. The settlement with the City of Lubbock did not include specific agreements in the cost of service, except for those required for GRIP. Although a specific amount is included in the cost of service analysis for operations and maintenance expenses, taxes, including franchise fees, and income to be recovered from all customers, Atmos does not seek the recovery of specific elements in the cost of service analysis. Instead, Atmos simply seeks to recover the overall settlement amount and implement uniform base rates. Except for the items necessary for purposes of GRIP, the Examiners do not recommend that other cost of service items, including franchise fees, identified in the cost of service analysis provided by Atmos, be specifically approved

The Examiners recommend that the requested rates be approved.



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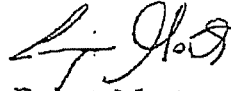
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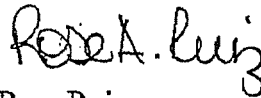
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Issued this 3rd<sup>th</sup> day of June, 2005

Respectfully submitted,



Eugene Montes  
Hearings Examiner  
General Counsel Division



Rose Ruiz  
Technical Examiner  
Gas Services Division

**BEFORE THE  
RAILROAD COMMISSION OF TEXAS**

<b>STATEMENT OF INTENT FILED BY</b>	§	
<b>ATMOS ENERGY CORPORATION TO</b>	§	<b>GAS UTILITIES DOCKET</b>
<b>CHANGE GAS RATES IN THE</b>	§	<b>NO. 9563</b>
<b>ENVIRONS OF LUBBUCK, TEXAS</b>	§	

**PROPOSED FINAL ORDER**

Notice of Open Meeting to consider this Order was duly posted with the Secretary of State within the time period provided by law pursuant to TEX. GOV'T CODE ANN. Chapter 551, et seq. (Vernon 1994 & Supp. 2004). The Railroad Commission of Texas adopts the following findings of fact and conclusions of law and orders as follows:

**FINDINGS OF FACT**

1. Atmos Energy Corporation ("Atmos") is a gas utility as that term is defined in the Texas Utility Code.
2. Atmos owns and operates a gas distribution system in the City of Lubbock and the environs of the City of Lubbock, which will be referred to as the Lubbock Distribution System.
3. The City of Lubbock approved a rate increase for the Lubbock Distribution System on April 10, 2003.
4. Atmos originally sought approval of rates that would have resulted in approximately a \$3,004,219 increase for Lubbock and its environs.
5. The original request would have resulted in an increase of approximately \$211,169 for the environs of the City of Lubbock.
6. Atmos and the city of Lubbock ultimately agreed to rates that resulted in a rate increase of approximately \$1,525,000.
7. Atmos seeks to have the same rates approved by the City of Lubbock implemented in the environs of the City of Lubbock.
8. On January 10, 2005, Atmos filed with the Railroad Commission of Texas (Commission) a *Statement of Intent* requesting that the Commission approve rates for customers located in

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- the environs of the City of Lubbock that are the same as the rates approved and in effect within the City of Lubbock, Texas.
9. The proposed rates will increase Atmos' total annual revenues by approximately \$120,338 in the environs of the City of Lubbock.
  10. Atmos requested that the proposed new rates for all customer classes become effective on February 14, 2005.
  11. On January 25, 2005, the Commission suspended the implementation of Atmos' proposed rates for 150 days after the day the rate schedule would otherwise be effective.
  12. The last rate case for the environs of Lubbock was conducted in 2000, in GUD No. 9002 - 9135
  13. A Notice of Hearing was issued on April 30, 2005, and a final hearing was convened on May 12, 2005, recessed and reconvened on May 25, 2005, to take testimony, other evidence, and legal argument on a limited number of issues.
  14. No protests were filed with the Commission regarding the proposed rate increase for Atmos' Lubbock environs customer, and no Environs customers requested a hearing or filed a petition to intervene.
  15. Atmos published notice of the proposed rate changes in the Lubbock Avalanche Journal, a newspaper of general circulation in the environs of Lubbock, for four consecutive weeks beginning February 25, 2005.
  16. Atmos' publication of notice meets the statutory and rule requirements of notice and provides sufficient information to rate payers regarding the *Statement of Intent*.
  17. Atmos completed its requirement to publish notice on March 18, 2005.
  18. The data submitted by Atmos in this docket encompass a full test-year, i.e., the twelve-month period ending March 31, 2003.
  19. There are approximately 4,349 residential, 406 Commercial, 8 Small Industrial, 21 Public Authority, and 14 State Customers that will be affected by Atmos' rate changes within the Environs of the City of Lubbock.
  20. The following documents were admitted into the record of this case: (1) The Original Statement of Intent filed on January 10, 2005, (2) Response of February 18, 2005, to Examiners' Request for Information; (3) Response of April 7, 2005, to Examiners' Request for Information; and (4) Response of May 5, 2005 to Examiners' Request for Information.

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21. It is reasonable to set Atmos' allowable rate of return for the environs of the City of Lubbock by establishing the weighted average cost of capital for a capital structure comprised of fifty percent (50%) long term debt and fifty percent (50.0%) equity.
22. A cost of long term debt for Atmos of 7.03% is reasonable.
23. A cost of common equity for Atmos of 11.25% is reasonable.
24. An overall rate of return of 9.15% is reasonable.
25. The depreciation rates as proposed by Atmos, approved by the City of Lubbock, and attached as part of Exhibit A, Depreciation Schedules 6, WP6-1, WP6-2, WP6-3, WP6-4, and WP6-5, are reasonable in this case.
26. Total Rate Base as calculated in Schedule 7, attached as part of Exhibit A, is reasonable in this case.
27. Atmos does not seek to revise its Purchased Gas Adjustment Clause approved in GUD No. 9002 - 9135.
28. Atmos filed a study in support of its proposed depreciation rates.
29. The depreciation rates as proposed by Atmos, approved by the city of Amarillo, and attached as Exhibit B, are reasonable in this case and should be adopted.
30. Atmos proposed changing the tariffs for residential, commercial, state institution, and public authority customers from block rates to flat rates.
31. Flat rates have been approved by the Railroad Commission in the past and are reasonable.
32. The rates for environs customers classified as residential customers will consist of a customer charge of \$9.45 and a commodity charge of \$0.0967 per Ccf.
33. The rates for environs customers classified as commercial customers will consist of a customer charge of \$14.50 and a commodity charge of \$0.0950 per Ccf.
34. The rates for environs customers classified as state institution gas service customers will consist of a customer charge of \$38.95 and a commodity charge of \$0.08645 per Ccf.
35. The rates for environs customers classified as public authority gas service customers will consist of a customer charge of \$41.00 and a commodity charge of \$0.0910 per Ccf.
36. Atmos proposed changing the tariffs for small industrial gas service customers from a three-tiered rate to a two-tiered rate.

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37. Two-tiered rates have been approved by the Railroad Commission in the past and are reasonable.
38. The rates for environs customers classified as small industrial gas service customers will consist of a customer charge of \$55.00 and a commodity charge of \$0.0965 per Ccf for the first 1000 Ccf and \$0.0750 per Ccf for all amounts over 1000 Ccf.
39. Atmos seeks to revise its current service charges and filed a study in support of the new rates.
40. Atmos seeks to revise its current service charges as follows:

	During Business Hours	After Hours
Turn on new service with meter set	\$32.00	\$48.00
Turn on service (shut-in test required)	\$23.50	\$35.25
Turn on service (meter read only required)	\$15.00	\$22.50
Miscellaneous service calls	\$11.25	\$16.88
Reconnect delinquent service or service (temporarily off at customer's request)	\$37.50	\$56.25
Dishonored check	\$25.00	

41. Atmos proposed a Weather Normalization Clause.
42. The Weather Normalization Clause normalizes volumes and revenues for variable weather and is reasonable, and is revenue neutral.
43. Atmos proposed creating a set of tariffs unique to the environs customers of Lubbock. (Lubbock Distribution System Tariffs).
44. Atmos proposed removing residential, commercial, small industrial, State institutions, and public authority customers in the Lubbock environs from the West Texas Environs and file new revised tariffs for those Lubbock environs customers.
45. Rates for the Lubbock environs customers are to be governed by the Lubbock Distribution System Tariffs.

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46. It is reasonable for Atmos to file revised tariffs to encompass the environs customers of Lubbock, removing those customers from the existing West Texas Service Area tariffs. The revised tariffs are attached as Exhibit A.
47. The overall settlement amount, and those specific components required for TEX. UTIL. CODE ANN. § 104.301, reflected in the schedules attached as Exhibit A, are approved.
48. The proposed tariffs, attached as Exhibit B, are reasonable.
49. Atmos does not seek recovery of any rate case expenses.

#### CONCLUSIONS OF LAW

1. Atmos is a "Gas Utility" as defined in TEX. UTIL. CODE ANN. §§ 101.003(7) (Vernon 1998 and Supp. 2004) and § 121.001 (Vernon 1998 and Supp. 2004) and is therefore subject to the jurisdiction of the Railroad Commission of Texas (Commission).
2. The Commission has jurisdiction over Atmos and Atmos' Statement of Intent under TEX. UTIL. CODE ANN. § 102.001 (Vernon 1998 & Supp. 2004), § 104.001 (Vernon 1998 and Supp. 2004), § 104.001 (Vernon 1998), and § 104.201 (Vernon 1998).
3. Under TEX. UTIL. CODE ANN. § 102.001 (Vernon 1998 & Supp. 2004), the Commission has exclusive original jurisdiction over the rates and services of a gas utility that distributes natural gas in areas outside of a municipality and over the rates and services of a gas utility that transmits, transports, delivers, or sells natural gas to a gas utility that distributes the gas to the public.
4. Under the provisions of the Texas Utilities Code, Chapter 104 and 16 Tex. Admin. Code § 7.205, 7.210, 7.220, and 7.315 (2002), a utility is required to seek Commission approval before increasing its rates and filing revised tariff schedules for Environs customers.
5. The *Statement of Intent* was processed in accordance with the requirements of the Gas Utility Regulatory Act (GURA), and the Administrative Procedure Act, Tex. Gov't Code Ann. §§ 2001.001 - 2001.902 (Vernon 2000 & Supp. 2004) ("APA").
6. In accordance with the stated purpose of the Texas Utilities Code, Subtitle A, expressed under Tex. Util. Code Ann. § 101.002 (Vernon 1998), the Commission has assured that the rates, operations, and services established in this docket are just and reasonable to customers and to the utilities.
7. TEX. UTIL. CODE ANN. § 104.107 (Vernon 1998 and Supp. 2004) provides the Commission authority to suspend the operation of the schedule of proposed rates for 150 days from the date the schedule would otherwise go into effect.
8. The proposed rates constituted a major change as defined by TEX. UTIL. CODE ANN. § 104.101

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(Vernon 1998).

9. In accordance with TEX. UTIL. CODE ANN. § 104.103 (Vernon 1998), 16 TEX. ADMIN. CODE ANN. § 7.230 (2002), and 16 TEX. ADMIN. CODE ANN. § 7.235 (2002); Atmos gave proper notice of this *Statement of Intent* to its customers.
10. Atmos filed its Statement of Intent to change rates in accordance with the provisions of TEX. UTIL. CODE ANN. §104.102 (Vernon 1998 and Supp. 2004-2005), 16 TEX. ADMIN. CODE §§ 7.205, 7.210, and 7.220 (2002).
11. Atmos met its burden of proof in accordance with the provisions of TEX. UTIL. CODE ANN. § 104.008 (Vernon 1998) that its rate changes are just and reasonable.
12. The revenue, rates, rate design, and service charges proposed by Atmos are just and reasonable, not unreasonably preferential, prejudicial, or discriminatory, and are sufficient, equitable, and consistent in application to each class of consumer, as required by TEX. UTIL. CODE ANN. § 104.003 (Vernon 1998).
13. The overall revenues established by the findings of fact and attached schedules are reasonable; fix an overall level of revenues for Atmos that will permit the company a reasonable opportunity to earn a reasonable return on its invested capital used and useful in providing service to the public over and above its reasonable and necessary operating expenses, as required by TEX. UTIL. CODE ANN. § 104.051 (Vernon 1998); and otherwise comply with Chapter 104 of the Texas Utilities Code.
14. The rates established in this Order will not yield more than a fair return on the adjusted value of the invested capital used and useful in providing service to the public, under TEX. UTIL. CODE ANN. § 104.052 (Vernon 1998 & Supp. 2004).
15. The rates established in this docket comport with the requirements of Tex. Util. Code Ann. 104.053 (Vernon 1998) and are based upon the adjusted value of invested capital used and useful, where the adjusted value is a reasonable balance between the original cost, less depreciation, and current cost, less adjustment for present age and condition.
16. The rates, operations, and services established in this docket are just and reasonable to customers and to the utilities, as expressed under TEX. UTIL. CODE ANN. §101.002 (Vernon 1998 and Supp. 2004-2005).
17. All expenses for lost and unaccounted for gas in excess of 5.0 percent shall be disallowed. TEX. ADMIN. CODE § 7.5519 (West 2004).
18. In accordance with 16 TEX. ADMIN. CODE § 7.315, within thirty days of the effective date of any change to rates or services, Atmos is required to file with the Gas Services Division of the Commission its revised tariffs.

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**IT IS FURTHER ORDERED** that the rates and rate design reflected in the findings of fact, in the Tariffs attached and conclusions of law are **APPROVED**.

**IT IS FURTHER ORDERED** that, in accordance with 16 Tex. Admin. Code § 7.315, within 30 days of the date this Order is signed, Atmos shall file tariffs with the Gas Services Division. The tariffs shall incorporate the rates, rate design, and service charges consistent with this Order, as stated in the findings of fact and conclusions of law.

**IT IS FURTHER ORDERED THAT** Atmos' rates as requested and to the extent recommended to be approved in the findings of fact and conclusions of law are **HEREBY APPROVED** to be effective for service provided and gas delivered on and after the date of this order.

**IT IS FURTHER ORDERED** that the proposed findings of fact and conclusions of law not specifically adopted herein are **DENIED**. **IT IS ALSO ORDERED** that each exception to the Examiners' Proposal for Decision are overruled and all pending motions and requests for relief not previously granted herein are hereby **DENIED**.

**IT IS FURTHER ORDERED THAT** Atmos **SHALL** include in its purchased gas adjustment only its reasonable and necessary gas purchase expenses; and, that the reasonableness and prudence of Atmos's gas purchases pursuant to its Purchase Gas Adjustment clause may be subject to an adjustment and potential refund in a subsequent proceeding.

**IT IS FURTHER ORDERED** that Atmos may begin charging the approved rates as of the date of this Order. This order will not be final, however, until 20 days after a party is notified of the Commission's order. A party is presumed to have been notified of the Commission's order three days after the date on which the notice is actually mailed. If a timely motion for rehearing is filed by any party at interest, this order shall not become final and effective until such motion is overruled, or if such motion is granted, this order shall be subject to further action by the Commission. Pursuant to



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Tex. Gov't Code §2001.146(e), the time allotted for Commission action on a motion for rehearing in this case prior to its being overruled by operation of law, is hereby extended until 90 days from the date the order is served on the parties

SIGNED this \_\_\_\_ day of June, 2005.

**RAILROAD COMMISSION OF TEXAS**

\_\_\_\_\_  
**VICTOR CARRILLO**  
**CHAIRMAN**

\_\_\_\_\_  
**MICHAEL L. WILLIAMS**  
**COMMISSIONER**

\_\_\_\_\_  
**ELIZABETH A. JONES**  
**COMMISSIONER**

ATTEST

\_\_\_\_\_  
**SECRETARY**

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**EXHIBIT A**

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021

## SCHEDULE 1

ATMOS ENERGY CORPORATION  
 TEXAS DIVISION-WEST TEXAS - LUBBOCK  
 COST OF SERVICE  
 TWELVE MONTHS ENDED March 31, 2003

Line No.	Description (a)	Reference (b)	TOTAL LUBBOCK AS SETTLED (c)
1	Cost of Gas	Schedule 3	\$0
2			
3	Operation & Maintenance Expense	Schedule 4	7,258,557
4			
5	Depreciation & Amortization Expense	Schedule 6	2,450,256
6			
7	Taxes Other Than Income Taxes	Schedule 5	1,773,568
8			
9	Return	Schedule 7	3,961,847
10			
11	Income Tax	Schedule 8	1,312,620
12			
13	Interest on Customer Deposits	WP 1-1	<u>55,605</u>
14			
15	Total Cost of Service		\$16,812,453
16			
17			
18	Revenue at Present Rates	Schedule 2	<u>15,363,657</u>
19			
20	Net Revenue Deficiency		\$1,448,796
21			
22	Total Revenue Increase Required to Recover Deficiency and		
23	Applicable Revenue Taxes: Line 20 / (100% - 4.997%)		<u>\$1,525,000</u>

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## SCHUDULE 7

**ATMOS ENERGY CORPORATION**  
**TEXAS DIVISION-WEST TEXAS - LUBBOCK**  
**Rate Base & Return**  
**As of March 31, 2003**

Line No.	Description (a)		Net Original Cost	
			Weighting (b)	Amount (c)
1	Net Original Cost of Plant per Books	WP 7-1	100%	\$48,074,554
2				
3	Net Replacement Cost New		0%	0
4				
5	Projected Plant Additions	WP 7-2	100%	0
6				
7	Frankford Road Move Project Cost	WP 7-9	100%	-
8				
9	Storage Gas [1]	WP 7-3	100%	\$121,609
10				
11	Accumulated Deferred Federal Income Tax	WP 7-4	100%	(3,865,975)
12				
13	Customer Advances for Construction [2]	WP 7-5	100%	(138,162)
14				
15	Customer Deposits [2]	WP 7-5	100%	(926,754)
16				
17	Investment Tax Credits	WP 7-6	100%	(91,012)
18				
19	Working Capital:			
20	Prepayments [2]	WP 7-7	100%	52,703
21	Materials & Supplies [1]	WP 7-8	100%	71,916
22				
23	Total Rate Base			<u>43,298,878</u>
	Return on Net Original Cost @	9.15%		<u>3,961,847</u>

[1] As of March 31, 2003

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Schedule 6

ATMOS ENERGY CORPORATION  
TEXAS DIVISION-WEST TEXAS - LUBBOCK  
Depreciation and Amortization Expense  
Twelve Months Ended March 31, 2003

Line No.	Description (a)	TOTAL LUBBOCK (b)
1	Total West Texas 05 Per Books Expense	\$1,893,134
2	Total West Texas 21 Per Books Expense	<u>42,900</u>
3	Total Per Books Depreciation & Amortization Expense	\$1,936,034
4		
5	<u>Adjustments</u>	
6	Division 05 Adjustment	246,009
7	Division 21 Adjustment	(4,859)
8	Atmos Shared Services Adjustment	260,858
9	Texas General Office Adjustment	<u>12,213</u>
10	Total Adjustment to Depreciation & Amortization	<u>\$514,222</u>
11		
12	Total Lubbock Depreciation & Amortizaion, As Adjusted	<u>\$2,450,256</u>





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WP 6-3

**ATMOS ENERGY CORPORATION**  
**TEXAS DIVISION-WEST TEXAS - LUBBOCK**  
**West Texas - Lubbock Depreciation Adjustment - Shared Services**  
**Twelve Months Ended March 31, 2003**

Line No.	Description (a)	Balance As of 03/31/03 (b)	Depr. Rate (f)	Proforma Depreciation (g)	Clearing	Expensed
1	38900 Land	0	0.00%	\$0		0
2	39002 Structures - Brick	0	0.00%	\$0		0
3	39003 Improvements	0	0.00%	\$0		0
4	39004 Air conditional Equipment	0	0.00%	\$0		0
5	39009 Improv. To Leased Premises	8,897,502	12.26%	\$1,090,834		1,090,834
6	39100 Office Furn & Equip	9,532,374	3.29%	\$313,615		313,615
7	39102 Remittance Processing Equipment	53,365	0.00%	\$0		0
8	39103 Office furn. - Copiers & Typewriters	1,160,987	1.17%	\$13,584		13,584
9	39200 Transportation Equip	18,885	0.00%	\$0		0
10	39300 Stores Equipment	6,063	0.00%	\$0		0
11	39400 Tools & Work Equipment	33,042	0.00%	\$0		0
12	39700 Comm. Equipment Telephones	10,675,549	11.64%	\$1,242,634		1,242,634
13	39800 Miscellaneous Equipment	662,671	20.86%	\$138,233		138,233
14	39900 Other Tangible Prop	233,010	23.99%	\$53,945		53,945
15	39901 Other Tangible Property - Servers - H/W	8,280,990	28.15%	\$2,331,099		2,331,099
16	39902 Other Tangible Property - Servers - S/W	6,323,719	29.95%	1,893,954		1,893,954
17	39903 Other Tangible Property - Network - H/W	211,839	29.09%	61,624		61,624
18	39904 Other Tangible Property - CPU	1,095,465	0.00%	0		0
19	39905 Other Tangible Property - MF H/W	1,159,964	0.00%	0		0
20	39906 Other Tangible Property - PC H/W	10,679,304	47.16%	2,117,282		2,117,282
21	39907 Other Tangible Property - PC Software	2,699,252	26.52%	715,842		715,842
22	39908 Other Tangible Property - Application S/W	86,394,359	17.02%	13,074,984		13,074,984
23	39909 Other Tangible Property - System S/W	2,588,228	6.21%	160,729		160,729
24	39924 Other Tangible Property - Gen Startup Cost	23,172,326	10.81%	2,504,928		2,504,928
25						
26						
27	Total	\$173,878,893		\$25,713,287	\$0	\$25,713,287
28						
29	Total Shared Services Per Books Depreciation Expense					16,979,055
30						
31	Total Shared Services Adjustment					\$8,734,232
32						
33	Shared Services Allocation Factor to West Texas					10.91%
34						
35	Adjustment to Shared Services					\$953,235
36						
37	West Texas - Lubbock Allocation Factor					27.37%
38						
39	Total West Texas - Lubbock					\$260,858



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WP 6-4

**ATMOS ENERGY CORPORATION**  
**TEXAS DIVISION-WEST TEXAS - LUBBOCK**  
**West Texas - Lubbock Depreciation Adjustment - Texas General Office**  
**Twelve Months Ended March 31, 2003**

Line No.	Description (a)	Balance As of 03/31/03 (b)	Depr. Rate (e)	Proforma Depreciation (f)	Clearing	Expensed
1	#### Improv. To Leased Premises	\$348,973	10.00%	\$34,897		34,897
2	#### Office Furn. & Equipment	\$447,059	2.46%	10,998		10,998
3	#### Office Furn. - Copiers & Typewriters	\$0	10.00%	0		0
4	#### Transportation Equipment	\$98,162	20.00%	19,632	19,632	
5	#### Stores Equipment	\$0	0.00%	0		0
6	#### Tools, Shop, & Garage Equipment	\$138,824	7.72%	10,717		10,717
7	#### Comm. Equip. - Telephone	\$366,524	8.47%	31,045		31,045
8	#### Comm. Equip. - Mobile Radios	\$5,959	4.50%	268		268
9	#### Comm. Equip. - Telemetry	\$1,968	11.81%	232		232
10	#### Miscellaneous Equipment	\$675,693	7.46%	50,407		50,407
11	#### Other Tangible Property - Servers - H/W	\$292,736	14.29%	41,832		41,832
12	#### Other Tangible Property - Servers - S/W	\$15,714	14.29%	2,246		2,246
13	#### Other Tangible Property - Network - H/W	\$605,540	14.29%	86,532		86,532
14	#### Other Tangible Property - MF H/W	\$144,023	20.00%	28,805		28,805
15	#### Other Tangible Property - PC H/W	\$674,086	19.89%	134,076		134,076
16	#### Other Tangible Property - PC Software	\$19,600	19.41%	3,804		3,804
17	#### Other Tangible Property - Application S/W	\$406,281	12.50%	50,785		50,785
18	#### Other Tangible Property - Gen Startup Cost	\$0	8.33%	0		0
19						
20						
21	Total	<u>\$4,241,143</u>		506,276	19,632	486,644
22						
23	Total Per Books Texas General Office Depreciation Expense					<u>\$419,664</u>
24						
25	Total Texas Division BU Adjustment					66,980
26						
27	Texas Division BU Allocation Factor to West Texas					<u>66.63%</u>
28						
29	Adjustment to Texas Division BU					\$44,628
30						
31	West Texas - Lubbock Allocation Factor					<u>27.37%</u>
32						
33	Total West Texas - Lubbock					<u>\$12,213</u>

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WP 6-5

**ATMOS ENERGY CORPORATION**  
**TEXAS DIVISION-WEST TEXAS - LUBBOCK**  
 West Texas - Lubbock Depreciation Adjustment - Division 22 Metershop  
 Twelve Months Ended March 31, 2003

27096

Line No.	Description (a)	Balance As of 03/31/03 (b)	Fully & Non-Deprec Plant (c)	Depreciable Plant (d)	Depr. Rate (e)	Proforma Depreciation (f)	Clearing (g)	Expensed (h)	Accumulated Reserve (i)
<b>DIVISION 22</b>									
1	37900 Meas. & Reg. City Gate	\$71,223		71,223	3.00%	2,137			
2	38100 Meters	27,096,998		27,096,998	3.00%	812,910			
3	38100 Meters from Division 05	1,200,703		1,200,703	3.00%	36,021			
4	38300 House Regulators	1,222,407		1,222,407	3.00%	36,672			
5	38500 Ind. Meas. & Reg. Equipment	49,432		49,432	3.00%	1,483			
6	38900 Land	0		0	0.00%	0			
7	39000 Structures - Brick	0		0	0.00%	0			
8	39003 Improvements	0		0	0.00%	0			
9	39004 Air Conditioning Equipment	0		0	0.00%	0			
10	39009 Improv. To Leased Premises	413,288		413,288	10.00%	41,329			
11	39100 Office Furn & Equipment	28,921		28,921	8.67%	1,029			
12	39103 Office Furn - Copiers & Typewriters	0		0	20.00%	0			
13	39200 Transportation Equipment	0		0	20.00%	0			
14	39400 Tools, Shop, & Garage Equipment	52,969		52,969	10.00%	5,297			
15	39701 Comm. Equip - Mobile Radios	0		0	0.00%	0			
16	39702 Comm. Equip - Fixed Radios	0		0	0.00%	0			
17	39705 Comm. Equip - Telemetering	0		0	0.00%	0			
18	39800 Miscellaneous Equipment	0		0	0.00%	0			
19	39900 Other Tang Prop - Misc	0		0	0.00%	0			
20	39905 Other Tang Prop - MF Hardware	0		0	0.00%	0			
21	39906 Other Tang Prop - PC Hardware	0		0	20.00%	0			
22	39907 Other Tang Prop - PC Software	0		0	20.00%	0			
23									
25	Proforma Depreciation Expense	\$30,135,941		\$30,135,941		\$937,778		858,476	(\$8,797,366) (395,015)
26									(24,456)
27	Per Books Depreciation & Amortization Expense								(\$8,821,822)
28									
29	Division 22 Adjustment to Depreciation & Amortization Expense								
30									
31	Allocation Factor to West Texas				<u>73.82%</u>			<u>73.82%</u>	<u>73.82%</u> <u>73.82%</u> <u>73.82%</u>
32									
33	Adjustment to Meters	22,245,132				692,261		533,721	(6,512,205) (291,597)
34									
35				15,783,927					<u>27%</u> <u>27%</u>
36									
34	TOTAL LUBBOCK								(1,782,103) (79,797)
35									
36	TOTAL WEST TEXAS - LUBBOCK								(4,730,102) (211,800)

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RRC GC HEARINGS SECT.

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# EXHIBIT B

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RRC GC HEARINGS SECT.

001

VICTOR G. CARRILLO, CHAIRMAN  
 MICHAEL L. WILLIAMS, COMMISSIONER  
 ELIZABETH A. JONES, COMMISSIONER



LINDIE C. FOWLER, JR., GENERAL COUNSEL  
 COLIN K. LENEHERRY, DIRECTOR  
 HEARINGS SECTION

# RAILROAD COMMISSION OF TEXAS

## OFFICE OF GENERAL COUNSEL

Fax Transmission  
 June 3, 2005

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FROM: Gene Montes, Hearings Examiner DOCKET NO. 9563

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LOUISIANA PUBLIC SERVICE COMMISSION

ORDER NO. U-28814 CONSOLIDATED (CORRECTED)

LOUISIANA PUBLIC SERVICE COMMISSION      DOCKET NO. U-21484  
versus      Subdocket C

LOUISIANA GAS SERVICE COMPANY

In re: Earnings review of Louisiana Gas Service Company for the year ending December 31, 2003, consolidated with

ATMOS ENERGY CORPORATION      DOCKET NO. U-28814  
ex parte

In re: Petition of Atmos Energy Corporation requesting approval of a Conservation and Consumer Cost Stabilization Rider for its regulatory divisions, Trans Louisiana Gas Company (Division 007) and Louisiana Gas Service Company, consolidated with

ATMOS ENERGY CORPORATION      DOCKET NO. U-28587  
ex parte

In re: Petition of Atmos Energy Corporation requesting the renewal of the Rate Stabilization Clause for its regulatory division, Louisiana Gas Service Company (Division 077) consolidated with,

ATMOS ENERGY CORPORATION      DOCKET NO. U-28588  
ex parte

In re: Petition of Atmos Energy Corporation requesting the renewal of the Rate Stabilization clause for its regulatory division, Trans Louisiana Gas company (Division 007)

---

(Decided at the May 25, 2006 Business and Executive Session.)

**I. Overview**

*Rate Stabilization Clause and Annual Earnings Review*

The Commission has utilized, under appropriate circumstances, rate stabilization clauses (“RSC”), rate stabilization plans (“RSP”), and Formula Rate Plans (“FRP”) to regulate rates charged by electric and gas utilities. These plans generally provide for the annual review of a company’s earnings and allow rates to be either increased or reduced, or refunds issued, depending on how earnings compare to an authorized return on equity (“ROE”). Order No. U-21484-A established an RSC for Louisiana Gas Service Company (“LGS”). Under the RSC, if LGS earned below 10.88% in any fiscal year, LGS was allowed to adjust rates upward, prospectively, to produce an earning level of 10.88%. If the earned ROE was from 10.88% to 11.50%, 100% of the excess earnings above 10.88% was retained by LGS. If the ROE was 11.50% to 12.00 %, 60% was refunded to ratepayers and 40% was retained by LGS. If the earned ROE was above 12.00%, 100% was refunded to ratepayers. That RSC expired on December 31, 2003. Order No. U-21922/U-23508 established an RSC for Trans Louisiana Gas Company (“Trans La”). Under that RSC, if Trans La earned below 10.50% in any fiscal year, Trans La was allowed to adjust rates upward, prospectively,

to produce an earning level of 10.50%. If the earned ROE was from 10.50% to 11.50%, 100% of the excess earnings above 10.50% was retained by Trans La. If the earned ROE was 11.50% to 12.50%, 60% was refunded to ratepayers and 40% was retained by Trans la. If the earned ROE was above 12.50%, 100% was refunded to ratepayers. That RSC expired on September 30, 2002.

Both companies filed petitions for renewal of their RSCs in dockets that were ultimately consolidated in this proceeding. LGS also requested resolution of its 2003 RSC filing. LGS and Trans La are divisions of Atmos Energy Corporation ("Atmos").

#### *Conservation and Consumer Cost Stabilization Rider*

In this proceeding, Atmos requested implementation of a Conservation and Consumer Cost Stabilization Rider on behalf of LGS and Trans La. The stated purpose of the Conservation Rider was to insulate the utilities' earnings from fluctuations due to abnormal weather and, thereby, stabilize customer bills.

#### *Procedural History*

On February 11, 2005, Atmos, on behalf of LGS and Trans La, filed petitions for renewal of the RSCs. On May 27, 2005, Atmos filed a petition on behalf of LGS and Trans La, requesting approval of a Conservation and Consumer Cost Stabilization Rider. On July 15, 2005, LGS's 2003 annual review under its RSC was published in the Bulletin in order to resolve outstanding issues. Subsequently, the two RSC dockets were consolidated with the Conservation Rider docket. On September 27, 2005, the 2003 annual earnings review docket was consolidated with the previously consolidated dockets resulting in a complete consolidation of the four underlying dockets.

Staff and Atmos participated in status conferences and negotiations from September until March. The parties were able to resolve all outstanding issues by early April and entered an Uncontested Stipulated Settlement ("Stipulated Settlement"). The only interveners, CenterPoint Entex and CenterPoint Arkla, sent a letter on May 2, 2006, to confirm that they had no objection to the Stipulated Settlement. A stipulation hearing was held on May 18, 2006, with Administrative Law Judge Michelle Finnegan presiding.

## **II. Jurisdiction**

The Louisiana Constitution, Article IV, Section 21(B), provides:

The commission shall regulate all common carriers and public utilities and have such other regulatory authority as provided by law. It shall adopt and enforce reasonable rules, regulations, and procedures necessary for the discharge of its duties, and shall

have other powers and perform other duties as provided by law.

Louisiana Revised Statute 45:1163(A)(1) provides:

(A)(1): The commission shall exercise all necessary power and authority over any street, railway, gas, electric light, heat, power, waterworks, or other local public utility for the purpose of fixing and regulating the rates charged or to be charged by and service furnished by such public utility.

### **III. Staff Analysis**

#### *2003 Earnings Review*

When the Atmos/LGS merger was approved in 2001, in Order No. U-25003, the Commission approved a mechanism that would permit LGS to share in certain cost savings produced by the merger. To determine whether any savings were realized, the Commission established a pre-merger benchmark for O&M expense that LGS had to "beat" in order to be eligible for sharing. Because LGS and the Commission Staff disagreed on the appropriate benchmark to be utilized in determining whether or not LGS can share in certain efficiencies produced by its merger with Atmos, the 2003 LGS earnings review was not completely resolved. In this comprehensive settlement, in conjunction with the modification of the O&M benchmark, LGS will make a refund to customers of \$400,000. This refund will be made through a credit for jurisdictional sales at a uniform rate per Ccf. Interest at the legal rate will be added from the date of this order through the date the refund is credited to customer bills.

#### *Rate Stabilization Clauses*

This settlement establishes an RSC with a return on equity of 10.40% for both TransLa and LGS. For Trans La, a dead band equal to 40 basis points above and below the allowed ROE is established. To the extent the earned ROE falls within this dead band, no rate adjustment shall be made. To the extent that Trans La's earned ROE is more than 40 basis points above or below the allowed ROE, rates will be adjusted. If the earned ROE is more than 40 basis points below the allowed ROE, rates will be adjusted upward by the amount necessary to increase earnings to the lower endpoint of the dead band. If the earned ROE is more than 40 basis points above the allowed ROE, rates will be reduced by the amount necessary to reduce the earned ROE to the upper endpoint of the dead band.

*In light of the existence of the O&M benchmark sharing mechanism and the extraordinary*

loss of load suffered by LGS as a result of Hurricanes Katrina and Rita, the rates for LGS will be adjusted by the amount necessary to increase or decrease the earned ROE to equal the allowed 10.40% ROE. The earned ROE will be calculated using the benchmark adjusted O&M. Also, as part of its 2006 RSC filing, LGS will work with Staff to develop a mechanism to adjust for any significant error in estimated sales. Such a mechanism is necessary due to the effect on LGS's customer base caused by Hurricanes Katrina and Rita and the resulting uncertainty in future sales levels. The Commission will determine whether such a mechanism will be required for the 2007 and 2008 RSC filings for LGS.

Rate increases resulting from operation of the RSCs will be achieved through adjustments to the monthly customer charge subject to the limitation that the increase in any year will not be more than \$0.50 per month for residential customers, with proportional increases in the customer charge for other customer classes. Any remaining increase will be recovered through a uniform increase in the commodity rates of all jurisdictional customers. Rate reductions resulting from operation of the RSC will be implemented through adjustments to the commodity charges.

Pursuant to this settlement, the RSCs will be in effect for a period of three years. During this three-year period, the capital structure shall be frozen at a hypothetical 48 % equity/52 % debt level. Based on current industry information a 48% equity ratio, which approximates the industry average, will be utilized. Over time, the industry is expected to move toward 50%, and Atmos is projected to get to 48%. After the initial three year period, the RSC, including the capital structure and ROE, will continue to operate under the existing agreed upon structure until either party to this proceeding files a petition supported by testimony and other relevant evidence seeking a change of the RSC mechanism, ROE and/or the capital structure. An application to change the RSC, ROE, and/or capital structure is subject to a hearing and intervention by other parties.

#### Annual Earnings Calculations

Under the RSCs, Commission Staff will conduct an annual review of Trans La's and LGS's earnings. Earnings will be evaluated based on a test year ended September 30 for Trans La and December 31 for LGS. The rate base will include, but not be limited to, end of period plant in service, accumulated depreciation and accumulated deferred income taxes ("ADIT"). ADIT will be limited to rate base/cost of service items, inclusive of ADIT associated with gains and losses on reacquired debt. (See Exhibit B for a listing of ADIT items to be included.) To be consistent,



revenues will also be adjusted to reflect year-end customer levels. The year end balance of the reserves for injuries and damages, self insurance reserve, uncollectibles reserve and similar items for which the companies utilize reserve accounting will be recognized as rate base additions or deductions, as appropriate.

The 13-month average of average balances of materials and supplies, prepayments, customer deposits and customer advances will be used. The balance of underground storage will be based on the average of the 12 monthly average balances. (This is derived by using a 13- month average that only gives one-half weight to the two end months - December for LGS and September for Trans La.)

Only that portion of CWIP not eligible for AFUDC is to be included in rate base. It is noted that Atmos is in the process of upgrading its customer service and information system (or “banner system”), the costs of which are included in CWIP in 2005. The costs of this system shall be subject to a prudence review outside of the RSC review process before those costs are included in rates.

A cash working capital allowance equal to 1/16th of non-gas O&M expense will be included in rate base. O&M expense must be adjusted to exclude any non-cash expenses, including uncollectibles.

A new O&M benchmark (LGS Only) of \$39,886,000 will be established as of December 31, 2003. This benchmark will be adjusted each year for changes in the CPI-U Index, ACA Wage Index and changes in customers according to the mechanism established in Docket No. U-25003.

Adjustments to test year expenses will be permitted for those items as set forth in Exhibit C. Annualized salaries and wages shall consider both wage rate changes and force level changes during that test year. To the extent necessary, adjustments shall be made to exclude incentive compensation expense and to reflect post retirement benefits expense other than pension on a pay-as-you-go or cash basis, consistent with Commission policy. Adjustments to normalize anomalies and out of period items will be made in order to reflect ongoing cost levels for the period in which rates will be in effect. All such adjustments will be subject to review at the time of each RSC filing.

In determining the allowed ROE, changes in Atmos’ actual cost of debt shall be recognized. The cost of debt will be calculated to include short-term debt amounts (13-month average) and interest.

#### Procedure for Filing

Trans La and LGS will file annual reports showing earnings for the years ended September 30 and December 31, respectively. These reports will be filed by the subsequent December 31 and March 31, respectively. Any appropriate rate change will take effect with the first billing cycle of April and July respectively of the year following the close of the reporting year.

As part of its filing, Trans La and LGS will submit a trial balance. In addition, all work papers and supporting documentation will be provided in electronic spreadsheet format. Staff will have until March 15 and June 15, respectively, or 75 days after the submittal of the filing, whichever is later, to conduct its review of the RSC filing. To the extent any modifications are found to be appropriate, resolution will be accomplished through the procedures set forth in Exhibit A .

The first annual report for LGS will be filed for the year ended December 31, 2005 and for Trans La, September 30, 2006. For LGS's December 31, 2005 annual report, the appropriate filing will be made no later than November 7, 2006. The rate adjustment, if any, will be effective August 12, 2006. The procedures for the review of this filing are set forth in Exhibit A, footnote 1.

#### *Conservation and Consumer Cost Stabilization Rider*

In lieu of the proposed Conservation Rider, a Weather Normalization Adjustment ("WNA") will be implemented. Under the WNA, rates are reduced if there are cooler than normal conditions and increased if there are warmer than normal conditions. The calculation of weather-normalized sales will be based on the weather sensitive component of sales and not total sales per customer. Additionally, data pertaining to average customer usage for the preceding eight (8) years will be used in the calculation.

The details of the WNA are set forth in Exhibit D. The weather adjustment for a given service month is included in the bill for that service month. The adjustment is keyed to each individual customer's usage so that conservation efforts are recognized. Also, a dead band will be established so that no bill adjustment will be made for minor variation in heating degrees. The dead band will be initially set at plus or minus 1 percent. This WNA will be applied to bills calculated beginning with the first cycle of the month of December and will continue until the last cycle of March and will be subject to review after a three year trial period. This WNA will be implemented for three years and then continued, altered or discontinued, as the Commission deems appropriate.

#### **IV. Commission Action**

On motion of Commissioner Sittig, seconded by Commissioner Blossman, and unanimously adopted, the Commission voted to accept the Staff recommendation and approve the Stipulated Agreement.

**IT IS THEREFORE ORDERED THAT:**

- 1) LGS make a one-time \$400,000 refund to its ratepayers, as set out in the Stipulated Settlement and this Order. The timing and design of that refund to be determined by the Commission.
- 2) Atmos implement an RSC for its regulatory divisions, Trans La and LGS, as set out in the Stipulated Settlement and this Order.
- 3) Atmos implement a *Weather Normalization Adjustment* as set out in the Stipulated Settlement and this Order.
- 4) As part of its 2006 RSC filing for LGS, Atmos will work with Staff to develop a mechanism to adjust for any significant error in estimated sales.
- 5) Exhibits A - D, attached hereto, are adopted and made a part of the Order as if set forth in toto herein.
- 6) The parties are directed to take all other action required by this Order.

## EXHIBIT A

### RATE STABILIZATION CLAUSE DISPUTE RESOLUTION PROCEDURE

1. Trans La/LGS will file annual Evaluation Reports showing its earnings for the years ended September 30/December 31 by the following December 31/March 31. A copy of the Evaluation Report will be provided to the Commission Staff ("Staff") at the time it is filed with the Commission. At the time each such Evaluation Report is filed, Atmos shall provide Staff with work papers supporting the data and calculations reflected in the Evaluation Report. Staff may request clarification and additional supporting data.
2. Staff shall then have until the subsequent March 15/June 15 or 75 days after filing, whichever is longer, to review the Evaluation Report to ensure that it complies with the requirements of the RSC.<sup>1</sup> If the Staff should detect any error(s) in the application of the principles and procedures of the RSC, such error(s) shall be communicated in writing to the Company by March 15/June 15 or 75 days after filing, whichever is longer. Each such indicated error shall include documentation of the proposed correction, to the extent possible. However, the inability to fully document a potential correction shall not serve as a basis for not considering that correction. The Company shall then have ten (10) days to review any proposed corrections, to work with the Staff to resolve any differences and to file a revised Evaluation Report containing reflecting all corrections upon which the Parties agree. The Company shall provide the Staff with appropriate work papers supporting any revisions made to the initial filing.
3. Except where there is an unresolved dispute, which shall be addressed in accordance with the provisions described below, the appropriate adjustment to rates shall become effective for bills rendered on and after the first billing cycle for the month of April/July of the filing year.
4. In the event there is a dispute regarding any Evaluation Report, Atmos and the Staff will work together in good faith to resolve such dispute. If the dispute is not resolved by the end of the ten (10) days period noted above, revised rates reflecting all revisions to the initially filed Evaluation Report on which the Staff and Atmos agree shall become effective no earlier than April 1/July 1 as described above. Any disputed issues shall be submitted to the Commission for resolution.
5. If the Commission's final ruling on any disputed issues requires changes in the rates initially implemented, the Company shall file a revised Evaluation Report reflecting the required changes within fifteen (15) days after receiving the Commission's order resolving the dispute. The Company shall provide a copy of the filing to the Staff together with appropriate supporting documentation. Such modified Rate Adjustments shall then be implemented with the next applicable monthly billing cycle.
6. Within 60 days after receipt of the Commission's final ruling on disputed issues, the Company shall determine the amount to be refunded or surcharged to customers, if any, together with interest at the legal rate of interest. Such refund/surcharge amount shall be applied on a percentage basis and shall be based on the customer's applicable base revenue during the period the interim rates were billed. Such refund/surcharge amount shall be applied to customers' bills in the manner prescribed by the Commission.

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<sup>1</sup> For the 2006 Evaluation Report filed by LGS, the Staff shall have 120 days from the date of filing to ensure that it complies with the requirements of the RSC. All remaining deadlines for the 2006 LGS RSC shall be continued for an equivalent amount of time, except that the change in rates, if any, shall be effective August 12, 2006.

## EXHIBIT B

### ADIT Recognized In Rate Base

The following list of ADIT balances is to be included in the calculation of ADIT for inclusion in rate base:

- Environmental Activities
- Directors Deferred Comp
- Self Insurance - Adjustment
- Vacation Accrual
- Worker's Comp Insurance Reserve
- Customer Advances
- RAR 91/93 Bond Cost Amortized
- RAR 86/90 Lease Expense Amortized.
- Rabbi Trust - True Up
- SEBP Adjustment - Amended Item
- SEBP Adjustment
- Rabbi Trust
- Capitalized Selling Expense
- UNICAP Section 263A Costs
- Allowance for Doubtful Accounts
- Clearing Account - Adjustment
- RAR CFWE 1990-1985
- Prepaid Dues
- Prepayments
- Inventory Adjustment
- Section 481(a) Prepayments
- Pension Expense
- Regulatory Asset - LGS Amortization
- Customer Forfeiture
- Section 481(a) Cushion Gas
- Section 481(a) Line Pack Gas
- Amended Cost of Removal
- Amended Book Amortization
- Capitalized Overhead - True Up
- Fixed Asset Cost Adjustment
- Fixed Asset Accumulation Adjustment
- CWIP (See Note Below)
- IRS Audit Adjustment - Cost
- IRS Audit Adjustment - Accumulation
- Provision Differences - Cost
- Other Plant
- Amended Item - Book Depreciation Not Reversed
- Amended Item - Tax Depreciation Not Claimed
- ST - State Net Operating Loss
- ST - State Bonus Depreciation
- FD - FAS 115 Adjustment
- FD - R & D Credit Valuation Allow
- FD - Federal Benefit on State Bonus

In addition, the amount of CWIP included in rate base in the RSC is the amount which is not eligible to receive an amount of AFUDC per item 2 above. In order to be consistent, the percentage of ineligible CWIP to total CWIP will be applied to the CWIP amount used in determining ADIT.

Additional or new book / tax differences shall be reviewed to determine their appropriate treatment in the calculation of ADIT for Louisiana consistent with the item 1 above.

## EXHIBIT C

### Items Eligible for Annualization

The following items are eligible for annualization at year-end levels:

1. Changes in income and franchise tax rates, the applicable items include depreciation, salaries and wages, payroll taxes and certain benefits items.
2. Employee wages based on end of test year employee levels and wage rates.
3. Payroll taxes based on end of test year employee levels, wage rates and payroll tax rates.
4. Pension expense based on the most recent actuarial report.
5. Property and casualty insurance premiums in effect at the end of the test year.
6. Depreciation expense based on end of test year plant.

**EXHIBIT D**

**Weather Normalization Adjustment**

The weather normalization adjustment shall be computed to the nearest one-hundredth cent per Ccf by the following formula:

If  $(NDD-ADD) > .01$  times NDD, Then  $WNA_i = R_i \times \frac{HSF_i \times (NDD \times 99\% - ADD)}{BL_i + (HSF_i \times ADD)}$

Or;

If  $(NDD-ADD) < -.01$  times NDD, Then  $WNA_i = R_i \times \frac{HSF_i \times (NDD \times 101\% - ADD)}{BL_i + (HSF_i \times ADD)}$

If neither, then  $WNA_i = 0$ .

Where:

$i$  = any particular Rate Schedule or billing classification within any such particular Rate Schedule

$WNA_i$  = Weather Normalization Adjustment Factor for the  $i$ th rate schedule or classification expressed in cents per Ccf

$R_i$  = weighted average base rate of temperature sensitive sales for the  $i$ th schedule or classification utilized by the Louisiana Public Service Commission in the relevant rate order for the purpose of determining normalized test year revenues

$HSF_i$  = Heat Sensitivity Factor

$BL_i$  = Base Load usage

NDD = Normal Degree Days

ADD = Actual Degree Days



**BY ORDER OF THE COMMISSION**

**BATON ROUGE, LOUISIANA**

July 19, 2006

**This Order is Effective Immediately**

**/S/ JAMES M. FIELD**

**DISTRICT II**

**CHAIRMAN JAMES M. FIELD**

**/S/ JACK "JAY" A. BLOSSMAN**

**DISTRICT I**

**VICE CHAIRMAN JACK "JAY" A. BLOSSMAN**

**/S/ C. DALE SITTIG**

**DISTRICT IV**

**COMMISSIONER C. DALE SITTIG**

**/S/ FOSTER L. CAMPBELL**

**DISTRICT V**

**COMMISSIONER FOSTER L. CAMPBELL**

**LAWRENCE C. ST. BLANC**  
**SECRETARY**

**/S/ LAMBERT C. BOISSIERE, III**

**DISTRICT III**

**COMMISSIONER LAMBERT C. BOISSIERE, III**

COMMONWEALTH OF VIRGINIA  
STATE CORPORATION COMMISSION  
AT RICHMOND, JANUARY 7, 2005

APPLICATION OF

ATMOS ENERGY CORPORATION

CASE NO. PUE-2003-00507

For an increase in rates

FINAL ORDER

On February 27, 2004, Atmos Energy Corporation ("Atmos" or the "Company") filed a rate application, supporting testimony, and exhibits with the State Corporation Commission ("Commission") for an increase in rates. Atmos' application sought to increase the Company's annual revenues by \$949,111, an increase of approximately 2.13% in overall revenues. The Company filed financial and operating data for the twelve months ended September 30, 2003 ("test year"), in support of its application. The Company's proposed \$949,111 increase to annual revenues was based in part upon a proposal to increase Atmos' authorized return on common equity from 11% to 12%.

The Company's February 27, 2004, application proposed to initiate a Weather Normalization Adjustment ("WNA") to protect the Company and its customers from unanticipated fluctuations in gas margins due to weather changes. The Company also proposed changes to its Purchased Gas Adjustment ("PGA") rider (as noted in the attached Stipulation) to (a) include interest on the Actual Gas Cost Adjustment ("ACA") balances; (b) include within the ACA the cost of gas for uncollectible accounts written off by the Company; (c) permit the Company to project billing determinants, sales volumes, and supplier rates in its PGA computations; and (d) remove the credit for Company use from the ACA.

On March 24, 2004, the Commission entered its Order for Notice and Hearing. In that Order, the Commission docketed the application, suspended the Company's proposed rates for a period of 150 days to and through July 26, 2004; appointed a Hearing Examiner to the case; set the case for hearing on October 26, 2004, before a Hearing Examiner; established a procedural schedule for the filing of testimony by the Company, Staff, and respondents; and provided for the participation of public witnesses. The March 24, 2004, Order for Notice and Hearing prescribed the notice for the Company's application to be published throughout the Company's service territories within the Commonwealth of Virginia and provided for the service of the Order on local officials in the city, counties, and towns in Virginia in which the Company provides service.

On August 11, 2004, the Company filed certain revisions to its accounting adjustments and supporting schedules to its application, together with additional testimony and a Motion to Amend its application.

On August 12, 2004, the Hearing Examiner granted the Company's Motion to Amend its application.

On October 19, 2004, the Company, by counsel, filed a Motion to suspend the date for filing the Company's rebuttal testimony and to limit the October 26, 2004, hearing to the presentation of the testimony of public witnesses.

On October 21, 2004, the Hearing Examiner entered a Ruling that suspended the filing date for Atmos' rebuttal testimony and provided that the October 26, 2004, hearing would be convened for the sole purpose of receiving testimony from public witnesses.

On October 26, 2004, the matter was heard by Howard P. Anderson, Jr., Hearing Examiner. Counsel appearing included Richard D. Gary, Esquire, and D. Zachary Grabill,

Esquire, counsel for the Company; C. Meade Browder, Jr., Senior Assistant Attorney General, and D. Mathias Roussy, Jr., Assistant Attorney General, counsel for the Division of Consumer Counsel, Office of the Attorney General ("AG"); and Robert M. Gillespie, Esquire, and Sherry H. Bridewell, Esquire, counsel for the Commission Staff. During the October 26, 2004, hearing, proof of the Company's notice and service were received into the record as Exhibit 1. No public witnesses appeared. At the conclusion of the hearing, the case was continued generally.

On October 29, 2004, the Hearing Examiner entered a Ruling, wherein he noted that the case participants had reached an agreement concerning the issues in controversy and desired to schedule the case for hearing. The Hearing Examiner directed that a hearing on the application be reconvened at 10:00 a.m. on November 4, 2004, in the Commission's second floor courtroom.

On November 4, 2004, the case was reconvened before the Hearing Examiner. Counsel appearing included Richard D. Gary, Esquire, and D. Zachary Grabill, Esquire, counsel for the Company; C. Meade Browder, Jr., Senior Assistant Attorney General, and D. Mathias Roussy, Jr., Assistant Attorney General, counsel for the AG; and Robert M. Gillespie, Esquire, and Sherry H. Bridewell, Esquire, counsel for the Commission Staff. By agreement of counsel, the respective prefiled testimonies of the Company, Staff, and AG were identified and received into the record as exhibits in the case without cross-examination and without the witnesses taking the stand. A Stipulation, identified as Exhibit 20, purporting to resolve all of the issues in the proceeding was received into evidence. The case participants waived the right to file comments to the Hearing Examiner's Report in the event that the Hearing Examiner recommended that the Commission accept the Stipulation received into evidence in the proceeding.

On December 16, 2004, the Report of Howard P. Anderson, Jr., Hearing Examiner ("Examiner's Report") was issued. The Examiner's Report discusses the features of the Stipulation that was submitted by the parties and recommends its adoption. The Examiner noted that the parties and Staff have agreed to waive the right to file comments responsive to his Report.

As the Hearing Examiner noted, the Stipulation results in an increase in annual revenue of \$371,735, based upon an authorized Return on Equity ("ROE") range from 9.5% to 10.5%, with a midpoint of 10.0% used for the designing of rates. For purposes of the Company's future earnings tests, Staff and the parties agree that a 10.0% ROE benchmark will be used for determining overearnings and will continue to be used until there is a change in the authorized ROE range.

The Stipulation also contains an agreement by the Company not to file an application for an increase in rates prior to July 1, 2006, except under emergency conditions as set out in § 56-245 of the Code of Virginia. The Report recommends adoption of this rate increase moratorium, and we concur.

As outlined in the Stipulation, the Staff and parties agreed to a WNA similar to the one adopted by the Commission for Roanoke Gas Company in Case No. PUE-2002-00373. As with Roanoke Gas, the proposed WNA protects customer bills and company revenues from the drastic changes that result from the volatility of gas prices during extremely cold weather. The Examiner's Report recommends adoption of the proposed WNA described in the Stipulation, and we concur.

The Stipulation provides for a revenue requirement of \$53,500 for the cost of services that an affiliate, Atmos Energy Services ("AES"), furnishes to Atmos. When the Commission

approved the affiliate arrangement between Atmos and AES, it stated: ". . . Atmos should bear the burden of proving, in any rate proceeding, that no market exists for the energy administrative services obtained from AES or, if a market exists, that Atmos is paying AES the lower of cost or market." See, Joint Application of Atmos Energy Corporation and Atmos Energy Services, LLC, For authority to enter into a services agreement pursuant to Chapter 4 of Title 56 of the Code of Virginia, Case No. PUE-2004-00016, Order Granting Authority at 4, April 28, 2004. The Staff and parties recognized that there has not yet been sufficient examination of the market availability and costs for the services furnished by AES but agreed that the designated amount was appropriate for this rate proceeding. Atmos agreed to fund a study, based upon 2004 information, to review the costs and market availability of such services. Such study will be filed with Staff and Consumer Counsel around mid-year 2005. Staff and Consumer Counsel have reserved the right to challenge the results of such a study and to submit additional evidence regarding the issues in the study, but no challenge can affect retroactively the rates determined in this proceeding. We agree that the amount of \$53,500 is appropriate for services furnished to Atmos by AES for purposes of determining Atmos' overall revenue requirement in this case. In future rate proceedings, these costs will be reevaluated based upon the study to be submitted by Atmos and any other pertinent evidence. Atmos must prove the reasonableness of the entire amount. No presumption will be accorded the figure used in this case.

Other matters covered by the Stipulation and discussed in the Examiner's Report include Atmos' four proposed changes to its PGA rider; the use of bi-monthly meter readings; imposing no fee for hand delivering a door tag containing a notice of disconnect for nonpayment; implementation of a \$40 charge for account activation or reconnection; implementing a procedure for "soft close;" providing that the Company will submit a "soft close" operating and

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maintenance procedure to the Division of Utility and Railroad Safety; continued funding for the Gas Technology Institute by means of base-rate recovery as of January 1, 2005, rather than the PGA mechanism, which expires at the end of 2004; and amending Atmos' criteria for customers to qualify for transportation service. The Commission agrees with the Examiner's Report on each of these matters and adopts the Stipulation in its entirety. The terms of the Stipulation are incorporated into the Order by attachment hereto.

Upon consideration of the Examiner's Report and the foregoing discussion of issues, the Commission finds as follows:

1. The use of a test year ending September 30, 2003, is proper in this proceeding;
2. Atmos' test year operating revenues, after all adjustments, were \$44,084,281;
3. The Company's test year operating deductions, after all adjustments, were \$41,719,260;
4. The Company's current rates produce a return on adjusted rate base of 7.66%;
5. A reasonable return on equity for the Company is in the range of 9.50% to 10.50%, and the midpoint of 10.00% shall be used to calculate rates;
6. The Company's adjusted test year rate base is \$30,671,821;
7. The Company requires an additional \$371,735 in gross annual revenues to earn a return on rate base of 8.41% and a return on common equity of 10.00%;
8. The Company shall refund with interest excess revenues collected under interim rates;
9. The Stipulation agreed upon by Staff and the parties is reasonable and is adopted;  
and
10. A WNA, as set forth in the Stipulation, is adopted in this proceeding.

Accordingly, IT IS ORDERED THAT:

(1) The Company's application for a general increase in rates is granted to the extent found above and is otherwise denied.

(2) Pursuant to § 56-238 of the Code of Virginia, the rates, charges, and tariff provisions found just and reasonable above are fixed and substituted for the rates, charges, terms, and conditions which took effect on an interim basis, subject to refund with interest, on July 27, 2004.

(3) The Company shall submit to the Commission's Division of Energy Regulation revised tariff sheets incorporating the stipulated rates, charges, terms, and conditions in accordance with the provisions of this Order and the Stipulation attached hereto.

(4) Atmos shall forthwith submit revised "soft close" operating and maintenance procedures to the Division of Utility and Railroad Safety.

(5) The Company shall use the rates and charges prescribed in Ordering Paragraph (2) to recalculate all bills rendered which were calculated using, in whole or in part, the rates and charges which took effect on July 27, 2004. Where application of the rates prescribed by this Order results in a reduced bill, the difference in all bills shall be refunded with interest within ninety (90) days of the entry of this Order, as directed in the Ordering Paragraphs below.

(6) The refunds with interest directed in Ordering Paragraph (5) for current customers may be made by a credit to the customers' accounts and shown on bills. The bills shall show the refunds as a separate item or items. For former customers, refunds with interest which exceed \$1.00 shall be made by check mailed to the last known address of such customers. The Company may set off the credit or refund against any undisputed outstanding balance. No setoff shall be permitted against any disputed portion of an outstanding balance.



(7) The Company shall maintain a record of former customers due a refund of \$1.00 or less and shall promptly make the refund by check upon request. For any refunds not paid or claimed, the Company shall comply with § 55-210.6:2 of the Code of Virginia.

(8) The refund amounts calculated as directed in Ordering Paragraph (5) shall bear interest at a rate for each calendar quarter, which shall be the arithmetic mean, to the nearest one-hundredth of one percent of the "Bank prime loan" values published in Federal Reserve Statistical Release H.15 (519), *Selected Interest Rates*, for the three months of the preceding calendar quarter. The interest shall be computed from the date payments were due as shown on bills to the date of the bill showing the credit to current customers or the date of the refund check mailed to former customers.

(9) On or before June 1, 2005, the Company shall submit to the Divisions of Public Utility Accounting and Energy Regulation a report showing that all refunds have been made pursuant to this Order and listing the expenses of refunding and the accounts charged.

(10) The Company shall not recover the interest paid or the expenses incurred to make refunds in rates and charges subject to the Commission's jurisdiction.

(11) There being nothing further to come before the Commission, this matter is dismissed, and the record developed herein shall be placed in the file for ended causes.

AN ATTESTED COPY hereof shall be sent by the Clerk of the Commission to:  
Richard D. Gary, Esquire, and D. Zachary Grabill, Esquire, Hunton & Williams LLP, Riverfront Plaza, East Tower, 951 East Byrd Street, Richmond, Virginia 23219-4074; C. Meade Browder, Jr., Senior Assistant Attorney General, and D. Mathias Roussy, Jr., Assistant Attorney General, Division of Consumer Counsel, Office of Attorney General, 900 East Main Street, Second Floor, Richmond, Virginia 23219; and the Commission's Office of General Counsel and

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Divisions of Public Utility Accounting, Energy Regulation, Utility and Railroad Safety, and  
Economics and Finance.

**COMMONWEALTH OF VIRGINIA  
STATE CORPORATION COMMISSION**

<b>APPLICATION OF</b>	)	
	)	
<b>ATMOS ENERGY CORPORATION</b>	)	<b>Case No. PUE-2003-00507</b>
	)	
<b>For an increase in rates</b>	)	

**STIPULATION**

This Stipulation represents the agreement between Atmos Energy Corporation ("Atmos" or "Company"), the Applicant in this general rate case, the Staff of the State Corporation Commission ("Staff") and the Office of the Attorney General's Division of Consumer Counsel ("Consumer Counsel") (collectively, "Stipulating Participants"), by counsel, on the application of Atmos for an increase in rates. The Stipulating Participants hereby agree as follows:

1. Atmos' Application, Amended Application and all of its pre-filed direct testimony and accompanying exhibits shall be made a part of the record without cross-examination.
2. The Staff's and the Consumer Counsel's direct testimony and exhibits shall be made a part of the record without cross-examination.
3. The Stipulating Participants agree that the revenue requirement shall be based on an authorized Return on Equity ("ROE") range of 9.5% to 10.5%. The Stipulating Participants agree further that for purposes of designing rates, an ROE of 10.0% shall be used.
4. The Stipulating Participants agree that, for purposes of the Company's future earnings tests, a 10.0% ROE benchmark will be utilized for determining overearnings and such benchmark shall continue until there is a change in the authorized ROE range.

5. The Stipulating Participants agree to an updated short-term debt rate of 1.537% and an updated cost of Atmos' long term debt from 7.167% to 7.412% to reflect updated lines of credit fees.

6. For purposes of this Stipulation, the Stipulating Participants agree, there has not been sufficient examination of the market availability and costs for the services provided in the aggregate to Atmos by Atmos Energy Services ("AES"). The Stipulating Participants agree that a revenue requirement of \$53,500 for the cost of services provided by AES is appropriate in this case as shown on Attachment A. Atmos agrees to engage Mr. Patrick Baryenbruch to review the costs and market availability of AES' services based on 2004 information. Mr. Baryenbruch's study will be filed with the Staff and Consumer Counsel approximately mid-year 2005. Staff and Consumer Counsel reserve all rights to challenge the results of the Baryenbruch study and to submit other evidence regarding the issues addressed therein but such challenges shall not affect retroactively the rates determined in this proceeding.

7. The Stipulating Participants agree to a modification of the Staff customer growth rate adjustment as shown on the revenue requirement calculation on Attachment A.

8. The stipulating Parties agree that the 30 year rolling average heating degree days are appropriate for use in both the Weather Normalization Adjustment ("WNA") discussed below and the weather adjustment used to determine revenue requirement. Utilizing the 30 year rolling average heating degree days will produce an additional annual revenue requirement in the amount of \$143,005, as shown on Attachment A.

9. The Company agrees to refund the five-month overcollection of Gas Technology Institute funding through the Purchased Gas Adjustment ("PGA") mechanism.

10. The Company agrees to continue use of the Average Life Group methodology for purposes of accruing depreciation expense, and the date of the implementation of revised

depreciation rates resulting from the depreciation study provided with the Company's rate application shall be October 1, 2003, the date of the study.

11. The Company agrees to implement the use of direct charges or allocations whenever practical.

12. This Stipulation shall result in an annual revenue requirement of \$371,735 as shown on Attachment A, which revises Staff witness Taylor's Statement V.

13. The Stipulating Participants agree that the Company shall file tariffs prepared in conformance with this Stipulation with the Commission for its review and approval.

14. The Stipulating Participants agree that the Company has a legitimate right to require all owners or bona fide lessees of a residence to make application for service and be jointly responsible for making timely payments. The tariff provision to implement this process is shown on Attachment B to this Stipulation.

15. The Company agrees to withdraw its proposed door tag fee of \$15. The Stipulating Participants agree that the Company shall implement an account activation charge of \$40 for both new service and for the reconnection of an existing customer whose service has been disconnected for nonpayment of a bill. Furthermore, this \$40 account activation charge shall apply to those customers that require a reconnection where the service has been previously disconnected at the customer's request. The Stipulating Participants agree that the Company shall implement a "soft close" procedure as set forth in tariff language attached to this Stipulation as Attachment C and that gas will remain on at a premise for 45 days or until 50 Ccf of gas consumption, which ever occurs first. The Company will submit revised "soft close" operating and maintenance procedures to the Division of Utility and Railroad Safety. The Stipulating Participants agree that the Company shall implement a meter-read only turn-on charge of \$20.

The Stipulating Participants agree that no change is required in the existing returned check charge of \$20.

16. The Company agrees to withdraw its request to recover certain newly instituted federal, state and local taxes (including franchise fees) as a line item on a customer's bill.

17. The Stipulating Participants agree that the Company may recover third party vendor fees from those customers electing that particular payment option. In addition, the Stipulating Participants agree that the Company may implement the following four changes to the Company's PGA Rider:

- A. the Company may include interest on the Actual Gas Cost ("ACA") balances;
- B. the Company may include within the ACA the gas cost portion of uncollectible accounts that are written-off;
- C. the Company will have the option to project billing determinants, sales volumes and supplier rates in its PGA calculations; and
- D. the Company may remove the credit for Company use from the ACA.

18. The Stipulating Participants agree that the Company may implement a practice of bi-monthly meter reading during the months of May through October, but no customer may receive two estimated bills in succession. In addition, monthly meter reading will be required during the months of November through April. Actual meter reads will be performed to initiate new customers and to close out accounts.

19. The Stipulating Participants agree that the Company shall change the eligibility of Rate Schedule 630 and Rate Schedule 640, applicable to transportation service, to allow customers whose daily usage would not qualify for this service under the current minimum of 1,000 Ccf per day to qualify as long as their annual usage exceeds 100,000 Ccf. In addition, the

Stipulating Participants agree that the Company shall amend Rate Schedule 640, applicable to Industrial and Optional Gas Service, to address "capacity release" of the Company's contracted-for upstream pipeline capacity.

20. The Company agrees to adopt a WNA method similar to that adopted by the Commission for Roanoke Gas Company in Case No. PUE-2002-00373. The WNA will consist of two calculations divided into an eastern portion of the service territory (Blacksburg, Christiansburg, Dublin, Pulaski and Radford) and western portion of the service territory (Abingdon, Chilhowie, Marion and Meadowview). The agreed upon tariff language is attached to this Stipulation as Attachment D. The agreed upon WNA includes the following features:

- A. Atmos will use the same weather stations as it uses for weather revenue normalization;
- B. WNA customer billing credits or charges shall be over a 12-month period with a true-up provision; and
- C. A band for customer billing credits or charges expected to be triggered approximately 50% of the years.

21. The Stipulating Participants agree to a rate design as shown on Attachment E to collect the increased revenue requirement. The annual revenue increase from the stipulated rate design is shown on Attachment F, which includes Company witness Petersen's revised Schedule 21, Workpaper 32-1 and Schedule 32.

22. The Stipulating Participants agree that the Company shall refund the difference between the rates that went into effect on July 27, 2004, and those set forth in this Stipulation. These refunds, along with interest at the Commission-determined rate, will be initiated as credits to customers' bills commencing within 90 days of the Commission's Final Order in this case.

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23. In consideration for the compromises set forth in this Stipulation, the Company agrees not to file an application for an increase in rates by which rates would become effective prior to July 1, 2006 ("filing moratorium"), except under the conditions set forth in Va. Code § 56-245.


24. The Stipulating Participants agree that this Stipulation represents a compromise for the purposes of settlement in this case only and shall not be regarded as a precedent with respect to any ratemaking or any other principle in any future case. None of the Participants to this Stipulation necessarily agree or disagree with the treatment of any particular item, any procedure followed, or the resolution of any particular issue in agreeing to this Stipulation other than as specified herein, except that the Participants agree that the resolution of the issues herein, taken as a whole, and the disposition of all other matters set forth in the Stipulation are in the public interest. This Stipulation is conditioned on and subject to acceptance by the Commission and is non-severable and of no force or effect and may not be used for any other purpose unless accepted in its entirety by the Commission, except that this paragraph shall remain in effect in any event.

In the event the Hearing Examiner does not recommend acceptance of the Stipulation by the Commission or the Commission does not accept the terms of the Stipulation in its entirety, then each of the signatories to the Stipulation retains the right to terminate the Stipulation. In the event of an action by the Hearing Examiner or Commission to modify the terms of the Stipulation, the signatories to the Stipulation may by unanimous consent elect to modify the Stipulation to address the issues raised by the Commission or Hearing Examiner. Should the Stipulation terminate, it shall be considered void, and the signatories to the Stipulation reserve their rights to participate fully in all relevant proceedings in the captioned case notwithstanding their agreement on the terms of the Stipulation.

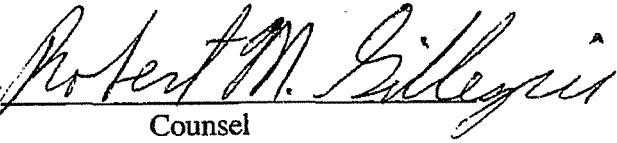


Respectfully submitted this 4<sup>th</sup> day of November 2004.

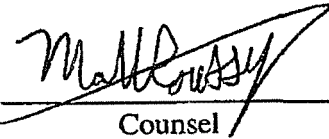
ATMOS ENERGY CORPORATION

By   
Counsel

STAFF OF THE STATE CORPORATION  
COMMISSION

By   
Counsel

ATTORNEY GENERAL, DIVISION OF  
CONSUMER COUNSEL

By   
Counsel

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D. Zachary Grabill  
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Counsel for the Staff of the  
State Corporation Commission

C. Meade Browder  
D. Mathias Roussy, Jr.  
Insurance and Utilities Regulatory Section  
Office of the Attorney General  
900 East Main Street  
Richmond, VA 23219

**ATTACHMENT A**

## Attachment A

EXHIBIT NO. \_\_\_\_\_  
 WITNESS: TAYLOR  
 STATEMENT V  
 REVISED

ATMOS ENERGY CORPORATION  
 RECONCILIATION OF COMPANY AND STAFF  
 REVENUE REQUIREMENTS  
 CASE NO. PUE-2003-00507

<u>Description</u>	<u>Change In Revenue Requirement</u>	<u>Total Revenue Requirement</u>
Revenue Requirement Per Company Schedule 15		949,111
Per Book Differences	(85,158)	863,953
<u>Previously Approved Adjustments</u>		
Revenue Annualization and Weather Normalization	41,378	905,331
Customer Growth, Migration, Pulled Meters	(100,252)	805,079
Uncollectible Expense	22,537	827,616
Payroll and Benefits	(18,936)	808,680
Overallocated Expenses	(277,906)	530,774
AES Fees	(127,546)	403,228
Advertising and Jobbing and Service	4,484	407,712
Depreciation	(149,476)	258,236
Capitalized Overhead	(41,507)	216,729
Income Taxes	85,513	302,242
Taxes Other Than Income Taxes	63,592	365,834
Other Deductions	(16,958)	348,876
Updated Rate Base	131,132	480,008
Changes in Capital Structure and Cost Rates	10,771	490,779
Change in Return On Equity From 12.00% to 9.80%	(416,445)	74,334
<u>Staff Revenue Requirement as Filed</u>		74,334
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Weather Normalization	143,005	217,339
Customer Growth	15,396	232,735
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Capital Structure	37,856	324,091
ROE	47,644	371,735
<u>Revenue Requirement Per Stipulation</u>		<u>371,735</u>

**Exhibit No. \_\_\_\_\_**  
**Witness: Ballsrud**  
**Schedule 3**  
**Per Stipulation**

**Atmos Energy Corporation**  
**Consolidated Capital Structure**  
**Updated per Stipulation**  
**As of September 30, 2003**

<u>Component</u>	<u>Net Amount</u>	<u>Weight</u>	<u>Cost Rate</u>	<u>Weighted</u>
	<u>Outstanding</u>	<u>(%)</u>	<u>(%)</u>	<u>Cost</u>
				<u>(%)</u>
Short-term Debt (1)	\$ 73,609	4.115%	1.537%	(3) 0.063%
Long-Term Debt (2)	854,245	47.758%	7.412%	(4) 3.540%
Common Equity	857,517	47.941%	9.500%	4.554% 4.794% 5.034%
Inv. Tax Credits	<u>3,322</u>	<u>0.186%</u>	8.709%	<u>0.016%</u> <u>0.016%</u> <u>0.017%</u>
Total Capitalization	\$ 1,788,693	100.000%		8.173% 8.413% 8.654%

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Common Equity	<u>857,517</u>	<u>50.096%</u>	9.500%	<u>4.759%</u> <u>5.010%</u> <u>5.260%</u>
	\$ 1,711,762	100.000%		8.458% 8.709% 8.959%

Page 2 of 2

- Notes:
- 12-month daily average balance outstanding, adjusted to remove MVG credit facility.
  - net amount outstanding, end of test period.
  - proxy rate of interest on 30 day commercial paper for the most recent three months (July, August & September).
  - cost of long-term debt reflects the inclusion of line of credit fees totaling \$2,692,966.

**ATTACHMENT B**

GENERAL RULES AND REGULATIONS

1. Definitions

Except where the context indicates a different meaning or intent, the following terms, when used herein or in the Company's rate schedules incorporating these General Rules and Regulations, shall have the meanings defined below:

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1.2 "Customer"

Any individual, partnership, firm, organization, or governmental agency receiving service at one location though one or more active meters are billed under one rate classification, contract or rate structure.

The Company may, prior to initiating service and at other reasonable times, require Customer to establish that Customer is the owner or bona fide lessee of the premises and to require all owners and bona fide lessees to have the service in their names. All such persons shall be deemed Customers under this section.

**ATTACHMENT C**



ATMOS ENERGY CORPORATION

GENERAL RULES AND REGULATIONS (Continued)

When a customer requests termination of gas service, this option is presented. Upon choosing this option, the customer is given a list of safety steps they are requested to follow to reduce the possibility of danger and to minimize the gas used. These steps are:

- (a) Lower all thermostats.
- (b) Check operating status of appliances and ensure all settings are in the off position.
- (c) All gas lines must be properly capped and plugged if appliances are removed from the structure.

A final meter read is performed and a final bill issued. A door tag is left notifying anyone approaching that gas service is "ON". The gas service will remain on until either 45 days or 50 Ccf of consumption occurs, whichever comes first. If the technician discovers that a tenant has moved into the location without notifying the Company, field personnel will leave a door tag with a 48-hour notice for the new tenant to contact the Company to transfer service into their name. If no contact is made within the 48-hour period, a disconnect order is issued. A read charge of \$20.00 will be assessed where gas service has remained on in accordance with 5.3 and only a meter read is required.

5.4 Restoration of Service; Reconnection Charge; Returned Check Charge

Service which is discontinued by the Company for Customer's nonpayment of bills, failure to comply with applicable service regulations, or at Customer's request including turn on from a seasonal off, may be restored upon payment by Customer of all indebtedness for gas service and a charge of \$40.00 for reconnection during regular office hours.

When the Customer pays by check which is returned to the Company marked NSF (Not Sufficient Funds) the Customer will be assessed a charge of \$20.00 additional cost.

The Company may require that service be on a cash payment basis if more than one of such Customer's checks is returned marked NSF in a twelve month period. Cash will be deemed to be U.S. currency, U.S. postal money order, or certified check.

6. Extension and Installation of Company Facilities

The Company will, upon written application, extend its gas mains to serve bona fide applicants of a permanent and established character in accordance with the provisions of this Service Regulation. Gas main extensions shall be made only along public streets, roads and highways and upon private property across which satisfactory rights of way or easements have been provided without cost to the Company. All gas mains constructed pursuant to this service regulation shall be owned, operated and maintained by the Company.

6.1 Free Extension Allowance

Gas mains will be extended by the Company to supply new Customers, without additional charge for any extension, provided the length of such extension meets the requirements stated below:

(a) Residential Customers

- (1) In determining the free length allowance for a new customer, the free length allowance, if any, will be determined on an individual feasibility basis considering the required investment, character and economic life of the load, and other appropriate information.

Issued by: Thomas R. Blose, Jr., President, Mid-States Division  
Date Issued:

Effective Date:

**ATTACHMENT D**

## WEATHER NORMALIZATION ADJUSTMENT

### APPLICABILITY

The Weather Normalization Adjustment will become effective on July 1, 2005 for the eight month period of August 1, 2004 through March 31, 2005 and will be applicable for each twelve month period, thereafter. The Weather Normalization Adjustment is applicable to service delivered under the terms of rate schedules 610 and 620 throughout the entire service area of the Company when the annual heating degree days from April to March in a given period are outside the upper or lower band of heating degree days based on the most recent 30-year average of heating degree days. A separate Weather Normalization Adjustment will be calculated for customers in each rate schedule in each weather zone. The East weather zone shall include all customers in and adjacent to Blacksburg, Radford, Pulaski and Wytheville. The West weather zone shall include all customers in and adjacent to Bristol, Marion and Abingdon. For the East weather zone, the upper and lower band is defined as 4.36% above and/or below the most recent 30-year average. For the West zone, the upper and lower band is defined as 5.63% above and/or below the most recent 30-year average.

### 2. CALCULATION OF ADJUSTMENT

The Weather Normalization Adjustment Factor will be calculated for each customer class and weather zone as follows:

(1)  $Ccf\ Volume\ Adj. = (HDD\ Normal - HDD\ Actual) * M * (Annual\ no.\ of\ bills / 12)$

(2)  $Total\ Revenue\ Adjustment = Volume\ Adj. * Non-Gas\ Commodity\ Margin$

(3)  $Adjustment\ Factor\ Per\ Ccf = Total\ Rev\ Adj. / Most\ Recent\ 12\ Months\ Actual\ Ccf$

(4) Any residual balance (positive or negative) as a result of actual Weather Normalization Adjustment revenue collected compared to the total revenue adjustment set forth in (2) above shall be added to the following year's revenue adjustment amount.

Note: M will be the slope of the regression equation for the adjustment period for each rate schedule and weather zone.

Note: HDD Normal is defined as the HDD value corresponding to the top or bottom of the appropriate band, whichever is applicable.

### 3. BILLING

All adjustments, if applicable, will be included as an adjustment factor per Ccf as set forth in (3) above and will be effective for the 12 month period of August through July for the preceding Weather Normalization Adjustment period.

### 4. LATE PAYMENT CHARGE

Any late payment penalties applicable to a customer's bill will also apply to Weather Normalization Adjustment amounts.

### 5. TAXES

Weather Normalization Adjustments will be subject to any effective tax based upon revenue receipts levied by governing bodies.

**ATTACHMENT E**

Attachment E

CLASS	PRESENT		STIPULATED RATE		
	RATE		RATE	CHANGE	PERCENT
<b>Residential (610)</b>					
Customer Charge	\$6.00		\$6.60	\$0.60	10.00%
Commodity Charge	0.1494		0.1494	0	0.00%
<b>Small Commercial (620)</b>					
Customer Charge	\$12.50		\$14.50	\$2.00	16.00%
Commodity Charge	0.1121		0.1121	0	0.00%
<b>Large Commercial (630)</b>					
Customer Charge	\$165.00		\$167.00	\$2.00	1.21%
Commodity Charge	0.0768		0.0768	0	0.00%
<b>Industrial and Optional (640)</b>					
Customer Charge	\$350.00		\$435.00	\$85.00	24.29%
Demand Charge	0.0103		0.0103	0	0.00%
Commodity Charge	0.0354		0.0356	0.0002	0.56%
<b>Optional and Transport (650)</b>					
Customer Charge	\$283.00		\$325.00	\$42.00	14.84%
Commodity Charge	0.0354		0.0356	0.0002	0.56%

**ATTACHMENT F**

Exhibit No. \_\_\_\_\_  
Witness: THP  
Schedule 21  
WORKPAPER 32-1

**ATMOS ENERGY CORPORATION-VIRGINIA  
PROPOSED JURISDICTIONAL OTHER REVENUES  
FOR TEST YEAR ENDED September 30, 2003  
CASE NUMBER PUE-2003-00507**

Line No.	Rate Code	Description (b)	2003 Amount (c)	AS SETTLED		Additional Annual Revenue (g)
				New Charges or Increase in Current Charge (f)	SETTLED	
1		Door Tags	4,101 \$	-	-	-
2		New Customer	426 \$	40.00	17,040	17,040
3		Reconnect Delinquencies (1)	1,215 \$	10.00	12,150	12,150
4		Read and Run	2,589 \$	20.00	51,780	51,780
5		Meter Activation	740 \$	40.00	29,600	29,600
6		Turn On-Expect to be read & run	1,110 \$	20.00	22,200	22,200
7		Estimated NSF Checks	1,200 \$	-	-	-
8						
9						
10						
11		Current Revenue				132,770
12						
13		TOTAL JURISDICTIONAL OTHER REVENUES				





COMMONWEALTH OF VIRGINIA  
STATE CORPORATION COMMISSION

APPLICATION OF )  
 )  
ATMOS ENERGY ) Case No. PUE-2003-00507  
CORPORATION )  
 )  
For an increase in rates )

STIPULATION

This Stipulation represents the agreement between Atmos Energy Corporation ("Atmos" or "Company"), the Applicant in this general rate case, the Staff of the State Corporation Commission ("Staff") and the Office of the Attorney General's Division of Consumer Counsel ("Consumer Counsel") (collectively, "Stipulating Participants"), by counsel, on the application of Atmos for an increase in rates. The Stipulating Participants hereby agree as follows:

1. Atmos' Application, Amended Application and all of its pre-filed direct testimony and accompanying exhibits shall be made a part of the record without cross-examination.
2. The Staff's and the Consumer Counsel's direct testimony and exhibits shall be made a part of the record without cross-examination.
3. The Stipulating Participants agree that the revenue requirement shall be based on an authorized Return on Equity ("ROE") range of 9.5% to 10.5%. The Stipulating Participants agree further that for purposes of designing rates, an ROE of 10.0% shall be used.
4. The Stipulating Participants agree that, for purposes of the Company's future earnings tests, a 10.0% ROE benchmark will be utilized for determining overearnings and such benchmark shall continue until there is a change in the authorized ROE range.

5. The Stipulating Participants agree to an updated short-term debt rate of 1.537% and an updated cost of Atmos' long term debt from 7.167% to 7.412% to reflect updated lines of credit fees.

6. For purposes of this Stipulation, the Stipulating Participants agree, there has not been sufficient examination of the market availability and costs for the services provided in the aggregate to Atmos by Atmos Energy Services ("AES"). The Stipulating Participants agree that a revenue requirement of \$53,500 for the cost of services provided by AES is appropriate in this case as shown on Attachment A. Atmos agrees to engage Mr. Patrick Baryenbruch to review the costs and market availability of AES' services based on 2004 information. Mr. Baryenbruch's study will be filed with the Staff and Consumer Counsel approximately mid-year 2005. Staff and Consumer Counsel reserve all rights to challenge the results of the Baryenbruch study and to submit other evidence regarding the issues addressed therein but such challenges shall not affect retroactively the rates determined in this proceeding.

7. The Stipulating Participants agree to a modification of the Staff customer growth rate adjustment as shown on the revenue requirement calculation on Attachment A.

8. The stipulating Parties agree that the 30 year rolling average heating degree days are appropriate for use in both the Weather Normalization Adjustment ("WNA") discussed below and the weather adjustment used to determine revenue requirement. Utilizing the 30 year rolling average heating degree days will produce an additional annual revenue requirement in the amount of \$143,005, as shown on Attachment A.

9. The Company agrees to refund the five-month overcollection of Gas Technology Institute funding through the Purchased Gas Adjustment ("PGA") mechanism.

10. The Company agrees to continue use of the Average Life Group methodology for purposes of accruing depreciation expense, and the date of the implementation of revised

depreciation rates resulting from the depreciation study provided with the Company's rate application shall be October 1, 2003, the date of the study.

11. The Company agrees to implement the use of direct charges or allocations whenever practical.

12. This Stipulation shall result in an annual revenue requirement of \$371,735 as shown on Attachment A, which revises Staff witness Taylor's Statement V.

13. The Stipulating Participants agree that the Company shall file tariffs prepared in conformance with this Stipulation with the Commission for its review and approval.

14. The Stipulating Participants agree that the Company has a legitimate right to require all owners or bona fide lessees of a residence to make application for service and be jointly responsible for making timely payments. The tariff provision to implement this process is shown on Attachment B to this Stipulation.

15. The Company agrees to withdraw its proposed door tag fee of \$15. The Stipulating Participants agree that the Company shall implement an account activation charge of \$40 for both new service and for the reconnection of an existing customer whose service has been disconnected for nonpayment of a bill. Furthermore, this \$40 account activation charge shall apply to those customers that require a reconnection where the service has been previously disconnected at the customer's request. The Stipulating Participants agree that the Company shall implement a "soft close" procedure as set forth in tariff language attached to this Stipulation as Attachment C and that gas will remain on at a premise for 45 days or until 50 Ccf of gas consumption, whichever ever occurs first. The Company will submit revised "soft close" operating and maintenance procedures to the Division of Utility and Railroad Safety. The Stipulating Participants agree that the Company shall implement a meter-read only turn-on charge of \$20.

The Stipulating Participants agree that no change is required in the existing returned check charge of \$20.

16. The Company agrees to withdraw its request to recover certain newly instituted federal, state and local taxes (including franchise fees) as a line item on a customer's bill.

17. The Stipulating Participants agree that the Company may recover third party vendor fees from those customers electing that particular payment option. In addition, the Stipulating Participants agree that the Company may implement the following four changes to the Company's PGA Rider:

- A. the Company may include interest on the Actual Gas Cost ("ACA") balances;
- B. the Company may include within the ACA the gas cost portion of uncollectible accounts that are written-off;
- C. the Company will have the option to project billing determinants, sales volumes and supplier rates in its PGA calculations; and
- D. the Company may remove the credit for Company use from the ACA.

18. The Stipulating Participants agree that the Company may implement a practice of bi-monthly meter reading during the months of May through October, but no customer may receive two estimated bills in succession. In addition, monthly meter reading will be required during the months of November through April. Actual meter reads will be performed to initiate new customers and to close out accounts.

19. The Stipulating Participants agree that the Company shall change the eligibility of Rate Schedule 630 and Rate Schedule 640, applicable to transportation service, to allow customers whose daily usage would not qualify for this service under the current minimum of 1,000 Ccf per day to qualify as long as their annual usage exceeds 100,000 Ccf. In addition, the

Stipulating Participants agree that the Company shall amend Rate Schedule 640, applicable to Industrial and Optional Gas Service, to address "capacity release" of the Company's contracted-for upstream pipeline capacity.

20. The Company agrees to adopt a WNA method similar to that adopted by the Commission for Roanoke Gas Company in Case No. PUE-2002-00373. The WNA will consist of two calculations divided into an eastern portion of the service territory (Blacksburg, Christiansburg, Dublin, Pulaski and Radford) and western portion of the service territory (Abingdon, Chilhowie, Marion and Meadowview). The agreed upon tariff language is attached to this Stipulation as Attachment D. The agreed upon WNA includes the following features:

- A. Atmos will use the same weather stations as it uses for weather revenue normalization;
- B. WNA customer billing credits or charges shall be over a 12-month period with a true-up provision; and
- C. A band for customer billing credits or charges expected to be triggered approximately 50% of the years.

21. The Stipulating Participants agree to a rate design as shown on Attachment E to collect the increased revenue requirement. The annual revenue increase from the stipulated rate design is shown on Attachment F, which includes Company witness Petersen's revised Schedule 21, Workpaper 32-1 and Schedule 32.

22. The Stipulating Participants agree that the Company shall refund the difference between the rates that went into effect on July 27, 2004, and those set forth in this Stipulation. These refunds, along with interest at the Commission-determined rate, will be initiated as credits to customers' bills commencing within 90 days of the Commission's Final Order in this case.

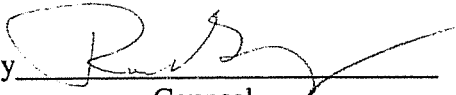
23. In consideration for the compromises set forth in this Stipulation, the Company agrees not to file an application for an increase in rates by which rates would become effective prior to July 1, 2006 ("filing moratorium"), except under the conditions set forth in Va. Code § 56-245.

24. The Stipulating Participants agree that this Stipulation represents a compromise for the purposes of settlement in this case only and shall not be regarded as a precedent with respect to any ratemaking or any other principle in any future case. None of the Participants to this Stipulation necessarily agree or disagree with the treatment of any particular item, any procedure followed, or the resolution of any particular issue in agreeing to this Stipulation other than as specified herein, except that the Participants agree that the resolution of the issues herein, taken as a whole, and the disposition of all other matters set forth in the Stipulation are in the public interest. This Stipulation is conditioned on and subject to acceptance by the Commission and is non-severable and of no force or effect and may not be used for any other purpose unless accepted in its entirety by the Commission, except that this paragraph shall remain in effect in any event.

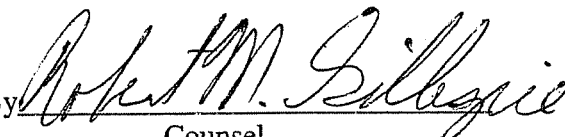
In the event the Hearing Examiner does not recommend acceptance of the Stipulation by the Commission or the Commission does not accept the terms of the Stipulation in its entirety, then each of the signatories to the Stipulation retains the right to terminate the Stipulation. In the event of an action by the Hearing Examiner or Commission to modify the terms of the Stipulation, the signatories to the Stipulation may by unanimous consent elect to modify the Stipulation to address the issues raised by the Commission or Hearing Examiner. Should the Stipulation terminate, it shall be considered void, and the signatories to the Stipulation reserve their rights to participate fully in all relevant proceedings in the captioned case notwithstanding their agreement on the terms of the Stipulation.

Respectfully submitted this 4<sup>th</sup> day of November 2004.

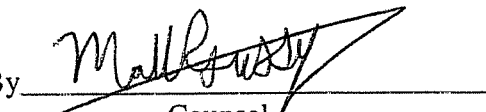
ATMOS ENERGY CORPORATION

By   
Counsel

STAFF OF THE STATE CORPORATION  
COMMISSION

By   
Counsel

ATTORNEY GENERAL, DIVISION OF  
CONSUMER COUNSEL

By   
Counsel

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D. Zachary Grabill  
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Riverfront Plaza, East Tower  
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Counsel for the Staff of the  
State Corporation Commission

C. Meade Browder  
D. Mathias Roussy, Jr.  
Insurance and Utilities Regulatory Section  
Office of the Attorney General  
900 East Main Street  
Richmond, VA 23219



**ATTACHMENT A**

## Attachment A

EXHIBIT NO. \_\_\_\_\_  
 WITNESS: TAYLOR  
 STATEMENT V  
 REVISED

ATMOS ENERGY CORPORATION  
 RECONCILIATION OF COMPANY AND STAFF  
 REVENUE REQUIREMENTS  
 CASE NO. PUE-2003-00507

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As of September 30, 2003

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				8.959%

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- net amount outstanding, end of test period.
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- cost of long-term debt reflects the inclusion of line of credit fees totaling \$2,692,966.

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**ATTACHMENT C**

ATMOS ENERGY CORPORATION

GENERAL RULES AND REGULATIONS (Continued)

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5.4 Restoration of Service; Reconnection Charge; Returned Check Charge

Service which is discontinued by the Company for Customer's nonpayment of bills, failure to comply with applicable service regulations, or at Customer's request including turn on from a seasonal off, may be restored upon payment by Customer of all indebtedness for gas service and a charge of \$40.00 for reconnection during regular office hours.

When the Customer pays by check which is returned to the Company marked NSF (Not Sufficient Funds) the Customer will be assessed a charge of \$20.00 additional cost.

The Company may require that service be on a cash payment basis if more than one of such Customer's checks is returned marked NSF in a twelve month period. Cash will be deemed to be U.S. currency, U.S. postal money order, or certified check.

6. Extension and Installation of Company Facilities

The Company will, upon written application, extend its gas mains to serve bona fide applicants of a permanent and established character in accordance with the provisions of this Service Regulation. Gas main extensions shall be made only along public streets, roads and highways and upon private property across which satisfactory rights of way or easements have been provided without cost to the Company. All gas mains constructed pursuant to this service regulation shall be owned, operated and maintained by the Company.

6.1 Free Extension Allowance

Gas mains will be extended by the Company to supply new Customers, without additional charge for any extension, provided the length of such extension meets the requirements stated below:

(a) Residential Customers

- (1) In determining the free length allowance for a new customer, the free length allowance, if any, will be determined on an individual feasibility basis considering the required investment, character and economic life of the load, and other appropriate information.

Issued by: Thomas R. Blose, Jr., President, Mid-States Division  
Date Issued:

Effective Date:

**ATTACHMENT D**



## WEATHER NORMALIZATION ADJUSTMENT

### APPLICABILITY

The Weather Normalization Adjustment will become effective on July 1, 2005 for the eight month period of August 1, 2004 through March 31, 2005 and will be applicable for each twelve month period, thereafter. The Weather Normalization Adjustment is applicable to service delivered under the terms of rate schedules 610 and 620 throughout the entire service area of the Company when the annual heating degree days from April to March in a given period are outside the upper or lower band of heating degree days based on the most recent 30-year average of heating degree days. A separate Weather Normalization Adjustment will be calculated for customers in each rate schedule in each weather zone. The East weather zone shall include all customers in and adjacent to Blacksburg, Radford, Pulaski and Wytheville. The West weather zone shall include all customers in and adjacent to Bristol, Marion and Abingdon. For the East weather zone, the upper and lower band is defined as 4.36% above and/or below the most recent 30-year average. For the West zone, the upper and lower band is defined as 5.63% above and/or below the most recent 30-year average.

### 2. CALCULATION OF ADJUSTMENT

The Weather Normalization Adjustment Factor will be calculated for each customer class and weather zone as follows:

- (1)  $Ccf\ Volume\ Adj. = (HDD\ Normal - HDD\ Actual) * M * (Annual\ no.\ of\ bills / 12)$
- (2)  $Total\ Revenue\ Adjustment = Volume\ Adj. * Non-Gas\ Commodity\ Margin$
- (3)  $Adjustment\ Factor\ Per\ Ccf = Total\ Rev\ Adj. / Most\ Recent\ 12\ Months\ Actual\ Ccf$
- (4) Any residual balance (positive or negative) as a result of actual Weather Normalization Adjustment revenue collected compared to the total revenue adjustment set forth in (2) above shall be added to the following year's revenue adjustment amount.

Note: M will be the slope of the regression equation for the adjustment period for each rate schedule and weather zone.

Note: HDD Normal is defined as the HDD value corresponding to the top or bottom of the appropriate band, whichever is applicable.

### 3. BILLING

All adjustments, if applicable, will be included as an adjustment factor per Ccf as set forth in (3) above and will be effective for the 12 month period of August through July for the preceding Weather Normalization Adjustment period.

### 4. LATE PAYMENT CHARGE

Any late payment penalties applicable to a customer's bill will also apply to Weather Normalization Adjustment amounts.

### 5. TAXES

Weather Normalization Adjustments will be subject to any effective tax based upon revenue receipts levied by governing bodies.

**ATTACHMENT E**

Attachment E

CLASS	PRESENT		STIPULATED RATE		
	RATE		RATE	CHANGE	PERCENT
<b>Residential (610)</b>					
Customer Charge	\$6.00		\$6.60	\$0.60	10.00%
Commodity Charge	0.1494		0.1494	0	0.00%
<b>Small Commercial (620)</b>					
Customer Charge	\$12.50		\$14.50	\$2.00	16.00%
Commodity Charge	0.1121		0.1121	0	0.00%
<b>Large Commercial (630)</b>					
Customer Charge	\$165.00		\$167.00	\$2.00	1.21%
Commodity Charge	0.0768		0.0768	0	0.00%
<b>Industrial and Optional (640)</b>					
Customer Charge	\$350.00		\$435.00	\$85.00	24.29%
Demand Charge	0.0103		0.0103	0	0.00%
Commodity Charge	0.0354		0.0356	0.0002	0.56%
<b>Optional and Transport (650)</b>					
Customer Charge	\$283.00		\$325.00	\$42.00	14.84%
Commodity Charge	0.0354		0.0356	0.0002	0.56%

**ATTACHMENT F**

Exhibit No. \_\_\_\_\_  
Witness: THP  
Schedule 21  
WORKPAPER 32-1

**ATMOS ENERGY CORPORATION-VIRGINIA  
PROPOSED JURISDICTIONAL OTHER REVENUES  
FOR TEST YEAR ENDED September 30, 2003  
CASE NUMBER PUE-2003-00507**

Line No.	Rate Code	Description (b)	2003 Amount (c)	AS SETTLED		SETTLED Additional Annual Revenue (g)
				New Charges or Increase in Current Charge (f)		
1		Door Tags	4,101 \$	40.00	-	17,040
2		New Customer	426 \$	10.00	12,150	12,150
3		Reconnect Delinquencies (1)	1,215 \$	20.00	51,780	51,780
4		Read and Run	2,589 \$	40.00	29,600	29,600
5		Meter Activation	740 \$	20.00	22,200	22,200
6		Turn On-Expect to be read & run	1,110 \$	-	-	-
7		Estimated NSF Checks	1,200 \$	-	-	-
8						132,770
9						
10						
11		Current Revenue				
12						
13		TOTAL JURISDICTIONAL OTHER REVENUES				

**Attachment F**

Page 2 of 2

Exhibit No. —

Witness: THP

SCHEDULE 32

**ATMOS ENERGY CORPORATION-VIRGINIA  
PRESENT AND PROPOSED REVENUES  
FOR TEST YEAR ENDED September 30, 2003  
CASE NUMBER PUE-2003-00507**

**PER STIPULATION**

Line No.	Rate Code	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			ADJUSTED Number of Bills/ Ccf	CURRENT Customer/ Commodity Charge	CUSTOMER Revenues	SETTLED Customer/ Commodity Charge	SETTLED Customer Revenues	SETTLED Customer Revenues	SETTLED INCR IN Revenues	
1	610	Residential	206,841	\$6.00	1,241,046	\$6.60	1,365,151	1,365,151	124,105	
2	620	Small Commercial and Industrial	43,431	\$12.50	542,888	\$14.50	629,750	629,750	86,862	
3	630	Large Commercial and Industrial	728	\$165.00	120,120	\$167.00	121,576	121,576	1,456	
4	640	Industrial Firm & Interruptible	95	\$350.00	33,250	\$435.00	41,325	41,325	8,075	
5	650	Optional Gas Service	212	\$283.00	59,996	\$325.00	68,900	68,900	8,904	
6	665	Transportation	79	\$283.00	22,357	\$325.00	25,675	25,675	3,318	
7	692.3	Cogeneration and Gas A/C	29	\$12.50	363	\$14.50	421	421	58	
8		Total Customer Charges	251,415	\$ 2,020,019	\$	2,252,797	2,252,797	2,252,797	232,778	
9		Industrial Firm & Interruptible -								
10	640	commodity	12,004,890	\$0.0354	424,973	\$0.0356	427,374	427,374	2,401	
11	650	Optional Gas Service	10,575,997	\$0.0354	374,390	\$0.0356	376,505	376,505	2,115	
12	665	Transportation	9,003,600	\$0.0354	318,727	\$0.0356	320,528	320,528	1,801	
13	692.3	Cogeneration and Gas A/C	69,785	\$0.0354	2,470	\$0.0356	2,484	2,484	14	
14		Total Commodity Charges	31,654,272	\$ 1,120,561	\$	1,126,892	1,126,892	1,126,892	6,331	
15									\$132,770	
16		Juris. Other Revenues Increase								
17									\$371,878	
18		SETTLEMENT RATE DESIGN								
19									\$371,735	
20		SETTLEMENT REVENUE REQUIREMENT								
21									\$143	
22		DIFFERENCE								

**Deloitte &  
Touche LLP**



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**ATMOS ENERGY CORPORATION**

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**Depreciation Study of  
General Office Property  
as of September 30, 1992**

# Deloitte & Touche LLP



Suite 1600  
Texas Commerce Tower  
2200 Ross Avenue  
Dallas, Texas 75201-6778

Telephone: (214) 777-7000

September 1994

Atmos Energy Corporation  
P.O. Box 650205  
Dallas, Texas 75265

Attention: Mr. David Bickerstaff, Vice President and Controller

In accordance with your request and with the cooperation and participation of your staff, a book depreciation study of General Office property has been conducted. The study covered all depreciable property, and recognized addition and retirement experience through September 30, 1992. The purpose of the study was to determine if the existing depreciation rates remain appropriate for the property, and, if not, to recommend changes. Changes are recommended.

A comparison of the effect of the existing account rates and the recommended account rates is shown below, based on depreciable plant balances as of September 30, 1992:

<u>Function</u>	<u>Composite Depreciation Rate</u>	
	<u>Existing</u> %	<u>Recommended</u> %
General Office	15.56	9.77

The above summary is taken from Schedule I, which shows the annual depreciation provisions calculated from the existing rates and recommended and differences for the General Office. Based on September 30, 1992, depreciable balances, the recommended rates will result in an annual decrease in depreciation provisions of \$1,028,209 (about 37%). This difference will change as a function of asset mix. The decrease is controlled by a lower rate for Account 391.83 - Office Furniture and Equipment (other) due

**Deloitte Touche  
Tohmatsu  
International**



we believe to a longer average service life and Account 399.88, Application Software, due we believe to reserve position. The mortality characteristics reflected in the existing rates are not known.

The recommended rates are calculated using the remaining life technique, coupled with the equal life group procedure.

The primary reason for the decrease in annual depreciation rate is increases in average service life. The following sections of this report describe the methods of analysis used, the bases for the conclusions reached, and recommendations for both immediate and future action by the Company.

We appreciate this opportunity to serve Atmos Energy Corporation, and would be pleased to meet with you to discuss further the matters presented in this report, if you desire.

Yours very truly,

## PURPOSE OF DEPRECIATION

Book depreciation accounting is the process of recognizing in financial statements the consumption of physical assets in the process of providing a service or a product. Generally accepted accounting principles require the recording of depreciation provisions to be systematic and rational. 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 accounting purposes. This study was conducted in a manner consistent with the matching principle of accounting.

Because utility revenues are determined through regulation, asset consumption is not automatically reflected in revenues. Therefore, the consumption of utility assets must be measured directly by conducting a book depreciation study to accurately determine their mortality characteristics.

Matching is also an essential element of basic regulatory philosophy, and has become known as "intergenerational customer equity." Intergenerational equity means the costs are borne by the generation of customers that caused them to be incurred; not by some earlier or later generation. This matching is required to ensure that charges to customers reflect the actual costs of providing service.

## DEPRECIATION DEFINITIONS

The Uniform System of Accounts prescribed for gas utilities by the Federal Energy Regulatory Commission followed by the Company states that:

"Depreciation" as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas 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, and in the case of natural gas companies, the exhaustion of natural resources.

"Service value" means the difference between original cost and net salvage value of gas plant.

"Net salvage value" means the salvage value of property retired less the cost of removal.

"Salvage value" means the amount received for the property retired less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material is chargeable to materials and supplies, or other appropriate account.

"Cost of removal" means the cost of demolishing, dismantling, tearing down or otherwise removing gas plant, including the cost of transportation and handling incidental thereto.

As is clear from the wording of the salvage value and cost of removal definitions, it 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 in the depreciation rates of the Company.

These definitions are consistent with the purpose of depreciation, and the study reported here was conducted in a manner consistent with both.

#### ACCOMPLISHMENT OF ACCOUNTING AND REGULATORY PRINCIPLES

Utility depreciation accounting is a group concept. Inherent in this concept is the assumption that all property is fully depreciated at the time of retirement, regardless of age, and there is no attempt to record the depreciation applicable to individual components of the groups. The depreciation rates are based on the recognition that each depreciable property group has an average service life. However, very little of the property is "average". The group concept carries with it recognition that most property will be retired at an age either less than or greater than the average service life. The study recognized the existence of

this variation through the identification of Iowa type retirement dispersion patterns for all property groups.

The depreciation study required to determine the applicable mortality characteristics is independent from the calculation of the depreciation rates. The resulting mortality characteristics can be used to calculate either average life group (ALG) or ELG rates, both with either the whole life technique or the remaining life technique. Any set of mortality characteristics that is suitable for calculating ALG rates is just as suitable for calculating ELG rates. Conversely, any set that is not suitable for ELG is not suitable for ALG either. ALG and ELG are straight-line procedures that reflect life measured by time, with ALG utilizing average life, and ELG utilizing actual life. For ALG, all property in the group is assumed to have a life equal to the average of the group. ELG recognizes that, in reality, only a small portion of the group retires at an age equal to the average service life. For the average to exist, about half of the investment in an asset group will be retired at ages less than average life, a small amount at average life, and the rest at ages greater than average life. It is the use of this dispersion in the rate calculation that causes ELG rates to better match cost recovery with the use of and benefit from property. Thus, the ELG procedure best accomplishes the purpose of book depreciation accounting by assuring that the recording of depreciation provisions match the actual consumption of the physical assets. Since ELG matches the recording of consumption with the actual consumption, customers will pay the actual costs incurred to serve them. For this reason, ELG rates are recommended.

A detailed discussion of the Equal Life Group procedure is included in the Appendix to this report.

## THE BOOK DEPRECIATION STUDY

Implementation of a policy toward book depreciation that recognizes the purpose of depreciation accounting requires the determination of the mortality characteristics that are applicable to surviving property. The purpose of the depreciation study reported here was to accurately measure those mortality characteristics and to use the characteristics to determine appropriate rates for accrual of depreciation expenses.

The major effort of the study was the determination of the appropriate mortality characteristics. The remainder of this report describes how those characteristics were determined, describes how the mortality characteristics were used to calculate the recommended depreciation rates, and presents the results of the rate calculations.

The study consisted of the following steps:

Step One was a Life Analysis consisting of determination of historical retirement experience, and an evaluation of the applicability of that experience to surviving property.

Step Two was a Salvage and Cost of Removal Analysis consisting of a study of salvage value and cost of removal experience, and an evaluation of the applicability of that experience to surviving property.

Step Three consisted of the determination of average service lives, retirement dispersion patterns identified by Iowa-type curves and the net salvage factors applicable to surviving property.

Step Four was the determination of the depreciation rate applicable to each depreciable property group, recognizing the results of the work in Steps One through Three, and a comparison with the existing rates.

### LIFE ANALYSIS

The Life Analysis for the property concerns the determination of average service lives and Iowa-type retirement dispersion patterns. An analysis of historical retirement activity, suitably tempered by informed judgment as to the future applicability of such activity to surviving property, formed the basis for determination of average service lives and retirement dispersion patterns. Retirement experience through September 30, 1992, was analyzed using the actuarial method of Life Analysis. The actuarial method could be used because the vintage of retired and surviving property is known.

In order to recognize trends in life characteristics and to assure that the valuable information in the curves is available to the analyst, actual survivor curves were calculated and plotted by computer using several different periods of retirement experience. The periods (year bands) of retirement experience analyzed were: (1) the past three years, and (2) the past six years, which is the full extent of available history. The average service lives and retirement dispersion patterns indicated by these actual survivor curves were identified by visually fitting Iowa type standard curves to each of the actual curves and plotting the results. This visual approach ensures that the data contained in the actual survivor curves, and input data, and the trends are available to the analyst, and that the analyst does not allow computer calculations to be the sole determinant of study results.

### SALVAGE AND COST OF REMOVAL ANALYSIS

Salvage and cost of removal experience from 1987 through 1992 was the basis for determining the net salvage factors used. The analysis was done in a manner that allows selection of separate salvage and cost of removal factors for most depreciable property groups. The analysis consisted of calculating the experienced salvage and cost of removal factors for each property group by dividing salvage and cost of removal amounts by the original cost of the retired property. Factors are expressed as percentages, and were calculated for annual, rolling, and shrinking bands of retirement experience.

## EVALUATION OF ACTUAL EXPERIENCE

Life Analysis and Salvage and Cost of Removal Analysis involves the measurement of what has occurred in the past. History is often a misleading indication of the future. There are many kinds of events that can cause history to be misleading, among them significant changes contemplated in the underlying accounting procedures and/or changes in other management practices such as maintenance procedures. It is the evaluation phase of a depreciation study that identifies if history is a good indication of the future. Blind acceptance of history often results in selecting mortality characteristics to use for calculating depreciation rates that will provide recovery over a time period longer than productive life.

For each property group, the analysis processes involved only historical retirement experience. Since the depreciation rates will be applied to surviving property, the historical mortality experience indicated by the Life and the Salvage and Cost of Removal Analyses were evaluated to ensure that the mortality characteristics used to calculate the rates are applicable to surviving property. The evaluation is required to assure the validity of the recommended depreciation rates.

The evaluation process requires knowledge of the type of property surviving, the type of property retired, the reasons for changing life, dispersion, salvage, and cost of removal, and the effect of present and future Company plans on the property mortality characteristics. The evaluation included discussions with Company accounting, engineering, and operating personnel, determination of the type of property recorded in a number of accounts, and special analyses of retirements to identify the type of property retired and reasons for retirement.

## CALCULATION OF DEPRECIATION RATES

A straight-line remaining life rate for each depreciable property group was calculated using the following formula:

$$\text{Rate} = \frac{\text{Plant Balance} - \text{Future Net Salvage} - \text{Book Reserve}}{\text{Average Remaining Life}}$$

Formula numerator elements in percent of depreciable balance and the denominator in years produces a rate in percent. This formula illustrates that a remaining life rate recognizes the book reserve position. The depreciable balances and book reserves were taken from accounting records, and the net salvage factors were determined by the study.

The remaining lives for each property group are a function of the age distribution of surviving plant and the selected average service life and Iowa dispersion pattern.

#### General Office

The rate decreased from 15.56% to 9.77%, primarily due we believe to longer average service lives and recognition of positive net salvage. The decrease is controlled by a lower rate for Account 391.83 - Office Furniture and Equipment (other) due we believe to a longer average service life and Account 399.88, Application Software, due we believe to reserve position. Reasons for changes are not known with certainty because the mortality characteristics reflected in the existing rates are not know.

#### RESERVE COMPARISON

Because remaining life rates are recommended, a comparison of the accumulated provision for depreciation and the calculated theoretical reserve as of September 30, 1992, is not meaningful, and no comparison is presented. This is because the only way a reserve difference can exist is through the use of whole life rates.



## RECOMMENDATIONS

Our recommendations for your future actions in regard to book depreciation are as follows:

1. The annual depreciation rates shown in Column 6 of Schedule 1 and Schedule 2 are applicable to existing property and are recommended for implementation at such time as their effect can be incorporated into service rates.
  
2. Because of variation of life and net salvage experience with time, a depreciation study should be made during 1996 based on retirement experience through September 30, 1995. Exact timing of the study should be coordinated with a retail rate case to ensure timely implementation of revised depreciation rates.

ATMOS ENERGY CORPORATION  
 General Office  
 Comparison of Depreciation Rates @ 9-30-1992

SCHEDULE 1

[1] Account	[2] Description	[3] Plant Balance \$	[4] Existing Rate %	[5] Annual Amount \$	[6] Study Rate %	[7] Annual Amount \$	[8] Increase or (Decrease) \$
<b>GENERAL PLANT</b>							
390.00	Leasehold Improvs	285,240	10.00	28,524	7.43	21,193	(7,331)
391.00	Office Furniture & Eqpt (Gnl)	1,996,179	6.67	133,145	4.89	97,613	(35,532)
391.62	Remittance Eqpt	74,112	6.67	4,943	11.37	8,427	3,483
391.83	Office Furniture & Eqpt (Othe	973,237	20.00	194,647	2.22	21,606	(173,042)
392.00	Transportation Eqpt	57,701	20.00	9,013	28.96	16,710	7,697
393.00	Stores Equipment	199,770	10.00	0	0.00	0	0
394.00	Tools & Work Equipment	29,932	10.00	0	0.00	0	0
397.00	Communication Equipment	463,385	10.00	66,218	7.12	32,993	(33,225)
398.00	Miscellaneous Equipment	238,139	10.00	23,814	5.36	12,764	(11,050)
399.00	Other Tangible Property	219,472	20.00	43,894	15.75	34,567	(9,328)
399.85	Mainframe Hardware	1,591,227	20.00	253,482	15.76	250,777	(2,705)
399.86	PC Hardware	827,209	20.00	139,798	16.83	139,219	(579)
399.87	PC Software	294,499	20.00	46,531	17.73	52,215	5,684
399.88	Application Software	9,265,458	10.00	1,824,235	8.22	761,621	(862,614)
399.89	OS Software	1,016,699	20.00	114,175	22.16	225,300	111,125
399.90	Mainframe CPU	225,774	33.00	80,082	26.26	59,288	(20,794)
	Totals	<u>17,758,033</u>	<u>15.56</u>	<u>2,762,502</u>	<u>9.77</u>	<u>1,734,294</u>	<u>(1,028,209)</u>

NOTE: The difference shown in Column [8] will change as a function of future balances.

ATMOS ENERGY CORPORATION  
 GENERAL OFFICE  
 Mortality Characteristics

SCHEDULE 2

[1]	[2]	[3] Average Service <u>Life</u> yrs	[4] <u>lowa</u> <u>Curve</u>	[5] Net <u>Salvage</u> %
<u>Account Number</u>	<u>Description</u>			
<u>GENERAL PLANT</u>				
390.00	Leasehold Improvements	10	SQ	0
391.10	Office Furniture & Equipment (General)	20	L1	5
391.20	Remittance Equipment	10	R2	0
391.30	Office Furniture & Equipment (General)	20	L1	5
392.00	Transportation Equipment	5	S3	10
393.00	Stores Equipment	25	R3	0
394.00	Tools & Work Equipment	25	R2	0
397.00	Communication Equipment	10	L3	0
398.00	Miscellaneous Equipment	15	R2	0
399.00	Other Tangible Property	5	SQ	0
399.85	Mainframe Hardware	5	R4	0
399.86	PC Hardware	5	R4	0
399.87	PC Software	5	R4	0
399.88	Application Software	10	R4	0
399.89	OS Software	5	R4	0
399.90	Mainframe CPU	3	R4	0

## CALCULATION OF EQUAL LIFE GROUP DEPRECIATION RATES

It is the group concept of depreciation that leads to the existence of the ELG procedure of calculating depreciation rates. This concept has been an integral part of utility depreciation accounting practices for many years. Under the group concept, there is no attempt to keep track of the depreciation applicable to individual items of property. This is not surprising, in view of the millions of items making up a utility system. Any item retired is assumed to be fully depreciated, no matter when retirements occurs. The group of property would have some average life. "Average" is the result of an arithmetic calculation, and there is no assurance that any of the property in the group is "average."

The term "average service life" used in the context of book depreciation is well known, and its use in the measurement of the mortality characteristics of property carries with it the concept of retirement dispersion. If every item was average, thereby having exactly the same life, there would be no dispersion. The concept of retirement dispersion recognizes that some items in a group live to an age less than the average service life and other items live longer than the average. Retirement dispersion is often identified by standard patterns.

The Iowa type dispersion patterns that are widely used by electric and gas utilities were devised empirically about 60 years ago to provide a set of standard definitions of retirement dispersion patterns. Figure 1 shows the dispersion patterns for three of these curves. The L series indicates the mode is to the Left of average service life, the R series to the Right, and the S series at average service life, and therefore, Symmetrical. There is also an O series which has the mode at the Origin, thereby identifying a retirement pattern that has the maximum percentage of original installations retired during the year of placement.

The subscripts on Figure 1 indicate the range of dispersion, with the high number (4) indicating a narrow dispersion pattern, and the low number (1) indicating a wide dispersion pattern. For example, the R1 curve shown on the Figure indicates retirements start immediately and some of the property will last twice

as long as the average service life. The dispersion patterns translate to survivor curves, which are the most widely recognized form of the Iowa curves. Other families of patterns exist, but are not as widely used as the Iowa type.

The methods of calculating depreciation rates are categorized as straight-line and non-straight-line.

Non-straight-line methods can be accelerated or deferred. There are three basic procedures for calculating straight-line book depreciation rates:

Units-of-Production

Average Life Group (ALG)

Equal Life Group (ELG)

Each of these procedures can be calculated using either the whole life or the remaining life technique.

Productive life may be identified by (a) a life span or (b) a pattern of production or usage. If production or usage is the suitable criteria, depreciation should be straight-line over life measured by time. Units-of-Production is straight-line over production or usage, while the others are straight-line over life measured by time. ALG is straight-line over the average life of the group, while ELG is straight-line over the actual life of the group.

The formulas for the whole life and remaining life techniques are shown on Table 1. For the ELG calculation procedure, Formulas 1 and 3 are applied to the individual equal life components of the property group. For the ALG calculation, the formulas are applied to the property group itself.

Formula 2 is applied to the property group for either ELG or ALG. Use of the units (percent and years) in the formulas result in rates as a percent of the depreciable plant balance. The depreciable plant balance is the surviving balance at the time the rate is calculated, and is expressed as a percentage (always 100) of itself. Salvage and reserves are expressed as a percent of the depreciable plant balance. For example, a

property group having a 35 year average service life and negative 5% salvage would have an ALG whole life rate of  $(100 + 5)/35$ , or 3.00%.

The first term of Formula 2 is identical to Formula 1 for the whole life rate. The second term of Formula 2 illustrates that the difference between a remaining life rate and whole life rate is the allocation of the difference between the book and calculated theoretical reserves over the remaining life by a remaining life rate.

The widely used ALG procedure of depreciation rate calculation does not recognize the existence of retirement dispersion in the calculation. The difference between the ALG and ELG procedures is the recognition of the existence of retirement dispersion in the ELG rate calculation. ELG is a rate calculation procedure; nothing more. The data required to make the ELG calculation are average service life, retirement dispersion, net salvage, and the age distribution of the property. The depreciation study required to determine the applicable mortality characteristics is independent from the calculation of the depreciation rates. The resulting mortality characteristics can be used to calculate either ALG or ELG rates, both with either the whole life technique or the remaining life technique. Any set of mortality characteristics that is suitable for calculating ALG rates is just as suitable for calculating ELG rates. Conversely, any set that is not suitable for ELG is not suitable for ALG either.

The ELG procedure calculates the depreciation rates based on the expected life of each equal life component of the property rather than the average life of all components. As discussed earlier, "average" is the result of a calculation and there may not be any "average" property. When curves are used to define retirement dispersion, the average service life and the retirement dispersion pattern define the equal life groups and the expected life applicable to each group.

When retirement dispersion does not exist, the ELG rate is identical to the ALG rate. When dispersion exists, the ELG rate for recently installed property is higher than the ALG rate and for old property is lower.

### A Simple Illustration ELG

This illustration provides a framework for visualizing the ELG methodology. Table 2 assumes 20% of the \$5,000 investment is retired at the end of each year following placement. The retirement frequencies are shown on Line 7. As shown in Columns 2 through 6, this means \$1,000 of investment is retired each year, with the retirement at Age 1 being recovered in its entirety during Year One, at Age 2 in Years One and Two, etc. The depreciation rate applicable to each equal life group is shown on Line 8. The annual provision in dollars for Year One shown in Column 7 is made up of the Age 1 annual amounts shown on Line 1, Columns 2 through 6. As shown on the Table, the annual provision for Age 2 is equal to the annual provision for Age 1 less the amount collected during Year One applicable to the group retired during Year One. Thus, the annual provisions can be thought of as a matrix, with the provision for any given year being produced by a portion of the matrix.

The depreciation rates in Column 9 are determined by dividing the annual provisions in Column 7 by the survivors in Column 8. The rate formula shown on Table 2 can also be used to calculate the rates and is used on the Table to illustrate the working of the matrix by calculating the depreciation rates for Year One and Year Three. For Year One, the numerator and denominator both consist of five terms. Each year, the left-hand term of both numerator and denominator drop off. It should be noted that the reverse summation of retirement ratios (starting with Column 6 and moving left on Line 7) is equal to the survivor ratio at the beginning of the period shown in Column 10.

The formula can illustrate how the matrix can be thought of in terms of a depreciation rates. If the multiplier of 100 is incorporated in each element of the numerator of the formula, such as  $(100 \times 0.2)/2$ , it can be seen that  $100/2$  is a rate and the retirement frequency (0.2) is a weighting factor. This particular rate (50%) is the one shown for Age 2 property on Line 8, Column 3.

It can be seen that the only data required for the ELG rate calculation are the retirement frequencies for each year. These frequencies are defined by the average service life and the shape of the dispersion pattern.

### A Real Illustration of ELG

The depreciation analyst deals with much larger groups of property than appearing on Table 2. Table 3 contains an ELG rate calculation for an actual depreciable property group. The retirement frequencies shown in Column 4 are defined by the 38 year average service life and the L5 Iowa type dispersion pattern. The ALG rate without salvage for this property is 2.632% (100%/38 years), while the ELG rate varies from 2.704% at age 0.5 years to 1.471% at the age just prior to the last retirement, 67.5 years.

The rate listed in Column 5 at each age is the weighted summation of individual rates applicable to that portion of the surviving property the retirement frequencies in Column 4 indicate will be retired in each following year. This combination of average service life and dispersion pattern means that the first retirement will be from the age 18.5 year property during the following year at an age of 19 years; therefore, it will require a rate of 5.263% (100%/19 years). (This example does not have any surviving balance at age 18.5.) The last retirement will be from age 67.5 year property; consequently, it will require a rate of 1.471% (100%/68 years). The vintage composite rate shown in Column 5 at age 0.5 years is the weighted summation of rates varying from 5.263% to 1.471%.

Since this example is for a narrow dispersion pattern, the first retirement occurs at age 19 years and the vintage composite rate remains at 2.704% at age 19.5 years, because the first retirement drops the 5.263% rate from the summation.

A wider dispersion pattern would result in a wider range of vintage composite rates than defined by the L5 curve (2.704% to 1.471%).

All that is necessary for calculating the depreciation rates applicable to each age of property are the retirement frequencies. These frequencies are defined by the average service life and the retirement dispersion pattern. The determination of average service life requires the determination of the dispersion pattern, as without dispersion there would be no "average."



Depending on the dispersion pattern, the number of retirement frequencies making up the complete Iowa curve can be up to about 4.4 times the number of years of average service life. Thus, for an account whose number of retirement frequencies is three times average service life and whose average service life is 30 years, the rate applicable to the Age 1 property will be made up of the weighted summation of 89 components, etc. Thus, the rate calculation process is complex, but certainly not complicated. It is this complexity that makes the rate calculations much more practical using a computer.

# Retirement Dispersion Defined By IOWA Type Curves

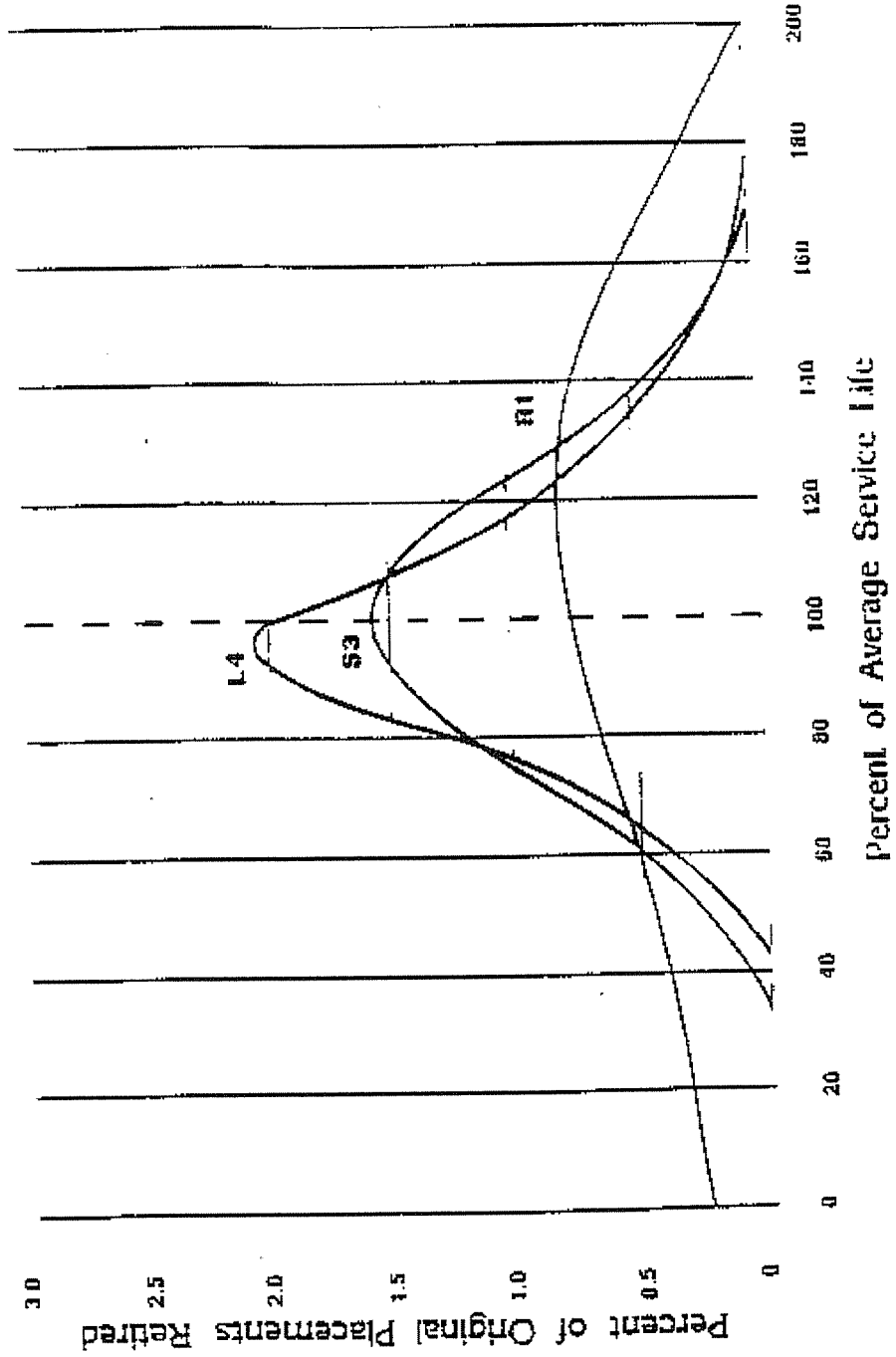


Figure 1

DEPRECIATION RATE CALCULATION PROCEDURESWhole Life

$$\text{Rate. \%} = \frac{\text{PB} - \text{S}}{\text{ASL}}$$

Remaining Life

$$\text{Rate. \%} = \frac{\text{PB} - \text{S}}{\text{ASL}} - \frac{\text{BR} - \text{CTR}}{\text{ARL}}$$

$$\text{Rate. \%} = \frac{\text{PB} - \text{S} - \text{BR}}{\text{ARL}}$$

## Where

PB	is Depreciable Plant Balance. %
S	is Net Salvage. %
ASL	is Average Service Life. years
BR	is Depreciation Reserve. %
CTR	is Calculated Theoretical Reserve. %
ARL	is Average Remaining Life. years

DEVELOPMENT OF EQUAL LIFE GROUP CAPITAL RECOVERY RATE

Line	(1) Age Years	(2) Group 1 \$	(3) Group 2 \$	(4) Group 3 \$	(5) Group 4 \$	(6) Group 5 \$	(7) Annual Provision \$	(8) Beginning Survivors \$	(9) Rate %	(10) Survivor Factor
1	1	1,000.00	500.00	333.33	250.00	200.00	2,283.33	5,000.00	45.67	1.00
2	2		500.00	333.33	250.00	200.00	1,283.33	4,000.00	32.08	0.80
3	3			333.33	250.00	200.00	783.33	3,000.00	26.11	0.60
4	4				250.00	200.00	450.00	2,000.00	22.50	0.40
5	5					200.00	200.00	1,000.00	20.00	0.20

6 Retirements 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00

7 Frequency 0.20 0.20 0.20 0.20 0.20 0.20

8 Rate 100% 50% 33.33% 25% 20%

$$\text{Rate, \%} = \frac{\sum \text{Retirements Frequencies}}{\sum \text{Age at Retirement}} \times 100$$

$$\text{Reverse } \sum \text{ of Retirement Frequencies}$$

$$\text{Year One Rate} = \frac{0.2 + 0.2 + 0.2 + 0.2 + 0.2}{1 + 2 + 3 + 4 + 5} \times 100 = 45.67\%$$

$$\text{Year Three Rate} = \frac{0.2 + 0.2 + 0.2}{3 + 4 + 5} \times 100 = 26.11\%$$

TABLE 2

TABLE 3

## DETERMINATION OF DEPRECIATION RATES BY ELG PROCEDURES

(1) Age Years	(2) Year	(3) Vintage Balance \$	(4) Retirement Frequency ASL 38 Curve L5	(5) Rate	(6) Amount \$
0.5	1993	4,244,285	0.0000	0.02704	114,758.36
1.5	1992	800,784	0.0000	0.02704	21,651.86
2.5	1991	80,016	0.0000	0.02704	1,822.73
3.5	1990	43,455,063	0.0000	0.02704	1,174,952.00
4.5	1989	81,456	0.0000	0.02704	2,202.43
5.5	1988	172,483	0.0000	0.02704	4,663.11
6.5	1987	2,098,991	0.0000	0.02704	56,753.20
7.5	1986	2,685,949	0.0000	0.02704	72,623.55
8.5	1984	1,642,443	0.0000	0.02704	44,408.90
10.5	1983	222,602	0.0000	0.02704	6,018.78
11.5	1982	85,661	0.0000	0.02704	2,316.13
12.5	1981	4,985	0.0000	0.02704	134.79
13.5	1980	72,942	0.0000	0.02704	1,972.23
14.5	1979	219,163	0.0000	0.02704	5,925.80
15.5	1978	120,665	0.0000	0.02704	3,262.58
16.5	1977	37,042	0.0000	0.02704	1,001.55
17.5	1976	339,236	0.0000	0.02704	9,172.21
19.5	1974	336,723	0.0001	0.02703	9,101.41
20.5	1973	10,375,359	0.0004	0.02702	280,292.86
21.5	1972	4,481,908	0.0009	0.02699	120,983.25
22.5	1971	5,923,340	0.0018	0.02695	159,618.88
23.5	1970	78,848	0.0030	0.02689	2,119.97
24.5	1969	305,176	0.0047	0.02681	8,190.42
25.5	1968	10,312,586	0.0069	0.02670	275,375.94
26.5	1967	2,754,067	0.0094	0.02658	73,203.24
27.5	1966	9,558,786	0.0123	0.02644	252,715.77
29.5	1964	5,556,083	0.0194	0.02610	144,995.54
30.5	1963	29,383	0.0242	0.02589	605.42
31.5	1962	3,313,564	0.0305	0.02568	85,012.50
32.5	1961	92,271	0.0386	0.02538	819.15
33.5	1960	151,658	0.0482	0.02507	3,802.24
34.5	1959	171,483	0.0583	0.02472	4,238.70
35.5	1958	167,116	0.0674	0.02433	4,065.36
36.5	1957	70,420	0.0740	0.02390	1,683.22
37.5	1956	1,792,312	0.0768	0.02345	42,036.33
39.5	1954	2,270,555	0.0701	0.02262	51,131.79
40.5	1953	187	0.0822	0.02206	4.13
41.5	1952	20,195	0.0531	0.02151	436.14
42.5	1951	12,860	0.0442	0.02118	272.40
43.5	1950	708	0.0362	0.02078	14.67
44.5	1949	2,652	0.0296	0.02041	54.13
45.5	1948	6,422	0.0245	0.02008	128.81
46.5	1947	19,573	0.0205	0.01972	386.07
47.5	1946	323,058	0.0173	0.01940	6,268.69
49.5	1944	2,285,041	0.0123	0.01879	42,943.47
50.5	1943	15,614	0.0103	0.01850	288.86
51.5	1942	620,752	0.0085	0.01821	11,306.36
53.5	1940	684,610	0.0055	0.01768	12,090.28
54.5	1939	47,173	0.0043	0.01740	820.76
55.5	1938	22,725	0.0033	0.01714	389.52
56.5	1937	580	0.0025	0.01688	9.46
57.5	1936	722	0.0019	0.01664	12.02
59.5	1934	3,065	0.0005	0.01573	48.21
61.5	1932	944,400	0.0005	0.01573	14,853.98
67.5	1926	2	0.0000	0.01471	0.03
Totals		<u>119,029,691</u>			<u>3,133,730.27</u>

SALVAGE (%) = -5.0

AFTER SALVAGE = 3,290,417

ANNUAL DEPRECIATION RATE = 2.76



DATE 10/31/92

ATMOS ENERGY CORPORATION  
ANTICIPATED  
COMPUTATIONS OF ACCRUALS FOR DEPRECIATION AND AMORTIZATION  
DIVISION SUMMARY

PAGE 007  
REF: ANA010

RESERVE MONTHLY ACCRUAL YTD ACCRUAL ACCGNE JOB DESCRIPTION MONTHLY ACCRUAL

ITEM	DESCRIPTION	RESERVE	MONTHLY ACCRUAL	YTD ACCRUAL	ACCGNE	JOB	DESCRIPTION	MONTHLY ACCRUAL
1221	LAND RIGHTS - GATH.	.00	.00	.00	15905	0000000	WAREHOUSE	.00
1225	LAND RIGHTS - N.G. PRODUCTION	.00	.00	.00	18400	0903005	AUTD CLEARING	.763.86
1230	LAND RIGHTS - WKG STORAGE	.00	.00	.00	18400	0905005	METER SHOP CLEARING	.00
1231	LAND RIGHTS - STORAGE	.00	.00	.00	18400	0907005	OFFICE BUILDING CLEA	.00
1240	LAND RIGHTS - TRANS.	.00	.00	.00	18400	0907105	SECURITY SYSTEM CLEA	.00
1250	LAND RIGHTS - DISTR.	.00	.00	.00	18400	0909005	CHART DEPARTMENT	.00
1251	LAND RIGHTS - INDUSTRIAL M & R	.00	.00	.00	18400	0910005	DITCHERS CLEARING	.00
1252	LAND RIGHTS - DISTR.	.00	.00	.00	18400	0910105	BACKHOES CLEARING	.00
1258	LAND RIGHTS - IRRIG.	.00	.00	.00	18400	0911005	E.D.P. CLEARING	56,601.14
2020	PLNT ACCTS - LP PROD.	.00	.00	.00	18400	0911005	SYSTEM ANALYST CLEAR	.00
2522	PLNT ACCTS - N.G. PROD.	.00	.00	.00	18400	0912005	DEFICE MACHINE CLEAR	16,515.37
3030	PLNT ACCTS - WKG STORAGE	.00	.00	.00	18400	0917005	RADIOS CLEARING	.00
4021	PLNT ACCTS - GATH.	.00	.00	.00	18400	0917005	COVM EQUIP - TELCP	6,109.13
4031	PLNT ACCTS - STORAGE	.00	.00	.00	18400	0918005	WELDERS CLEARING	.00
4050	PLNT ACCTS - TRANS.	.00	.00	.00	18400	0925005	REPRODUCTION CLEARIN	.00
4051	PLNT ACCTS - DISTR.	.00	.00	.00	18400	0928005	LAS CLEARING	.00
4058	PLNT ACCTS - INDUSTRIAL M & R	.00	.00	.00	18400	0930005	GAS MEASUREMENT CLEA	.00
4060	PLNT ACCTS - IRRIG.	.00	.00	.00	18400	0940005	INSERTERS CLEARING	1,242.42
5210	PLNT ACCTS - INTANGIBLE	.00	.00	.00	18400	0945005	SERVICE CENTER CLEAR	.00
5252	PLNT ACCTS - DISTR.	.00	.00	.00	40307	0000000	FURN-CENTRAL CASH PR	.00
5253	PLNT ACCTS - OTHER	.00	.00	.00	40308	0000000	L.P. PROD.	.00
5254	PLNT ACCTS - DISIR.	.00	.00	.00	40308	0000000	N.G. PROD.	.00
5858	PLNT ACCTS - IRRIG.	.00	.00	.00	40308	0000000	WKG STORAGE	.00
7760	PLNT ACCTS - GEN.	.00	.00	.00	40310	0000000	CR. TO CTH. ACCTS.	81,232.92
7760	IMPROVEMENTS	.00	.00	.00	40313	0000000	TRANS PLANT	.00
7760	OFFICE FURN. & EQUIP.	11,707.03	11,707.03	11,707.03	40315	0000000	DISTRIBUTION PLANT	.00
7760	TRANSPORTATION EQUIP	763.86	763.86	763.86	40315	0000000	IRRIG. PLANT	.00
7490	OFFICE FURN. & EQUIP. - OTHER	16,516.37	16,516.37	16,516.37	40410	0000000	GENERAL PLANT	237,785.36
7760	TOOLS & WORK EQUIP	.00	.00	.00	40420	0000000	N.G. PROD. - LAND RIG	.00
7770	POWER OPERATED EQUIP. - DITCHERS	.00	.00	.00	40431	0000000	WKG STORAGE - LAND R	.00
7780	POWER OPERATED EQUIP. - WELDERS	.00	.00	.00	40431	0000000	LEASED PREMISES	2,389.83
7750	POWER OPERATED EQUIP. - BACKHOES	.00	.00	.00	0000000	0000000		.00
7860	COMM. EQUIP. - FIXED	.00	.00	.00	0000000	0000000		.00
7960	COMM. EQUIP. - MOBILE	.00	.00	.00	0000000	0000000		.00
8060	COMM. EQUIP. - TELE. OTHER	.00	.00	.00	0000000	0000000		.00
8450	CPU MAINFRAME HARDWARE	6,270.86	6,270.86	6,270.86	0000000	0000000		.00
8560	MAINFRAME HARDWARE	19,267.49	19,267.49	19,267.49	0000000	0000000		.00
8660	P.C. HARDWARE	12,047.09	12,047.09	12,047.09	0000000	0000000		.00
8760	P.C. SOFTWARE	6,110.88	6,110.88	6,110.88	0000000	0000000		.00
8860	APPLICATION SOFTWARE	139,857.82	139,857.82	139,857.82	0000000	0000000		.00
8960	OPER. SYSTEM SOFTWARE	12,904.82	12,904.82	12,904.82	0000000	0000000		.00
9460	STRUCTURES	.00	.00	.00	0000000	0000000		.00
9660	HEATING & A/C EQUIP.	.00	.00	.00	0000000	0000000		.00
9760	COMM. EQUIPMENT - TELEPHONE	6,109.13	6,109.13	6,109.13	0000000	0000000		.00
9860	MISC. EQUIP.	2,572.15	2,572.15	2,572.15	0000000	0000000		.00
9960	OTHER TANGIBLE PROPERTY	3,657.86	3,657.86	3,657.86	0000000	0000000		.00
5207	ADJUSTMENT FAIR MKT. VALUE	.00	.00	.00	0000000	0000000		.00
9360	TOTAL ENERGY	.00	.00	.00	0000000	0000000		.00
9760	IMPR. TO LEASED PREMISES	2,389.83	2,389.83	2,389.83	0000000	0000000		.00
1225	LAND RIGHTS - GATH.	.00	.00	.00	0000000	0000000		.00
1230	LAND RIGHTS - N.G. PRODUCTION	.00	.00	.00	0000000	0000000		.00

240,175.19	240,175.19	240,175.19	240,175.19
TOTAL CLEARING	81,232.92	81,232.92	81,232.92
TOTAL EXPENSE	158,942.27	158,942.27	158,942.27

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 147**  
**Witness: Don Roff**

**Data Request:**

Please provide the current depreciation rates, split into three separate components: capital recovery, gross salvage and cost of removal.

**Response:**

Please see the worksheet attached hereto and labeled AG DR1-147 ATT.

**ATMOS ENERGY CORPORATION - KENTUCKY  
EXISTING DEPRECIATION RATE BY COMPONENT**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
<u>Account</u>	<u>Description</u>	<u>09/30/2005 Balance</u> \$	<u>Existing Rate</u> %	<u>ASL</u> years	<u>Capital Recovery Rate</u> %	<u>COR</u> %	<u>COR Rate</u> %
<b><u>STORAGE PLANT</u></b>							
351.00	Structures and Improvements	309,065	1.93	45.0	1.82	5.0	0.11
352.00	Well Construction and Equipment	2,176,341	2.71	50.0	1.71	50.0	1.00
352.11	Storage Rights	54,614	1.83	40.0	1.83	-	-
354.00	Compressor Station Equipment	546,780	1.51	40.0	1.26	10.0	0.25
355.00	M&R Station Equipment	288,851	2.06	40.0	2.06	-	-
<b><u>TRANSMISSION PLANT</u></b>							
365.20	Rights-of-Way	812,196	0.89	60.0	0.89	-	-
366.00	Structures and Improvements	283,237	1.39	45.0	1.39	-	-
367.00	Mains	22,044,698	1.27	50.0	1.17	5.0	0.10
369.00	M&R Station Equipment	2,952,222	2.28	40.0	2.28	-	-
<b><u>DISTRIBUTION PLANT</u></b>							
374.02	Land Rights	145,459	1.68	60.0	1.68	-	-
375.00	Structures and Improvements	468,328	1.95	50.0	1.95	-	-
376.00	Mains	95,924,845	2.39	50.0	2.29	5.0	0.10
378.00	M&R Station Equipment	2,617,970	2.49	40.0	2.49	-	-
379.00	City Gate Equipment	2,804,310	2.57	40.0	2.57	-	-
380.00	Services	69,190,312	6.86	45.0	3.53	150.0	3.33
381.00	Meters	13,775,723	3.35	35.0	3.35	-	-
382.00	Meter Installations	33,358,910	3.06	35.0	3.06	-	-
383.00	House Regulators	4,816,804	2.85	35.0	3.14	-	-
384.00	House Regulator Installations	154,276	3.37	35.0	3.37	-	-
385.00	Industrial M&R Equipment	4,433,322	2.73	40.0	2.73	-	-
<b><u>GENERAL PLANT</u></b>							
390.00	Structures and Improvements	966,202	2.12	45.0	2.01	5.0	0.11
390.09	Improvements to Leased Premises	1,382,343	5.00	20.0	5.00	-	-
391.00	Office Furniture and Equipment	2,305,350	7.05	15.0	7.38	-	-
392.00	Transportation Equipment	761,620	8.92	8.0	10.80	-	-
394.00	Tools, Shop and Garage Equipment	2,118,023	3.28	30.0	3.28	-	-
396.00	Power Operated Equipment	663,629	2.79	15.0	3.46	-	-
397.00	Communication Equipment	1,498,100	5.21	15.0	5.21	-	-
398.00	Miscellaneous Equipment	2,160,051	10.94	10.0	10.94	-	-
399.01	OTP - Servers Hardware	175,990	14.29	7.0	14.29	-	-
399.03	OTP - Network Hardware	511,781	14.29	7.0	14.29	-	-
399.06	OTP - PC Hardware	2,702,795	18.51	5.0	18.51	-	-
399.07	OTP - PC Software	242,979	15.85	5.0	15.85	-	-
399.08	OTP - Application Software	522,254	12.50	8.0	12.50	-	-



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 148**  
**Witness: Don Roff**

**Data Request:**

Please explain any changes in procedures, methods or techniques used to calculate the existing depreciation rates and those used to calculate the rates proposed in the Depreciation Studies.

**Response:**

There were no changes in procedures, methods or techniques between existing and recommended depreciation rates.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 149**  
**Witness: Don Roff**

**Data Request:**

Provide a table summarizing separately by account the depreciation expense changes caused by life changes, net salvage changes, and other changes. Provide additional explanations of the "other changes."

**Response:**

Please see the worksheet attached hereto and labeled AG DR1-149 ATT.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 150**  
**Respondent : Chris Forsythe**

**Data Request:**

Provide the Company's FERC Form 2 reports for the years 2002 - 2006.

**Response:**

Copies of the FERC Form 2 reports for 2002-2005 have been attached and collectively labeled AG DR1-150 ATT. The FERC Form 2 for 2006 will not be completed until March 31, 2007. A copy of the report will be provided when the report is complete.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 151**  
**Witness: Don Roff**

**Data Request:**

Reconcile the plant and reserve balances used to calculate the rates in the Depreciation Studies with the plant balances shown in the Company's FERC Form 2 report for the same years.

**Response:**

There is not a FERC Form 2 created for Shared Services Plant. Please see the worksheet attached hereto and labeled AG DR1-151 ATT for the reconciliation of the Kentucky Plant in Service and Book Reserve balances.

**ATMOS ENERGY CORPORATION**  
Reconciliation

**Response AG-1-151**

	<u>Plant in Service</u>	<u>Book Reserve</u>
<b><u>Kentucky Depr. Study (Sept. 30, 2005)</u></b>		
Depreciable Plant	274,994,357	120,197,983
Intangible Plant	128,183	128,183
Non-Depreciable Plant	486,462	85,620
Fully Depreciated Plant	<u>2,303,510</u>	<u>2,332,129</u>
	<u>277,912,512</u>	<u>122,743,915</u>
<b><u>Oct-05 to Dec-05 Transactions</u></b>		
Additions	3,209,373	
Retirements	(267,532)	(267,532)
Provision		2,709,782
Cost of Removal		(276,408)
RWIP		(4,178,037)
Acquisition Adjustment (Acct 115)		3,336,783
<b>FERC Form 2</b>	<u><u>280,854,353</u></u>	<u><u>124,068,504</u></u>

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 152**  
**Witness: Dan Meziere**

**Data Request:**

Provide all FERC audit reports and the Company's responses thereto during the last 10 years.

**Response:**

Atmos Energy has not received any FERC audit reports.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 153**  
**Witness: Tom Petersen**

**Data Request:**

Provide depreciation studies submitted to FERC during the last 10 years and all related correspondence including any approvals and disapprovals.

**Response:**

The company has not submitted any depreciation studies to the FERC.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 154**  
**Witness: Tom Petersen**

**Data Request:**

Identify and provide the parameters, methods, procedures and techniques that underlie the depreciation rates the Company uses for FERC reporting and ratemaking versus those used for intrastate reporting and ratemaking. Also, provide a comparison of the actual calculation of the depreciation rates used for FERC ratemaking and reporting versus those used for intrastate ratemaking and reporting.

**Response:**

The company does not report depreciation rates to the FERC.



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 155**  
**Witness: Tom Petersen**

**Data Request:**

Provide a comparison by plant account of the annual FERC versus intrastate depreciation rates for the last 30 years.

**Response:**

The company does not have and has not had depreciation rates filed with or approved by FERC.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 156**  
**Witness: Tom Petersen**

**Data Request:**

Provide copies of all correspondence between the Company and the FERC concerning any life extension plan or maintenance program, or any request to treat retirement units or minor items of property differently than as prescribed by the FERC USOA.

**Response:**

The company is not regulated by the FERC and there is no such correspondence.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 157**  
**Respondent: Chris Forsythe**

**Data Request:**

Provide any and all internal studies and correspondence concerning the Company's implementation of FASB Statement No. 143, the FERC NOPR and Order No. 631 in RM-02-7-000, and FIN 47.

**Response:**

Atmos Energy's internal studies and correspondence concerning the adoption of FASB Statement No. 143 and FIN 47 have been attached (Case 2006-00464 AG DR 157 att 1 FIN 47 Adoption Project.doc, Case 2006-00464 AG DR 157 att2 FIN 47 ARO Reclass – 9-30-06.xls and Case 2006-00464 AG DR 157 att 3 FIN 47 Support Schedules.pdf.) There are no internal studies and correspondence related to FERC NOPR and Order 631 in RM-02-7-000.

FASB Statement No 143 was issued in June 2001 to address the accounting and reporting for obligations associated with the retirement of tangible long-lived assets and the associated retirement costs. Atmos Energy adopted FASB Statement No. 143 in fiscal 2004. At the time of adoption, the Company had identified legal obligations with respect to the cutting and capping of its natural gas utility mains and certain signage located on leased properties; however, no asset retirement obligation was recorded because the Company could not identify when the legal obligation would be incurred.

In March 2005, the FASB issued FIN 47, which clarified the term *conditional asset retirement obligation* as used in FASB Statement No. 143 and required an entity to recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability could be reasonably estimated. Atmos Energy adopted FIN 47 in fiscal 2006 and reaffirmed that it had an asset retirement obligation with respect to the cutting and capping of its natural gas utility mains and certain signage on leased properties. A \$15.1 million asset retirement obligation was estimated for Atmos Energy's natural gas utility mains. An entry to reclassify this ARO from the Company's existing regulatory cost of removal liability was made for financial reporting purposes only. Therefore, this liability was not recorded in the general ledger. An ARO was not recognized for the removal of the signage because the fair value of the associated asset retirement obligation was considered immaterial.

## **Atmos Energy Corporation FIN 47 Adoption**

### ***FIN 47 Definition***

Under FIN 47, a Conditional Asset Retirement Obligation is defined as a legal obligation to perform an asset retirement activity in which the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity. An entity shall recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability can be reasonably estimated.

An entity would have sufficient information to apply an expected present value if either the settlement date and method of settlement have been specified or there is information available to reasonably estimate the settlement date, the method of settlement or the probabilities associated with the potential settlement dates and potential methods of settlement.

A liability shall be recognized in the initial period in which sufficient information becomes available to estimate its fair value. If the liability's fair value cannot be reasonably estimated, that fact and the reasons shall be disclosed.

### ***Identifying the impact of FIN 47***

Atmos established a project team consisting of representatives from the Legal, Rates, Plant and Financial Reporting departments to determine the impact of adopting FIN 47.

Materiality was established by first determining what amount would be material to the balance sheet. An amount material to the balance sheet was determined to be the average of 0.5% of total assets and 0.5% of net PP&E. For individual searches for asset retirement obligations and conditional asset retirement obligations, the project team used a materiality threshold 1% of the amount material to the balance sheet, or \$200,000.

The team reviewed FIN 47 and the EEI/AGA White Paper and detailed a three step approach covering utility and nonutility companies to determining the impact of adoption:

1. Divisions review for specifically identified AROs
2. Legal Department perform contract review
3. Financial Reporting review AGA adoption of FIN 47

### ***Divisions review for specifically identified AROs***

The project team met with the Vice Presidents of Technical Services for all divisions to ensure coverage of all utility and nonutility companies. An asset retirement obligation and conditional asset retirement obligation was defined with specific examples listed. In addition, all divisions received a copy of the White Paper. Each VP performed a review of their division and submitted a listing of potential AROs. The listing was evaluated by the project team and no material individual ARO was identified, except as follows.

In select utility divisions and in Atmos Pipeline-Texas, the project team noted an obligation to plug storage wells upon final retirement of the wells. The project team determined that there is not sufficient company history or industry history to reasonably estimate the retirement date of the storage wells. The project team also noted the lack of sufficient storage well history in peers' FIN 47 disclosure. As such, no AROs were recorded based on the specific search; however, the project team noted that under FIN 47, Atmos is required to disclose that an ARO related to storage wells exists but can not be reasonably estimated. At such time that sufficient information is obtained for each well, an ARO will be recorded.

*Legal Department perform contract review*

The legal department divided the utility and nonutility contracts into four categories: 1) city franchises, 2) easements, 3) leases, and 4) permits. A total of 240 contracts (60 per category) were randomly selected by KPMG. No AROs were identified based on the legal department's review of city franchises and easements. A select number of permits and leases reviewed contained an obligation to restore the property to the original condition; however no settlement date was established as the removal date is not identified in the contract/agreement and the permits/leases are renewable indefinitely. In addition, the project team reviewed signage removal from leased facilities to determine if an ARO existed. The project team contacted the facilities manager and determined that Atmos currently has 189 leased facilities. The facilities manager estimated the cost to remove signage between \$200 and \$1,000, depending on whether the sign utilized electricity. Under the most conservative estimate using \$1,000 per sign, the cost to remove signage at all leased locations did not exceed the materiality of \$200K even before present valuing the obligation. As a result, no material AROs were identified through review of contracts.

*Financial Reporting review AGA adoption of FIN 47*

The financial reporting department reviewed the latest EEI-AGA FIN 47 survey dated April 2006, immediately following the adoption of FIN 47 for most companies. The EEI-AGA surveyed 44 gas, electric and combination utilities to determine what these companies identified as asset retirement obligations. The survey revealed that the majority of gas companies (approximately 60%) determined that a legal obligation exists to cut and cap Mains upon retirement.

In order to calculate the utility ARO, the financial reporting department evaluated cost estimates with engineers in the Mid-States and Mid-Tex divisions. As the legal obligation is limited to the physical cut and cap procedure, the cost was determined to be the same in urban and rural location. The cost to cut and cap Mains was obtained from an engineer in the Mid-States Division. The estimate was based on a recent retirement of  $\frac{3}{4}$  of a mile of pipe. The financial reporting department calculated an average cost to cut and cap per mile based on the engineer's information. That cost was applied to the total miles of mains to determine the total future cost. The financial reporting department obtained the economic life remaining on mains by division from the plant department. The future cost was discounted to today's dollars based on a company-specific discount rate obtained from the treasury department. As the estimated cash flows were based on

the economic life from depreciation studies, Atmos only had one scenario of estimated cash flows. Based on a single set of cash flows, Atmos utilized the traditional present value approach. In addition to reviewing the EEI-AGA FIN 47 survey, the financial reporting department also contacted a peer in the industry and a consultant retained by industry peers to adopt FIN 47 to ensure the company's adoption of FIN 47 was consistent with the industry. Atmos noted that the irrigation operations in West Texas are not regulated. Based on discussions with Atmos' legal department, the West Texas VP and the West Texas Compliance Manager, as the irrigations operations are not regulated, it is exempt from the regulations of the Railroad Commission of Texas and therefore no legal obligation exists to cut and cap irrigation mains. As such, the irrigation mains have been excluded from the mains ARO calculation discussed above.

In order to calculate the nonutility ARO, the project team identified that Atmos Pipeline-Texas had an obligation to cut and cap the pipeline upon retirement. The financial reporting department evaluated the utility cost estimates noted above and increased the cost per cut based on an increase in the diameter of pipe for APT. In addition, the financial reporting department obtained the number of interconnect points on the Atmos Pipeline-Texas system. The cost to cut and cap was applied to the total number of interconnect points (excluding connection points with Mid-Tex mains as the cost to cut and cap at Mid-Tex mains is already captured in the utility calculation above) to determine the total future cost. The financial reporting department obtained the economic life remaining Atmos Pipeline-Texas mains from the plan department. The future cost was then present valued back to today's dollars based on a company-specific discount rate obtained from the treasury department. As the present value of the ARO for Atmos Pipeline-Texas was determined to be immaterial (\$11K), no entry for Atmos Pipeline-Texas was deemed necessary.

***Conclusion***

Based on the steps performed, the project team identified a conditional asset retirement obligation related to Mains for the utility segment. No material AROs were identified in the other segments. As the cost to remove utility mains is already captured as a regulatory liability under SFAS 71 and the related cost has already been recognized in the income statement, the adoption will not have an impact to the income statement. Atmos will reclass the Mains ARO from the long term regulatory liability to asset retirement obligation. In order to establish the asset retirement cost, Atmos will record a debit to PP&E, net of accumulated depreciation, and an offsetting credit to regulatory liability.

***FIN 47 Adoption Journal Entries***

Regulatory Cost of Removal Obligation	\$15,070,269	
Asset Retirement Obligation		\$15,070,269
<i>To reclassify COR to ARO.</i>		
Asset Retirement Cost	\$6,932,412	
Accumulated Depreciation – ARC		\$2,173,148
Regulatory Liability		\$4,759,263
<i>To record Asset Retirement Cost.</i>		

**Atmos Energy Corporation**  
**Mains - Weighted Average Life Remaining**  
**Utility Summary**

Company	Division	{a} Years Remaining	{b} Miles of Mains	{c} \$1.5K per mile	{d} PV @ 6.46%	{a} Avg Life	PV of Cost at Inception date	Accum Depr at 9/30/06	ARO Cost 9/30/06 NBV
020	Louisiana	14.26	8,113	\$ 12,169,500	\$4,983,146	28.31	\$2,068,529	(\$1,026,299)	\$1,042,230
030	West Texas	31.87	6,957	\$ 10,435,500	\$1,419,151	48.45	\$502,612	(\$172,002)	\$330,610
040	Kentucky	37.05	3,642	\$ 5,463,000	\$537,132	50.99	\$224,536	(\$61,359)	\$163,177
050	Mid-States	43.28	7,608	\$ 11,412,000	\$760,008	49.68	\$508,995	(\$65,612)	\$443,383
060	Colorado-Kansas	31.19	6,584	\$ 9,876,000	\$1,401,544	43.30	\$656,653	(\$183,663)	\$472,990
070	Mississippi	31.43	6,134	\$ 9,201,000	\$1,286,617	35.00	\$1,028,748	(\$105,024)	\$923,724
080	Mid-Tex	34.77	27,523	\$ 41,284,500	\$4,682,671	48.83	\$1,942,339	(\$559,188)	\$1,383,150
			66,561	\$ 99,841,500	\$15,070,269		\$6,932,412	(\$2,173,148)	\$4,759,263

**FIN 47 Adoption Journal Entries**

Regulatory Cost of Removal Obligation \$15,070,269  
 Asset Retirement Obligation \$15,070,269  
*To reclassify COR to ARO.*

Asset Retirement Cost \$6,932,412  
 Accumulated Depreciation - ARC \$2,173,148  
 Regulatory Liability \$4,759,263  
*To record Asset Retirement Cost.*

- {a} Year remaining and average life calculated based on vintage year and economic life from mains detail obtained from the Plant Accounting Department.
- {b} Miles of pipe obtained from summary of states' Department of Transportation report.
- {c} Cost to cut and cap per mile obtained from Mid-States engineer based on recent pipe abandonment in TN.
- {d} Discount rate obtained from Treasury department based on 30 year US Treasury rate adjusted for company-specific risk premium.

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life
1986	020	020.007.37600:Mains - Cathodic Prot	1,380,510.04	2.9714%	34
1987	020	020.007.37600:Mains - Cathodic Prot	108,491.38	2.9714%	34
1988	020	020.007.37600:Mains - Cathodic Prot	186,123.22	2.9714%	34
1989	020	020.007.37600:Mains - Cathodic Prot	219,189.51	2.9714%	34
1990	020	020.007.37600:Mains - Cathodic Prot	168,632.11	2.9714%	34
1991	020	020.007.37600:Mains - Cathodic Prot	359,548.32	2.9714%	34
1992	020	020.007.37600:Mains - Cathodic Prot	1,303,328.64	2.9714%	34
1993	020	020.007.37600:Mains - Cathodic Prot	672,225.24	2.9714%	34
1994	020	020.007.37600:Mains - Cathodic Prot	471,449.35	2.9714%	34
1995	020	020.007.37600:Mains - Cathodic Prot	320,144.50	2.9714%	34
1996	020	020.007.37600:Mains - Cathodic Prot	451,890.27	2.9714%	34
1997	020	020.007.37600:Mains - Cathodic Prot	144,439.07	2.9714%	34
1998	020	020.007.37600:Mains - Cathodic Prot	164,193.13	2.9714%	34
1999	020	020.007.37600:Mains - Cathodic Prot	24,676.56	2.9714%	34
2000	020	020.007.37600:Mains - Cathodic Prot	33,864.84	2.9714%	34
2001	020	020.007.37600:Mains - Cathodic Prot	141,203.65	2.9714%	34
2002	020	020.007.37600:Mains - Cathodic Prot	497,348.57	2.9714%	34
2003	020	020.007.37600:Mains - Cathodic Prot	1,017,666.36	2.9714%	34
2004	020	020.007.37600:Mains - Cathodic Prot	1,977,667.62	2.9714%	34
2005	020	020.007.37600:Mains - Cathodic Prot	255,018.97	2.9714%	34
2006	020	020.007.37600:Mains - Cathodic Prot	139,776.30	2.9714%	34
1986	020	020.007.37601:Mains - Steel	17,326,115.37	2.9714%	34
1987	020	020.007.37601:Mains - Steel	595,610.79	2.9714%	34
1988	020	020.007.37601:Mains - Steel	1,398,783.71	2.9714%	34
1989	020	020.007.37601:Mains - Steel	1,887,213.85	2.9714%	34
1990	020	020.007.37601:Mains - Steel	1,986,464.07	2.9714%	34
1991	020	020.007.37601:Mains - Steel	1,023,374.30	2.9714%	34
1992	020	020.007.37601:Mains - Steel	582,883.68	2.9714%	34
1993	020	020.007.37601:Mains - Steel	944,571.23	2.9714%	34
1994	020	020.007.37601:Mains - Steel	1,294,449.69	2.9714%	34
1995	020	020.007.37601:Mains - Steel	600,615.73	2.9714%	34
1996	020	020.007.37601:Mains - Steel	342,869.31	2.9714%	34
1997	020	020.007.37601:Mains - Steel	6,969,232.56	2.9714%	34
1998	020	020.007.37601:Mains - Steel	581,864.60	2.9714%	34
1999	020	020.007.37601:Mains - Steel	803,985.81	2.9714%	34
2000	020	020.007.37601:Mains - Steel	522,501.34	2.9714%	34
2001	020	020.007.37601:Mains - Steel	966,678.00	2.9714%	34
2002	020	020.007.37601:Mains - Steel	518,248.06	2.9714%	34
2003	020	020.007.37601:Mains - Steel	51,415.05	2.9714%	34
2004	020	020.007.37601:Mains - Steel	201,516.18	2.9714%	34
2005	020	020.007.37601:Mains - Steel	556,236.47	2.9714%	34
2006	020	020.007.37601:Mains - Steel	368,711.53	2.9714%	34
1986	020	020.007.37602:Mains - Plastic	770,648.35	2.9714%	34
1987	020	020.007.37602:Mains - Plastic	923,387.94	2.9714%	34
1988	020	020.007.37602:Mains - Plastic	472,360.06	2.9714%	34
1989	020	020.007.37602:Mains - Plastic	822,444.57	2.9714%	34
1990	020	020.007.37602:Mains - Plastic	415,797.51	2.9714%	34
1991	020	020.007.37602:Mains - Plastic	671,877.30	2.9714%	34
1992	020	020.007.37602:Mains - Plastic	979,644.13	2.9714%	34
1993	020	020.007.37602:Mains - Plastic	1,045,535.44	2.9714%	34



1994	020	020.007.37602:Mains - Plastic	1,942,387.07	2.9714%	34
1995	020	020.007.37602:Mains - Plastic	1,709,782.07	2.9714%	34
1996	020	020.007.37602:Mains - Plastic	2,303,775.17	2.9714%	34
1997	020	020.007.37602:Mains - Plastic	2,031,655.69	2.9714%	34
1998	020	020.007.37602:Mains - Plastic	990,423.32	2.9714%	34
1999	020	020.007.37602:Mains - Plastic	709,222.91	2.9714%	34
2000	020	020.007.37602:Mains - Plastic	724,894.22	2.9714%	34
2001	020	020.007.37602:Mains - Plastic	787,714.05	2.9714%	34
2002	020	020.007.37602:Mains - Plastic	461,727.11	2.9714%	34
2003	020	020.007.37602:Mains - Plastic	1,650,847.73	2.9714%	34
2004	020	020.007.37602:Mains - Plastic	2,077,424.33	2.9714%	34
2005	020	020.007.37602:Mains - Plastic	1,544,643.50	2.9714%	34
2006	020	020.007.37602:Mains - Plastic	1,679,703.11	2.9714%	34
1987	020	020.077.36700:Mains - Cathodic Prot	2,500.00	3.9048%	26
2001	020	020.077.36700:Mains - Cathodic Prot	1,804.88	3.9048%	26
1977	020	020.077.36701:Mains - Steel	245,169.71	3.9048%	26
1979	020	020.077.36701:Mains - Steel	323,934.24	3.9048%	26
2003	020	020.077.36701:Mains - Steel	144,723.13	3.9048%	26
2004	020	020.077.36701:Mains - Steel	690,489.99	3.9048%	26
2005	020	020.077.36701:Mains - Steel	14,114.07	3.9048%	26
2006	020	020.077.36701:Mains - Steel	46,277.25	3.9048%	26
1957	020	020.077.37600:Mains - Cathodic Prot	38,135.15	3.9048%	26
1970	020	020.077.37600:Mains - Cathodic Prot	222,852.26	3.9048%	26
1971	020	020.077.37600:Mains - Cathodic Prot	9,257.69	3.9048%	26
1972	020	020.077.37600:Mains - Cathodic Prot	38,415.86	3.9048%	26
1973	020	020.077.37600:Mains - Cathodic Prot	27,471.37	3.9048%	26
1974	020	020.077.37600:Mains - Cathodic Prot	11,210.49	3.9048%	26
1975	020	020.077.37600:Mains - Cathodic Prot	51,569.22	3.9048%	26
1976	020	020.077.37600:Mains - Cathodic Prot	33,440.49	3.9048%	26
1977	020	020.077.37600:Mains - Cathodic Prot	16,212.40	3.9048%	26
1978	020	020.077.37600:Mains - Cathodic Prot	20,293.89	3.9048%	26
1979	020	020.077.37600:Mains - Cathodic Prot	120,285.00	3.9048%	26
1980	020	020.077.37600:Mains - Cathodic Prot	62,601.92	3.9048%	26
1981	020	020.077.37600:Mains - Cathodic Prot	94,364.35	3.9048%	26
1982	020	020.077.37600:Mains - Cathodic Prot	173,087.89	3.9048%	26
1983	020	020.077.37600:Mains - Cathodic Prot	135,401.11	3.9048%	26
1984	020	020.077.37600:Mains - Cathodic Prot	111,007.55	3.9048%	26
1985	020	020.077.37600:Mains - Cathodic Prot	116,454.76	3.9048%	26
1986	020	020.077.37600:Mains - Cathodic Prot	136,915.44	3.9048%	26
1987	020	020.077.37600:Mains - Cathodic Prot	104,496.72	3.9048%	26
1988	020	020.077.37600:Mains - Cathodic Prot	102,695.15	3.9048%	26
1989	020	020.077.37600:Mains - Cathodic Prot	120,859.04	3.9048%	26
1990	020	020.077.37600:Mains - Cathodic Prot	60,468.05	3.9048%	26
1991	020	020.077.37600:Mains - Cathodic Prot	13,442.40	3.9048%	26
1992	020	020.077.37600:Mains - Cathodic Prot	64,951.68	3.9048%	26
1993	020	020.077.37600:Mains - Cathodic Prot	87,887.19	3.9048%	26
1994	020	020.077.37600:Mains - Cathodic Prot	61,664.98	3.9048%	26
1995	020	020.077.37600:Mains - Cathodic Prot	91,884.81	3.9048%	26
1996	020	020.077.37600:Mains - Cathodic Prot	86,761.51	3.9048%	26
1997	020	020.077.37600:Mains - Cathodic Prot	79,480.74	3.9048%	26
1998	020	020.077.37600:Mains - Cathodic Prot	84,084.66	3.9048%	26
1999	020	020.077.37600:Mains - Cathodic Prot	101,697.58	3.9048%	26

2000	020	020.077.37600:Mains - Cathodic Prot	66,499.55	3.9048%	26
2001	020	020.077.37600:Mains - Cathodic Prot	42,930.33	3.9048%	26
2002	020	020.077.37600:Mains - Cathodic Prot	391,280.85	3.9048%	26
2003	020	020.077.37600:Mains - Cathodic Prot	878,144.61	3.9048%	26
2004	020	020.077.37600:Mains - Cathodic Prot	1,119,835.68	3.9048%	26
2005	020	020.077.37600:Mains - Cathodic Prot	149,942.84	3.9048%	26
2006	020	020.077.37600:Mains - Cathodic Prot	199,335.36	3.9048%	26
1957	020	020.077.37601:Mains - Steel	5,602,119.42	3.9048%	26
1970	020	020.077.37601:Mains - Steel	9,070,807.44	3.9048%	26
1971	020	020.077.37601:Mains - Steel	756,367.03	3.9048%	26
1972	020	020.077.37601:Mains - Steel	1,920,140.25	3.9048%	26
1973	020	020.077.37601:Mains - Steel	1,328,943.07	3.9048%	26
1974	020	020.077.37601:Mains - Steel	1,340,888.42	3.9048%	26
1975	020	020.077.37601:Mains - Steel	959,562.41	3.9048%	26
1976	020	020.077.37601:Mains - Steel	1,469,318.12	3.9048%	26
1977	020	020.077.37601:Mains - Steel	1,810,361.94	3.9048%	26
1978	020	020.077.37601:Mains - Steel	2,261,840.96	3.9048%	26
1979	020	020.077.37601:Mains - Steel	1,606,636.35	3.9048%	26
1980	020	020.077.37601:Mains - Steel	1,620,350.15	3.9048%	26
1981	020	020.077.37601:Mains - Steel	1,615,858.34	3.9048%	26
1982	020	020.077.37601:Mains - Steel	1,485,061.62	3.9048%	26
1983	020	020.077.37601:Mains - Steel	1,270,337.45	3.9048%	26
1984	020	020.077.37601:Mains - Steel	9,537,284.65	3.9048%	26
1985	020	020.077.37601:Mains - Steel	1,496,027.47	3.9048%	26
1986	020	020.077.37601:Mains - Steel	3,112,216.53	3.9048%	26
1987	020	020.077.37601:Mains - Steel	5,162,812.25	3.9048%	26
1988	020	020.077.37601:Mains - Steel	3,630,209.06	3.9048%	26
1989	020	020.077.37601:Mains - Steel	1,136,145.47	3.9048%	26
1990	020	020.077.37601:Mains - Steel	1,067,671.25	3.9048%	26
1991	020	020.077.37601:Mains - Steel	1,275,494.74	3.9048%	26
1992	020	020.077.37601:Mains - Steel	779,880.01	3.9048%	26
1993	020	020.077.37601:Mains - Steel	1,393,511.32	3.9048%	26
1994	020	020.077.37601:Mains - Steel	1,021,634.89	3.9048%	26
1995	020	020.077.37601:Mains - Steel	572,148.82	3.9048%	26
1996	020	020.077.37601:Mains - Steel	842,297.86	3.9048%	26
1997	020	020.077.37601:Mains - Steel	4,092,551.22	3.9048%	26
1998	020	020.077.37601:Mains - Steel	1,841,070.02	3.9048%	26
1999	020	020.077.37601:Mains - Steel	1,894,174.37	3.9048%	26
2000	020	020.077.37601:Mains - Steel	912,196.70	3.9048%	26
2001	020	020.077.37601:Mains - Steel	1,153,949.05	3.9048%	26
2002	020	020.077.37601:Mains - Steel	1,179,838.80	3.9048%	26
2003	020	020.077.37601:Mains - Steel	841,769.39	3.9048%	26
2004	020	020.077.37601:Mains - Steel	887,682.74	3.9048%	26
2005	020	020.077.37601:Mains - Steel	1,154,615.84	3.9048%	26
2006	020	020.077.37601:Mains - Steel	303,028.69	3.9048%	26
1949	020	020.077.37602:Mains - Plastic	131,336.00	3.9048%	26
1951	020	020.077.37602:Mains - Plastic	66,495.00	3.9048%	26
1952	020	020.077.37602:Mains - Plastic	9,590.87	3.9048%	26
1953	020	020.077.37602:Mains - Plastic	9,367.00	3.9048%	26
1954	020	020.077.37602:Mains - Plastic	41,356.00	3.9048%	26
1955	020	020.077.37602:Mains - Plastic	45,820.00	3.9048%	26
1956	020	020.077.37602:Mains - Plastic	49,932.00	3.9048%	26

1957	020	020.077.37602:Mains - Plastic	65,432.58	3.9048%	26
1958	020	020.077.37602:Mains - Plastic	36,719.00	3.9048%	26
1959	020	020.077.37602:Mains - Plastic	40,477.00	3.9048%	26
1960	020	020.077.37602:Mains - Plastic	33,745.00	3.9048%	26
1961	020	020.077.37602:Mains - Plastic	32,589.00	3.9048%	26
1962	020	020.077.37602:Mains - Plastic	38,055.00	3.9048%	26
1963	020	020.077.37602:Mains - Plastic	36,767.00	3.9048%	26
1964	020	020.077.37602:Mains - Plastic	36,789.00	3.9048%	26
1965	020	020.077.37602:Mains - Plastic	37,353.00	3.9048%	26
1966	020	020.077.37602:Mains - Plastic	41,906.00	3.9048%	26
1967	020	020.077.37602:Mains - Plastic	46,913.00	3.9048%	26
1968	020	020.077.37602:Mains - Plastic	49,141.00	3.9048%	26
1969	020	020.077.37602:Mains - Plastic	100,867.66	3.9048%	26
1970	020	020.077.37602:Mains - Plastic	182,145.28	3.9048%	26
1971	020	020.077.37602:Mains - Plastic	2,973.85	3.9048%	26
1972	020	020.077.37602:Mains - Plastic	83,267.19	3.9048%	26
1973	020	020.077.37602:Mains - Plastic	70,379.00	3.9048%	26
1974	020	020.077.37602:Mains - Plastic	49,104.00	3.9048%	26
1975	020	020.077.37602:Mains - Plastic	55,000.00	3.9048%	26
1976	020	020.077.37602:Mains - Plastic	72,382.81	3.9048%	26
1977	020	020.077.37602:Mains - Plastic	67,932.00	3.9048%	26
1978	020	020.077.37602:Mains - Plastic	134,337.40	3.9048%	26
1979	020	020.077.37602:Mains - Plastic	701,580.42	3.9048%	26
1980	020	020.077.37602:Mains - Plastic	200,411.41	3.9048%	26
1981	020	020.077.37602:Mains - Plastic	541,550.22	3.9048%	26
1982	020	020.077.37602:Mains - Plastic	610,185.34	3.9048%	26
1983	020	020.077.37602:Mains - Plastic	521,797.65	3.9048%	26
1984	020	020.077.37602:Mains - Plastic	1,802,173.02	3.9048%	26
1985	020	020.077.37602:Mains - Plastic	1,956,186.68	3.9048%	26
1986	020	020.077.37602:Mains - Plastic	1,734,928.18	3.9048%	26
1987	020	020.077.37602:Mains - Plastic	1,600,458.32	3.9048%	26
1988	020	020.077.37602:Mains - Plastic	1,761,197.15	3.9048%	26
1989	020	020.077.37602:Mains - Plastic	985,850.93	3.9048%	26
1990	020	020.077.37602:Mains - Plastic	1,174,902.63	3.9048%	26
1991	020	020.077.37602:Mains - Plastic	1,228,570.70	3.9048%	26
1992	020	020.077.37602:Mains - Plastic	1,727,458.12	3.9048%	26
1993	020	020.077.37602:Mains - Plastic	1,767,115.35	3.9048%	26
1994	020	020.077.37602:Mains - Plastic	2,956,749.18	3.9048%	26
1995	020	020.077.37602:Mains - Plastic	2,144,263.17	3.9048%	26
1996	020	020.077.37602:Mains - Plastic	3,033,048.21	3.9048%	26
1997	020	020.077.37602:Mains - Plastic	4,425,050.29	3.9048%	26
1998	020	020.077.37602:Mains - Plastic	4,747,015.59	3.9048%	26
1999	020	020.077.37602:Mains - Plastic	4,331,233.10	3.9048%	26
2000	020	020.077.37602:Mains - Plastic	1,632,782.28	3.9048%	26
2001	020	020.077.37602:Mains - Plastic	1,417,393.28	3.9048%	26
2002	020	020.077.37602:Mains - Plastic	2,174,040.75	3.9048%	26
2003	020	020.077.37602:Mains - Plastic	3,993,072.55	3.9048%	26
2004	020	020.077.37602:Mains - Plastic	4,809,097.82	3.9048%	26
2005	020	020.077.37602:Mains - Plastic	3,027,571.54	3.9048%	26
2006	020	020.077.37602:Mains - Plastic	2,240,624.74	3.9048%	26
			221,394,243.77		



mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2020	14	\$18,849,718.43	2006	46,459,919.23
2021	15	\$1,589,851.10		3,651,187.32
2022	16	\$2,913,604.48		6,263,822.44
2023	17	\$3,650,419.31		7,376,640.98
2024	18	\$2,977,059.90		5,675,173.66
2025	19	\$6,707,075.40		12,100,300.20
2026	20	\$25,615,842.33		43,862,443.29
2027	21	\$13,884,254.22		22,623,182.34
2028	22	\$10,208,844.25		15,866,236.45
2029	23	\$7,252,607.85		10,774,197.35
2030	24	\$10,689,089.16		15,207,991.86
2031	25	\$3,561,025.35		4,860,976.98
2032	26	\$4,212,238.43		5,525,783.47
2033	27	\$657,733.22		830,469.14
2034	28	\$936,504.03		1,139,693.07
2035	29	\$4,046,073.36		4,752,091.61
2036	30	\$14,748,458.92		16,737,853.20
2037	31	\$31,195,717.35		34,248,716.43
2038	32	\$62,601,426.56		66,556,761.80
2039	33	\$8,327,432.74		8,582,451.71
2040	34	\$4,704,055.33		4,704,055.33
2020	14	\$236,573,720.40		583,096,027.80
2021	15	\$8,728,181.62		20,044,786.63
2022	16	\$21,896,797.64		47,074,904.42
2023	17	\$31,429,979.82		63,512,615.27
2024	18	\$35,069,373.90		66,852,799.02
2025	19	\$19,090,197.91		34,440,812.41
2026	20	\$11,456,094.79		19,616,466.31
2027	21	\$19,509,334.53		31,788,760.52
2028	22	\$28,030,233.32		43,563,629.60
2029	23	\$13,606,450.70		20,213,223.73
2030	24	\$8,110,288.86		11,538,981.96
2031	25	\$171,820,642.57		234,543,735.61
2032	26	\$14,927,253.22		19,582,170.02
2033	27	\$21,429,574.26		27,057,474.93
2034	28	\$14,449,340.75		17,584,348.79
2035	29	\$27,699,355.51		32,532,745.51
2036	30	\$15,368,215.94		17,441,208.18
2037	31	\$1,576,085.67		1,730,330.82
2038	32	\$6,378,827.37		6,781,859.73
2039	33	\$18,163,440.11		18,719,676.58
2040	34	\$12,408,680.42		12,408,680.42
2020	14	\$10,522,563.39		25,935,530.39
2021	15	\$13,531,483.62		31,075,854.48
2022	16	\$7,394,404.56		15,896,885.64
2023	17	\$13,697,131.48		27,678,689.17
2024	18	\$7,340,559.82		13,993,319.98
2025	19	\$12,533,313.21		22,611,472.71
2026	20	\$19,254,092.03		32,969,109.85
2027	21	\$21,594,666.46		35,186,627.18

2028	22	\$42,060,779.34	65,369,424.18
2029	23	\$38,733,693.25	57,541,296.02
2030	24	\$54,493,888.94	77,531,640.64
2031	25	\$50,088,784.26	68,373,685.47
2032	26	\$25,408,487.98	33,331,874.54
2033	27	\$18,903,747.83	23,868,308.20
2034	28	\$20,046,347.81	24,395,713.13
2035	29	\$22,571,292.10	26,509,862.35
2036	30	\$13,692,134.10	15,539,042.54
2037	31	\$50,605,366.55	55,557,909.74
2038	32	\$65,759,142.39	69,913,991.05
2039	33	\$50,439,051.05	51,983,694.55
2040	34	\$56,529,013.60	56,529,013.60
2013	7	\$16,523.77	64,023.77
2027	21	\$37,197.69	46,222.09
2003	1	\$245,169.71	6,278,675.22
2005	1	\$323,934.24	8,295,795.94
2029	23	\$3,272,118.51	3,706,287.90
2030	24	\$16,302,127.73	17,683,107.71
2031	25	\$347,340.29	361,454.36
2032	26	\$1,185,137.52	1,185,137.52
1983	1	\$38,135.15	976,631.87
1996	1	\$222,852.26	5,707,191.89
1997	1	\$9,257.69	237,087.18
1998	1	\$38,415.86	983,820.78
1999	1	\$27,471.37	703,535.07
2000	1	\$11,210.49	287,097.91
2001	1	\$51,569.22	1,320,675.11
2002	1	\$33,440.49	856,402.77
2003	1	\$16,212.40	415,195.60
2004	1	\$20,293.89	519,721.56
2005	1	\$120,285.00	3,080,469.44
2006	1	\$62,601.92	1,603,219.86
2007	1	\$57,539.18	2,416,647.93
2008	2	\$278,629.18	4,432,738.54
2009	3	\$353,363.79	3,467,589.32
2010	4	\$400,710.11	2,842,876.21
2011	5	\$536,827.97	2,982,377.93
2012	6	\$768,062.14	3,506,370.94
2013	7	\$690,697.77	2,676,135.45
2014	8	\$781,484.98	2,629,997.68
2015	9	\$1,040,566.78	3,095,170.46
2016	10	\$581,083.17	1,548,571.97
2017	11	\$142,620.58	344,256.58
2018	12	\$754,073.12	1,663,396.64
2019	13	\$1,108,235.98	2,250,769.45
2020	14	\$839,245.30	1,579,225.06
2021	15	\$1,342,414.61	2,353,147.52
2022	16	\$1,354,325.96	2,221,941.06
2023	17	\$1,320,155.66	2,035,482.32
2024	18	\$1,480,710.30	2,153,387.58
2025	19	\$1,892,567.10	2,604,450.16

2026	20	\$1,304,039.91	1,703,037.21
2027	21	\$884,783.60	1,099,435.25
2028	22	\$8,455,483.49	10,020,606.89
2029	23	\$19,854,634.90	22,489,068.73
2030	24	\$26,439,046.57	28,678,717.93
2031	25	\$3,690,056.63	3,839,999.47
2032	26	\$5,104,929.83	5,104,929.83
1983	1	\$5,602,119.42	143,468,908.48
1996	1	\$9,070,807.44	232,301,160.48
1997	1	\$756,367.03	19,370,374.69
1998	1	\$1,920,140.25	49,174,322.28
1999	1	\$1,328,943.07	34,033,907.06
2000	1	\$1,340,888.42	34,339,824.55
2001	1	\$959,562.41	24,574,158.68
2002	1	\$1,469,318.12	37,628,877.77
2003	1	\$1,810,361.94	46,362,926.60
2004	1	\$2,261,840.96	57,925,193.90
2005	1	\$1,606,636.35	41,145,564.06
2006	1	\$1,620,350.15	41,496,771.12
2007	1	\$985,278.47	41,381,736.97
2008	2	\$2,390,586.07	38,032,064.95
2009	3	\$3,315,270.11	32,533,031.46
2010	4	\$34,427,265.46	244,247,527.76
2011	5	\$6,896,320.82	38,312,897.69
2012	6	\$17,458,773.71	79,703,104.31
2013	7	\$34,124,926.53	132,218,359.28
2014	8	\$27,625,003.26	92,968,766.34
2015	9	\$9,781,934.68	29,096,407.67
2016	10	\$10,260,059.64	27,342,799.64
2017	11	\$13,532,687.30	32,665,108.40
2018	12	\$9,054,216.21	19,972,536.35
2019	13	\$17,571,836.99	35,687,484.15
2020	14	\$13,904,201.04	26,163,819.72
2021	15	\$8,358,954.35	14,652,591.37
2022	16	\$13,148,063.63	21,571,042.23
2023	17	\$67,976,275.02	104,809,236.00
2024	18	\$32,420,792.86	47,149,353.02
2025	19	\$35,250,121.85	48,509,342.44
2026	20	\$17,887,954.23	23,361,134.43
2027	21	\$23,782,607.75	29,552,353.00
2028	22	\$25,496,027.97	30,215,383.17
2029	23	\$19,032,200.07	21,557,508.24
2030	24	\$20,957,972.43	22,733,337.91
2031	25	\$28,414,813.49	29,569,429.33
2032	26	\$7,760,490.65	7,760,490.65
1975	1	\$131,336.00	3,363,482.84
1977	1	\$66,495.00	1,702,920.69
1978	1	\$9,590.87	245,619.84
1979	1	\$9,367.00	239,886.58
1980	1	\$41,356.00	1,059,117.05
1981	1	\$45,820.00	1,173,439.00
1982	1	\$49,932.00	1,278,746.31

1983	1	\$65,432.58		1,675,712.37	
1984	1	\$36,719.00		940,364.61	
1985	1	\$40,477.00		1,036,606.07	
1986	1	\$33,745.00		864,201.20	
1987	1	\$32,589.00		834,596.32	
1988	1	\$38,055.00		974,579.24	
1989	1	\$36,767.00		941,593.88	
1990	1	\$36,789.00		942,157.29	
1991	1	\$37,353.00		956,601.20	
1992	1	\$41,906.00		1,073,202.41	
1993	1	\$46,913.00		1,201,430.46	
1994	1	\$49,141.00		1,258,488.99	
1995	1	\$100,867.66		2,583,196.11	
1996	1	\$182,145.28		4,664,696.08	
1997	1	\$2,973.85		76,159.57	
1998	1	\$83,267.19		2,132,452.37	
1999	1	\$70,379.00		1,802,388.98	
2000	1	\$49,104.00		1,257,541.43	
2001	1	\$55,000.00		1,408,536.55	
2002	1	\$72,382.81		1,853,706.06	
2003	1	\$67,932.00		1,739,721.91	
2004	1	\$134,337.40		3,440,347.96	
2005	1	\$701,580.42		17,967,303.00	
2006	1	\$200,411.41		5,132,487.20	
2007	1	\$330,213.21		13,868,968.71	
2008	2	\$982,249.19		15,626,697.35	
2009	3	\$1,361,764.27		13,363,110.22	
2010	4	\$6,505,403.92		46,153,210.36	
2011	5	\$9,017,542.25		50,097,462.53	
2012	6	\$9,732,522.85		44,431,086.45	
2013	7	\$10,578,638.14		40,987,346.22	
2014	8	\$13,402,279.65		45,103,828.35	
2015	9	\$8,487,935.44		25,247,401.25	
2016	10	\$11,290,526.98		30,088,969.06	
2017	11	\$13,034,834.71		31,463,395.21	
2018	12	\$20,055,366.36		44,239,780.04	
2019	13	\$22,282,892.46		45,255,392.01	
2020	14	\$40,240,633.33		75,721,623.49	
2021	15	\$31,327,160.58		54,914,055.45	
2022	16	\$47,345,140.90		77,675,623.00	
2023	17	\$73,499,003.27		113,324,455.88	
2024	18	\$83,593,783.77		121,569,908.49	
2025	19	\$80,603,188.89		110,921,820.59	
2026	20	\$32,018,461.25		41,815,154.93	
2027	21	\$29,212,128.91		36,299,095.31	
2028	22	\$46,980,489.00		55,676,652.00	
2029	23	\$90,282,393.94		102,261,611.59	
2030	24	\$113,541,623.58		123,159,819.22	
2031	25	\$74,507,795.28		77,535,366.82	
2032	26	\$57,381,851.70		57,381,851.70	
		3,157,816,587.03	14.26	6,267,364,019.13	28.31
			Weighted		Average



Average  
Life  
Remaining

Economic ...  
Life

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life
2004	030	030.001.36700:Mains-Cathodic Protec	92,949.45	1.8200%	55
1941	030	030.001.36701:Mains - Steel	21,958.05	1.8200%	55
1943	030	030.001.36701:Mains - Steel	5,101.87	1.8200%	55
1946	030	030.001.36701:Mains - Steel	187.00	1.8200%	55
1947	030	030.001.36701:Mains - Steel	243,911.10	1.8200%	55
1948	030	030.001.36701:Mains - Steel	170.70	1.8200%	55
1951	030	030.001.36701:Mains - Steel	186,803.25	1.8200%	55
1954	030	030.001.36701:Mains - Steel	222,974.33	1.8200%	55
1955	030	030.001.36701:Mains - Steel	154,103.05	1.8200%	55
1956	030	030.001.36701:Mains - Steel	1,397.03	1.8200%	55
1957	030	030.001.36701:Mains - Steel	178.18	1.8200%	55
1958	030	030.001.36701:Mains - Steel	96,672.21	1.8200%	55
1960	030	030.001.36701:Mains - Steel	160,855.43	1.8200%	55
1962	030	030.001.36701:Mains - Steel	4,968.48	1.8200%	55
1963	030	030.001.36701:Mains - Steel	2,004.74	1.8200%	55
1965	030	030.001.36701:Mains - Steel	250,627.73	1.8200%	55
1966	030	030.001.36701:Mains - Steel	2,714.16	1.8200%	55
1968	030	030.001.36701:Mains - Steel	4,087.19	1.8200%	55
1971	030	030.001.36701:Mains - Steel	909.48	1.8200%	55
1972	030	030.001.36701:Mains - Steel	463.17	1.8200%	55
1973	030	030.001.36701:Mains - Steel	3,727.94	1.8200%	55
1974	030	030.001.36701:Mains - Steel	7,051.43	1.8200%	55
1976	030	030.001.36701:Mains - Steel	950.60	1.8200%	55
1977	030	030.001.36701:Mains - Steel	71,018.15	1.8200%	55
1978	030	030.001.36701:Mains - Steel	3,913.57	1.8200%	55
1979	030	030.001.36701:Mains - Steel	555.00	1.8200%	55
1981	030	030.001.36701:Mains - Steel	1,150.81	1.8200%	55
1985	030	030.001.36701:Mains - Steel	22,309.33	1.8200%	55
1986	030	030.001.36701:Mains - Steel	1,600.20	1.8200%	55
1987	030	030.001.36701:Mains - Steel	3,904.16	1.8200%	55
1988	030	030.001.36701:Mains - Steel	66,579.97	1.8200%	55
1989	030	030.001.36701:Mains - Steel	704,980.31	1.8200%	55
1990	030	030.001.36701:Mains - Steel	77,601.42	1.8200%	55
1991	030	030.001.36701:Mains - Steel	14,589.81	1.8200%	55
1992	030	030.001.36701:Mains - Steel	1,423.78	1.8200%	55
1993	030	030.001.36701:Mains - Steel	10,141.67	1.8200%	55
1994	030	030.001.36701:Mains - Steel	27,143.27	1.8200%	55
1995	030	030.001.36701:Mains - Steel	26,466.57	1.8200%	55
1996	030	030.001.36701:Mains - Steel	39,595.66	1.8200%	55
1999	030	030.001.36701:Mains - Steel	7,168.05	1.8200%	55
2000	030	030.001.36701:Mains - Steel	267,488.42	1.8200%	55
2001	030	030.001.36701:Mains - Steel	2,220.09	1.8200%	55
2004	030	030.001.36701:Mains - Steel	9,997.58	1.8200%	55
1973	030	030.003.37600:Mains - Cathodic Prot	3,754.57	2.2600%	44
1974	030	030.003.37600:Mains - Cathodic Prot	5,004.04	2.2600%	44
1975	030	030.003.37600:Mains - Cathodic Prot	57,992.95	2.2600%	44
1976	030	030.003.37600:Mains - Cathodic Prot	45,454.00	2.2600%	44
1977	030	030.003.37600:Mains - Cathodic Prot	14,861.83	2.2600%	44
1978	030	030.003.37600:Mains - Cathodic Prot	14,243.98	2.2600%	44
1979	030	030.003.37600:Mains - Cathodic Prot	106,011.72	2.2600%	44

1980	030	030.003.37600:Mains - Cathodic Prot	237,057.14	2.2600%	44
1981	030	030.003.37600:Mains - Cathodic Prot	193,454.41	2.2600%	44
1982	030	030.003.37600:Mains - Cathodic Prot	85,501.49	2.2600%	44
1983	030	030.003.37600:Mains - Cathodic Prot	1,058.78	2.2600%	44
1984	030	030.003.37600:Mains - Cathodic Prot	103,333.26	2.2600%	44
1985	030	030.003.37600:Mains - Cathodic Prot	29,619.87	2.2600%	44
1986	030	030.003.37600:Mains - Cathodic Prot	43,365.45	2.2600%	44
1987	030	030.003.37600:Mains - Cathodic Prot	121,817.97	2.2600%	44
1988	030	030.003.37600:Mains - Cathodic Prot	17,047.37	2.2600%	44
1989	030	030.003.37600:Mains - Cathodic Prot	100,236.34	2.2600%	44
1990	030	030.003.37600:Mains - Cathodic Prot	171,188.81	2.2600%	44
1991	030	030.003.37600:Mains - Cathodic Prot	151,189.41	2.2600%	44
1992	030	030.003.37600:Mains - Cathodic Prot	247,085.37	2.2600%	44
1993	030	030.003.37600:Mains - Cathodic Prot	384,472.35	2.2600%	44
1994	030	030.003.37600:Mains - Cathodic Prot	378,544.74	2.2600%	44
1995	030	030.003.37600:Mains - Cathodic Prot	890,495.04	2.2600%	44
1996	030	030.003.37600:Mains - Cathodic Prot	327,152.45	2.2600%	44
1997	030	030.003.37600:Mains - Cathodic Prot	474,138.78	2.2600%	44
1998	030	030.003.37600:Mains - Cathodic Prot	249,979.79	2.2600%	44
1999	030	030.003.37600:Mains - Cathodic Prot	85,120.52	2.2600%	44
2000	030	030.003.37600:Mains - Cathodic Prot	192,089.49	2.2600%	44
2001	030	030.003.37600:Mains - Cathodic Prot	288,589.94	2.2600%	44
2002	030	030.003.37600:Mains - Cathodic Prot	409,156.65	2.2600%	44
2003	030	030.003.37600:Mains - Cathodic Prot	399,463.36	2.2600%	44
2004	030	030.003.37600:Mains - Cathodic Prot	67,905.79	2.2600%	44
2005	030	030.003.37600:Mains - Cathodic Prot	49,576.58	2.2600%	44
2006	030	030.003.37600:Mains - Cathodic Prot	76,787.06	2.2600%	44
1939	030	030.003.37601:Mains - Steel	339,102.64	2.2600%	44
1940	030	030.003.37601:Mains - Steel	22,253.95	2.2600%	44
1941	030	030.003.37601:Mains - Steel	6,176.18	2.2600%	44
1942	030	030.003.37601:Mains - Steel	7,960.94	2.2600%	44
1943	030	030.003.37601:Mains - Steel	525.53	2.2600%	44
1944	030	030.003.37601:Mains - Steel	3,529.27	2.2600%	44
1945	030	030.003.37601:Mains - Steel	355.59	2.2600%	44
1946	030	030.003.37601:Mains - Steel	58,323.49	2.2600%	44
1947	030	030.003.37601:Mains - Steel	48,807.56	2.2600%	44
1948	030	030.003.37601:Mains - Steel	62,217.67	2.2600%	44
1949	030	030.003.37601:Mains - Steel	213,804.99	2.2600%	44
1950	030	030.003.37601:Mains - Steel	144,453.23	2.2600%	44
1951	030	030.003.37601:Mains - Steel	91,087.11	2.2600%	44
1952	030	030.003.37601:Mains - Steel	293,704.59	2.2600%	44
1953	030	030.003.37601:Mains - Steel	165,955.61	2.2600%	44
1954	030	030.003.37601:Mains - Steel	253,634.26	2.2600%	44
1955	030	030.003.37601:Mains - Steel	215,910.98	2.2600%	44
1956	030	030.003.37601:Mains - Steel	90,484.65	2.2600%	44
1957	030	030.003.37601:Mains - Steel	79,947.42	2.2600%	44
1958	030	030.003.37601:Mains - Steel	47,869.95	2.2600%	44
1959	030	030.003.37601:Mains - Steel	187,173.86	2.2600%	44
1960	030	030.003.37601:Mains - Steel	355,053.38	2.2600%	44
1961	030	030.003.37601:Mains - Steel	190,736.51	2.2600%	44
1962	030	030.003.37601:Mains - Steel	493,963.57	2.2600%	44
1963	030	030.003.37601:Mains - Steel	158,084.84	2.2600%	44

1964	030	030.003.37601:Mains - Steel	195,867.62	2.2600%	44
1965	030	030.003.37601:Mains - Steel	193,727.68	2.2600%	44
1966	030	030.003.37601:Mains - Steel	114,360.15	2.2600%	44
1967	030	030.003.37601:Mains - Steel	74,836.18	2.2600%	44
1968	030	030.003.37601:Mains - Steel	59,512.48	2.2600%	44
1969	030	030.003.37601:Mains - Steel	43,304.32	2.2600%	44
1970	030	030.003.37601:Mains - Steel	79,981.26	2.2600%	44
1971	030	030.003.37601:Mains - Steel	30,359.02	2.2600%	44
1972	030	030.003.37601:Mains - Steel	27,520.48	2.2600%	44
1973	030	030.003.37601:Mains - Steel	261,616.45	2.2600%	44
1974	030	030.003.37601:Mains - Steel	77,799.91	2.2600%	44
1975	030	030.003.37601:Mains - Steel	195,344.18	2.2600%	44
1976	030	030.003.37601:Mains - Steel	228,943.27	2.2600%	44
1977	030	030.003.37601:Mains - Steel	199,978.77	2.2600%	44
1978	030	030.003.37601:Mains - Steel	248,478.88	2.2600%	44
1979	030	030.003.37601:Mains - Steel	243,702.59	2.2600%	44
1980	030	030.003.37601:Mains - Steel	401,792.61	2.2600%	44
1981	030	030.003.37601:Mains - Steel	145,182.10	2.2600%	44
1982	030	030.003.37601:Mains - Steel	117,733.49	2.2600%	44
1983	030	030.003.37601:Mains - Steel	42,101.45	2.2600%	44
1984	030	030.003.37601:Mains - Steel	606,816.30	2.2600%	44
1985	030	030.003.37601:Mains - Steel	255,566.34	2.2600%	44
1986	030	030.003.37601:Mains - Steel	236,098.30	2.2600%	44
1987	030	030.003.37601:Mains - Steel	224,589.91	2.2600%	44
1988	030	030.003.37601:Mains - Steel	481,945.73	2.2600%	44
1989	030	030.003.37601:Mains - Steel	489,326.27	2.2600%	44
1990	030	030.003.37601:Mains - Steel	174,298.09	2.2600%	44
1991	030	030.003.37601:Mains - Steel	179,165.19	2.2600%	44
1992	030	030.003.37601:Mains - Steel	192,606.60	2.2600%	44
1993	030	030.003.37601:Mains - Steel	291,887.44	2.2600%	44
1994	030	030.003.37601:Mains - Steel	304,818.59	2.2600%	44
1995	030	030.003.37601:Mains - Steel	949,838.63	2.2600%	44
1996	030	030.003.37601:Mains - Steel	190,515.64	2.2600%	44
1997	030	030.003.37601:Mains - Steel	195,325.28	2.2600%	44
1998	030	030.003.37601:Mains - Steel	351,925.43	2.2600%	44
1999	030	030.003.37601:Mains - Steel	135,139.28	2.2600%	44
2000	030	030.003.37601:Mains - Steel	29,063.48	2.2600%	44
2001	030	030.003.37601:Mains - Steel	767,353.99	2.2600%	44
2002	030	030.003.37601:Mains - Steel	428,722.97	2.2600%	44
2003	030	030.003.37601:Mains - Steel	157,190.05	2.2600%	44
2004	030	030.003.37601:Mains - Steel	55,177.10	2.2600%	44
2005	030	030.003.37601:Mains - Steel	157,124.35	2.2600%	44
2006	030	030.003.37601:Mains - Steel	69,418.51	2.2600%	44
1967	030	030.003.37602:Mains - Plastic	(2.53)	2.2600%	44
1968	030	030.003.37602:Mains - Plastic	1,693.07	2.2600%	44
1969	030	030.003.37602:Mains - Plastic	2,432.30	2.2600%	44
1970	030	030.003.37602:Mains - Plastic	3,170.42	2.2600%	44
1971	030	030.003.37602:Mains - Plastic	15,897.03	2.2600%	44
1972	030	030.003.37602:Mains - Plastic	81.97	2.2600%	44
1973	030	030.003.37602:Mains - Plastic	23,259.39	2.2600%	44
1974	030	030.003.37602:Mains - Plastic	17,695.51	2.2600%	44
1975	030	030.003.37602:Mains - Plastic	23,102.66	2.2600%	44

1976	030	030.003.37602:Mains - Plastic	111,558.00	2.2600%	44
1977	030	030.003.37602:Mains - Plastic	210,201.32	2.2600%	44
1978	030	030.003.37602:Mains - Plastic	141,290.65	2.2600%	44
1979	030	030.003.37602:Mains - Plastic	122,093.05	2.2600%	44
1980	030	030.003.37602:Mains - Plastic	245,716.24	2.2600%	44
1981	030	030.003.37602:Mains - Plastic	164,007.76	2.2600%	44
1982	030	030.003.37602:Mains - Plastic	120,079.41	2.2600%	44
1983	030	030.003.37602:Mains - Plastic	88,690.89	2.2600%	44
1984	030	030.003.37602:Mains - Plastic	372,509.66	2.2600%	44
1985	030	030.003.37602:Mains - Plastic	390,228.90	2.2600%	44
1986	030	030.003.37602:Mains - Plastic	171,271.94	2.2600%	44
1987	030	030.003.37602:Mains - Plastic	199,054.07	2.2600%	44
1988	030	030.003.37602:Mains - Plastic	290,434.32	2.2600%	44
1989	030	030.003.37602:Mains - Plastic	264,135.92	2.2600%	44
1990	030	030.003.37602:Mains - Plastic	351,115.56	2.2600%	44
1991	030	030.003.37602:Mains - Plastic	506,295.61	2.2600%	44
1992	030	030.003.37602:Mains - Plastic	405,653.74	2.2600%	44
1993	030	030.003.37602:Mains - Plastic	796,687.21	2.2600%	44
1994	030	030.003.37602:Mains - Plastic	809,654.01	2.2600%	44
1995	030	030.003.37602:Mains - Plastic	1,019,699.08	2.2600%	44
1996	030	030.003.37602:Mains - Plastic	949,145.24	2.2600%	44
1997	030	030.003.37602:Mains - Plastic	1,064,885.32	2.2600%	44
1998	030	030.003.37602:Mains - Plastic	307,389.81	2.2600%	44
1999	030	030.003.37602:Mains - Plastic	276,347.46	2.2600%	44
2000	030	030.003.37602:Mains - Plastic	358,795.42	2.2600%	44
2001	030	030.003.37602:Mains - Plastic	521,241.89	2.2600%	44
2002	030	030.003.37602:Mains - Plastic	3,318,399.36	2.2600%	44
2003	030	030.003.37602:Mains - Plastic	660,874.78	2.2600%	44
2004	030	030.003.37602:Mains - Plastic	1,179,685.85	2.2600%	44
2005	030	030.003.37602:Mains - Plastic	900,414.51	2.2600%	44
2006	030	030.003.37602:Mains - Plastic	1,093,686.18	2.2600%	44
1980	030	030.004.37600:Mains - Cathodic Prot	6,330.28	1.8200%	55
1986	030	030.004.37600:Mains - Cathodic Prot	343.38	1.8200%	55
1989	030	030.004.37600:Mains - Cathodic Prot	2,020.36	1.8200%	55
1992	030	030.004.37600:Mains - Cathodic Prot	10,235.16	1.8200%	55
1995	030	030.004.37600:Mains - Cathodic Prot	31,433.69	1.8200%	55
1996	030	030.004.37600:Mains - Cathodic Prot	15,622.67	1.8200%	55
1997	030	030.004.37600:Mains - Cathodic Prot	702.74	1.8200%	55
1998	030	030.004.37600:Mains - Cathodic Prot	1,067.25	1.8200%	55
1939	030	030.004.37601:Mains - Steel	50.74	1.8200%	55
1940	030	030.004.37601:Mains - Steel	136.84	1.8200%	55
1941	030	030.004.37601:Mains - Steel	60.65	1.8200%	55
1942	030	030.004.37601:Mains - Steel	299.88	1.8200%	55
1946	030	030.004.37601:Mains - Steel	53.14	1.8200%	55
1947	030	030.004.37601:Mains - Steel	81.83	1.8200%	55
1948	030	030.004.37601:Mains - Steel	615.48	1.8200%	55
1949	030	030.004.37601:Mains - Steel	2,538.13	1.8200%	55
1950	030	030.004.37601:Mains - Steel	2,671.02	1.8200%	55
1951	030	030.004.37601:Mains - Steel	3,387.53	1.8200%	55
1952	030	030.004.37601:Mains - Steel	1,194.13	1.8200%	55
1953	030	030.004.37601:Mains - Steel	2,381.85	1.8200%	55
1954	030	030.004.37601:Mains - Steel	891.90	1.8200%	55

1955	030	030.004.37601:Mains - Steel	14,770.97	1.8200%	55
1956	030	030.004.37601:Mains - Steel	1,208.46	1.8200%	55
1957	030	030.004.37601:Mains - Steel	3,134.18	1.8200%	55
1958	030	030.004.37601:Mains - Steel	16,271.78	1.8200%	55
1959	030	030.004.37601:Mains - Steel	5,247.86	1.8200%	55
1960	030	030.004.37601:Mains - Steel	16.50	1.8200%	55
1961	030	030.004.37601:Mains - Steel	3,032.66	1.8200%	55
1962	030	030.004.37601:Mains - Steel	14,713.15	1.8200%	55
1963	030	030.004.37601:Mains - Steel	9,339.00	1.8200%	55
1964	030	030.004.37601:Mains - Steel	12,615.26	1.8200%	55
1965	030	030.004.37601:Mains - Steel	17,091.37	1.8200%	55
1966	030	030.004.37601:Mains - Steel	13,502.34	1.8200%	55
1967	030	030.004.37601:Mains - Steel	9,965.94	1.8200%	55
1968	030	030.004.37601:Mains - Steel	4,514.33	1.8200%	55
1969	030	030.004.37601:Mains - Steel	2,290.69	1.8200%	55
1970	030	030.004.37601:Mains - Steel	1,214.50	1.8200%	55
1971	030	030.004.37601:Mains - Steel	283.20	1.8200%	55
1972	030	030.004.37601:Mains - Steel	194.12	1.8200%	55
1973	030	030.004.37601:Mains - Steel	367.34	1.8200%	55
1974	030	030.004.37601:Mains - Steel	631.44	1.8200%	55
1975	030	030.004.37601:Mains - Steel	10,099.66	1.8200%	55
1977	030	030.004.37601:Mains - Steel	6,297.35	1.8200%	55
1978	030	030.004.37601:Mains - Steel	1,244.63	1.8200%	55
1979	030	030.004.37601:Mains - Steel	5,394.54	1.8200%	55
1980	030	030.004.37601:Mains - Steel	3,103.11	1.8200%	55
1981	030	030.004.37601:Mains - Steel	159.12	1.8200%	55
1982	030	030.004.37601:Mains - Steel	1,235.63	1.8200%	55
1985	030	030.004.37601:Mains - Steel	747.40	1.8200%	55
1987	030	030.004.37601:Mains - Steel	2,097.41	1.8200%	55
1988	030	030.004.37601:Mains - Steel	1,847.76	1.8200%	55
1990	030	030.004.37601:Mains - Steel	1,247.05	1.8200%	55
1992	030	030.004.37601:Mains - Steel	1,855.28	1.8200%	55
1994	030	030.004.37601:Mains - Steel	2,143.08	1.8200%	55
1995	030	030.004.37601:Mains - Steel	2,096.22	1.8200%	55
1996	030	030.004.37601:Mains - Steel	1,725.82	1.8200%	55
1998	030	030.004.37601:Mains - Steel	12,715.95	1.8200%	55
2002	030	030.004.37601:Mains - Steel	1,129.74	1.8200%	55
2005	030	030.004.37601:Mains - Steel	1,018.28	1.8200%	55
1966	030	030.004.37602:Mains - Plastic	2,828.72	1.8200%	55
1971	030	030.004.37602:Mains - Plastic	408.27	1.8200%	55
1972	030	030.004.37602:Mains - Plastic	647.54	1.8200%	55
1973	030	030.004.37602:Mains - Plastic	3.74	1.8200%	55
1975	030	030.004.37602:Mains - Plastic	200.39	1.8200%	55
1976	030	030.004.37602:Mains - Plastic	7,509.06	1.8200%	55
1977	030	030.004.37602:Mains - Plastic	7,884.43	1.8200%	55
1978	030	030.004.37602:Mains - Plastic	9,340.42	1.8200%	55
1979	030	030.004.37602:Mains - Plastic	7,814.84	1.8200%	55
1980	030	030.004.37602:Mains - Plastic	25,216.53	1.8200%	55
1981	030	030.004.37602:Mains - Plastic	30,712.84	1.8200%	55
1982	030	030.004.37602:Mains - Plastic	16,913.69	1.8200%	55
1983	030	030.004.37602:Mains - Plastic	1,574.45	1.8200%	55
1984	030	030.004.37602:Mains - Plastic	1,532.98	1.8200%	55

1985	030	030.004.37602:Mains - Plastic	3,339.85	1.8200%	55
1986	030	030.004.37602:Mains - Plastic	22,304.64	1.8200%	55
1987	030	030.004.37602:Mains - Plastic	977.00	1.8200%	55
1988	030	030.004.37602:Mains - Plastic	319.86	1.8200%	55
1989	030	030.004.37602:Mains - Plastic	804.86	1.8200%	55
1990	030	030.004.37602:Mains - Plastic	9,489.84	1.8200%	55
1991	030	030.004.37602:Mains - Plastic	1,355.36	1.8200%	55
1993	030	030.004.37602:Mains - Plastic	5,690.27	1.8200%	55
1994	030	030.004.37602:Mains - Plastic	5,267.57	1.8200%	55
1995	030	030.004.37602:Mains - Plastic	71,110.38	1.8200%	55
1996	030	030.004.37602:Mains - Plastic	6,299.12	1.8200%	55
1997	030	030.004.37602:Mains - Plastic	1,450.71	1.8200%	55
1998	030	030.004.37602:Mains - Plastic	1,340.34	1.8200%	55
1999	030	030.004.37602:Mains - Plastic	1,592.60	1.8200%	55
2001	030	030.004.37602:Mains - Plastic	(416.07)	1.8200%	55
2002	030	030.004.37602:Mains - Plastic	1,662.23	1.8200%	55
2005	030	030.004.37602:Mains - Plastic	42.72	1.8200%	55
1973	030	030.005.37600:Mains - Cathodic Prot	12,393.95	1.9652%	51
1974	030	030.005.37600:Mains - Cathodic Prot	41,156.11	1.9652%	51
1975	030	030.005.37600:Mains - Cathodic Prot	129,035.91	1.9652%	51
1976	030	030.005.37600:Mains - Cathodic Prot	18,416.32	1.9652%	51
1977	030	030.005.37600:Mains - Cathodic Prot	129,490.07	1.9652%	51
1978	030	030.005.37600:Mains - Cathodic Prot	99,193.70	1.9652%	51
1979	030	030.005.37600:Mains - Cathodic Prot	68,595.51	1.9652%	51
1980	030	030.005.37600:Mains - Cathodic Prot	33,395.81	1.9652%	51
1981	030	030.005.37600:Mains - Cathodic Prot	234,406.64	1.9652%	51
1982	030	030.005.37600:Mains - Cathodic Prot	341,390.34	1.9652%	51
1983	030	030.005.37600:Mains - Cathodic Prot	40,401.62	1.9652%	51
1984	030	030.005.37600:Mains - Cathodic Prot	273,037.68	1.9652%	51
1985	030	030.005.37600:Mains - Cathodic Prot	175,843.14	1.9652%	51
1986	030	030.005.37600:Mains - Cathodic Prot	226,926.40	1.9652%	51
1987	030	030.005.37600:Mains - Cathodic Prot	411,232.00	1.9652%	51
1988	030	030.005.37600:Mains - Cathodic Prot	220,543.30	1.9652%	51
1989	030	030.005.37600:Mains - Cathodic Prot	429,219.26	1.9652%	51
1990	030	030.005.37600:Mains - Cathodic Prot	507,572.28	1.9652%	51
1991	030	030.005.37600:Mains - Cathodic Prot	568,477.87	1.9652%	51
1992	030	030.005.37600:Mains - Cathodic Prot	1,238,847.46	1.9652%	51
1993	030	030.005.37600:Mains - Cathodic Prot	1,751,096.40	1.9652%	51
1994	030	030.005.37600:Mains - Cathodic Prot	1,815,728.84	1.9652%	51
1995	030	030.005.37600:Mains - Cathodic Prot	3,275,760.46	1.9652%	51
1996	030	030.005.37600:Mains - Cathodic Prot	4,232,801.49	1.9652%	51
1997	030	030.005.37600:Mains - Cathodic Prot	2,939,227.60	1.9652%	51
1998	030	030.005.37600:Mains - Cathodic Prot	921,257.53	1.9652%	51
1999	030	030.005.37600:Mains - Cathodic Prot	367,415.42	1.9652%	51
2000	030	030.005.37600:Mains - Cathodic Prot	228,769.09	1.9652%	51
2001	030	030.005.37600:Mains - Cathodic Prot	380,993.05	1.9652%	51
2002	030	030.005.37600:Mains - Cathodic Prot	731,425.72	1.9652%	51
2003	030	030.005.37600:Mains - Cathodic Prot	1,940,819.45	1.9652%	51
2004	030	030.005.37600:Mains - Cathodic Prot	1,415,488.31	1.9652%	51
2005	030	030.005.37600:Mains - Cathodic Prot	873,051.50	1.9652%	51
2006	030	030.005.37600:Mains - Cathodic Prot	311,774.89	1.9652%	51
1927	030	030.005.37601:Mains - Steel	397,682.11	1.9652%	51

1928	030	030.005.37601:Mains - Steel	182,185.98	1.9652%	51
1929	030	030.005.37601:Mains - Steel	91,614.77	1.9652%	51
1930	030	030.005.37601:Mains - Steel	91,130.13	1.9652%	51
1931	030	030.005.37601:Mains - Steel	4,739.03	1.9652%	51
1932	030	030.005.37601:Mains - Steel	980.28	1.9652%	51
1933	030	030.005.37601:Mains - Steel	1,215.43	1.9652%	51
1934	030	030.005.37601:Mains - Steel	3,345.57	1.9652%	51
1935	030	030.005.37601:Mains - Steel	3,716.37	1.9652%	51
1936	030	030.005.37601:Mains - Steel	5,952.48	1.9652%	51
1937	030	030.005.37601:Mains - Steel	14,068.14	1.9652%	51
1938	030	030.005.37601:Mains - Steel	10,240.93	1.9652%	51
1939	030	030.005.37601:Mains - Steel	16,943.26	1.9652%	51
1940	030	030.005.37601:Mains - Steel	37,053.08	1.9652%	51
1941	030	030.005.37601:Mains - Steel	29,868.35	1.9652%	51
1942	030	030.005.37601:Mains - Steel	3,896.18	1.9652%	51
1943	030	030.005.37601:Mains - Steel	1,992.84	1.9652%	51
1944	030	030.005.37601:Mains - Steel	5,127.64	1.9652%	51
1945	030	030.005.37601:Mains - Steel	21,026.49	1.9652%	51
1946	030	030.005.37601:Mains - Steel	75,112.88	1.9652%	51
1947	030	030.005.37601:Mains - Steel	85,987.68	1.9652%	51
1948	030	030.005.37601:Mains - Steel	293,597.43	1.9652%	51
1949	030	030.005.37601:Mains - Steel	456,411.57	1.9652%	51
1950	030	030.005.37601:Mains - Steel	259,684.50	1.9652%	51
1951	030	030.005.37601:Mains - Steel	302,266.20	1.9652%	51
1952	030	030.005.37601:Mains - Steel	441,718.37	1.9652%	51
1953	030	030.005.37601:Mains - Steel	430,244.18	1.9652%	51
1954	030	030.005.37601:Mains - Steel	359,381.48	1.9652%	51
1955	030	030.005.37601:Mains - Steel	583,142.13	1.9652%	51
1956	030	030.005.37601:Mains - Steel	405,633.87	1.9652%	51
1957	030	030.005.37601:Mains - Steel	423,059.94	1.9652%	51
1958	030	030.005.37601:Mains - Steel	1,042,330.82	1.9652%	51
1959	030	030.005.37601:Mains - Steel	961,562.54	1.9652%	51
1960	030	030.005.37601:Mains - Steel	726,637.02	1.9652%	51
1961	030	030.005.37601:Mains - Steel	709,272.14	1.9652%	51
1962	030	030.005.37601:Mains - Steel	473,039.34	1.9652%	51
1963	030	030.005.37601:Mains - Steel	389,382.35	1.9652%	51
1964	030	030.005.37601:Mains - Steel	444,645.58	1.9652%	51
1965	030	030.005.37601:Mains - Steel	445,764.45	1.9652%	51
1966	030	030.005.37601:Mains - Steel	369,043.85	1.9652%	51
1967	030	030.005.37601:Mains - Steel	322,661.42	1.9652%	51
1968	030	030.005.37601:Mains - Steel	291,548.04	1.9652%	51
1969	030	030.005.37601:Mains - Steel	206,947.11	1.9652%	51
1970	030	030.005.37601:Mains - Steel	198,052.70	1.9652%	51
1971	030	030.005.37601:Mains - Steel	207,310.92	1.9652%	51
1972	030	030.005.37601:Mains - Steel	217,317.23	1.9652%	51
1973	030	030.005.37601:Mains - Steel	290,414.97	1.9652%	51
1974	030	030.005.37601:Mains - Steel	323,863.75	1.9652%	51
1975	030	030.005.37601:Mains - Steel	266,754.56	1.9652%	51
1976	030	030.005.37601:Mains - Steel	487,602.14	1.9652%	51
1977	030	030.005.37601:Mains - Steel	364,960.86	1.9652%	51
1978	030	030.005.37601:Mains - Steel	351,982.55	1.9652%	51
1979	030	030.005.37601:Mains - Steel	333,821.77	1.9652%	51



1980	030	030.005.37601:Mains - Steel	452,005.74	1.9652%	51
1981	030	030.005.37601:Mains - Steel	822,403.28	1.9652%	51
1982	030	030.005.37601:Mains - Steel	1,076,394.68	1.9652%	51
1983	030	030.005.37601:Mains - Steel	60,975.92	1.9652%	51
1984	030	030.005.37601:Mains - Steel	464,979.39	1.9652%	51
1985	030	030.005.37601:Mains - Steel	495,509.86	1.9652%	51
1986	030	030.005.37601:Mains - Steel	639,677.89	1.9652%	51
1987	030	030.005.37601:Mains - Steel	376,627.41	1.9652%	51
1988	030	030.005.37601:Mains - Steel	432,982.85	1.9652%	51
1989	030	030.005.37601:Mains - Steel	338,863.92	1.9652%	51
1990	030	030.005.37601:Mains - Steel	548,738.26	1.9652%	51
1991	030	030.005.37601:Mains - Steel	521,635.45	1.9652%	51
1992	030	030.005.37601:Mains - Steel	909,360.86	1.9652%	51
1993	030	030.005.37601:Mains - Steel	660,628.39	1.9652%	51
1994	030	030.005.37601:Mains - Steel	1,135,302.32	1.9652%	51
1995	030	030.005.37601:Mains - Steel	1,375,086.01	1.9652%	51
1996	030	030.005.37601:Mains - Steel	1,513,094.61	1.9652%	51
1997	030	030.005.37601:Mains - Steel	1,960,378.46	1.9652%	51
1998	030	030.005.37601:Mains - Steel	1,398,152.60	1.9652%	51
1999	030	030.005.37601:Mains - Steel	263,034.39	1.9652%	51
2000	030	030.005.37601:Mains - Steel	815,539.66	1.9652%	51
2001	030	030.005.37601:Mains - Steel	1,068,175.27	1.9652%	51
2002	030	030.005.37601:Mains - Steel	654,027.23	1.9652%	51
2003	030	030.005.37601:Mains - Steel	971,169.37	1.9652%	51
2004	030	030.005.37601:Mains - Steel	998,079.41	1.9652%	51
2005	030	030.005.37601:Mains - Steel	1,220,987.95	1.9652%	51
2006	030	030.005.37601:Mains - Steel	696,232.90	1.9652%	51
1927	030	030.005.37602:Mains - Plastic	163.09	1.9652%	51
1928	030	030.005.37602:Mains - Plastic	35.60	1.9652%	51
1929	030	030.005.37602:Mains - Plastic	26.69	1.9652%	51
1948	030	030.005.37602:Mains - Plastic	612.87	1.9652%	51
1957	030	030.005.37602:Mains - Plastic	73.40	1.9652%	51
1960	030	030.005.37602:Mains - Plastic	21.74	1.9652%	51
1966	030	030.005.37602:Mains - Plastic	1,430.28	1.9652%	51
1967	030	030.005.37602:Mains - Plastic	6,443.45	1.9652%	51
1968	030	030.005.37602:Mains - Plastic	25,195.54	1.9652%	51
1969	030	030.005.37602:Mains - Plastic	10,384.69	1.9652%	51
1970	030	030.005.37602:Mains - Plastic	17,792.12	1.9652%	51
1971	030	030.005.37602:Mains - Plastic	32,974.57	1.9652%	51
1972	030	030.005.37602:Mains - Plastic	22,229.33	1.9652%	51
1973	030	030.005.37602:Mains - Plastic	28,966.51	1.9652%	51
1974	030	030.005.37602:Mains - Plastic	25,089.81	1.9652%	51
1975	030	030.005.37602:Mains - Plastic	20,826.91	1.9652%	51
1976	030	030.005.37602:Mains - Plastic	62,841.02	1.9652%	51
1977	030	030.005.37602:Mains - Plastic	105,020.24	1.9652%	51
1978	030	030.005.37602:Mains - Plastic	253,609.34	1.9652%	51
1979	030	030.005.37602:Mains - Plastic	219,382.54	1.9652%	51
1980	030	030.005.37602:Mains - Plastic	189,862.73	1.9652%	51
1981	030	030.005.37602:Mains - Plastic	239,271.97	1.9652%	51
1982	030	030.005.37602:Mains - Plastic	594,016.76	1.9652%	51
1983	030	030.005.37602:Mains - Plastic	89,972.65	1.9652%	51
1984	030	030.005.37602:Mains - Plastic	477,028.63	1.9652%	51

1985	030	030.005.37602:Mains - Plastic	1,337,800.28	1.9652%	51
1986	030	030.005.37602:Mains - Plastic	1,395,306.22	1.9652%	51
1987	030	030.005.37602:Mains - Plastic	693,459.13	1.9652%	51
1988	030	030.005.37602:Mains - Plastic	903,340.05	1.9652%	51
1989	030	030.005.37602:Mains - Plastic	1,048,625.44	1.9652%	51
1990	030	030.005.37602:Mains - Plastic	870,912.84	1.9652%	51
1991	030	030.005.37602:Mains - Plastic	1,193,384.31	1.9652%	51
1992	030	030.005.37602:Mains - Plastic	883,969.15	1.9652%	51
1993	030	030.005.37602:Mains - Plastic	1,598,132.60	1.9652%	51
1994	030	030.005.37602:Mains - Plastic	1,940,022.04	1.9652%	51
1995	030	030.005.37602:Mains - Plastic	1,810,928.69	1.9652%	51
1996	030	030.005.37602:Mains - Plastic	1,967,588.68	1.9652%	51
1997	030	030.005.37602:Mains - Plastic	3,011,443.35	1.9652%	51
1998	030	030.005.37602:Mains - Plastic	1,027,193.26	1.9652%	51
1999	030	030.005.37602:Mains - Plastic	606,594.32	1.9652%	51
2000	030	030.005.37602:Mains - Plastic	1,021,424.74	1.9652%	51
2001	030	030.005.37602:Mains - Plastic	1,112,521.42	1.9652%	51
2002	030	030.005.37602:Mains - Plastic	1,699,645.25	1.9652%	51
2003	030	030.005.37602:Mains - Plastic	1,725,544.67	1.9652%	51
2004	030	030.005.37602:Mains - Plastic	1,716,903.35	1.9652%	51
2005	030	030.005.37602:Mains - Plastic	2,334,636.54	1.9652%	51
2006	030	030.005.37602:Mains - Plastic	1,567,196.06	1.9652%	51
1974	030	030.006.37600:Mains - Cathodic Prot	6,809.99	1.8200%	55
1975	030	030.006.37600:Mains - Cathodic Prot	13,390.96	1.8200%	55
1976	030	030.006.37600:Mains - Cathodic Prot	160.65	1.8200%	55
1977	030	030.006.37600:Mains - Cathodic Prot	4,844.33	1.8200%	55
1978	030	030.006.37600:Mains - Cathodic Prot	886.22	1.8200%	55
1979	030	030.006.37600:Mains - Cathodic Prot	17,554.80	1.8200%	55
1980	030	030.006.37600:Mains - Cathodic Prot	2,867.33	1.8200%	55
1982	030	030.006.37600:Mains - Cathodic Prot	10,824.38	1.8200%	55
1986	030	030.006.37600:Mains - Cathodic Prot	5,731.30	1.8200%	55
1987	030	030.006.37600:Mains - Cathodic Prot	31,789.02	1.8200%	55
1988	030	030.006.37600:Mains - Cathodic Prot	20,139.90	1.8200%	55
1989	030	030.006.37600:Mains - Cathodic Prot	5,627.29	1.8200%	55
1990	030	030.006.37600:Mains - Cathodic Prot	17,730.86	1.8200%	55
1991	030	030.006.37600:Mains - Cathodic Prot	48,436.81	1.8200%	55
1992	030	030.006.37600:Mains - Cathodic Prot	19,041.65	1.8200%	55
1993	030	030.006.37600:Mains - Cathodic Prot	15,326.66	1.8200%	55
1994	030	030.006.37600:Mains - Cathodic Prot	43,816.94	1.8200%	55
1995	030	030.006.37600:Mains - Cathodic Prot	18,546.80	1.8200%	55
1996	030	030.006.37600:Mains - Cathodic Prot	28,862.15	1.8200%	55
1997	030	030.006.37600:Mains - Cathodic Prot	16,119.21	1.8200%	55
1998	030	030.006.37600:Mains - Cathodic Prot	17,348.35	1.8200%	55
2002	030	030.006.37600:Mains - Cathodic Prot	931.65	1.8200%	55
2003	030	030.006.37600:Mains - Cathodic Prot	12,061.47	1.8200%	55
2004	030	030.006.37600:Mains - Cathodic Prot	887.63	1.8200%	55
2006	030	030.006.37600:Mains - Cathodic Prot	26.54	1.8200%	55
1939	030	030.006.37601:Mains - Steel	81,694.23	1.8200%	55
1940	030	030.006.37601:Mains - Steel	1,216.79	1.8200%	55
1941	030	030.006.37601:Mains - Steel	390.01	1.8200%	55
1945	030	030.006.37601:Mains - Steel	240.93	1.8200%	55
1946	030	030.006.37601:Mains - Steel	68.45	1.8200%	55

1947	030	030.006.37601:Mains - Steel	1,546.52	1.8200%	55
1948	030	030.006.37601:Mains - Steel	3,088.82	1.8200%	55
1949	030	030.006.37601:Mains - Steel	3,393.02	1.8200%	55
1950	030	030.006.37601:Mains - Steel	5,928.22	1.8200%	55
1951	030	030.006.37601:Mains - Steel	2,121.80	1.8200%	55
1952	030	030.006.37601:Mains - Steel	9,112.19	1.8200%	55
1953	030	030.006.37601:Mains - Steel	4,322.31	1.8200%	55
1954	030	030.006.37601:Mains - Steel	1,748.11	1.8200%	55
1955	030	030.006.37601:Mains - Steel	4,089.99	1.8200%	55
1956	030	030.006.37601:Mains - Steel	5,021.48	1.8200%	55
1957	030	030.006.37601:Mains - Steel	9,513.64	1.8200%	55
1958	030	030.006.37601:Mains - Steel	3,055.84	1.8200%	55
1959	030	030.006.37601:Mains - Steel	3,160.55	1.8200%	55
1960	030	030.006.37601:Mains - Steel	6,827.75	1.8200%	55
1961	030	030.006.37601:Mains - Steel	5,497.04	1.8200%	55
1962	030	030.006.37601:Mains - Steel	2,212.49	1.8200%	55
1963	030	030.006.37601:Mains - Steel	4,414.77	1.8200%	55
1964	030	030.006.37601:Mains - Steel	13,395.11	1.8200%	55
1965	030	030.006.37601:Mains - Steel	16,583.78	1.8200%	55
1966	030	030.006.37601:Mains - Steel	5,775.44	1.8200%	55
1967	030	030.006.37601:Mains - Steel	1,617.71	1.8200%	55
1968	030	030.006.37601:Mains - Steel	1,537.19	1.8200%	55
1969	030	030.006.37601:Mains - Steel	530.65	1.8200%	55
1970	030	030.006.37601:Mains - Steel	1,513.89	1.8200%	55
1971	030	030.006.37601:Mains - Steel	3,734.99	1.8200%	55
1972	030	030.006.37601:Mains - Steel	1,677.15	1.8200%	55
1973	030	030.006.37601:Mains - Steel	10,450.03	1.8200%	55
1974	030	030.006.37601:Mains - Steel	21,400.32	1.8200%	55
1975	030	030.006.37601:Mains - Steel	24,014.04	1.8200%	55
1976	030	030.006.37601:Mains - Steel	8,282.68	1.8200%	55
1977	030	030.006.37601:Mains - Steel	30,992.88	1.8200%	55
1978	030	030.006.37601:Mains - Steel	22,419.54	1.8200%	55
1979	030	030.006.37601:Mains - Steel	6,711.13	1.8200%	55
1980	030	030.006.37601:Mains - Steel	20,198.75	1.8200%	55
1981	030	030.006.37601:Mains - Steel	7,637.32	1.8200%	55
1982	030	030.006.37601:Mains - Steel	5,698.12	1.8200%	55
1983	030	030.006.37601:Mains - Steel	8,738.30	1.8200%	55
1984	030	030.006.37601:Mains - Steel	6,754.90	1.8200%	55
1985	030	030.006.37601:Mains - Steel	12,248.17	1.8200%	55
1986	030	030.006.37601:Mains - Steel	13,483.64	1.8200%	55
1987	030	030.006.37601:Mains - Steel	8,654.07	1.8200%	55
1988	030	030.006.37601:Mains - Steel	7,403.85	1.8200%	55
1989	030	030.006.37601:Mains - Steel	11,122.42	1.8200%	55
1990	030	030.006.37601:Mains - Steel	5,635.50	1.8200%	55
1991	030	030.006.37601:Mains - Steel	2,819.24	1.8200%	55
1992	030	030.006.37601:Mains - Steel	8,072.94	1.8200%	55
1993	030	030.006.37601:Mains - Steel	3,910.71	1.8200%	55
1995	030	030.006.37601:Mains - Steel	3,454.10	1.8200%	55
1996	030	030.006.37601:Mains - Steel	2,696.87	1.8200%	55
1997	030	030.006.37601:Mains - Steel	3,179.52	1.8200%	55
1998	030	030.006.37601:Mains - Steel	6,820.74	1.8200%	55
1999	030	030.006.37601:Mains - Steel	8,196.60	1.8200%	55

2000	030	030.006.37601:Mains - Steel	32,430.74	1.8200%	55
2001	030	030.006.37601:Mains - Steel	38,304.87	1.8200%	55
2002	030	030.006.37601:Mains - Steel	14,015.28	1.8200%	55
2003	030	030.006.37601:Mains - Steel	31,716.20	1.8200%	55
2004	030	030.006.37601:Mains - Steel	16,594.49	1.8200%	55
2005	030	030.006.37601:Mains - Steel	37.09	1.8200%	55
2006	030	030.006.37601:Mains - Steel	75.70	1.8200%	55
1966	030	030.006.37602:Mains - Plastic	1,832.79	1.8200%	55
1976	030	030.006.37602:Mains - Plastic	593.37	1.8200%	55
1979	030	030.006.37602:Mains - Plastic	4,799.90	1.8200%	55
1980	030	030.006.37602:Mains - Plastic	4,065.78	1.8200%	55
1981	030	030.006.37602:Mains - Plastic	9,279.53	1.8200%	55
1982	030	030.006.37602:Mains - Plastic	15,380.49	1.8200%	55
1983	030	030.006.37602:Mains - Plastic	9,714.00	1.8200%	55
1984	030	030.006.37602:Mains - Plastic	1,021.85	1.8200%	55
1985	030	030.006.37602:Mains - Plastic	4,415.06	1.8200%	55
1986	030	030.006.37602:Mains - Plastic	9,516.43	1.8200%	55
1987	030	030.006.37602:Mains - Plastic	1,078.79	1.8200%	55
1988	030	030.006.37602:Mains - Plastic	7,734.40	1.8200%	55
1989	030	030.006.37602:Mains - Plastic	14,331.98	1.8200%	55
1990	030	030.006.37602:Mains - Plastic	15,468.16	1.8200%	55
1991	030	030.006.37602:Mains - Plastic	11,274.64	1.8200%	55
1992	030	030.006.37602:Mains - Plastic	718.36	1.8200%	55
1993	030	030.006.37602:Mains - Plastic	751.12	1.8200%	55
1994	030	030.006.37602:Mains - Plastic	15,651.63	1.8200%	55
1995	030	030.006.37602:Mains - Plastic	6,778.54	1.8200%	55
1996	030	030.006.37602:Mains - Plastic	3,040.12	1.8200%	55
1997	030	030.006.37602:Mains - Plastic	22,979.04	1.8200%	55
1998	030	030.006.37602:Mains - Plastic	2,908.27	1.8200%	55
1999	030	030.006.37602:Mains - Plastic	2,340.48	1.8200%	55
2000	030	030.006.37602:Mains - Plastic	8,506.55	1.8200%	55
2002	030	030.006.37602:Mains - Plastic	4,311.40	1.8200%	55
2003	030	030.006.37602:Mains - Plastic	1,985.91	1.8200%	55
2004	030	030.006.37602:Mains - Plastic	9,415.61	1.8200%	55
2005	030	030.006.37602:Mains - Plastic	6,885.81	1.8200%	55
2006	030	030.006.37602:Mains - Plastic	5,839.31	1.8200%	55
1978	030	030.013.37600:Mains - Cathodic Prot	1,995.87	2.2600%	44
1985	030	030.013.37600:Mains - Cathodic Prot	1,001.41	2.2600%	44
1994	030	030.013.37600:Mains - Cathodic Prot	7,575.32	2.2600%	44
1998	030	030.013.37600:Mains - Cathodic Prot	23,993.81	2.2600%	44
1968	030	030.013.37601:Mains - Steel	17,644.99	2.2600%	44
1998	030	030.013.37601:Mains - Steel	516.41	2.2600%	44
2005	030	030.013.37601:Mains - Steel	255.46	2.2600%	44
1950	030	030.013.37602:Mains - Plastic	115,972.45	2.2600%	44
1964	030	030.013.37602:Mains - Plastic	20,907.12	2.2600%	44
1965	030	030.013.37602:Mains - Plastic	33,229.35	2.2600%	44
1967	030	030.013.37602:Mains - Plastic	790.04	2.2600%	44
1970	030	030.013.37602:Mains - Plastic	3,505.53	2.2600%	44
1990	030	030.013.37602:Mains - Plastic	31,116.21	2.2600%	44
1998	030	030.013.37602:Mains - Plastic	33,563.42	2.2600%	44
1999	030	030.013.37602:Mains - Plastic	37,998.11	2.2600%	44
2000	030	030.013.37602:Mains - Plastic	10,728.25	2.2600%	44

2001	030	030.013.37602:Mains - Plastic	11,538.33	2.2600%	44
2002	030	030.013.37602:Mains - Plastic	45,343.78	2.2600%	44
2003	030	030.013.37602:Mains - Plastic	4,697.67	2.2600%	44
2004	030	030.013.37602:Mains - Plastic	31,759.62	2.2600%	44
2005	030	030.013.37602:Mains - Plastic	9,918.37	2.2600%	44
2006	030	030.013.37602:Mains - Plastic	12,241.98	2.2600%	44
1973	030	030.016.37600:Mains - Cath Protecti	288.58	2.2600%	44
1974	030	030.016.37600:Mains - Cath Protecti	7,758.94	2.2600%	44
1975	030	030.016.37600:Mains - Cath Protecti	13,656.18	2.2600%	44
1976	030	030.016.37600:Mains - Cath Protecti	36,118.79	2.2600%	44
1977	030	030.016.37600:Mains - Cath Protecti	34,989.15	2.2600%	44
1978	030	030.016.37600:Mains - Cath Protecti	19,291.69	2.2600%	44
1979	030	030.016.37600:Mains - Cath Protecti	17,614.90	2.2600%	44
1980	030	030.016.37600:Mains - Cath Protecti	65,624.27	2.2600%	44
1981	030	030.016.37600:Mains - Cath Protecti	58,616.18	2.2600%	44
1982	030	030.016.37600:Mains - Cath Protecti	89,471.61	2.2600%	44
1983	030	030.016.37600:Mains - Cath Protecti	9,740.04	2.2600%	44
1984	030	030.016.37600:Mains - Cath Protecti	90,358.50	2.2600%	44
1985	030	030.016.37600:Mains - Cath Protecti	13,971.78	2.2600%	44
1986	030	030.016.37600:Mains - Cath Protecti	50,848.65	2.2600%	44
1987	030	030.016.37600:Mains - Cath Protecti	61,301.03	2.2600%	44
1988	030	030.016.37600:Mains - Cath Protecti	100,205.86	2.2600%	44
1989	030	030.016.37600:Mains - Cath Protecti	53,753.83	2.2600%	44
1990	030	030.016.37600:Mains - Cath Protecti	71,963.01	2.2600%	44
1991	030	030.016.37600:Mains - Cath Protecti	90,057.85	2.2600%	44
1992	030	030.016.37600:Mains - Cath Protecti	168,325.12	2.2600%	44
1993	030	030.016.37600:Mains - Cath Protecti	823,813.93	2.2600%	44
1994	030	030.016.37600:Mains - Cath Protecti	468,795.09	2.2600%	44
1995	030	030.016.37600:Mains - Cath Protecti	830,742.82	2.2600%	44
1996	030	030.016.37600:Mains - Cath Protecti	642,304.04	2.2600%	44
1997	030	030.016.37600:Mains - Cath Protecti	924,274.79	2.2600%	44
1998	030	030.016.37600:Mains - Cath Protecti	558,984.95	2.2600%	44
1999	030	030.016.37600:Mains - Cath Protecti	19,737.51	2.2600%	44
2000	030	030.016.37600:Mains - Cath Protecti	94,134.35	2.2600%	44
2001	030	030.016.37600:Mains - Cath Protecti	168,873.70	2.2600%	44
2002	030	030.016.37600:Mains - Cath Protecti	597,773.77	2.2600%	44
2003	030	030.016.37600:Mains - Cath Protecti	257,477.65	2.2600%	44
2004	030	030.016.37600:Mains - Cath Protecti	325,715.78	2.2600%	44
2005	030	030.016.37600:Mains - Cath Protecti	356,789.57	2.2600%	44
2006	030	030.016.37600:Mains - Cath Protecti	181,082.37	2.2600%	44
1927	030	030.016.37601:Mains - Steel	44,007.63	2.2600%	44
1928	030	030.016.37601:Mains - Steel	13,151.92	2.2600%	44
1929	030	030.016.37601:Mains - Steel	22,848.21	2.2600%	44
1930	030	030.016.37601:Mains - Steel	6,734.04	2.2600%	44
1931	030	030.016.37601:Mains - Steel	3,872.97	2.2600%	44
1932	030	030.016.37601:Mains - Steel	125.85	2.2600%	44
1933	030	030.016.37601:Mains - Steel	82.60	2.2600%	44
1934	030	030.016.37601:Mains - Steel	64.79	2.2600%	44
1935	030	030.016.37601:Mains - Steel	462.67	2.2600%	44
1936	030	030.016.37601:Mains - Steel	10,199.63	2.2600%	44
1937	030	030.016.37601:Mains - Steel	6,596.64	2.2600%	44
1938	030	030.016.37601:Mains - Steel	13,186.98	2.2600%	44

1939	030	030.016.37601:Mains - Steel	21,650.72	2.2600%	44
1940	030	030.016.37601:Mains - Steel	12,462.61	2.2600%	44
1941	030	030.016.37601:Mains - Steel	12,005.83	2.2600%	44
1942	030	030.016.37601:Mains - Steel	6,440.80	2.2600%	44
1943	030	030.016.37601:Mains - Steel	3,281.57	2.2600%	44
1944	030	030.016.37601:Mains - Steel	704.12	2.2600%	44
1945	030	030.016.37601:Mains - Steel	7,515.86	2.2600%	44
1946	030	030.016.37601:Mains - Steel	28,538.18	2.2600%	44
1947	030	030.016.37601:Mains - Steel	39,582.25	2.2600%	44
1948	030	030.016.37601:Mains - Steel	143,540.46	2.2600%	44
1949	030	030.016.37601:Mains - Steel	172,273.16	2.2600%	44
1950	030	030.016.37601:Mains - Steel	179,647.21	2.2600%	44
1951	030	030.016.37601:Mains - Steel	239,174.66	2.2600%	44
1952	030	030.016.37601:Mains - Steel	275,249.53	2.2600%	44
1953	030	030.016.37601:Mains - Steel	183,179.20	2.2600%	44
1954	030	030.016.37601:Mains - Steel	169,240.49	2.2600%	44
1955	030	030.016.37601:Mains - Steel	318,438.87	2.2600%	44
1956	030	030.016.37601:Mains - Steel	129,235.00	2.2600%	44
1957	030	030.016.37601:Mains - Steel	93,623.91	2.2600%	44
1958	030	030.016.37601:Mains - Steel	149,673.08	2.2600%	44
1959	030	030.016.37601:Mains - Steel	213,652.88	2.2600%	44
1960	030	030.016.37601:Mains - Steel	273,739.24	2.2600%	44
1961	030	030.016.37601:Mains - Steel	233,377.49	2.2600%	44
1962	030	030.016.37601:Mains - Steel	174,162.13	2.2600%	44
1963	030	030.016.37601:Mains - Steel	271,653.49	2.2600%	44
1964	030	030.016.37601:Mains - Steel	294,668.81	2.2600%	44
1965	030	030.016.37601:Mains - Steel	203,710.16	2.2600%	44
1966	030	030.016.37601:Mains - Steel	145,618.19	2.2600%	44
1967	030	030.016.37601:Mains - Steel	427,920.25	2.2600%	44
1968	030	030.016.37601:Mains - Steel	103,531.18	2.2600%	44
1969	030	030.016.37601:Mains - Steel	84,632.53	2.2600%	44
1970	030	030.016.37601:Mains - Steel	215,804.39	2.2600%	44
1971	030	030.016.37601:Mains - Steel	57,263.55	2.2600%	44
1972	030	030.016.37601:Mains - Steel	104,237.89	2.2600%	44
1973	030	030.016.37601:Mains - Steel	251,212.51	2.2600%	44
1974	030	030.016.37601:Mains - Steel	143,869.41	2.2600%	44
1975	030	030.016.37601:Mains - Steel	1,127,095.84	2.2600%	44
1976	030	030.016.37601:Mains - Steel	144,643.70	2.2600%	44
1977	030	030.016.37601:Mains - Steel	49,918.38	2.2600%	44
1978	030	030.016.37601:Mains - Steel	88,152.05	2.2600%	44
1979	030	030.016.37601:Mains - Steel	67,077.04	2.2600%	44
1980	030	030.016.37601:Mains - Steel	26,561.28	2.2600%	44
1981	030	030.016.37601:Mains - Steel	32,650.54	2.2600%	44
1982	030	030.016.37601:Mains - Steel	24,765.67	2.2600%	44
1983	030	030.016.37601:Mains - Steel	12,534.45	2.2600%	44
1984	030	030.016.37601:Mains - Steel	51,020.45	2.2600%	44
1985	030	030.016.37601:Mains - Steel	361,829.08	2.2600%	44
1986	030	030.016.37601:Mains - Steel	358,882.62	2.2600%	44
1987	030	030.016.37601:Mains - Steel	232,349.61	2.2600%	44
1988	030	030.016.37601:Mains - Steel	64,290.25	2.2600%	44
1989	030	030.016.37601:Mains - Steel	392,107.38	2.2600%	44
1990	030	030.016.37601:Mains - Steel	169,978.10	2.2600%	44

1991	030	030.016.37601:Mains - Steel	107,928.64	2.2600%	44
1992	030	030.016.37601:Mains - Steel	106,520.14	2.2600%	44
1993	030	030.016.37601:Mains - Steel	125,758.14	2.2600%	44
1994	030	030.016.37601:Mains - Steel	22,065.06	2.2600%	44
1995	030	030.016.37601:Mains - Steel	136,249.37	2.2600%	44
1996	030	030.016.37601:Mains - Steel	362,370.87	2.2600%	44
1997	030	030.016.37601:Mains - Steel	133,324.40	2.2600%	44
1998	030	030.016.37601:Mains - Steel	140,515.57	2.2600%	44
1999	030	030.016.37601:Mains - Steel	4,186,170.03	2.2600%	44
2000	030	030.016.37601:Mains - Steel	106,366.98	2.2600%	44
2001	030	030.016.37601:Mains - Steel	480,672.69	2.2600%	44
2002	030	030.016.37601:Mains - Steel	367,684.89	2.2600%	44
2003	030	030.016.37601:Mains - Steel	2,272,566.79	2.2600%	44
2004	030	030.016.37601:Mains - Steel	2,327,102.63	2.2600%	44
2005	030	030.016.37601:Mains - Steel	1,860,871.58	2.2600%	44
2006	030	030.016.37601:Mains - Steel	573,863.88	2.2600%	44
1967	030	030.016.37602:Mains - Plastic	30,570.36	2.2600%	44
1968	030	030.016.37602:Mains - Plastic	5,033.17	2.2600%	44
1969	030	030.016.37602:Mains - Plastic	59,790.18	2.2600%	44
1970	030	030.016.37602:Mains - Plastic	11,999.31	2.2600%	44
1971	030	030.016.37602:Mains - Plastic	3,604.92	2.2600%	44
1972	030	030.016.37602:Mains - Plastic	11,461.49	2.2600%	44
1973	030	030.016.37602:Mains - Plastic	9,421.25	2.2600%	44
1974	030	030.016.37602:Mains - Plastic	5,286.98	2.2600%	44
1975	030	030.016.37602:Mains - Plastic	17,117.56	2.2600%	44
1976	030	030.016.37602:Mains - Plastic	32,654.79	2.2600%	44
1977	030	030.016.37602:Mains - Plastic	184,486.94	2.2600%	44
1978	030	030.016.37602:Mains - Plastic	236,802.87	2.2600%	44
1979	030	030.016.37602:Mains - Plastic	118,542.07	2.2600%	44
1980	030	030.016.37602:Mains - Plastic	75,340.76	2.2600%	44
1981	030	030.016.37602:Mains - Plastic	109,029.66	2.2600%	44
1982	030	030.016.37602:Mains - Plastic	35,654.26	2.2600%	44
1983	030	030.016.37602:Mains - Plastic	52,292.01	2.2600%	44
1984	030	030.016.37602:Mains - Plastic	138,277.27	2.2600%	44
1985	030	030.016.37602:Mains - Plastic	388,323.85	2.2600%	44
1986	030	030.016.37602:Mains - Plastic	164,662.39	2.2600%	44
1987	030	030.016.37602:Mains - Plastic	327,381.96	2.2600%	44
1988	030	030.016.37602:Mains - Plastic	205,883.86	2.2600%	44
1989	030	030.016.37602:Mains - Plastic	255,597.57	2.2600%	44
1990	030	030.016.37602:Mains - Plastic	243,793.00	2.2600%	44
1991	030	030.016.37602:Mains - Plastic	168,188.59	2.2600%	44
1992	030	030.016.37602:Mains - Plastic	177,627.59	2.2600%	44
1993	030	030.016.37602:Mains - Plastic	192,608.06	2.2600%	44
1994	030	030.016.37602:Mains - Plastic	196,858.74	2.2600%	44
1995	030	030.016.37602:Mains - Plastic	224,816.83	2.2600%	44
1996	030	030.016.37602:Mains - Plastic	230,326.00	2.2600%	44
1997	030	030.016.37602:Mains - Plastic	313,445.25	2.2600%	44
1998	030	030.016.37602:Mains - Plastic	443,725.31	2.2600%	44
1999	030	030.016.37602:Mains - Plastic	216,706.94	2.2600%	44
2000	030	030.016.37602:Mains - Plastic	546,476.19	2.2600%	44
2001	030	030.016.37602:Mains - Plastic	655,038.12	2.2600%	44
2002	030	030.016.37602:Mains - Plastic	808,564.49	2.2600%	44

2003	030	030.016.37602:Mains - Plastic	1,259,016.65	2.2600%	44
2004	030	030.016.37602:Mains - Plastic	1,245,928.52	2.2600%	44
2005	030	030.016.37602:Mains - Plastic	1,389,531.97	2.2600%	44
2006	030	030.016.37602:Mains - Plastic	1,095,439.35	2.2600%	44
1967	030	030.018.37600:Mains - Cathodic Prot	57.41	1.8200%	55
1991	030	030.018.37600:Mains - Cathodic Prot	9.52	1.8200%	55
1992	030	030.018.37600:Mains - Cathodic Prot	23,728.29	1.8200%	55
1965	030	030.018.37601:Mains - Steel	120,192.26	1.8200%	55
1969	030	030.018.37601:Mains - Steel	6.91	1.8200%	55
1974	030	030.018.37601:Mains - Steel	4,844.18	1.8200%	55
1977	030	030.018.37601:Mains - Steel	3.00	1.8200%	55
1986	030	030.018.37601:Mains - Steel	463.76	1.8200%	55
1988	030	030.018.37601:Mains - Steel	1,464.50	1.8200%	55
1998	030	030.018.37601:Mains - Steel	97.85	1.8200%	55
2001	030	030.018.37601:Mains - Steel	7,076.27	1.8200%	55
1966	030	030.018.37602:Mains - Plastic	4,371.48	1.8200%	55
1967	030	030.018.37602:Mains - Plastic	49,879.73	1.8200%	55
1968	030	030.018.37602:Mains - Plastic	7,319.93	1.8200%	55
1972	030	030.018.37602:Mains - Plastic	3,577.12	1.8200%	55
1973	030	030.018.37602:Mains - Plastic	9,323.31	1.8200%	55
1974	030	030.018.37602:Mains - Plastic	2.00	1.8200%	55
1975	030	030.018.37602:Mains - Plastic	4,852.54	1.8200%	55
1976	030	030.018.37602:Mains - Plastic	2,957.40	1.8200%	55
1984	030	030.018.37602:Mains - Plastic	14,638.93	1.8200%	55
1993	030	030.018.37602:Mains - Plastic	12,506.20	1.8200%	55
1996	030	030.018.37602:Mains - Plastic	1,045.42	1.8200%	55
1997	030	030.018.37602:Mains - Plastic	1,914.54	1.8200%	55
1998	030	030.018.37602:Mains - Plastic	(4,977.24)	1.8200%	55
1999	030	030.018.37602:Mains - Plastic	1,090.51	1.8200%	55
2002	030	030.018.37602:Mains - Plastic	(254.07)	1.8200%	55
1928	030	030.019.36700:Mains-Cathodic Protec	5,742.82	1.8600%	54
1929	030	030.019.36700:Mains-Cathodic Protec	16,247.94	1.8600%	54
1930	030	030.019.36700:Mains-Cathodic Protec	9,727.52	1.8600%	54
1948	030	030.019.36700:Mains-Cathodic Protec	1,376.53	1.8600%	54
1950	030	030.019.36700:Mains-Cathodic Protec	1,756.04	1.8600%	54
1953	030	030.019.36700:Mains-Cathodic Protec	2,125.61	1.8600%	54
1954	030	030.019.36700:Mains-Cathodic Protec	3,309.36	1.8600%	54
1955	030	030.019.36700:Mains-Cathodic Protec	30,928.02	1.8600%	54
1956	030	030.019.36700:Mains-Cathodic Protec	39,656.71	1.8600%	54
1957	030	030.019.36700:Mains-Cathodic Protec	8,149.10	1.8600%	54
1958	030	030.019.36700:Mains-Cathodic Protec	34,781.05	1.8600%	54
1959	030	030.019.36700:Mains-Cathodic Protec	2,588.95	1.8600%	54
1960	030	030.019.36700:Mains-Cathodic Protec	3,525.91	1.8600%	54
1961	030	030.019.36700:Mains-Cathodic Protec	1,615.21	1.8600%	54
1962	030	030.019.36700:Mains-Cathodic Protec	1,688.44	1.8600%	54
1963	030	030.019.36700:Mains-Cathodic Protec	1,026.10	1.8600%	54
1964	030	030.019.36700:Mains-Cathodic Protec	433.43	1.8600%	54
1965	030	030.019.36700:Mains-Cathodic Protec	108,524.80	1.8600%	54
1966	030	030.019.36700:Mains-Cathodic Protec	8,628.66	1.8600%	54
1967	030	030.019.36700:Mains-Cathodic Protec	2,358.05	1.8600%	54
1968	030	030.019.36700:Mains-Cathodic Protec	10,779.55	1.8600%	54
1969	030	030.019.36700:Mains-Cathodic Protec	1,132.21	1.8600%	54



1970	030	030.019.36700:Mains-Cathodic Protec	3,041.08	1.8600%	54
1971	030	030.019.36700:Mains-Cathodic Protec	1,536.49	1.8600%	54
1972	030	030.019.36700:Mains-Cathodic Protec	5,416.08	1.8600%	54
1974	030	030.019.36700:Mains-Cathodic Protec	6,597.34	1.8600%	54
1976	030	030.019.36700:Mains-Cathodic Protec	9,230.84	1.8600%	54
1977	030	030.019.36700:Mains-Cathodic Protec	206.11	1.8600%	54
1980	030	030.019.36700:Mains-Cathodic Protec	3,295.54	1.8600%	54
1984	030	030.019.36700:Mains-Cathodic Protec	23,451.43	1.8600%	54
1985	030	030.019.36700:Mains-Cathodic Protec	1,794.15	1.8600%	54
1987	030	030.019.36700:Mains-Cathodic Protec	1,621.16	1.8600%	54
1992	030	030.019.36700:Mains-Cathodic Protec	4,304.41	1.8600%	54
1996	030	030.019.36700:Mains-Cathodic Protec	16,623.28	1.8600%	54
1997	030	030.019.36700:Mains-Cathodic Protec	18,467.82	1.8600%	54
1998	030	030.019.36700:Mains-Cathodic Protec	1,744.28	1.8600%	54
1999	030	030.019.36700:Mains-Cathodic Protec	8,896.46	1.8600%	54
2000	030	030.019.36700:Mains-Cathodic Protec	10,040.88	1.8600%	54
2001	030	030.019.36700:Mains-Cathodic Protec	2,977.07	1.8600%	54
2003	030	030.019.36700:Mains-Cathodic Protec	18,697.98	1.8600%	54
2005	030	030.019.36700:Mains-Cathodic Protec	434,679.77	1.8600%	54
2006	030	030.019.36700:Mains-Cathodic Protec	46,002.92	1.8600%	54
1928	030	030.019.36701:Mains-Steel	77,097.98	1.8600%	54
1929	030	030.019.36701:Mains-Steel	443,337.74	1.8600%	54
1930	030	030.019.36701:Mains-Steel	94,726.63	1.8600%	54
1939	030	030.019.36701:Mains-Steel	11,143.45	1.8600%	54
1947	030	030.019.36701:Mains-Steel	2,928.08	1.8600%	54
1948	030	030.019.36701:Mains-Steel	187,911.67	1.8600%	54
1949	030	030.019.36701:Mains-Steel	204,714.98	1.8600%	54
1950	030	030.019.36701:Mains-Steel	158,800.95	1.8600%	54
1951	030	030.019.36701:Mains-Steel	257.76	1.8600%	54
1952	030	030.019.36701:Mains-Steel	22,378.62	1.8600%	54
1953	030	030.019.36701:Mains-Steel	244,703.81	1.8600%	54
1954	030	030.019.36701:Mains-Steel	631,909.84	1.8600%	54
1955	030	030.019.36701:Mains-Steel	1,421,087.38	1.8600%	54
1956	030	030.019.36701:Mains-Steel	757,111.29	1.8600%	54
1957	030	030.019.36701:Mains-Steel	393,588.24	1.8600%	54
1958	030	030.019.36701:Mains-Steel	292,541.41	1.8600%	54
1959	030	030.019.36701:Mains-Steel	467,145.58	1.8600%	54
1960	030	030.019.36701:Mains-Steel	144,845.22	1.8600%	54
1961	030	030.019.36701:Mains-Steel	52,674.38	1.8600%	54
1962	030	030.019.36701:Mains-Steel	27,129.43	1.8600%	54
1963	030	030.019.36701:Mains-Steel	50,245.75	1.8600%	54
1964	030	030.019.36701:Mains-Steel	103,265.49	1.8600%	54
1965	030	030.019.36701:Mains-Steel	149,520.32	1.8600%	54
1966	030	030.019.36701:Mains-Steel	295,217.00	1.8600%	54
1967	030	030.019.36701:Mains-Steel	139,760.94	1.8600%	54
1968	030	030.019.36701:Mains-Steel	216,471.30	1.8600%	54
1969	030	030.019.36701:Mains-Steel	86,752.32	1.8600%	54
1970	030	030.019.36701:Mains-Steel	77,672.72	1.8600%	54
1971	030	030.019.36701:Mains-Steel	100,368.77	1.8600%	54
1972	030	030.019.36701:Mains-Steel	129,693.89	1.8600%	54
1973	030	030.019.36701:Mains-Steel	9,131.21	1.8600%	54
1974	030	030.019.36701:Mains-Steel	2,256.22	1.8600%	54

1975	030	030.019.36701:Mains-Steel	6,912.25	1.8600%	54
1976	030	030.019.36701:Mains-Steel	30,792.69	1.8600%	54
1977	030	030.019.36701:Mains-Steel	90,461.98	1.8600%	54
1978	030	030.019.36701:Mains-Steel	4,258.60	1.8600%	54
1979	030	030.019.36701:Mains-Steel	13,377.80	1.8600%	54
1980	030	030.019.36701:Mains-Steel	7,793.79	1.8600%	54
1981	030	030.019.36701:Mains-Steel	14,056.20	1.8600%	54
1982	030	030.019.36701:Mains-Steel	50,885.50	1.8600%	54
1983	030	030.019.36701:Mains-Steel	3,268.92	1.8600%	54
1984	030	030.019.36701:Mains-Steel	20,580.50	1.8600%	54
1986	030	030.019.36701:Mains-Steel	180.78	1.8600%	54
1999	030	030.019.36701:Mains-Steel	4,131.76	1.8600%	54
2001	030	030.019.36701:Mains-Steel	32,219.94	1.8600%	54
2004	030	030.019.36701:Mains-Steel	57,469.02	1.8600%	54
2006	030	030.019.36701:Mains-Steel	150,632.27	1.8600%	54
1928	030	030.019.37600:Mains-Cathodic Protec	68.63	1.8600%	54
1929	030	030.019.37600:Mains-Cathodic Protec	2,274.59	1.8600%	54
1930	030	030.019.37600:Mains-Cathodic Protec	610.87	1.8600%	54
1946	030	030.019.37600:Mains-Cathodic Protec	375.15	1.8600%	54
1948	030	030.019.37600:Mains-Cathodic Protec	685.26	1.8600%	54
1949	030	030.019.37600:Mains-Cathodic Protec	2,635.58	1.8600%	54
1950	030	030.019.37600:Mains-Cathodic Protec	6,012.66	1.8600%	54
1951	030	030.019.37600:Mains-Cathodic Protec	1,705.65	1.8600%	54
1952	030	030.019.37600:Mains-Cathodic Protec	256.66	1.8600%	54
1953	030	030.019.37600:Mains-Cathodic Protec	4,886.76	1.8600%	54
1954	030	030.019.37600:Mains-Cathodic Protec	13,554.38	1.8600%	54
1955	030	030.019.37600:Mains-Cathodic Protec	32,647.32	1.8600%	54
1956	030	030.019.37600:Mains-Cathodic Protec	17,695.67	1.8600%	54
1957	030	030.019.37600:Mains-Cathodic Protec	3,273.01	1.8600%	54
1958	030	030.019.37600:Mains-Cathodic Protec	2,190.69	1.8600%	54
1959	030	030.019.37600:Mains-Cathodic Protec	7,017.65	1.8600%	54
1960	030	030.019.37600:Mains-Cathodic Protec	746.15	1.8600%	54
1961	030	030.019.37600:Mains-Cathodic Protec	2,524.78	1.8600%	54
1962	030	030.019.37600:Mains-Cathodic Protec	428.46	1.8600%	54
1963	030	030.019.37600:Mains-Cathodic Protec	702.98	1.8600%	54
1964	030	030.019.37600:Mains-Cathodic Protec	3,233.46	1.8600%	54
1965	030	030.019.37600:Mains-Cathodic Protec	8,217.66	1.8600%	54
1966	030	030.019.37600:Mains-Cathodic Protec	2,847.52	1.8600%	54
1967	030	030.019.37600:Mains-Cathodic Protec	21,619.29	1.8600%	54
1968	030	030.019.37600:Mains-Cathodic Protec	501.19	1.8600%	54
1970	030	030.019.37600:Mains-Cathodic Protec	2,061.04	1.8600%	54
1971	030	030.019.37600:Mains-Cathodic Protec	6,334.37	1.8600%	54
1972	030	030.019.37600:Mains-Cathodic Protec	3,638.94	1.8600%	54
1975	030	030.019.37600:Mains-Cathodic Protec	5,585.55	1.8600%	54
1976	030	030.019.37600:Mains-Cathodic Protec	75.11	1.8600%	54
1977	030	030.019.37600:Mains-Cathodic Protec	16,742.57	1.8600%	54
1978	030	030.019.37600:Mains-Cathodic Protec	2,973.49	1.8600%	54
1980	030	030.019.37600:Mains-Cathodic Protec	3,497.74	1.8600%	54
1984	030	030.019.37600:Mains-Cathodic Protec	208,546.38	1.8600%	54
1985	030	030.019.37600:Mains-Cathodic Protec	3,150.83	1.8600%	54
1986	030	030.019.37600:Mains-Cathodic Protec	655.13	1.8600%	54
1987	030	030.019.37600:Mains-Cathodic Protec	4,316.09	1.8600%	54

1989	030	030.019.37600:Mains-Cathodic Protec	2,477.86	1.8600%	54
1990	030	030.019.37600:Mains-Cathodic Protec	5,083.19	1.8600%	54
1991	030	030.019.37600:Mains-Cathodic Protec	3,962.29	1.8600%	54
1992	030	030.019.37600:Mains-Cathodic Protec	31,603.24	1.8600%	54
1993	030	030.019.37600:Mains-Cathodic Protec	17,011.32	1.8600%	54
1994	030	030.019.37600:Mains-Cathodic Protec	8,191.51	1.8600%	54
1995	030	030.019.37600:Mains-Cathodic Protec	4,047.32	1.8600%	54
1996	030	030.019.37600:Mains-Cathodic Protec	25,501.46	1.8600%	54
1997	030	030.019.37600:Mains-Cathodic Protec	139,214.82	1.8600%	54
1998	030	030.019.37600:Mains-Cathodic Protec	10,868.89	1.8600%	54
1999	030	030.019.37600:Mains-Cathodic Protec	8,494.36	1.8600%	54
2000	030	030.019.37600:Mains-Cathodic Protec	62,287.16	1.8600%	54
2001	030	030.019.37600:Mains-Cathodic Protec	89,920.64	1.8600%	54
2002	030	030.019.37600:Mains-Cathodic Protec	122,205.72	1.8600%	54
2003	030	030.019.37600:Mains-Cathodic Protec	21,196.62	1.8600%	54
2004	030	030.019.37600:Mains-Cathodic Protec	364,579.44	1.8600%	54
2005	030	030.019.37600:Mains-Cathodic Protec	(143,398.92)	1.8600%	54
1929	030	030.019.37601:Mains-Steel	271.05	1.8600%	54
1955	030	030.019.37601:Mains-Steel	94.56	1.8600%	54
1956	030	030.019.37601:Mains-Steel	577.22	1.8600%	54
1958	030	030.019.37601:Mains-Steel	1,010.15	1.8600%	54
1959	030	030.019.37601:Mains-Steel	2,463.30	1.8600%	54
1962	030	030.019.37601:Mains-Steel	687.89	1.8600%	54
1964	030	030.019.37601:Mains-Steel	619.66	1.8600%	54
1965	030	030.019.37601:Mains-Steel	500.30	1.8600%	54
1966	030	030.019.37601:Mains-Steel	2,900.78	1.8600%	54
1967	030	030.019.37601:Mains-Steel	341.47	1.8600%	54
1968	030	030.019.37601:Mains-Steel	489.99	1.8600%	54
1970	030	030.019.37601:Mains-Steel	404.27	1.8600%	54
1972	030	030.019.37601:Mains-Steel	734.67	1.8600%	54
1981	030	030.019.37601:Mains-Steel	650.69	1.8600%	54
1982	030	030.019.37601:Mains-Steel	689.39	1.8600%	54
1983	030	030.019.37601:Mains-Steel	982.78	1.8600%	54
2001	030	030.019.37601:Mains-Steel	60.25	1.8600%	54
2005	030	030.019.37601:Mains-Steel	122,808.45	1.8600%	54
2006	030	030.019.37601:Mains-Steel	102,197.97	1.8600%	54
2001	030	030.019.37602:Mains-Plastic	20,649.34	1.8600%	54
2005	030	030.019.37602:Mains-Plastic	8,788.31	1.8600%	54
2006	030	030.019.37602:Mains-Plastic	1,056.41	1.8600%	54
2006	030	030.020.37601:Mains - Steel	2,008.92	2.2600%	44
2006	030	030.020.37602:Mains - Plastic	1,898.67	2.2600%	44
1973	030	030.021.37600:Mains - Cathodic Prot	267.18	1.9652%	51
1975	030	030.021.37600:Mains - Cathodic Prot	256.97	1.9652%	51
1982	030	030.021.37600:Mains - Cathodic Prot	2,318.24	1.9652%	51
1983	030	030.021.37600:Mains - Cathodic Prot	475.00	1.9652%	51
1986	030	030.021.37600:Mains - Cathodic Prot	16,295.01	1.9652%	51
1987	030	030.021.37600:Mains - Cathodic Prot	9.02	1.9652%	51
1988	030	030.021.37600:Mains - Cathodic Prot	84.07	1.9652%	51
1989	030	030.021.37600:Mains - Cathodic Prot	7,385.67	1.9652%	51
1990	030	030.021.37600:Mains - Cathodic Prot	8,348.94	1.9652%	51
1991	030	030.021.37600:Mains - Cathodic Prot	21,845.62	1.9652%	51
1992	030	030.021.37600:Mains - Cathodic Prot	28,225.93	1.9652%	51

1993	030	030.021.37600:Mains - Cathodic Prot	25,287.31	1.9652%	51
1994	030	030.021.37600:Mains - Cathodic Prot	5,897.99	1.9652%	51
1995	030	030.021.37600:Mains - Cathodic Prot	34,400.71	1.9652%	51
1996	030	030.021.37600:Mains - Cathodic Prot	44,241.20	1.9652%	51
1997	030	030.021.37600:Mains - Cathodic Prot	47,376.02	1.9652%	51
1998	030	030.021.37600:Mains - Cathodic Prot	97,206.59	1.9652%	51
1999	030	030.021.37600:Mains - Cathodic Prot	2,677.00	1.9652%	51
2002	030	030.021.37600:Mains - Cathodic Prot	5,594.91	1.9652%	51
2003	030	030.021.37600:Mains - Cathodic Prot	53,046.28	1.9652%	51
2004	030	030.021.37600:Mains - Cathodic Prot	70,596.01	1.9652%	51
2005	030	030.021.37600:Mains - Cathodic Prot	14,527.03	1.9652%	51
2006	030	030.021.37600:Mains - Cathodic Prot	7,290.30	1.9652%	51
1957	030	030.021.37601:Mains - Steel	105,317.93	1.9652%	51
1958	030	030.021.37601:Mains - Steel	12,258.78	1.9652%	51
1959	030	030.021.37601:Mains - Steel	26,002.95	1.9652%	51
1960	030	030.021.37601:Mains - Steel	52,409.24	1.9652%	51
1964	030	030.021.37601:Mains - Steel	27,380.71	1.9652%	51
1965	030	030.021.37601:Mains - Steel	196,922.52	1.9652%	51
1966	030	030.021.37601:Mains - Steel	56,321.92	1.9652%	51
1967	030	030.021.37601:Mains - Steel	213,473.11	1.9652%	51
1968	030	030.021.37601:Mains - Steel	50,047.08	1.9652%	51
1969	030	030.021.37601:Mains - Steel	49,485.83	1.9652%	51
1970	030	030.021.37601:Mains - Steel	37,638.36	1.9652%	51
1972	030	030.021.37601:Mains - Steel	4,312.90	1.9652%	51
1974	030	030.021.37601:Mains - Steel	633.74	1.9652%	51
1975	030	030.021.37601:Mains - Steel	244.42	1.9652%	51
1979	030	030.021.37601:Mains - Steel	322.06	1.9652%	51
1985	030	030.021.37601:Mains - Steel	2,451.36	1.9652%	51
1986	030	030.021.37601:Mains - Steel	54,786.40	1.9652%	51
1987	030	030.021.37601:Mains - Steel	33.74	1.9652%	51
1988	030	030.021.37601:Mains - Steel	4,976.47	1.9652%	51
1989	030	030.021.37601:Mains - Steel	9,503.95	1.9652%	51
1990	030	030.021.37601:Mains - Steel	6,145.71	1.9652%	51
1991	030	030.021.37601:Mains - Steel	5,232.20	1.9652%	51
1993	030	030.021.37601:Mains - Steel	2,044.85	1.9652%	51
1994	030	030.021.37601:Mains - Steel	25,419.39	1.9652%	51
1995	030	030.021.37601:Mains - Steel	3,736.84	1.9652%	51
1996	030	030.021.37601:Mains - Steel	28,388.54	1.9652%	51
1997	030	030.021.37601:Mains - Steel	919.22	1.9652%	51
1998	030	030.021.37601:Mains - Steel	3,852.75	1.9652%	51
1999	030	030.021.37601:Mains - Steel	14,793.26	1.9652%	51
2000	030	030.021.37601:Mains - Steel	597.70	1.9652%	51
2001	030	030.021.37601:Mains - Steel	81,624.47	1.9652%	51
2002	030	030.021.37601:Mains - Steel	4,266.93	1.9652%	51
2003	030	030.021.37601:Mains - Steel	(2,057.01)	1.9652%	51
2005	030	030.021.37601:Mains - Steel	33,351.55	1.9652%	51
2006	030	030.021.37601:Mains - Steel	30,038.12	1.9652%	51
1965	030	030.021.37602:Mains - Plastic	6,181.44	1.9652%	51
1967	030	030.021.37602:Mains - Plastic	14,925.25	1.9652%	51
1968	030	030.021.37602:Mains - Plastic	161,822.79	1.9652%	51
1969	030	030.021.37602:Mains - Plastic	576,601.13	1.9652%	51
1970	030	030.021.37602:Mains - Plastic	252,121.25	1.9652%	51

1971	030	030.021.37602:Mains - Plastic	5,647.45	1.9652%	51
1972	030	030.021.37602:Mains - Plastic	37.30	1.9652%	51
1973	030	030.021.37602:Mains - Plastic	11,955.41	1.9652%	51
1974	030	030.021.37602:Mains - Plastic	4,888.99	1.9652%	51
1975	030	030.021.37602:Mains - Plastic	5,182.75	1.9652%	51
1976	030	030.021.37602:Mains - Plastic	649.22	1.9652%	51
1977	030	030.021.37602:Mains - Plastic	133.77	1.9652%	51
1985	030	030.021.37602:Mains - Plastic	52,078.11	1.9652%	51
1986	030	030.021.37602:Mains - Plastic	62,514.28	1.9652%	51
1987	030	030.021.37602:Mains - Plastic	82,560.45	1.9652%	51
1988	030	030.021.37602:Mains - Plastic	51,292.44	1.9652%	51
1989	030	030.021.37602:Mains - Plastic	26,589.29	1.9652%	51
1990	030	030.021.37602:Mains - Plastic	45,965.50	1.9652%	51
1991	030	030.021.37602:Mains - Plastic	71,620.68	1.9652%	51
1992	030	030.021.37602:Mains - Plastic	73,342.86	1.9652%	51
1993	030	030.021.37602:Mains - Plastic	163,752.87	1.9652%	51
1994	030	030.021.37602:Mains - Plastic	111,904.77	1.9652%	51
1995	030	030.021.37602:Mains - Plastic	81,447.05	1.9652%	51
1996	030	030.021.37602:Mains - Plastic	19,315.45	1.9652%	51
1997	030	030.021.37602:Mains - Plastic	10,449.82	1.9652%	51
1998	030	030.021.37602:Mains - Plastic	82,144.88	1.9652%	51
1999	030	030.021.37602:Mains - Plastic	92,766.89	1.9652%	51
2000	030	030.021.37602:Mains - Plastic	55,141.75	1.9652%	51
2001	030	030.021.37602:Mains - Plastic	65,920.21	1.9652%	51
2002	030	030.021.37602:Mains - Plastic	118,815.97	1.9652%	51
2003	030	030.021.37602:Mains - Plastic	163,896.50	1.9652%	51
2004	030	030.021.37602:Mains - Plastic	366,414.97	1.9652%	51
2005	030	030.021.37602:Mains - Plastic	355,870.67	1.9652%	51
2006	030	030.021.37602:Mains - Plastic	327,903.99	1.9652%	51
			195,008,538.57		

mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2059	53	\$4,921,213.74	2006	5,107,112.64
1996	1	\$21,958.05		1,206,486.26
1998	1	\$5,101.87		280,322.53
2001	1	\$187.00		10,274.73
2002	1	\$243,911.10		13,401,708.79
2003	1	\$170.70		9,379.12
2006	1	\$186,803.25		10,263,914.84
2009	3	\$656,671.65		12,251,336.81
2010	4	\$607,945.00		8,467,200.55
2011	5	\$6,908.39		76,759.89
2012	6	\$1,059.29		9,790.11
2013	7	\$671,393.81		5,311,659.89
2015	9	\$1,438,860.66		8,838,210.44
2017	11	\$54,380.29		272,993.41
2018	12	\$23,946.73		110,150.55
2020	14	\$3,495,017.47		13,770,754.40
2021	15	\$40,563.27		149,129.67
2023	17	\$69,257.66		224,570.88
2026	20	\$18,139.63		49,971.43
2027	21	\$9,701.12		25,448.90
2028	22	\$81,809.85		204,831.87
2029	23	\$161,795.45		387,441.21
2031	25	\$23,712.77		52,230.77
2032	26	\$1,842,569.80		3,902,096.15
2033	27	\$105,451.36		215,031.32
2034	28	\$15,509.51		30,494.51
2036	30	\$34,461.07		63,231.32
2040	34	\$757,291.43		1,225,787.36
2041	35	\$55,919.08		87,923.08
2042	36	\$140,335.25		214,514.29
2043	37	\$2,459,800.65		3,658,240.11
2044	38	\$26,750,516.60		38,735,181.87
2045	39	\$3,022,191.57		4,263,814.29
2046	40	\$582,790.76		801,637.91
2047	41	\$58,296.75		78,229.67
2048	42	\$425,392.91		557,234.62
2049	43	\$1,165,669.22		1,491,388.46
2050	44	\$1,163,074.87		1,454,207.14
2051	45	\$1,779,629.11		2,175,585.71
2054	48	\$343,672.55		393,848.90
2055	49	\$13,092,235.41		14,697,165.93
2056	50	\$110,882.52		121,982.97
2059	53	\$529,322.42		549,317.58
2017	11	\$42,230.61		166,131.42
2018	12	\$61,288.42		221,417.70
2019	13	\$768,278.28		2,566,059.73
2020	14	\$647,618.94		2,011,238.94
2021	15	\$226,610.03		657,603.10
2022	16	\$231,433.16		630,264.60
2023	17	\$1,828,467.63		4,690,784.07

2024	18	\$4,325,768.34	10,489,253.98
2025	19	\$3,723,569.40	8,559,929.65
2026	20	\$1,731,216.01	3,783,251.77
2027	21	\$22,496.73	46,848.67
2028	22	\$2,298,936.42	4,572,268.14
2029	23	\$688,596.45	1,310,613.72
2030	24	\$1,051,516.22	1,918,825.22
2031	25	\$3,075,634.23	5,390,175.66
2032	26	\$447,455.75	754,308.41
2033	27	\$2,731,218.50	4,435,236.28
2034	28	\$4,835,705.15	7,574,726.11
2035	29	\$4,421,955.75	6,689,796.90
2036	30	\$7,473,785.79	10,932,980.97
2037	31	\$12,013,910.33	17,012,050.88
2038	32	\$12,207,230.38	16,749,767.26
2039	33	\$29,606,989.96	39,402,435.40
2040	34	\$11,204,247.62	14,475,772.12
2041	35	\$16,712,343.02	20,979,592.04
2042	36	\$9,061,214.33	11,061,052.65
2043	37	\$3,170,551.05	3,766,394.69
2044	38	\$7,346,998.02	8,499,534.96
2045	39	\$11,326,516.67	12,769,466.37
2046	40	\$16,467,649.95	18,104,276.55
2047	41	\$16,476,979.83	17,675,369.91
2048	42	\$2,868,869.39	3,004,680.97
2049	43	\$2,144,077.40	2,193,653.98
2050	44	\$3,397,657.52	3,397,657.52
1983	1	\$339,102.64	15,004,541.59
1984	1	\$22,253.95	984,688.05
1985	1	\$6,176.18	273,282.30
1986	1	\$7,960.94	352,253.98
1987	1	\$525.53	23,253.54
1988	1	\$3,529.27	156,162.39
1989	1	\$355.59	15,734.07
1990	1	\$58,323.49	2,580,685.40
1991	1	\$48,807.56	2,159,626.55
1992	1	\$62,217.67	2,752,994.25
1993	1	\$213,804.99	9,460,397.79
1994	1	\$144,453.23	6,391,735.84
1995	1	\$91,087.11	4,030,403.10
1996	1	\$293,704.59	12,995,778.32
1997	1	\$165,955.61	7,343,168.58
1998	1	\$253,634.26	11,222,754.87
1999	1	\$215,910.98	9,553,583.19
2000	1	\$90,484.65	4,003,745.58
2001	1	\$79,947.42	3,537,496.46
2002	1	\$47,869.95	2,118,139.38
2003	1	\$187,173.86	8,282,029.20
2004	1	\$355,053.38	15,710,326.55
2005	1	\$190,736.51	8,439,668.58
2006	0	\$122,398.05	21,856,795.13
2007	1	\$197,256.30	6,994,904.42

2008	2	\$440,268.81	8,666,708.85
2009	3	\$629,186.36	8,572,021.24
2010	4	\$485,777.63	5,060,183.63
2011	5	\$392,724.38	3,311,335.40
2012	6	\$371,821.34	2,633,295.58
2013	7	\$313,860.51	1,916,120.35
2014	8	\$659,668.45	3,538,993.81
2015	9	\$280,753.77	1,343,319.47
2016	10	\$282,024.03	1,217,720.35
2017	11	\$2,942,606.27	11,575,949.12
2018	12	\$952,876.77	3,442,473.89
2019	13	\$2,587,878.21	8,643,547.79
2020	14	\$3,261,935.09	10,130,233.19
2021	15	\$3,049,233.81	8,848,618.14
2022	16	\$4,037,232.07	10,994,640.71
2023	17	\$4,203,330.51	10,783,300.44
2024	18	\$7,331,826.21	17,778,434.07
2025	19	\$2,794,434.23	6,423,986.73
2026	20	\$2,383,842.70	5,209,446.46
2027	21	\$894,562.67	1,862,896.02
2028	22	\$13,500,320.16	26,850,278.76
2029	23	\$5,941,351.99	11,308,245.13
2030	24	\$5,724,861.43	10,446,827.43
2031	25	\$5,670,398.35	9,937,606.64
2032	26	\$12,650,009.16	21,325,032.30
2033	27	\$13,333,058.28	21,651,604.87
2034	28	\$4,923,535.43	7,712,304.87
2035	29	\$5,240,185.42	7,927,663.27
2036	30	\$5,825,923.53	8,522,415.93
2037	31	\$9,120,836.73	12,915,373.45
2038	32	\$9,829,725.15	13,487,548.23
2039	33	\$31,580,033.03	42,028,257.96
2040	34	\$6,524,739.18	8,429,895.58
2041	35	\$6,884,783.98	8,642,711.50
2042	36	\$12,756,518.24	15,571,921.68
2043	37	\$5,033,639.20	5,979,614.16
2044	38	\$1,111,613.81	1,285,994.69
2045	39	\$30,116,946.42	33,953,716.37
2046	40	\$17,255,151.04	18,970,042.92
2047	41	\$6,483,741.80	6,955,311.95
2048	42	\$2,331,110.40	2,441,464.60
2049	43	\$6,795,280.52	6,952,404.87
2050	44	\$3,071,615.49	3,071,615.49
2011	5	(\$13.28)	(111.95)
2012	6	\$10,577.94	74,914.60
2013	7	\$17,628.79	107,623.89
2014	8	\$26,148.95	140,284.07
2015	9	\$147,012.36	703,408.41
2016	10	\$840.01	3,626.99
2017	11	\$261,616.68	1,029,176.55
2018	12	\$216,730.85	782,987.17
2019	13	\$306,059.13	1,022,241.59



2020	14	\$1,589,454.69	4,936,194.69
2021	15	\$3,205,105.08	9,300,943.36
2022	16	\$2,295,660.47	6,251,798.67
2023	17	\$2,105,835.00	5,402,347.35
2024	18	\$4,483,777.76	10,872,400.00
2025	19	\$3,156,786.53	7,256,980.53
2026	20	\$2,431,342.39	5,313,248.23
2027	21	\$1,884,485.19	3,924,375.66
2028	22	\$8,287,515.80	16,482,728.32
2029	23	\$9,071,958.59	17,266,765.49
2030	24	\$4,152,965.62	7,578,404.42
2031	25	\$5,025,674.88	8,807,702.21
2032	26	\$7,623,258.35	12,851,076.11
2033	27	\$7,197,119.45	11,687,430.09
2034	28	\$9,918,237.77	15,536,086.73
2035	29	\$14,808,026.47	22,402,460.62
2036	30	\$12,270,128.17	17,949,280.53
2037	31	\$24,894,712.73	35,251,646.46
2038	32	\$26,109,550.55	35,825,398.67
2039	33	\$33,902,738.44	45,119,428.32
2040	34	\$32,506,124.59	41,997,576.99
2041	35	\$37,534,851.59	47,118,819.47
2042	36	\$11,142,200.55	13,601,319.03
2043	37	\$10,293,331.50	12,227,763.72
2044	38	\$13,723,131.02	15,875,903.54
2045	39	\$20,457,590.99	23,063,800.44
2046	40	\$133,558,232.65	146,831,830.09
2047	41	\$27,259,622.56	29,242,246.90
2048	42	\$49,839,117.24	52,198,488.94
2049	43	\$38,940,935.49	39,841,350.00
2050	44	\$48,393,193.81	48,393,193.81
2035	29	\$183,230.30	347,817.58
2041	35	\$11,999.43	18,867.03
2044	38	\$76,662.67	111,008.79
2047	41	\$419,079.19	562,371.43
2050	44	\$1,381,355.23	1,727,125.82
2051	45	\$702,161.76	858,388.46
2052	46	\$32,287.43	38,612.09
2053	47	\$50,102.11	58,640.11
1994	1	\$50.74	2,787.91
1995	1	\$136.84	7,518.68
1996	1	\$60.65	3,332.42
1997	1	\$299.88	16,476.92
2001	1	\$53.14	2,919.78
2002	1	\$81.83	4,496.15
2003	1	\$615.48	33,817.58
2004	1	\$2,538.13	139,457.69
2005	1	\$2,671.02	146,759.34
2006	1	\$3,387.53	186,128.02
2007	1	\$1,128.52	65,611.54
2008	2	\$4,632.83	130,870.88
2009	3	\$2,626.69	49,005.49

2010	4	\$58,272.29	811,591.76
2011	5	\$5,975.90	66,398.90
2012	6	\$18,632.87	172,207.69
2013	7	\$113,008.41	894,053.85
2014	8	\$41,694.54	288,343.96
2015	9	\$147.59	906.59
2016	10	\$30,159.97	166,629.67
2017	11	\$161,036.24	808,414.84
2018	12	\$111,554.87	513,131.87
2019	13	\$163,305.23	693,146.15
2020	14	\$238,340.09	939,086.26
2021	15	\$201,793.21	741,886.81
2022	16	\$158,907.46	547,579.12
2023	17	\$76,495.57	248,040.11
2024	18	\$41,106.56	125,862.09
2025	19	\$23,008.77	66,730.77
2026	20	\$5,648.44	15,560.44
2027	21	\$4,065.85	10,665.93
2028	22	\$8,061.30	20,183.52
2029	23	\$14,488.43	34,694.51
2030	24	\$241,836.91	554,926.37
2032	26	\$163,385.09	346,008.24
2033	27	\$33,536.62	68,386.26
2034	28	\$150,750.72	296,403.30
2035	29	\$89,819.69	170,500.55
2036	30	\$4,764.86	8,742.86
2037	31	\$38,236.64	67,891.76
2040	34	\$25,370.53	41,065.93
2042	36	\$75,391.52	115,242.31
2043	37	\$68,265.59	101,525.27
2045	39	\$48,566.43	68,519.23
2047	41	\$75,964.54	101,938.46
2049	43	\$92,034.69	117,751.65
2050	44	\$92,118.50	115,176.92
2051	45	\$77,567.07	94,825.27
2053	47	\$596,950.97	698,678.57
2057	51	\$57,554.67	62,073.63
2060	54	\$54,931.17	55,949.45
2021	15	\$42,275.38	155,424.18
2026	20	\$8,142.97	22,432.42
2027	21	\$13,562.76	35,579.12
2028	22	\$82.07	205.49
2030	24	\$4,798.35	11,010.44
2031	25	\$187,313.91	412,585.71
2032	26	\$204,561.97	433,210.44
2033	27	\$251,678.13	513,209.89
2034	28	\$218,386.13	429,386.81
2035	29	\$729,893.85	1,385,523.63
2036	30	\$919,697.68	1,687,518.68
2037	31	\$523,395.07	929,323.63
2038	32	\$50,295.89	86,508.24
2039	33	\$50,504.11	84,229.67

2040	34	\$113,371.39	183,508.24
2041	35	\$779,436.87	1,225,529.67
2042	36	\$35,118.32	53,681.32
2043	37	\$11,817.25	17,574.73
2044	38	\$30,540.46	44,223.08
2045	39	\$369,582.34	521,419.78
2046	40	\$54,139.93	74,470.33
2048	42	\$238,678.69	312,652.20
2049	43	\$226,216.08	289,426.92
2050	44	\$3,124,949.56	3,907,163.74
2051	45	\$283,114.29	346,105.49
2052	46	\$66,652.95	79,709.34
2053	47	\$62,922.33	73,645.05
2054	48	\$76,357.29	87,505.49
2056	50	(\$20,780.64)	(22,860.99)
2057	51	\$84,682.40	91,331.32
2060	54	\$2,304.53	2,347.25
2024	18	\$221,665.37	630,665.72
2025	19	\$777,231.73	2,094,227.25
2026	20	\$2,565,874.67	6,565,987.88
2027	21	\$384,624.21	937,113.81
2028	22	\$2,833,885.76	6,589,097.79
2029	23	\$2,270,044.44	5,047,468.04
2030	24	\$1,638,401.42	3,490,480.19
2031	25	\$831,053.59	1,699,344.65
2032	26	\$6,067,607.88	11,927,773.88
2033	27	\$9,178,267.64	17,371,635.80
2034	28	\$1,126,597.80	2,055,835.06
2035	29	\$7,886,684.07	13,893,513.03
2036	30	\$5,255,066.24	8,947,772.18
2037	31	\$7,008,614.12	11,547,142.12
2038	32	\$13,112,118.29	20,925,526.29
2039	33	\$7,252,558.90	11,222,338.30
2040	34	\$14,544,079.98	21,840,807.40
2041	35	\$17,706,641.67	25,827,798.15
2042	36	\$20,399,808.97	28,926,977.02
2043	37	\$45,694,846.30	63,038,710.74
2044	38	\$66,340,227.37	89,104,480.57
2045	39	\$70,604,554.00	92,393,300.08
2046	40	\$130,653,594.19	166,686,959.25
2047	41	\$173,057,944.51	215,385,959.41
2048	42	\$123,109,447.75	149,562,496.15
2049	43	\$39,508,097.74	46,878,157.98
2050	44	\$16,124,013.17	18,695,921.11
2051	45	\$10,268,292.80	11,640,907.34
2052	46	\$17,481,853.10	19,386,818.35
2053	47	\$34,292,869.93	37,218,572.81
2054	48	\$92,936,073.15	98,758,531.50
2055	49	\$69,196,097.74	72,027,074.36
2056	50	\$43,552,144.29	44,425,195.79
2057	51	\$15,864,654.64	15,864,654.64
1978	1	\$397,682.11	20,236,215.65

1979	1	\$182,185.98	9,270,607.57
1980	1	\$91,614.77	4,661,854.77
1981	1	\$91,130.13	4,637,193.67
1982	1	\$4,739.03	241,147.47
1983	1	\$980.28	49,881.95
1984	1	\$1,215.43	61,847.65
1985	1	\$3,345.57	170,240.69
1986	1	\$3,716.37	189,109.00
1987	1	\$5,952.48	302,894.36
1988	1	\$14,068.14	715,863.02
1989	1	\$10,240.93	521,113.88
1990	1	\$16,943.26	862,164.67
1991	1	\$37,053.08	1,885,461.02
1992	1	\$29,868.35	1,519,863.12
1993	1	\$3,896.18	198,258.70
1994	1	\$1,992.84	101,406.47
1995	1	\$5,127.64	260,922.04
1996	1	\$21,026.49	1,069,941.48
1997	1	\$75,112.88	3,822,149.40
1998	1	\$85,987.68	4,375,518.01
1999	1	\$293,597.43	14,939,824.45
2000	1	\$456,411.57	23,224,688.07
2001	1	\$259,684.50	13,214,151.23
2002	1	\$302,266.20	15,380,938.33
2003	1	\$441,718.37	22,477,018.62
2004	1	\$430,244.18	21,893,149.81
2005	1	\$359,381.48	18,287,272.54
2006	1	\$583,142.13	29,673,424.08
2007	1	\$359,150.69	20,640,844.19
2008	2	\$797,639.78	21,527,576.84
2009	3	\$3,007,547.67	53,039,427.03
2010	4	\$3,736,060.93	48,929,500.31
2011	5	\$3,549,916.90	36,975,219.82
2012	6	\$4,174,354.55	36,091,600.85
2013	7	\$3,257,067.94	24,070,798.90
2014	8	\$3,070,437.94	19,813,878.99
2015	9	\$3,950,856.53	22,625,970.89
2016	10	\$4,406,562.60	22,682,905.05
2017	11	\$4,017,192.16	18,778,946.16
2018	12	\$3,834,962.00	16,418,757.38
2019	13	\$3,756,714.88	14,835,540.40
2020	14	\$2,873,544.66	10,530,587.73
2021	15	\$2,948,094.86	10,077,992.06
2022	16	\$3,293,218.15	10,549,100.35
2023	17	\$3,669,489.67	11,058,275.49
2024	18	\$5,194,189.67	14,777,883.68
2025	19	\$6,116,298.43	16,479,938.43
2026	20	\$5,304,522.75	13,573,914.11
2027	21	\$10,183,768.69	24,811,832.89
2028	22	\$7,987,316.62	18,571,181.56
2029	23	\$8,055,263.58	17,910,774.98
2030	24	\$7,973,468.53	16,986,656.32

2031	25	\$11,248,346.38	23,000,495.62
2032	26	\$21,288,242.85	41,848,324.85
2033	27	\$28,939,308.06	54,772,780.38
2034	28	\$1,700,338.29	3,102,784.45
2035	29	\$13,431,118.49	23,660,665.07
2036	30	\$14,808,513.38	25,214,220.44
2037	31	\$19,756,711.38	32,550,269.18
2038	32	\$12,008,917.90	19,164,838.69
2039	33	\$14,238,816.84	22,032,508.14
2040	34	\$11,482,541.53	17,243,228.17
2041	35	\$19,142,957.02	27,922,769.18
2042	36	\$18,719,099.94	26,543,631.69
2043	37	\$33,542,144.58	46,273,196.62
2044	38	\$25,028,174.81	33,616,343.88
2045	39	\$44,146,691.72	57,770,319.56
2046	40	\$54,845,863.88	69,971,809.99
2047	41	\$61,863,487.55	76,994,433.65
2048	42	\$82,111,247.84	99,754,653.98
2049	43	\$59,960,341.99	71,145,562.79
2050	44	\$11,543,371.01	13,384,611.74
2051	45	\$36,605,828.80	41,499,066.76
2052	46	\$49,013,656.01	54,354,532.36
2053	47	\$30,664,332.26	33,280,441.18
2054	48	\$46,504,839.64	49,418,347.75
2055	49	\$48,791,517.24	50,787,676.06
2056	50	\$60,909,479.69	62,130,467.64
2057	51	\$35,428,093.83	35,428,093.83
1978	1	\$163.09	8,298.90
1979	1	\$35.60	1,811.52
1980	1	\$26.69	1,358.13
1999	1	\$612.87	31,186.14
2008	2	\$138.39	3,734.99
2011	5	\$106.21	1,106.25
2017	11	\$15,569.18	72,780.38
2018	12	\$76,583.02	327,877.57
2019	13	\$324,654.76	1,282,085.28
2020	14	\$144,195.64	528,429.17
2021	15	\$264,842.93	905,359.25
2022	16	\$523,814.43	1,677,924.38
2023	17	\$375,351.26	1,131,148.48
2024	18	\$518,077.79	1,473,972.62
2025	19	\$473,831.25	1,276,705.17
2026	20	\$414,151.56	1,059,785.77
2027	21	\$1,312,460.22	3,197,690.82
2028	22	\$2,298,410.60	5,343,997.56
2029	23	\$5,803,952.73	12,905,014.25
2030	24	\$5,240,041.05	11,163,369.63
2031	25	\$4,724,811.13	9,661,242.11
2032	26	\$6,193,652.10	12,175,451.35
2033	27	\$15,970,381.80	30,226,784.04
2034	28	\$2,508,923.88	4,578,294.83
2035	29	\$13,779,165.68	24,273,795.54

2036	30	\$39,980,704.60	68,074,510.48
2037	31	\$43,094,599.19	71,000,723.59
2038	32	\$22,111,225.95	35,286,949.42
2039	33	\$29,706,704.36	45,966,825.26
2040	34	\$35,533,098.85	53,359,731.33
2041	35	\$30,382,148.07	44,316,753.51
2042	36	\$42,825,080.56	60,725,845.21
2043	37	\$32,605,561.05	44,981,129.15
2044	38	\$60,545,902.50	81,321,626.30
2045	39	\$75,438,544.80	98,718,809.28
2046	40	\$72,229,626.16	92,149,841.75
2047	41	\$80,445,662.15	100,121,548.95
2048	42	\$126,135,527.56	153,238,517.71
2049	43	\$44,051,600.06	52,269,146.14
2050	44	\$26,620,638.05	30,866,798.29
2051	45	\$45,847,064.22	51,975,612.66
2052	46	\$51,048,497.11	56,611,104.21
2053	47	\$79,688,557.71	86,487,138.71
2054	48	\$82,628,407.21	87,805,041.22
2055	49	\$83,931,517.44	87,365,324.14
2056	50	\$116,464,291.81	118,798,928.35
2057	51	\$79,747,407.90	79,747,407.90
2029	23	\$156,255.59	374,175.27
2030	24	\$320,647.27	735,767.03
2031	25	\$4,007.42	8,826.92
2032	26	\$125,686.41	266,171.98
2033	27	\$23,879.25	48,693.41
2034	28	\$490,569.85	964,549.45
2035	29	\$82,995.02	157,545.60
2037	31	\$334,961.03	594,746.15
2041	35	\$200,280.59	314,906.59
2042	36	\$1,142,658.07	1,746,649.45
2043	37	\$744,069.71	1,106,587.91
2044	38	\$213,527.83	309,191.76
2045	39	\$690,529.32	974,223.08
2046	40	\$1,934,811.04	2,661,363.19
2047	41	\$779,661.41	1,046,244.51
2048	42	\$642,877.60	842,124.18
2049	43	\$1,881,720.90	2,407,524.18
2050	44	\$815,040.15	1,019,054.95
2051	45	\$1,297,210.92	1,585,832.42
2052	46	\$740,597.99	885,670.88
2053	47	\$814,419.24	953,206.04
2057	51	\$47,462.96	51,189.56
2058	52	\$626,533.72	662,718.13
2059	53	\$46,995.62	48,770.88
2061	55	\$1,458.24	1,458.24
1994	1	\$81,694.23	4,488,693.96
1995	1	\$1,216.79	66,856.59
1996	1	\$390.01	21,429.12
2000	1	\$240.93	13,237.91
2001	1	\$68.45	3,760.99

2002	1	\$1,546.52	84,973.63
2003	1	\$3,088.82	169,715.38
2004	1	\$3,393.02	186,429.67
2005	1	\$5,928.22	325,726.37
2006	1	\$2,121.80	116,582.42
2007	1	\$8,611.52	500,669.78
2008	2	\$8,407.13	237,489.56
2009	3	\$5,148.28	96,050.00
2010	4	\$16,135.24	224,724.73
2011	5	\$24,831.49	275,905.49
2012	6	\$56,559.11	522,727.47
2013	7	\$21,222.98	167,903.30
2014	8	\$25,110.74	173,656.59
2015	9	\$61,074.60	375,151.10
2016	10	\$54,668.36	302,035.16
2017	11	\$24,215.82	121,565.38
2018	12	\$52,734.67	242,569.78
2019	13	\$173,400.43	735,995.05
2020	14	\$231,261.72	911,196.70
2021	15	\$86,314.27	317,331.87
2022	16	\$25,794.47	88,885.16
2023	17	\$26,047.77	84,460.99
2024	18	\$9,522.54	29,156.59
2025	19	\$28,680.73	83,180.77
2026	20	\$74,494.58	205,219.23
2027	21	\$35,128.00	92,151.10
2028	22	\$229,326.48	574,177.47
2029	23	\$491,031.52	1,175,841.76
2030	24	\$575,017.51	1,319,452.75
2031	25	\$206,611.91	455,092.31
2032	26	\$804,111.97	1,702,905.49
2033	27	\$604,095.74	1,231,842.86
2034	28	\$187,542.90	368,743.41
2035	29	\$584,653.93	1,109,821.43
2036	30	\$228,699.97	419,632.97
2037	31	\$176,328.64	313,083.52
2038	32	\$279,145.47	480,126.37
2039	33	\$222,540.55	371,148.35
2040	34	\$415,764.80	672,976.37
2041	35	\$471,186.54	740,859.34
2042	36	\$311,071.02	475,498.35
2043	37	\$273,535.65	406,804.95
2044	38	\$422,040.84	611,121.98
2045	39	\$219,474.86	309,642.86
2046	40	\$112,614.70	154,903.30
2047	41	\$330,546.97	443,568.13
2048	42	\$164,034.95	214,874.18
2050	44	\$151,790.61	189,785.71
2051	45	\$121,210.97	148,179.67
2052	46	\$146,083.22	174,698.90
2053	47	\$320,200.01	374,765.93
2054	48	\$392,986.44	450,362.64

2055	49	\$1,587,324.35	1,781,908.79
2056	50	\$1,913,138.84	2,104,663.19
2057	51	\$714,009.21	770,070.33
2058	52	\$1,647,499.75	1,742,648.35
2059	53	\$878,596.18	911,785.16
2060	54	\$2,000.82	2,037.91
2061	55	\$4,159.34	4,159.34
2021	15	\$27,391.15	100,702.75
2031	25	\$14,801.65	32,602.75
2034	28	\$134,133.47	263,730.77
2035	29	\$117,684.23	223,394.51
2036	30	\$277,876.04	509,864.29
2037	31	\$475,950.11	845,081.87
2038	32	\$310,314.26	533,736.26
2039	33	\$33,664.90	56,145.60
2040	34	\$149,869.45	242,585.71
2041	35	\$332,552.17	522,880.77
2042	36	\$38,777.17	59,274.18
2043	37	\$285,747.83	424,967.03
2044	38	\$543,827.77	787,471.43
2045	39	\$602,408.34	849,898.90
2046	40	\$450,366.11	619,485.71
2047	41	\$29,413.29	39,470.33
2048	42	\$31,505.77	41,270.33
2049	43	\$672,160.11	859,979.67
2050	44	\$297,883.31	372,447.25
2051	45	\$136,638.36	167,039.56
2052	46	\$1,055,773.26	1,262,584.62
2053	47	\$136,528.89	159,795.05
2054	48	\$112,214.44	128,597.80
2055	49	\$416,353.56	467,392.86
2057	51	\$219,644.51	236,890.11
2058	52	\$103,158.20	109,115.93
2059	53	\$498,509.99	517,341.21
2060	54	\$371,455.40	378,341.21
2061	55	\$320,841.21	320,841.21
2022	16	\$32,428.47	88,312.83
2029	23	\$23,280.57	44,310.18
2038	32	\$244,287.31	335,191.15
2042	36	\$869,722.53	1,061,673.01
2012	6	\$110,242.15	780,751.77
2042	36	\$18,718.72	22,850.00
2049	43	\$11,048.08	11,303.54
1994	1	\$115,972.45	5,131,524.34
2008	2	\$46,994.77	925,093.81
2009	3	\$107,921.87	1,470,325.22
2011	5	\$4,145.96	34,957.52
2014	8	\$28,912.87	155,111.95
2034	28	\$878,964.09	1,376,823.45
2042	36	\$1,216,599.72	1,485,107.08
2043	37	\$1,415,345.53	1,681,332.30
2044	38	\$410,331.83	474,701.33



2045	39	\$452,853.93	510,545.58
2046	40	\$1,824,986.83	2,006,361.95
2047	41	\$193,768.49	207,861.50
2048	42	\$1,341,773.68	1,405,292.92
2049	43	\$428,947.56	438,865.93
2050	44	\$541,680.53	541,680.53
2017	11	\$3,245.89	12,769.03
2018	12	\$95,029.85	343,315.93
2019	13	\$180,914.17	604,255.75
2020	14	\$514,612.85	1,598,176.55
2021	15	\$533,507.13	1,548,192.48
2022	16	\$313,447.28	853,614.60
2023	17	\$303,818.05	779,420.35
2024	18	\$1,197,497.74	2,903,728.76
2025	19	\$1,128,231.78	2,593,636.28
2026	20	\$1,811,602.16	3,958,920.80
2027	21	\$206,954.30	430,975.22
2028	22	\$2,010,276.72	3,998,163.72
2029	23	\$324,812.97	618,220.35
2030	24	\$1,232,967.27	2,249,940.27
2031	25	\$1,547,715.39	2,712,434.96
2032	26	\$2,630,182.13	4,433,887.61
2033	27	\$1,464,672.94	2,378,488.05
2034	28	\$2,032,795.82	3,184,203.98
2035	29	\$2,633,992.87	3,984,860.62
2036	30	\$5,091,462.48	7,448,014.16
2037	31	\$25,742,362.72	36,451,943.81
2038	32	\$15,117,604.50	20,743,145.58
2039	33	\$27,620,360.84	36,758,531.86
2040	34	\$21,997,492.34	28,420,532.74
2041	35	\$32,578,641.49	40,897,114.60
2042	36	\$20,261,967.75	24,733,847.35
2043	37	\$735,178.58	873,341.15
2044	38	\$3,600,430.63	4,165,236.73
2045	39	\$6,627,919.11	7,472,287.61
2046	40	\$24,059,071.73	26,450,166.81
2047	41	\$10,620,383.42	11,392,816.37
2048	42	\$13,760,771.09	14,412,202.65
2049	43	\$15,430,359.55	15,787,149.12
2050	44	\$8,012,494.25	8,012,494.25
1971	1	\$44,007.63	1,947,240.27
1972	1	\$13,151.92	581,943.36
1973	1	\$22,848.21	1,010,982.74
1974	1	\$6,734.04	297,966.37
1975	1	\$3,872.97	171,370.35
1976	1	\$125.85	5,568.58
1977	1	\$82.60	3,654.87
1978	1	\$64.79	2,866.81
1979	1	\$462.67	20,472.12
1980	1	\$10,199.63	451,311.06
1981	1	\$6,596.64	291,886.73
1982	1	\$13,186.98	583,494.69

1983	1	\$21,650.72	957,996.46
1984	1	\$12,462.61	551,442.92
1985	1	\$12,005.83	531,231.42
1986	1	\$6,440.80	284,991.15
1987	1	\$3,281.57	145,202.21
1988	1	\$704.12	31,155.75
1989	1	\$7,515.86	332,560.18
1990	1	\$28,538.18	1,262,751.33
1991	1	\$39,582.25	1,751,426.99
1992	1	\$143,540.46	6,351,347.79
1993	1	\$172,273.16	7,622,706.19
1994	1	\$179,647.21	7,948,991.59
1995	1	\$239,174.66	10,582,949.56
1996	1	\$275,249.53	12,179,182.74
1997	1	\$183,179.20	8,105,274.34
1998	1	\$169,240.49	7,488,517.26
1999	1	\$318,438.87	14,090,215.49
2000	1	\$129,235.00	5,718,362.83
2001	1	\$93,623.91	4,142,650.88
2002	1	\$149,673.08	6,622,702.65
2003	1	\$213,652.88	9,453,667.26
2004	1	\$273,739.24	12,112,355.75
2005	1	\$233,377.49	10,326,437.61
2006	0	\$43,155.22	7,706,288.94
2007	1	\$338,965.86	12,020,065.93
2008	2	\$662,352.90	13,038,442.92
2009	3	\$661,607.33	9,013,723.89
2010	4	\$618,555.14	6,443,282.74
2011	5	\$2,245,634.59	18,934,524.34
2012	6	\$646,840.82	4,581,025.66
2013	7	\$613,398.60	3,744,802.21
2014	8	\$1,779,908.77	9,548,866.81
2015	9	\$529,561.15	2,533,785.40
2016	10	\$1,068,207.76	4,612,296.02
2017	11	\$2,825,584.96	11,115,597.79
2018	12	\$1,762,081.98	6,365,903.10
2019	13	\$14,931,526.31	49,871,497.35
2020	14	\$2,060,852.72	6,400,163.72
2021	15	\$761,144.86	2,208,777.88
2022	16	\$1,432,275.79	3,900,533.19
2023	17	\$1,156,930.54	2,968,010.62
2024	18	\$484,684.60	1,175,277.88
2025	19	\$628,450.66	1,444,714.16
2026	20	\$501,450.03	1,095,826.11
2027	21	\$266,329.33	554,621.68
2028	22	\$1,135,092.14	2,257,542.04
2029	23	\$8,411,725.60	16,010,136.28
2030	24	\$8,702,109.55	15,879,761.95
2031	25	\$5,866,313.60	10,280,956.19
2032	26	\$1,687,476.83	2,844,701.33
2033	27	\$10,684,058.61	17,349,884.07
2034	28	\$4,801,505.27	7,521,154.87

2035	29	\$3,156,673.94	4,775,603.54
2036	30	\$3,221,998.57	4,713,280.53
2037	31	\$3,929,663.65	5,564,519.47
2038	32	\$711,549.37	976,330.09
2039	33	\$4,529,990.12	6,028,733.19
2040	34	\$12,410,400.59	16,034,109.29
2041	35	\$4,699,390.13	5,899,309.73
2042	36	\$5,093,378.54	6,217,503.10
2043	37	\$155,925,572.18	185,228,762.39
2044	38	\$4,068,301.66	4,706,503.54
2045	39	\$18,865,339.65	21,268,703.10
2046	40	\$14,798,503.36	16,269,242.92
2047	41	\$93,738,352.28	100,556,052.65
2048	42	\$98,314,937.66	102,969,142.92
2049	43	\$80,478,578.86	82,339,450.44
2050	44	\$25,392,207.08	25,392,207.08
2011	5	\$160,426.76	1,352,670.80
2012	6	\$31,446.18	222,706.64
2013	7	\$433,346.53	2,645,583.19
2014	8	\$98,967.76	530,942.92
2015	9	\$33,337.53	159,509.73
2016	10	\$117,454.92	507,145.58
2017	11	\$105,968.22	416,869.47
2018	12	\$64,753.81	233,937.17
2019	13	\$226,769.80	757,414.16
2020	14	\$465,258.51	1,444,902.21
2021	15	\$2,813,017.68	8,163,138.94
2022	16	\$3,847,522.74	10,478,003.10
2023	17	\$2,044,588.45	5,245,224.34
2024	18	\$1,374,802.19	3,333,661.95
2025	19	\$2,098,579.74	4,824,321.24
2026	20	\$721,919.88	1,577,622.12
2027	21	\$1,111,089.52	2,313,805.75
2028	22	\$3,076,363.33	6,118,463.27
2029	23	\$9,027,670.39	17,182,471.24
2030	24	\$3,992,698.66	7,285,946.46
2031	25	\$8,265,670.19	14,485,927.43
2032	26	\$5,403,995.83	9,109,905.31
2033	27	\$6,964,468.30	11,309,626.99
2034	28	\$6,886,612.88	10,787,300.88
2035	29	\$4,919,144.16	7,441,973.01
2036	30	\$5,372,841.62	7,859,627.88
2037	31	\$6,018,575.75	8,522,480.53
2038	32	\$6,348,258.84	8,710,563.72
2039	33	\$7,474,662.22	9,947,647.35
2040	34	\$7,888,155.93	10,191,415.93
2041	35	\$11,048,251.60	13,869,258.85
2042	36	\$16,084,060.79	19,633,863.27
2043	37	\$8,071,854.07	9,588,802.65
2044	38	\$20,901,505.25	24,180,362.39
2045	39	\$25,708,797.01	28,983,987.61
2046	40	\$32,542,931.86	35,777,189.82

2047	41	\$51,931,651.38	55,708,701.33
2048	42	\$52,637,723.49	55,129,580.53
2049	43	\$60,094,183.52	61,483,715.49
2050	44	\$48,470,767.70	48,470,767.70
2022	16	\$915.41	3,154.40
2046	40	\$380.28	523.08
2047	41	\$971,556.14	1,303,752.20
2020	14	\$1,676,087.67	6,603,970.33
2024	18	\$124.00	379.67
2029	23	\$111,149.98	266,163.74
2032	26	\$77.84	164.84
2041	35	\$16,206.12	25,481.32
2043	37	\$54,106.03	80,467.03
2053	47	\$4,593.57	5,376.37
2056	50	\$353,424.69	388,806.04
2021	15	\$65,332.01	240,191.21
2022	16	\$795,335.04	2,740,644.51
2023	17	\$124,036.62	402,193.96
2027	21	\$74,922.97	196,545.05
2028	22	\$204,600.55	512,269.78
2029	23	\$45.89	109.89
2030	24	\$116,194.34	266,623.08
2031	25	\$73,772.51	162,494.51
2039	33	\$482,280.35	804,336.81
2048	42	\$524,573.25	687,153.85
2051	45	\$46,986.46	57,440.66
2052	46	\$87,963.65	105,194.51
2053	47	(\$233,656.81)	(273,474.73)
2054	48	\$52,284.56	59,918.13
2057	51	(\$12,943.61)	(13,959.89)
1982	1	\$5,742.82	308,753.76
1983	1	\$16,247.94	873,545.16
1984	1	\$9,727.52	522,984.95
2002	1	\$1,376.53	74,006.99
2004	1	\$1,756.04	94,410.75
2007	1	\$1,622.78	114,280.11
2008	2	\$5,835.86	177,922.58
2009	3	\$85,467.75	1,662,796.77
2010	4	\$149,245.68	2,132,081.18
2011	5	\$38,817.76	438,123.66
2012	6	\$200,458.52	1,869,948.92
2013	7	\$17,510.21	139,190.86
2014	8	\$27,373.19	189,565.05
2015	9	\$14,154.80	86,839.25
2016	10	\$16,484.98	90,776.34
2017	11	\$11,044.37	55,166.67
2018	12	\$5,098.63	23,302.69
2019	13	\$1,385,149.87	5,834,666.67
2020	14	\$118,760.05	463,906.45
2021	15	\$34,812.93	126,776.88
2022	16	\$169,922.80	579,545.70
2023	17	\$18,979.74	60,871.51

2024	18	\$54,020.04	163,498.92
2025	19	\$28,829.84	82,606.99
2026	20	\$107,040.38	291,187.10
2028	22	\$143,580.82	354,695.70
2030	24	\$219,356.52	496,281.72
2031	25	\$5,103.99	11,081.18
2034	28	\$91,495.53	177,179.57
2038	32	\$744,898.11	1,260,829.57
2039	33	\$58,782.53	96,459.68
2041	35	\$56,357.10	87,159.14
2046	40	\$171,158.15	231,419.89
2050	44	\$727,491.93	893,724.73
2051	45	\$826,683.17	992,893.55
2052	46	\$79,824.25	93,778.49
2053	47	\$416,029.08	478,304.30
2054	48	\$479,586.98	539,832.26
2055	49	\$145,172.18	160,057.53
2057	51	\$949,173.80	1,005,267.74
2059	53	\$22,935,200.34	23,369,880.11
2060	54	\$2,473,275.27	2,473,275.27
1982	1	\$77,097.98	4,145,052.69
1983	1	\$443,337.74	23,835,362.37
1984	1	\$94,726.63	5,092,829.57
1993	1	\$11,143.45	599,110.22
2001	1	\$2,928.08	157,423.66
2002	1	\$187,911.67	10,102,777.96
2003	1	\$204,714.98	11,006,181.72
2004	1	\$158,800.95	8,537,685.48
2005	1	\$257.76	13,858.06
2006	1	\$22,378.62	1,203,151.61
2007	1	\$186,816.89	13,156,118.82
2008	2	\$1,114,335.63	33,973,647.31
2009	3	\$3,927,090.93	76,402,547.31
2010	4	\$2,849,343.56	40,704,908.06
2011	5	\$1,874,834.30	21,160,658.06
2012	6	\$1,686,045.12	15,728,032.80
2013	7	\$3,159,511.50	25,115,353.76
2014	8	\$1,124,497.30	7,787,377.42
2015	9	\$461,608.81	2,831,955.91
2016	10	\$264,876.59	1,458,571.51
2017	11	\$540,817.16	2,701,384.41
2018	12	\$1,214,757.48	5,551,908.06
2019	13	\$1,908,393.76	8,038,726.88
2020	14	\$4,063,201.72	15,871,881.72
2021	15	\$2,063,352.37	7,514,029.03
2022	16	\$3,412,332.54	11,638,241.94
2023	17	\$1,454,267.39	4,664,103.23
2024	18	\$1,379,734.77	4,175,952.69
2025	19	\$1,883,263.48	5,396,170.43
2026	20	\$2,563,197.52	6,972,789.78
2027	21	\$189,595.34	490,925.27
2028	22	\$49,103.11	121,302.15

2029	23	\$157,346.59	371,626.34
2030	24	\$731,740.27	1,655,520.97
2031	25	\$2,240,149.89	4,863,547.31
2032	26	\$109,716.19	228,956.99
2033	27	\$358,035.96	719,236.56
2034	28	\$216,382.43	419,020.97
2035	29	\$404,304.68	755,709.68
2036	30	\$1,514,527.57	2,735,779.57
2037	31	\$100,563.23	175,748.39
2038	32	\$653,707.49	1,106,478.49
2040	34	\$6,103.75	9,719.35
2053	47	\$193,215.31	222,137.63
2055	49	\$1,571,155.14	1,732,254.84
2058	52	\$2,974,794.22	3,089,732.26
2060	54	\$8,098,509.14	8,098,509.14
1982	1	\$68.63	3,689.78
1983	1	\$2,274.59	122,289.78
1984	1	\$610.87	32,842.47
2000	1	\$375.15	20,169.35
2002	1	\$685.26	36,841.94
2003	1	\$2,635.58	141,697.85
2004	1	\$6,012.66	323,261.29
2005	1	\$1,705.65	91,701.61
2006	1	\$256.66	13,798.92
2007	1	\$3,730.75	262,729.03
2008	2	\$23,902.35	728,730.11
2009	3	\$90,218.94	1,755,232.26
2010	4	\$66,596.61	951,380.11
2011	5	\$15,590.79	175,968.28
2012	6	\$12,625.91	117,779.03
2013	7	\$47,463.46	377,293.01
2014	8	\$5,792.69	40,115.59
2015	9	\$22,125.76	135,740.86
2016	10	\$4,183.24	23,035.48
2017	11	\$7,566.48	37,794.62
2018	12	\$38,036.62	173,841.94
2019	13	\$104,885.62	441,809.68
2020	14	\$39,191.67	153,092.47
2021	15	\$319,175.11	1,162,327.42
2022	16	\$7,900.48	26,945.70
2024	18	\$36,611.16	110,808.60
2025	19	\$118,854.58	340,557.53
2026	20	\$71,917.98	195,641.94
2029	23	\$127,146.34	300,298.39
2030	24	\$1,784.87	4,038.17
2031	25	\$414,603.64	900,138.17
2032	26	\$76,607.33	159,865.05
2034	28	\$97,109.30	188,050.54
2038	32	\$6,624,150.61	11,212,170.97
2039	33	\$103,232.03	169,399.46
2040	34	\$22,119.44	35,222.04
2041	35	\$150,042.14	232,047.85

2043	37	\$91,094.66	133,218.28
2044	38	\$191,958.74	273,289.78
2045	39	\$153,591.99	213,026.34
2046	40	\$1,256,653.56	1,699,098.92
2047	41	\$693,439.94	914,587.10
2048	42	\$342,105.64	440,403.76
2049	43	\$173,077.33	217,597.85
2050	44	\$1,116,031.64	1,371,046.24
2051	45	\$6,231,734.36	7,484,667.74
2052	46	\$497,397.80	584,348.92
2053	47	\$397,225.50	456,686.02
2054	48	\$2,975,049.08	3,348,772.04
2055	49	\$4,384,839.81	4,834,443.01
2056	50	\$6,081,377.12	6,570,200.00
2057	51	\$1,076,013.37	1,139,603.23
2058	52	\$18,871,886.28	19,601,045.16
2059	53	(\$7,566,220.43)	(7,709,619.35)
1983	1	\$271.05	14,572.58
2009	3	\$261.31	5,083.87
2010	4	\$2,172.33	31,033.33
2012	6	\$5,821.94	54,309.14
2013	7	\$16,660.38	132,435.48
2016	10	\$6,716.17	36,983.33
2018	12	\$7,289.33	33,315.05
2019	13	\$6,385.55	26,897.85
2020	14	\$39,924.71	155,955.91
2021	15	\$5,041.27	18,358.60
2022	16	\$7,723.93	26,343.55
2024	18	\$7,181.23	21,734.95
2026	20	\$14,519.61	39,498.39
2035	29	\$18,716.08	34,983.33
2036	30	\$20,518.62	37,063.98
2037	31	\$30,233.69	52,837.63
2055	49	\$2,938.00	3,239.25
2059	53	\$6,479,796.39	6,602,604.84
2060	54	\$5,494,514.52	5,494,514.52
2055	49	\$1,006,932.87	1,110,179.57
2059	53	\$463,701.47	472,489.78
2060	54	\$56,796.24	56,796.24
2050	44	\$88,890.27	88,890.27
2050	44	\$84,011.95	84,011.95
2024	18	\$4,778.62	13,595.56
2026	20	\$5,109.95	13,076.02
2033	27	\$62,326.82	117,964.58
2034	28	\$13,245.57	24,170.57
2037	31	\$503,278.00	829,178.20
2038	32	\$287.61	458.99
2039	33	\$2,764.68	4,277.94
2040	34	\$250,266.43	375,822.82
2041	35	\$291,256.16	424,839.20
2042	36	\$783,938.94	1,111,623.24
2043	37	\$1,041,124.89	1,436,287.91

2044	38	\$958,020.01	1,286,755.04
2045	39	\$229,345.74	300,121.62
2046	40	\$1,372,086.29	1,750,494.10
2047	41	\$1,808,819.43	2,251,231.43
2048	42	\$1,984,363.84	2,410,748.02
2049	43	\$4,168,744.08	4,946,396.80
2050	44	\$117,481.23	136,220.23
2053	47	\$262,319.63	284,699.27
2054	48	\$2,540,142.66	2,699,281.50
2055	49	\$3,451,114.62	3,592,306.64
2056	50	\$724,686.79	739,213.82
2057	51	\$370,969.88	370,969.88
2008	2	\$198,567.06	5,359,145.63
2009	3	\$35,371.56	623,793.00
2010	4	\$101,032.02	1,323,170.67
2011	5	\$256,040.42	2,666,865.46
2015	9	\$243,288.73	1,393,278.55
2016	10	\$1,946,659.07	10,020,482.39
2017	11	\$613,086.97	2,865,963.77
2018	12	\$2,537,214.60	10,862,665.89
2019	13	\$644,876.95	2,546,665.99
2020	14	\$687,130.84	2,518,106.55
2021	15	\$560,262.27	1,915,243.23
2023	17	\$72,825.07	219,463.67
2025	19	\$11,968.44	32,248.12
2026	20	\$4,860.39	12,437.41
2030	24	\$7,692.53	16,388.15
2036	30	\$73,259.89	124,738.45
2037	31	\$1,692,100.21	2,787,828.21
2038	32	\$1,075.81	1,716.87
2039	33	\$163,653.24	253,229.70
2040	34	\$322,045.20	483,612.35
2041	35	\$214,395.59	312,726.95
2042	36	\$187,759.62	266,242.62
2044	38	\$77,469.97	104,053.02
2045	39	\$988,443.30	1,293,475.98
2046	40	\$149,045.38	190,150.62
2047	41	\$1,160,676.99	1,444,562.39
2048	42	\$38,501.90	46,774.88
2049	43	\$165,226.75	196,048.75
2050	44	\$649,208.22	752,761.04
2051	45	\$26,828.01	30,414.21
2052	46	\$3,745,371.95	4,153,494.30
2053	47	\$200,056.75	217,124.47
2054	48	(\$98,500.76)	(104,671.79)
2056	50	\$1,663,755.61	1,697,107.16
2057	51	\$1,528,501.93	1,528,501.93
2016	10	\$61,106.04	314,545.08
2018	12	\$177,392.66	759,477.41
2019	13	\$2,085,152.36	8,234,418.38
2020	14	\$8,006,340.83	29,340,582.64
2021	15	\$3,752,927.18	12,829,292.18



2022	16	\$89,712.04		287,372.79	
2023	17	\$629.83		1,898.03	
2024	18	\$213,827.36		608,355.89	
2025	19	\$92,330.56		248,778.24	
2026	20	\$103,061.09		263,726.34	
2027	21	\$13,559.22		33,035.82	
2028	22	\$2,927.61		6,806.94	
2036	30	\$1,556,375.46		2,650,015.77	
2037	31	\$1,930,778.92		3,181,064.52	
2038	32	\$2,632,473.47		4,201,122.02	
2039	33	\$1,686,772.72		2,610,036.64	
2040	34	\$900,988.89		1,353,006.82	
2041	35	\$1,603,525.13		2,338,973.13	
2042	36	\$2,570,137.18		3,644,447.38	
2043	37	\$2,705,281.17		3,732,081.21	
2044	38	\$6,203,843.97		8,332,631.28	
2045	39	\$4,351,462.42		5,694,319.66	
2046	40	\$3,248,548.66		4,144,466.21	
2047	41	\$789,720.02		982,874.52	
2048	42	\$437,694.95		531,743.33	
2049	43	\$3,522,816.54		4,179,975.58	
2050	44	\$4,071,112.64		4,720,480.87	
2051	45	\$2,475,059.84		2,805,910.34	
2052	46	\$3,024,775.60		3,354,376.65	
2053	47	\$5,570,735.00		6,045,998.88	
2054	48	\$7,848,250.46		8,339,939.96	
2055	49	\$17,912,344.60		18,645,174.54	
2056	50	\$17,752,752.88		18,108,623.55	
2057	51	\$16,685,527.68		16,685,527.68	
		\$6,215,296,639.06	31.87	9,448,854,355.74	48.45
			Weighted Average Life Remainin		Average Economic Life

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life
1953	040	040.009.36700:Mains - Cathodic Prot	770.89	1.2095%	83
1963	040	040.009.36700:Mains - Cathodic Prot	1,562.91	1.2095%	83
1967	040	040.009.36700:Mains - Cathodic Prot	1,713.84	1.2095%	83
1970	040	040.009.36700:Mains - Cathodic Prot	5,087.00	1.2095%	83
1971	040	040.009.36700:Mains - Cathodic Prot	2,768.92	1.2095%	83
1972	040	040.009.36700:Mains - Cathodic Prot	1,736.90	1.2095%	83
1973	040	040.009.36700:Mains - Cathodic Prot	7,826.58	1.2095%	83
1974	040	040.009.36700:Mains - Cathodic Prot	5,113.86	1.2095%	83
1975	040	040.009.36700:Mains - Cathodic Prot	6,211.92	1.2095%	83
1976	040	040.009.36700:Mains - Cathodic Prot	41,330.62	1.2095%	83
1977	040	040.009.36700:Mains - Cathodic Prot	11,414.52	1.2095%	83
1978	040	040.009.36700:Mains - Cathodic Prot	6,365.87	1.2095%	83
1979	040	040.009.36700:Mains - Cathodic Prot	4,214.81	1.2095%	83
1980	040	040.009.36700:Mains - Cathodic Prot	12,472.57	1.2095%	83
1982	040	040.009.36700:Mains - Cathodic Prot	6,149.60	1.2095%	83
1983	040	040.009.36700:Mains - Cathodic Prot	4,241.99	1.2095%	83
1984	040	040.009.36700:Mains - Cathodic Prot	6,986.68	1.2095%	83
1985	040	040.009.36700:Mains - Cathodic Prot	55,819.22	1.2095%	83
1986	040	040.009.36700:Mains - Cathodic Prot	12,073.65	1.2095%	83
1987	040	040.009.36700:Mains - Cathodic Prot	38,109.60	1.2095%	83
1988	040	040.009.36700:Mains - Cathodic Prot	25,780.08	1.2095%	83
1989	040	040.009.36700:Mains - Cathodic Prot	2,155.39	1.2095%	83
1990	040	040.009.36700:Mains - Cathodic Prot	10,681.55	1.2095%	83
1991	040	040.009.36700:Mains - Cathodic Prot	4,565.46	1.2095%	83
1992	040	040.009.36700:Mains - Cathodic Prot	115.84	1.2095%	83
1993	040	040.009.36700:Mains - Cathodic Prot	6,473.22	1.2095%	83
1995	040	040.009.36700:Mains - Cathodic Prot	18,843.86	1.2095%	83
1996	040	040.009.36700:Mains - Cathodic Prot	7,739.50	1.2095%	83
1997	040	040.009.36700:Mains - Cathodic Prot	19,287.76	1.2095%	83
1999	040	040.009.36700:Mains - Cathodic Prot	100.03	1.2095%	83
2000	040	040.009.36700:Mains - Cathodic Prot	34,234.17	1.2095%	83
2001	040	040.009.36700:Mains - Cathodic Prot	750.15	1.2095%	83
2003	040	040.009.36700:Mains - Cathodic Prot	39,293.16	1.2095%	83
2005	040	040.009.36700:Mains - Cathodic Prot	4,118.88	1.2095%	83
1948	040	040.009.36701:Mains - Steel	89,808.44	1.2095%	83
1949	040	040.009.36701:Mains - Steel	322,491.86	1.2095%	83
1951	040	040.009.36701:Mains - Steel	162,927.32	1.2095%	83
1952	040	040.009.36701:Mains - Steel	1,148.71	1.2095%	83
1953	040	040.009.36701:Mains - Steel	968.17	1.2095%	83
1954	040	040.009.36701:Mains - Steel	170,466.43	1.2095%	83
1955	040	040.009.36701:Mains - Steel	122,770.69	1.2095%	83
1956	040	040.009.36701:Mains - Steel	127,731.29	1.2095%	83
1957	040	040.009.36701:Mains - Steel	199,661.49	1.2095%	83
1958	040	040.009.36701:Mains - Steel	104,277.89	1.2095%	83
1959	040	040.009.36701:Mains - Steel	176,203.15	1.2095%	83
1960	040	040.009.36701:Mains - Steel	93,555.56	1.2095%	83
1961	040	040.009.36701:Mains - Steel	466,330.72	1.2095%	83
1962	040	040.009.36701:Mains - Steel	284,058.36	1.2095%	83
1963	040	040.009.36701:Mains - Steel	604,258.39	1.2095%	83
1964	040	040.009.36701:Mains - Steel	148,943.59	1.2095%	83

1965	040	040.009.36701:Mains - Steel	475,200.00	1.2095%	83
1966	040	040.009.36701:Mains - Steel	473,030.57	1.2095%	83
1967	040	040.009.36701:Mains - Steel	160,809.27	1.2095%	83
1968	040	040.009.36701:Mains - Steel	566,310.28	1.2095%	83
1969	040	040.009.36701:Mains - Steel	585,652.49	1.2095%	83
1970	040	040.009.36701:Mains - Steel	823,445.43	1.2095%	83
1971	040	040.009.36701:Mains - Steel	323,325.70	1.2095%	83
1972	040	040.009.36701:Mains - Steel	219,204.95	1.2095%	83
1973	040	040.009.36701:Mains - Steel	319,924.85	1.2095%	83
1974	040	040.009.36701:Mains - Steel	205,269.94	1.2095%	83
1975	040	040.009.36701:Mains - Steel	83,702.36	1.2095%	83
1976	040	040.009.36701:Mains - Steel	390,367.21	1.2095%	83
1977	040	040.009.36701:Mains - Steel	213,120.50	1.2095%	83
1978	040	040.009.36701:Mains - Steel	198,078.87	1.2095%	83
1979	040	040.009.36701:Mains - Steel	229,964.94	1.2095%	83
1980	040	040.009.36701:Mains - Steel	328,318.63	1.2095%	83
1981	040	040.009.36701:Mains - Steel	591,487.69	1.2095%	83
1982	040	040.009.36701:Mains - Steel	178,112.79	1.2095%	83
1983	040	040.009.36701:Mains - Steel	68,852.44	1.2095%	83
1984	040	040.009.36701:Mains - Steel	1,131,466.04	1.2095%	83
1985	040	040.009.36701:Mains - Steel	3,201,787.27	1.2095%	83
1986	040	040.009.36701:Mains - Steel	180,373.34	1.2095%	83
1987	040	040.009.36701:Mains - Steel	153,435.49	1.2095%	83
1988	040	040.009.36701:Mains - Steel	712,778.39	1.2095%	83
1989	040	040.009.36701:Mains - Steel	132,272.89	1.2095%	83
1990	040	040.009.36701:Mains - Steel	466,306.22	1.2095%	83
1991	040	040.009.36701:Mains - Steel	503,475.80	1.2095%	83
1992	040	040.009.36701:Mains - Steel	420,217.47	1.2095%	83
1993	040	040.009.36701:Mains - Steel	362,222.80	1.2095%	83
1994	040	040.009.36701:Mains - Steel	70,084.98	1.2095%	83
1995	040	040.009.36701:Mains - Steel	1,658,219.01	1.2095%	83
1996	040	040.009.36701:Mains - Steel	42,018.28	1.2095%	83
1997	040	040.009.36701:Mains - Steel	4,758.24	1.2095%	83
1998	040	040.009.36701:Mains - Steel	364,999.97	1.2095%	83
1999	040	040.009.36701:Mains - Steel	126,800.86	1.2095%	83
2000	040	040.009.36701:Mains - Steel	60,803.06	1.2095%	83
2001	040	040.009.36701:Mains - Steel	78,424.27	1.2095%	83
2002	040	040.009.36701:Mains - Steel	2,136,880.83	1.2095%	83
2003	040	040.009.36701:Mains - Steel	67,123.90	1.2095%	83
2004	040	040.009.36701:Mains - Steel	44,509.27	1.2095%	83
2005	040	040.009.36701:Mains - Steel	210,380.83	1.2095%	83
1957	040	040.009.37600:Mains - Cathodic Prot	1,225.28	2.2762%	44
1966	040	040.009.37600:Mains - Cathodic Prot	527.60	2.2762%	44
1971	040	040.009.37600:Mains - Cathodic Prot	2,075.74	2.2762%	44
1973	040	040.009.37600:Mains - Cathodic Prot	7,325.67	2.2762%	44
1974	040	040.009.37600:Mains - Cathodic Prot	1,554.72	2.2762%	44
1976	040	040.009.37600:Mains - Cathodic Prot	5,902.72	2.2762%	44
1977	040	040.009.37600:Mains - Cathodic Prot	21,129.60	2.2762%	44
1983	040	040.009.37600:Mains - Cathodic Prot	12,308.51	2.2762%	44
1985	040	040.009.37600:Mains - Cathodic Prot	3,814.02	2.2762%	44
1987	040	040.009.37600:Mains - Cathodic Prot	1,290.14	2.2762%	44
1988	040	040.009.37600:Mains - Cathodic Prot	142,523.39	2.2762%	44

1989	040	040.009.37600:Mains - Cathodic Prot	36,142.04	2.2762%	44
1990	040	040.009.37600:Mains - Cathodic Prot	42,613.06	2.2762%	44
1991	040	040.009.37600:Mains - Cathodic Prot	94,936.10	2.2762%	44
1992	040	040.009.37600:Mains - Cathodic Prot	88,278.72	2.2762%	44
1993	040	040.009.37600:Mains - Cathodic Prot	113,151.37	2.2762%	44
1994	040	040.009.37600:Mains - Cathodic Prot	497,139.30	2.2762%	44
1995	040	040.009.37600:Mains - Cathodic Prot	729,806.18	2.2762%	44
1996	040	040.009.37600:Mains - Cathodic Prot	526,673.43	2.2762%	44
1997	040	040.009.37600:Mains - Cathodic Prot	211,918.55	2.2762%	44
1998	040	040.009.37600:Mains - Cathodic Prot	721,249.97	2.2762%	44
1999	040	040.009.37600:Mains - Cathodic Prot	110,815.90	2.2762%	44
2000	040	040.009.37600:Mains - Cathodic Prot	116,939.26	2.2762%	44
2001	040	040.009.37600:Mains - Cathodic Prot	115,726.35	2.2762%	44
2002	040	040.009.37600:Mains - Cathodic Prot	1,135,693.91	2.2762%	44
2003	040	040.009.37600:Mains - Cathodic Prot	2,585,009.90	2.2762%	44
2004	040	040.009.37600:Mains - Cathodic Prot	1,650,648.43	2.2762%	44
2005	040	040.009.37600:Mains - Cathodic Prot	591,347.36	2.2762%	44
2006	040	040.009.37600:Mains - Cathodic Prot	380,921.85	2.2762%	44
1948	040	040.009.37601:Mains - Steel	8,857.45	2.2762%	44
1949	040	040.009.37601:Mains - Steel	327.10	2.2762%	44
1950	040	040.009.37601:Mains - Steel	1,193.13	2.2762%	44
1951	040	040.009.37601:Mains - Steel	1,870.12	2.2762%	44
1954	040	040.009.37601:Mains - Steel	6,484.52	2.2762%	44
1955	040	040.009.37601:Mains - Steel	18,244.30	2.2762%	44
1956	040	040.009.37601:Mains - Steel	10,538.25	2.2762%	44
1957	040	040.009.37601:Mains - Steel	13,685.54	2.2762%	44
1958	040	040.009.37601:Mains - Steel	9,464.05	2.2762%	44
1959	040	040.009.37601:Mains - Steel	16,304.56	2.2762%	44
1960	040	040.009.37601:Mains - Steel	30,846.70	2.2762%	44
1961	040	040.009.37601:Mains - Steel	16,425.26	2.2762%	44
1962	040	040.009.37601:Mains - Steel	15,388.91	2.2762%	44
1963	040	040.009.37601:Mains - Steel	22,862.30	2.2762%	44
1964	040	040.009.37601:Mains - Steel	18,468.52	2.2762%	44
1965	040	040.009.37601:Mains - Steel	9,802.89	2.2762%	44
1966	040	040.009.37601:Mains - Steel	31,652.00	2.2762%	44
1967	040	040.009.37601:Mains - Steel	20,863.68	2.2762%	44
1968	040	040.009.37601:Mains - Steel	40,335.95	2.2762%	44
1969	040	040.009.37601:Mains - Steel	41,157.29	2.2762%	44
1970	040	040.009.37601:Mains - Steel	62,768.46	2.2762%	44
1971	040	040.009.37601:Mains - Steel	106,718.15	2.2762%	44
1972	040	040.009.37601:Mains - Steel	113,267.78	2.2762%	44
1973	040	040.009.37601:Mains - Steel	74,133.35	2.2762%	44
1974	040	040.009.37601:Mains - Steel	54,029.18	2.2762%	44
1975	040	040.009.37601:Mains - Steel	47,763.77	2.2762%	44
1976	040	040.009.37601:Mains - Steel	26,806.06	2.2762%	44
1977	040	040.009.37601:Mains - Steel	34,995.99	2.2762%	44
1978	040	040.009.37601:Mains - Steel	47,748.86	2.2762%	44
1979	040	040.009.37601:Mains - Steel	113,965.06	2.2762%	44
1980	040	040.009.37601:Mains - Steel	148,131.37	2.2762%	44
1981	040	040.009.37601:Mains - Steel	125,245.92	2.2762%	44
1982	040	040.009.37601:Mains - Steel	80,010.72	2.2762%	44
1983	040	040.009.37601:Mains - Steel	82,023.30	2.2762%	44

1984	040	040.009.37601:Mains - Steel	80,313.79	2.2762%	44
1985	040	040.009.37601:Mains - Steel	129,339.53	2.2762%	44
1986	040	040.009.37601:Mains - Steel	135,173.17	2.2762%	44
1987	040	040.009.37601:Mains - Steel	44,407.56	2.2762%	44
1988	040	040.009.37601:Mains - Steel	34,334,016.58	2.2762%	44
1989	040	040.009.37601:Mains - Steel	2,030,034.53	2.2762%	44
1990	040	040.009.37601:Mains - Steel	1,242,159.99	2.2762%	44
1991	040	040.009.37601:Mains - Steel	647,587.74	2.2762%	44
1992	040	040.009.37601:Mains - Steel	935,238.04	2.2762%	44
1993	040	040.009.37601:Mains - Steel	885,138.79	2.2762%	44
1994	040	040.009.37601:Mains - Steel	612,684.82	2.2762%	44
1995	040	040.009.37601:Mains - Steel	1,408,430.87	2.2762%	44
1996	040	040.009.37601:Mains - Steel	1,105,016.68	2.2762%	44
1997	040	040.009.37601:Mains - Steel	3,136,958.43	2.2762%	44
1998	040	040.009.37601:Mains - Steel	1,943,111.45	2.2762%	44
1999	040	040.009.37601:Mains - Steel	413,116.54	2.2762%	44
2000	040	040.009.37601:Mains - Steel	2,194,232.77	2.2762%	44
2001	040	040.009.37601:Mains - Steel	3,840,636.00	2.2762%	44
2002	040	040.009.37601:Mains - Steel	4,145,053.98	2.2762%	44
2003	040	040.009.37601:Mains - Steel	55,452.51	2.2762%	44
2004	040	040.009.37601:Mains - Steel	1,217,480.53	2.2762%	44
2005	040	040.009.37601:Mains - Steel	853,791.46	2.2762%	44
2006	040	040.009.37601:Mains - Steel	894,949.42	2.2762%	44
1990	040	040.009.37602:Mains - Plastic	542,022.75	2.2762%	44
1991	040	040.009.37602:Mains - Plastic	1,081,510.94	2.2762%	44
1992	040	040.009.37602:Mains - Plastic	1,284,247.80	2.2762%	44
1993	040	040.009.37602:Mains - Plastic	1,509,130.31	2.2762%	44
1994	040	040.009.37602:Mains - Plastic	1,791,713.15	2.2762%	44
1995	040	040.009.37602:Mains - Plastic	2,790,784.69	2.2762%	44
1996	040	040.009.37602:Mains - Plastic	2,135,741.78	2.2762%	44
1997	040	040.009.37602:Mains - Plastic	2,512,461.53	2.2762%	44
1998	040	040.009.37602:Mains - Plastic	1,510,645.15	2.2762%	44
1999	040	040.009.37602:Mains - Plastic	680,719.89	2.2762%	44
2000	040	040.009.37602:Mains - Plastic	285,846.22	2.2762%	44
2001	040	040.009.37602:Mains - Plastic	694,952.89	2.2762%	44
2002	040	040.009.37602:Mains - Plastic	746,797.82	2.2762%	44
2003	040	040.009.37602:Mains - Plastic	1,637,813.10	2.2762%	44
2004	040	040.009.37602:Mains - Plastic	2,819,368.85	2.2762%	44
2005	040	040.009.37602:Mains - Plastic	2,214,281.75	2.2762%	44
2006	040	040.009.37602:Mains - Plastic	1,128,091.39	2.2762%	44
			121,096,755.93		

mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2036	30	\$22,879.08	2006	63,736.25
2046	40	\$62,014.38		129,219.51
2050	44	\$74,858.46		141,698.22
2053	47	\$237,455.02		420,587.02
2054	48	\$132,018.76		228,930.96
2055	49	\$84,550.20		143,604.80
2056	50	\$388,815.05		647,092.19
2057	51	\$259,164.25		422,807.77
2058	52	\$321,024.53		513,594.05
2059	53	\$2,177,247.17		3,417,165.77
2060	54	\$612,717.66		943,738.74
2061	55	\$348,078.09		526,322.45
2062	56	\$234,675.53		348,475.40
2063	57	\$706,930.21		1,031,217.03
2065	59	\$360,851.10		508,441.50
2066	60	\$253,156.84		350,722.61
2067	61	\$423,943.31		577,650.27
2068	62	\$3,442,862.11		4,615,065.73
2069	63	\$756,761.81		998,234.81
2070	64	\$2,426,773.33		3,150,855.73
2071	65	\$1,667,424.45		2,131,465.89
2072	66	\$141,563.41		178,205.04
2073	67	\$712,232.86		883,137.66
2074	68	\$308,984.82		377,466.72
2075	69	\$7,955.75		9,577.51
2076	70	\$451,046.16		535,198.02
2078	72	\$1,350,705.14		1,557,987.60
2079	73	\$562,497.52		639,892.52
2080	74	\$1,421,098.87		1,594,688.71
2082	76	\$7,570.15		8,270.36
2083	77	\$2,625,034.83		2,830,439.85
2084	78	\$58,270.75		62,021.50
2086	80	\$3,130,831.56		3,248,711.04
2088	82	\$336,425.15		340,544.03
2031	25	\$2,216,363.89		7,425,253.41
2032	26	\$8,281,201.68		26,663,237.70
2034	28	\$4,509,631.55		13,470,634.15
2035	29	\$32,943.62		94,973.96
2036	30	\$28,734.12		80,047.13
2037	31	\$5,229,704.30		14,093,958.66
2038	32	\$3,889,227.26		10,150,532.45
2039	33	\$4,174,104.37		10,560,668.87
2040	34	\$6,724,357.97		16,507,770.98
2041	35	\$3,616,231.35		8,621,570.07
2042	36	\$6,286,715.70		14,568,263.75
2043	37	\$3,431,505.01		7,735,060.77
2044	38	\$17,570,778.62		38,555,661.02
2045	39	\$10,987,034.48		23,485,602.32
2046	40	\$23,976,243.51		49,959,354.28
2047	41	\$6,058,845.45		12,314,476.23

2048	42	\$19,805,762.38	39,288,962.38
2049	43	\$20,188,373.73	39,109,596.53
2050	44	\$7,023,954.80	13,295,516.33
2051	45	\$25,302,059.71	46,821,850.35
2052	46	\$26,751,898.80	48,421,040.93
2053	47	\$38,437,438.68	68,081,474.16
2054	48	\$15,415,779.09	26,732,178.59
2055	49	\$10,670,632.36	18,123,600.66
2056	50	\$15,893,480.36	26,451,000.41
2057	51	\$10,402,832.78	16,971,470.86
2058	52	\$4,325,636.93	6,920,410.09
2059	53	\$20,564,073.41	32,275,089.71
2060	54	\$11,440,051.18	17,620,545.68
2061	55	\$10,830,713.51	16,376,921.87
2062	56	\$12,804,170.27	19,013,223.65
2063	57	\$18,608,703.63	27,144,988.01
2064	58	\$34,116,295.97	48,903,488.22
2065	59	\$10,451,443.52	14,726,150.48
2066	60	\$4,109,030.51	5,692,636.63
2067	61	\$68,655,993.50	93,548,246.38
2068	62	\$197,482,373.90	264,719,906.57
2069	63	\$11,305,583.22	14,913,050.02
2070	64	\$9,770,586.79	12,685,861.10
2071	65	\$46,101,645.86	58,931,656.88
2072	66	\$8,687,523.75	10,936,162.88
2073	67	\$31,092,735.87	38,553,635.39
2074	68	\$34,074,634.39	41,626,771.39
2075	69	\$28,860,028.59	34,743,073.17
2076	70	\$25,239,247.46	29,948,143.86
2077	71	\$4,953,521.79	5,794,541.55
2078	72	\$118,859,136.98	137,099,546.09
2079	73	\$3,053,837.87	3,474,020.67
2080	74	\$350,581.38	393,405.54
2081	75	\$27,257,757.16	30,177,756.92
2082	76	\$9,596,136.02	10,483,742.04
2083	77	\$4,662,305.24	5,027,123.60
2084	78	\$6,091,902.63	6,484,023.98
2085	79	\$168,127,204.25	176,674,727.57
2086	80	\$5,348,351.33	5,549,723.03
2087	81	\$3,590,954.18	3,679,972.72
2088	82	\$17,183,652.24	17,394,033.07
2001	1	\$1,225.28	53,830.30
2010	4	\$2,075.08	23,179.08
2015	9	\$18,542.72	91,193.62
2017	11	\$80,092.02	321,839.13
2018	12	\$18,552.57	68,303.61
2020	14	\$82,242.97	259,324.57
2021	15	\$315,529.66	928,288.06
2027	21	\$257,654.82	540,750.55
2029	23	\$87,467.16	167,561.58
2031	25	\$32,167.14	56,679.80
2032	26	\$3,696,068.14	6,261,489.16

2033	27	\$973,415.86	1,587,830.54
2034	28	\$1,190,313.31	1,872,122.27
2035	29	\$2,746,792.22	4,170,833.72
2036	30	\$2,642,452.54	3,878,354.62
2037	31	\$3,500,118.52	4,971,086.33
2038	32	\$15,875,180.88	21,840,852.48
2039	33	\$24,034,753.33	32,062,621.31
2040	34	\$17,871,642.99	23,138,377.29
2041	35	\$7,402,964.18	9,310,231.13
2042	36	\$25,916,721.03	31,686,720.79
2043	37	\$4,092,770.68	4,868,481.98
2044	38	\$4,435,864.39	5,137,499.95
2045	39	\$4,505,581.34	5,084,213.09
2046	40	\$45,351,737.12	49,894,512.76
2047	41	\$105,812,374.60	113,567,404.30
2048	42	\$69,216,745.57	72,518,042.43
2049	43	\$25,388,353.81	25,979,701.17
2050	44	\$16,735,063.86	16,735,063.86
1992	1	\$8,857.45	389,134.91
1993	1	\$327.10	14,370.51
1994	1	\$1,193.13	52,417.86
1995	1	\$1,870.12	82,160.10
1998	1	\$6,484.52	284,884.83
1999	1	\$18,244.30	801,527.99
2000	1	\$10,538.25	462,977.61
2001	1	\$13,685.54	601,247.70
2002	1	\$9,464.05	415,784.71
2003	1	\$16,304.56	716,309.27
2004	1	\$30,846.70	1,355,190.03
2005	1	\$16,425.26	721,611.99
2006	1	\$15,388.91	676,081.96
2007	1	\$21,331.98	1,004,410.88
2008	2	\$35,700.82	811,378.66
2009	3	\$28,752.50	430,670.99
2010	4	\$124,489.33	1,390,569.33
2011	5	\$102,921.86	916,605.38
2012	6	\$239,315.76	1,772,081.86
2013	7	\$285,346.11	1,808,165.84
2014	8	\$497,946.18	2,757,610.74
2015	9	\$953,320.02	4,688,455.27
2016	10	\$1,125,096.06	4,976,200.58
2017	11	\$810,504.63	3,256,905.18
2018	12	\$644,733.64	2,373,667.40
2019	13	\$617,731.87	2,098,408.74
2020	14	\$373,490.54	1,177,672.34
2021	15	\$522,597.34	1,537,481.05
2022	16	\$760,785.62	2,097,753.70
2023	17	\$1,929,777.61	5,006,834.23
2024	18	\$2,656,449.28	6,507,864.90
2025	19	\$2,371,288.97	5,502,436.97
2026	20	\$1,594,858.77	3,515,116.05
2027	21	\$1,716,998.95	3,603,534.85



2028	22	\$1,761,527.46		3,528,430.84	
2029	23	\$2,966,151.67		5,682,281.80	
2030	24	\$3,235,108.07		5,938,571.47	
2031	25	\$1,107,216.52		1,950,960.16	
2032	26	\$890,386,235.07		1,508,398,533.51	
2033	27	\$54,675,049.07		89,185,636.08	
2034	28	\$34,697,333.98		54,571,893.82	
2035	29	\$18,736,697.26		28,450,513.36	
2036	30	\$27,994,539.72		41,087,872.28	
2037	31	\$27,380,054.47		38,886,858.74	
2038	32	\$19,564,903.31		26,917,121.15	
2039	33	\$46,383,943.40		61,876,682.97	
2040	34	\$37,496,601.26		48,546,768.06	
2041	35	\$109,583,568.30		137,816,194.17	
2042	36	\$69,821,947.28		85,366,838.88	
2043	37	\$15,257,659.44		18,149,475.22	
2044	38	\$83,233,971.18		96,399,367.80	
2045	39	\$149,527,725.59		168,730,905.59	
2046	40	\$165,524,704.14		182,104,920.06	
2047	41	\$2,269,841.12		2,436,198.65	
2048	42	\$51,052,688.48		53,487,649.54	
2049	43	\$36,655,883.04		37,509,674.50	
2050	44	\$39,317,869.77		39,317,869.77	
2034	28	\$15,140,355.94		23,812,719.94	
2035	29	\$31,291,424.79		47,514,088.89	
2036	30	\$38,441,471.06		56,420,940.26	
2037	31	\$46,682,023.84		66,300,717.87	
2038	32	\$57,214,889.94		78,715,447.74	
2039	33	\$91,909,089.65		122,607,721.24	
2040	34	\$72,472,261.62		93,829,679.42	
2041	35	\$87,767,978.38		110,380,132.15	
2042	36	\$54,282,108.23		66,367,269.43	
2043	37	\$25,141,070.98		29,906,110.21	
2044	38	\$10,843,022.84		12,558,100.16	
2045	39	\$27,056,645.05		30,531,409.50	
2046	40	\$29,821,924.83		32,809,116.11	
2047	41	\$67,040,707.76		71,954,147.06	
2048	42	\$118,224,773.25		123,863,510.95	
2049	43	\$95,065,899.17		97,280,180.92	
2050	44	\$49,560,510.77		49,560,510.77	
		\$4,487,044,976.43	37.05	6,174,310,037.90	50.99
			Weighted Average Life Remainin		Average Economic Life

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date
2000	050	050.070.36700:Mains - Cathoc	12,062.31	1.3304%	75	2075
2000	050	050.070.36701:Mains - Steel	964,563.43	1.3304%	75	2075
2000	050	050.070.37600:Mains - Cathoc	52,368.45	1.3304%	75	2075
2002	050	050.070.37600:Mains - Cathoc	72,231.48	1.3304%	75	2077
2003	050	050.070.37600:Mains - Cathoc	39,468.60	1.3304%	75	2078
2004	050	050.070.37600:Mains - Cathoc	8,526.45	1.3304%	75	2079
2005	050	050.070.37600:Mains - Cathoc	6,538.04	1.3304%	75	2080
2006	050	050.070.37600:Mains - Cathoc	6,842.15	1.3304%	75	2081
2000	050	050.070.37601:Mains - Steel	1,081,767.95	1.3304%	75	2075
2002	050	050.070.37601:Mains - Steel	63,954.16	1.3304%	75	2077
2004	050	050.070.37601:Mains - Steel	249,218.02	1.3304%	75	2079
2005	050	050.070.37601:Mains - Steel	97,998.40	1.3304%	75	2080
2000	050	050.070.37602:Mains - Plastic	698,698.42	1.3304%	75	2075
2001	050	050.070.37602:Mains - Plastic	76,469.42	1.3304%	75	2076
2002	050	050.070.37602:Mains - Plastic	81,416.51	1.3304%	75	2077
2003	050	050.070.37602:Mains - Plastic	57,331.40	1.3304%	75	2078
2004	050	050.070.37602:Mains - Plastic	55,309.60	1.3304%	75	2079
2005	050	050.070.37602:Mains - Plastic	45,640.38	1.3304%	75	2080
2006	050	050.070.37602:Mains - Plastic	685.84	1.3304%	75	2081
2000	050	050.071.36700:Mains - Cathoc	10,542.77	1.3304%	75	2075
2000	050	050.071.36701:Mains - Steel	1,096,761.80	1.3304%	75	2075
2000	050	050.071.37600:Mains - Cathoc	27,992.55	1.3304%	75	2075
2002	050	050.071.37600:Mains - Cathoc	304.78	1.3304%	75	2077
2003	050	050.071.37600:Mains - Cathoc	25,671.09	1.3304%	75	2078
2004	050	050.071.37600:Mains - Cathoc	1,647.35	1.3304%	75	2079
2005	050	050.071.37600:Mains - Cathoc	31.80	1.3304%	75	2080
2000	050	050.071.37601:Mains - Steel	385,693.33	1.3304%	75	2075
2001	050	050.071.37601:Mains - Steel	24,054.50	1.3304%	75	2076
2002	050	050.071.37601:Mains - Steel	46,633.44	1.3304%	75	2077
2004	050	050.071.37601:Mains - Steel	80,940.04	1.3304%	75	2079
2005	050	050.071.37601:Mains - Steel	7,100.18	1.3304%	75	2080
2000	050	050.071.37602:Mains - Plastic	843,997.09	1.3304%	75	2075
2001	050	050.071.37602:Mains - Plastic	201,685.90	1.3304%	75	2076
2002	050	050.071.37602:Mains - Plastic	59,527.46	1.3304%	75	2077
2003	050	050.071.37602:Mains - Plastic	75,128.13	1.3304%	75	2078
2004	050	050.071.37602:Mains - Plastic	9,849.11	1.3304%	75	2079
2005	050	050.071.37602:Mains - Plastic	25,875.87	1.3304%	75	2080
2006	050	050.071.37602:Mains - Plastic	23,606.09	1.3304%	75	2081
2000	050	050.072.36700:Mains - Cathoc	34,440.96	1.3304%	75	2075
2000	050	050.072.36701:Mains - Steel	6,726,308.72	1.3304%	75	2075
2006	050	050.072.36701:Mains - Steel	520,905.06	1.3304%	75	2081
2000	050	050.072.36702:Mains - Plastic	24,788.03	1.3304%	75	2075
2000	050	050.072.37600:Mains - Cathoc	420,241.54	1.3304%	75	2075
2002	050	050.072.37600:Mains - Cathoc	348,488.65	1.3304%	75	2077
2003	050	050.072.37600:Mains - Cathoc	10,932.27	1.3304%	75	2078
2004	050	050.072.37600:Mains - Cathoc	11,321.17	1.3304%	75	2079
2005	050	050.072.37600:Mains - Cathoc	1,285.70	1.3304%	75	2080
2006	050	050.072.37600:Mains - Cathoc	3,628.16	1.3304%	75	2081
2000	050	050.072.37601:Mains - Steel	5,822,218.51	1.3304%	75	2075
2001	050	050.072.37601:Mains - Steel	193,154.65	1.3304%	75	2076

2002	050	050.072.37601:Mains - Steel	37,941.13	1.3304%	75	2077
2003	050	050.072.37601:Mains - Steel	23,899.23	1.3304%	75	2078
2004	050	050.072.37601:Mains - Steel	9,248.54	1.3304%	75	2079
2005	050	050.072.37601:Mains - Steel	18,034.89	1.3304%	75	2080
2006	050	050.072.37601:Mains - Steel	242,375.27	1.3304%	75	2081
2000	050	050.072.37602:Mains - Plastic	4,887,611.90	1.3304%	75	2075
2001	050	050.072.37602:Mains - Plastic	393,091.12	1.3304%	75	2076
2002	050	050.072.37602:Mains - Plastic	57,646.54	1.3304%	75	2077
2003	050	050.072.37602:Mains - Plastic	176,841.34	1.3304%	75	2078
2004	050	050.072.37602:Mains - Plastic	213,159.84	1.3304%	75	2079
2005	050	050.072.37602:Mains - Plastic	141,212.00	1.3304%	75	2080
2006	050	050.072.37602:Mains - Plastic	945,118.40	1.3304%	75	2081
2006	050	050.092.36700:Mains - Cathoc	14,125.15	2.8800%	35	2041
1998	050	050.092.36701:Mains - Steel	1,715,362.64	2.4806%	40	2038
1998	050	050.092.37600:Mains - Cathoc	17,630.15	2.3859%	42	2040
2001	050	050.092.37600:Mains - Cathoc	201.22	2.3859%	42	2043
2002	050	050.092.37600:Mains - Cathoc	87,724.94	2.3859%	42	2044
2003	050	050.092.37600:Mains - Cathoc	99,125.45	2.3859%	42	2045
2004	050	050.092.37600:Mains - Cathoc	126,227.89	2.3859%	42	2046
2005	050	050.092.37600:Mains - Cathoc	(13,316.64)	2.3859%	42	2047
2006	050	050.092.37600:Mains - Cathoc	91,508.17	2.3859%	42	2048
1998	050	050.092.37601:Mains - Steel	5,267,490.33	2.3859%	42	2040
1999	050	050.092.37601:Mains - Steel	5,158.68	2.3859%	42	2041
2000	050	050.092.37601:Mains - Steel	1,165.65	2.3859%	42	2042
2001	050	050.092.37601:Mains - Steel	999,326.36	2.3859%	42	2043
2002	050	050.092.37601:Mains - Steel	476,422.62	2.3859%	42	2044
2003	050	050.092.37601:Mains - Steel	141,360.75	2.3859%	42	2045
2004	050	050.092.37601:Mains - Steel	158,684.52	2.3859%	42	2046
2005	050	050.092.37601:Mains - Steel	26,544.40	2.3859%	42	2047
2006	050	050.092.37601:Mains - Steel	12,175.65	2.3859%	42	2048
1998	050	050.092.37602:Mains - Plastic	5,787,353.75	2.3859%	42	2040
1999	050	050.092.37602:Mains - Plastic	387,435.97	2.3859%	42	2041
2000	050	050.092.37602:Mains - Plastic	113,129.11	2.3859%	42	2042
2001	050	050.092.37602:Mains - Plastic	284,852.34	2.3859%	42	2043
2002	050	050.092.37602:Mains - Plastic	132,733.49	2.3859%	42	2044
2003	050	050.092.37602:Mains - Plastic	372,067.94	2.3859%	42	2045
2004	050	050.092.37602:Mains - Plastic	438,337.61	2.3859%	42	2046
2005	050	050.092.37602:Mains - Plastic	113,030.61	2.3859%	42	2047
2006	050	050.092.37602:Mains - Plastic	635,826.74	2.3859%	42	2048
1998	050	050.093.36701:Mains - Steel	11,671,967.25	2.5151%	40	2038
1998	050	050.093.37600:Mains - Cathoc	113,444.09	2.6357%	38	2036
1999	050	050.093.37600:Mains - Cathoc	40,066.76	2.6357%	38	2037
2001	050	050.093.37600:Mains - Cathoc	47.09	2.6357%	38	2039
2002	050	050.093.37600:Mains - Cathoc	96,958.35	2.6357%	38	2040
2003	050	050.093.37600:Mains - Cathoc	451,914.63	2.6357%	38	2041
2004	050	050.093.37600:Mains - Cathoc	582,218.32	2.6357%	38	2042
2005	050	050.093.37600:Mains - Cathoc	187,423.39	2.6357%	38	2043
2006	050	050.093.37600:Mains - Cathoc	113,150.37	2.6357%	38	2044
1998	050	050.093.37601:Mains - Steel	24,835,057.31	2.6357%	38	2036
1999	050	050.093.37601:Mains - Steel	836,566.98	2.6357%	38	2037
2000	050	050.093.37601:Mains - Steel	559,157.39	2.6357%	38	2038
2001	050	050.093.37601:Mains - Steel	529,794.03	2.6357%	38	2039

2002	050	050.093.37601:Mains - Steel	4,099,972.68	2.6357%	38	2040
2003	050	050.093.37601:Mains - Steel	2,996,595.81	2.6357%	38	2041
2004	050	050.093.37601:Mains - Steel	1,948,736.29	2.6357%	38	2042
2005	050	050.093.37601:Mains - Steel	2,377,091.72	2.6357%	38	2043
2006	050	050.093.37601:Mains - Steel	602,545.42	2.6357%	38	2044
1998	050	050.093.37602:Mains - Plastic	79,904,612.06	2.6357%	38	2036
1999	050	050.093.37602:Mains - Plastic	5,548,456.24	2.6357%	38	2037
2000	050	050.093.37602:Mains - Plastic	2,373,971.40	2.6357%	38	2038
2001	050	050.093.37602:Mains - Plastic	2,117,787.89	2.6357%	38	2039
2002	050	050.093.37602:Mains - Plastic	2,161,023.64	2.6357%	38	2040
2003	050	050.093.37602:Mains - Plastic	4,577,995.71	2.6357%	38	2041
2004	050	050.093.37602:Mains - Plastic	3,256,677.52	2.6357%	38	2042
2005	050	050.093.37602:Mains - Plastic	3,992,454.80	2.6357%	38	2043
2006	050	050.093.37602:Mains - Plastic	3,914,482.43	2.6357%	38	2044
2000	050	050.095.36700:Mains - Cathoc	1,359.28	1.1600%	86	2086
1998	050	050.095.36701:Mains - Steel	3,029,568.33	1.1600%	86	2084
1998	050	050.095.37600:Mains - Cathoc	515.98	1.3900%	72	2070
1999	050	050.095.37600:Mains - Cathoc	697.42	1.3900%	72	2071
2001	050	050.095.37600:Mains - Cathoc	40,822.73	1.3900%	72	2073
2002	050	050.095.37600:Mains - Cathoc	555,178.51	1.3900%	72	2074
2003	050	050.095.37600:Mains - Cathoc	765,387.56	1.3900%	72	2075
2004	050	050.095.37600:Mains - Cathoc	1,167,437.44	1.3900%	72	2076
2005	050	050.095.37600:Mains - Cathoc	43,958.62	1.3900%	72	2077
2006	050	050.095.37600:Mains - Cathoc	122,486.80	1.3900%	72	2078
1998	050	050.095.37601:Mains - Steel	12,588,621.33	1.3900%	72	2070
1999	050	050.095.37601:Mains - Steel	1,467,087.50	1.3900%	72	2071
2000	050	050.095.37601:Mains - Steel	428,730.30	1.3900%	72	2072
2001	050	050.095.37601:Mains - Steel	1,608,692.34	1.3900%	72	2073
2002	050	050.095.37601:Mains - Steel	79,522.83	1.3900%	72	2074
2003	050	050.095.37601:Mains - Steel	65,574.89	1.3900%	72	2075
2004	050	050.095.37601:Mains - Steel	76,498.54	1.3900%	72	2076
2005	050	050.095.37601:Mains - Steel	1,617,937.27	1.3900%	72	2077
2006	050	050.095.37601:Mains - Steel	503,574.29	1.3900%	72	2078
1998	050	050.095.37602:Mains - Plastic	18,042,808.14	1.3900%	72	2070
1999	050	050.095.37602:Mains - Plastic	483,755.51	1.3900%	72	2071
2000	050	050.095.37602:Mains - Plastic	620,015.51	1.3900%	72	2072
2001	050	050.095.37602:Mains - Plastic	883,012.39	1.3900%	72	2073
2002	050	050.095.37602:Mains - Plastic	3,193,202.45	1.3900%	72	2074
2003	050	050.095.37602:Mains - Plastic	3,693,974.83	1.3900%	72	2075
2004	050	050.095.37602:Mains - Plastic	2,874,560.60	1.3900%	72	2076
2005	050	050.095.37602:Mains - Plastic	3,893,353.74	1.3900%	72	2077
2006	050	050.095.37602:Mains - Plastic	2,015,120.67	1.3900%	72	2078
1998	050	050.096.36701:Mains - Steel	434,355.44	1.1416%	88	2086
1998	050	050.096.37600:Mains - Cathoc	18,859.00	2.0666%	48	2046
1999	050	050.096.37600:Mains - Cathoc	2,468.72	2.0666%	48	2047
2001	050	050.096.37600:Mains - Cathoc	3,307.97	2.0666%	48	2049
2002	050	050.096.37600:Mains - Cathoc	45,462.15	2.0666%	48	2050
2003	050	050.096.37600:Mains - Cathoc	289,417.57	2.0666%	48	2051
2004	050	050.096.37600:Mains - Cathoc	403,145.55	2.0666%	48	2052
2005	050	050.096.37600:Mains - Cathoc	131,936.77	2.0666%	48	2053
2006	050	050.096.37600:Mains - Cathoc	54,031.84	2.0666%	48	2054
1998	050	050.096.37601:Mains - Steel	7,083,627.25	2.0666%	48	2046

1999	050	050.096.37601:Mains - Steel	901,782.70	2.0666%	48	2047
2000	050	050.096.37601:Mains - Steel	113,418.59	2.0666%	48	2048
2001	050	050.096.37601:Mains - Steel	14,898.93	2.0666%	48	2049
2002	050	050.096.37601:Mains - Steel	402,755.31	2.0666%	48	2050
2003	050	050.096.37601:Mains - Steel	642,775.36	2.0666%	48	2051
2004	050	050.096.37601:Mains - Steel	358,001.16	2.0666%	48	2052
2005	050	050.096.37601:Mains - Steel	1,827,171.23	2.0666%	48	2053
2006	050	050.096.37601:Mains - Steel	1,012,144.53	2.0666%	48	2054
1998	050	050.096.37602:Mains - Plastic	10,600,222.12	2.0666%	48	2046
1999	050	050.096.37602:Mains - Plastic	89,248.17	2.0666%	48	2047
2000	050	050.096.37602:Mains - Plastic	181,325.87	2.0666%	48	2048
2001	050	050.096.37602:Mains - Plastic	152,520.73	2.0666%	48	2049
2002	050	050.096.37602:Mains - Plastic	315,047.30	2.0666%	48	2050
2003	050	050.096.37602:Mains - Plastic	536,810.65	2.0666%	48	2051
2004	050	050.096.37602:Mains - Plastic	346,634.22	2.0666%	48	2052
2005	050	050.096.37602:Mains - Plastic	496,066.75	2.0666%	48	2053
2006	050	050.096.37602:Mains - Plastic	134,482.66	2.0666%	48	2054
1998	050	050.097.36701:Mains - Steel	107,440.99	1.1565%	86	2084
1998	050	050.097.37600:Mains - Cathoc	6,010.16	2.9826%	34	2032
1999	050	050.097.37600:Mains - Cathoc	1,384.43	2.9826%	34	2033
2001	050	050.097.37600:Mains - Cathoc	18,844.40	2.9826%	34	2035
2002	050	050.097.37600:Mains - Cathoc	67,363.00	2.9826%	34	2036
2003	050	050.097.37600:Mains - Cathoc	82,915.27	2.9826%	34	2037
2004	050	050.097.37600:Mains - Cathoc	70,601.66	2.9826%	34	2038
2005	050	050.097.37600:Mains - Cathoc	22,209.08	2.9826%	34	2039
2006	050	050.097.37600:Mains - Cathoc	(4,620.91)	2.9826%	34	2040
1998	050	050.097.37601:Mains - Steel	6,265,562.92	2.9826%	34	2032
1999	050	050.097.37601:Mains - Steel	7,360.40	2.9826%	34	2033
2000	050	050.097.37601:Mains - Steel	24,883.83	2.9826%	34	2034
2002	050	050.097.37601:Mains - Steel	192,544.40	2.9826%	34	2036
2003	050	050.097.37601:Mains - Steel	180,784.11	2.9826%	34	2037
2004	050	050.097.37601:Mains - Steel	18,412.08	2.9826%	34	2038
2005	050	050.097.37601:Mains - Steel	24,516.17	2.9826%	34	2039
1998	050	050.097.37602:Mains - Plastic	6,706,429.29	2.9826%	34	2032
1999	050	050.097.37602:Mains - Plastic	312,518.29	2.9826%	34	2033
2000	050	050.097.37602:Mains - Plastic	122,137.18	2.9826%	34	2034
2001	050	050.097.37602:Mains - Plastic	261,673.33	2.9826%	34	2035
2002	050	050.097.37602:Mains - Plastic	243,103.36	2.9826%	34	2036
2003	050	050.097.37602:Mains - Plastic	346,439.88	2.9826%	34	2037
2004	050	050.097.37602:Mains - Plastic	321,974.03	2.9826%	34	2038
2005	050	050.097.37602:Mains - Plastic	380,871.71	2.9826%	34	2039
2006	050	050.097.37602:Mains - Plastic	84,112.85	2.9826%	34	2040
1998	050	050.098.36701:Mains - Steel	537,465.95	0.4737%	211	2209
2004	050	050.098.36701:Mains - Steel	631,923.47	0.4737%	211	2215
2001	050	050.098.37600:Mains - Cathoc	1,000.25	2.1275%	47	2048
2002	050	050.098.37600:Mains - Cathoc	8,777.31	2.1275%	47	2049
2003	050	050.098.37600:Mains - Cathoc	17,951.76	2.1275%	47	2050
2005	050	050.098.37600:Mains - Cathoc	(7,562.68)	2.1275%	47	2052
2006	050	050.098.37600:Mains - Cathoc	1,586.08	2.1275%	47	2053
1998	050	050.098.37601:Mains - Steel	2,508,788.17	2.1275%	47	2045
1999	050	050.098.37601:Mains - Steel	(113,108.85)	2.1275%	47	2046
2002	050	050.098.37601:Mains - Steel	68,823.07	2.1275%	47	2049

2003	050	050.098.37601:Mains - Steel	(540.24)	2.1275%	47	2050
2004	050	050.098.37601:Mains - Steel	52,155.99	2.1275%	47	2051
2005	050	050.098.37601:Mains - Steel	4,388.44	2.1275%	47	2052
1998	050	050.098.37602:Mains - Plastic	1,573,119.62	2.1275%	47	2045
1999	050	050.098.37602:Mains - Plastic	36,776.00	2.1275%	47	2046
2000	050	050.098.37602:Mains - Plastic	(802.27)	2.1275%	47	2047
2001	050	050.098.37602:Mains - Plastic	240,364.53	2.1275%	47	2048
2002	050	050.098.37602:Mains - Plastic	59,221.63	2.1275%	47	2049
2003	050	050.098.37602:Mains - Plastic	7,688.94	2.1275%	47	2050
2004	050	050.098.37602:Mains - Plastic	129,529.54	2.1275%	47	2051
2005	050	050.098.37602:Mains - Plastic	7,426.93	2.1275%	47	2052
2006	050	050.098.37602:Mains - Plastic	33,789.70	2.1275%	47	2053
2005	050	050.099.37600:Mains - Cathoc	5,931.68	2.0400%	49	2054
2006	050	050.099.37600:Mains - Cathoc	1,840.55	2.0400%	49	2055
2002	050	050.099.37601:Mains - Steel	173,922.20	2.0400%	49	2051
2003	050	050.099.37601:Mains - Steel	71,483.37	2.0400%	49	2052
2004	050	050.099.37601:Mains - Steel	58,183.44	2.0400%	49	2053
2005	050	050.099.37601:Mains - Steel	35,563.88	2.0400%	49	2054
2006	050	050.099.37601:Mains - Steel	12,057.19	2.0400%	49	2055
2002	050	050.099.37602:Mains - Plastic	318.72	2.0400%	49	2051
2003	050	050.099.37602:Mains - Plastic	13,307.03	2.0400%	49	2052
2005	050	050.099.37602:Mains - Plastic	29,521.45	2.0400%	49	2054
2006	050	050.099.37602:Mains - Plastic	19,160.47	2.0400%	49	2055
			313,804,782.54			

remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
69	\$834,270.21	2006	906,644.07
69	\$66,712,473.23		72,499,853.81
69	\$3,621,979.34		3,936,190.04
71	\$5,140,236.72		5,429,162.64
72	\$2,848,187.83		2,966,593.63
73	\$623,823.96		640,876.86
74	\$484,883.19		491,421.23
75	\$514,279.16		514,279.16
69	\$74,818,734.73		81,309,342.43
71	\$4,551,194.60		4,807,011.24
73	\$18,233,634.30		18,732,070.34
74	\$7,267,893.21		7,365,891.61
69	\$48,324,348.81		52,516,539.33
70	\$5,365,353.46		5,747,700.56
71	\$5,793,874.56		6,119,540.60
72	\$4,137,227.97		4,309,222.17
73	\$4,046,637.64		4,157,256.84
74	\$3,384,845.14		3,430,485.52
75	\$51,550.06		51,550.06
69	\$729,173.68		792,430.30
69	\$75,855,760.17		82,436,330.97
69	\$1,936,059.55		2,104,014.85
71	\$21,689.18		22,908.30
72	\$1,852,512.79		1,929,526.06
73	\$120,525.70		123,820.40
74	\$2,358.40		2,390.20
69	\$26,675,856.82		28,990,016.80
70	\$1,687,745.18		1,808,017.68
71	\$3,318,593.51		3,505,127.27
73	\$5,921,847.42		6,083,727.50
74	\$526,573.39		533,673.57
69	\$58,373,696.87		63,437,679.41
70	\$14,150,965.74		15,159,395.24
71	\$4,236,175.64		4,474,285.48
72	\$5,421,500.28		5,646,884.67
73	\$720,594.24		740,292.46
74	\$1,919,042.15		1,944,918.02
75	\$1,774,313.66		1,774,313.66
69	\$2,382,053.42		2,588,699.18
69	\$465,214,289.12		505,572,141.44
75	\$39,152,988.31		39,152,988.31
69	\$1,714,424.10		1,863,152.28
69	\$29,065,328.02		31,586,777.26
71	\$24,799,632.46		26,193,587.06
72	\$788,909.62		821,706.43
73	\$828,295.14		850,937.48
74	\$95,351.87		96,637.57
75	\$272,704.79		272,704.79
69	\$402,684,348.58		437,617,659.64
70	\$13,552,384.35		14,518,157.60

71	\$2,700,019.30	2,851,783.82
72	\$1,724,649.37	1,796,347.06
73	\$676,654.51	695,151.59
74	\$1,337,528.52	1,355,563.41
75	\$18,217,746.08	18,217,746.08
69	\$338,043,790.47	367,369,461.87
70	\$27,580,604.15	29,546,059.75
71	\$4,102,323.00	4,332,909.16
72	\$12,761,469.95	13,291,993.97
73	\$15,595,495.74	16,021,815.42
74	\$10,472,760.12	10,613,972.12
75	\$71,038,299.50	71,038,299.50
35	\$490,456.60	490,456.60
32	\$55,427,659.63	69,150,560.75
34	\$597,897.65	738,938.85
37	\$7,427.71	8,433.81
38	\$3,325,947.38	3,676,847.14
39	\$3,857,304.49	4,154,680.84
40	\$5,038,179.43	5,290,635.21
41	(\$544,828.51)	(558,145.15)
42	\$3,835,415.03	3,835,415.03
34	\$178,638,304.96	220,778,227.60
35	\$180,106.86	216,217.62
36	\$41,862.41	48,856.31
37	\$36,888,495.41	41,885,127.21
38	\$18,062,783.13	19,968,473.61
39	\$5,500,822.00	5,924,904.25
40	\$6,333,632.65	6,651,001.69
41	\$1,086,020.64	1,112,565.04
42	\$510,322.42	510,322.42
34	\$196,268,621.17	242,567,451.17
35	\$13,526,692.17	16,238,743.96
36	\$4,062,846.65	4,741,621.31
37	\$10,514,857.47	11,939,119.17
38	\$5,032,372.82	5,563,306.78
39	\$14,478,414.34	15,594,618.16
40	\$17,495,527.59	18,372,202.81
41	\$4,624,462.23	4,737,492.84
42	\$26,649,636.15	26,649,636.15
32	\$370,704,916.92	464,080,654.92
30	\$3,396,649.38	4,304,202.10
31	\$1,239,712.64	1,520,179.96
33	\$1,551.20	1,786.65
34	\$3,290,880.35	3,678,713.75
35	\$15,790,428.28	17,146,172.17
36	\$20,925,610.67	22,090,047.31
37	\$6,923,640.29	7,111,063.68
38	\$4,293,058.02	4,293,058.02
30	\$743,590,803.09	942,271,261.57
31	\$25,884,365.53	31,740,334.39
32	\$17,860,144.18	21,215,088.52
33	\$17,452,037.98	20,101,008.13



34	\$139,157,891.22	155,557,781.94
35	\$104,704,579.33	113,694,366.76
36	\$70,039,872.50	73,937,345.08
37	\$87,812,561.80	90,189,653.52
38	\$22,861,281.37	22,861,281.37
30	\$2,392,437,992.42	3,031,674,888.90
31	\$171,675,756.85	210,514,950.53
32	\$75,827,436.51	90,071,264.91
33	\$69,762,422.01	80,351,361.46
34	\$73,347,682.07	81,991,776.63
35	\$159,960,550.37	173,694,537.50
36	\$117,048,817.46	123,562,172.50
37	\$147,485,972.42	151,478,427.22
38	\$148,520,063.86	148,520,063.86
80	\$109,023.63	117,179.31
78	\$236,933,136.98	261,169,683.62
64	\$32,993.02	37,120.86
65	\$45,292.16	50,174.10
67	\$2,732,773.40	2,936,887.05
68	\$37,720,185.96	39,940,900.00
69	\$52,767,690.56	55,063,853.24
70	\$81,653,430.16	83,988,305.04
71	\$3,118,532.03	3,162,490.65
72	\$8,812,000.00	8,812,000.00
64	\$804,947,240.15	905,656,210.79
65	\$95,276,250.81	105,545,863.31
66	\$28,271,524.67	30,843,906.47
67	\$107,689,800.17	115,733,261.87
68	\$5,402,975.59	5,721,066.91
69	\$4,520,893.32	4,717,617.99
70	\$5,350,495.01	5,503,492.09
71	\$114,780,427.48	116,398,364.75
72	\$36,228,366.19	36,228,366.19
64	\$1,153,701,285.96	1,298,043,751.08
65	\$31,416,266.11	34,802,554.68
66	\$40,885,339.31	44,605,432.37
67	\$59,111,009.27	63,526,071.22
68	\$216,953,985.16	229,726,794.96
69	\$254,671,660.40	265,753,584.89
70	\$201,053,799.66	206,802,920.86
71	\$276,204,037.63	280,097,391.37
72	\$144,972,710.07	144,972,710.07
80	\$34,572,410.34	38,047,253.86
40	\$761,696.76	912,568.76
41	\$102,177.93	119,458.97
43	\$143,529.62	160,069.47
44	\$2,018,020.85	2,199,869.45
45	\$13,136,383.44	14,004,636.15
46	\$18,701,531.95	19,507,823.05
47	\$6,252,355.86	6,384,292.63
48	\$2,614,548.45	2,614,548.45
40	\$286,100,850.05	342,769,868.05

41	\$37,323,913.33	43,636,392.23
42	\$4,807,704.28	5,488,215.82
43	\$646,450.16	720,944.81
44	\$17,877,918.48	19,488,939.72
45	\$29,174,951.60	31,103,277.68
46	\$16,607,327.39	17,323,329.71
47	\$86,587,876.50	88,415,047.73
48	\$48,976,694.39	48,976,694.39
40	\$428,132,713.97	512,934,490.93
41	\$3,693,895.39	4,318,632.58
42	\$7,686,228.17	8,774,183.39
43	\$6,617,726.89	7,380,330.54
44	\$13,984,644.79	15,244,833.99
45	\$24,365,315.95	25,975,747.90
46	\$16,080,026.04	16,773,294.48
47	\$23,508,123.26	24,004,190.01
48	\$6,507,485.78	6,507,485.78
78	\$8,430,480.40	9,290,008.32
26	\$153,425.52	201,506.80
27	\$36,725.73	46,416.74
29	\$537,587.26	631,809.26
30	\$1,989,074.01	2,258,526.01
31	\$2,531,211.94	2,779,957.75
32	\$2,225,907.49	2,367,110.81
33	\$722,410.14	744,619.22
34	(\$154,928.45)	(154,928.45)
26	\$159,945,369.02	210,069,872.38
27	\$195,254.43	246,777.23
28	\$684,994.44	834,297.42
30	\$5,685,392.00	6,455,569.60
31	\$5,518,921.88	6,061,274.21
32	\$580,490.41	617,314.57
33	\$797,454.46	821,970.63
26	\$171,199,670.53	224,851,104.85
27	\$8,290,389.37	10,478,017.40
28	\$3,362,154.84	4,094,977.92
29	\$7,464,936.52	8,773,303.17
30	\$7,178,281.47	8,150,694.91
31	\$10,576,010.43	11,615,330.07
32	\$10,151,098.49	10,795,046.55
33	\$12,388,878.20	12,769,749.91
34	\$2,820,109.84	2,820,109.84
203	\$109,154,339.06	113,454,066.66
209	\$132,129,324.28	133,393,171.22
42	\$42,014.56	47,015.81
43	\$377,459.93	412,569.17
44	\$789,950.24	843,805.52
46	(\$347,913.95)	(355,476.63)
47	\$74,552.19	74,552.19
39	\$97,852,913.05	117,923,218.41
40	(\$4,524,812.71)	(5,316,574.66)
43	\$2,959,671.12	3,234,963.40

44	(\$23,772.75)		(25,393.47)	
45	\$2,347,231.07		2,451,543.05	
46	\$201,886.04		206,274.48	
39	\$61,358,044.98		73,943,001.94	
40	\$1,471,189.15		1,728,621.15	
41	(\$32,896.32)		(37,709.94)	
42	\$10,096,285.06		11,298,107.71	
43	\$2,546,770.26		2,783,656.78	
44	\$338,344.54		361,411.36	
45	\$5,829,354.61		6,088,413.69	
46	\$341,668.90		349,095.83	
47	\$1,588,252.93		1,588,252.93	
48	\$284,836.95		290,768.63	
49	\$90,223.04		90,223.04	
45	\$7,829,909.24		8,525,598.04	
46	\$3,289,636.65		3,504,086.76	
47	\$2,735,762.53		2,852,129.41	
48	\$1,707,763.57		1,743,327.45	
49	\$591,038.73		591,038.73	
45	\$14,348.65		15,623.53	
46	\$612,384.30		652,305.39	
48	\$1,417,608.45		1,447,129.90	
49	\$939,238.73		939,238.73	
	\$13,580,469,916.07	43.28	15,590,111,661.86	49.68
		Weighted Average Life Remainin		Average Economic Life

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date
1989	060	060.029.37600:Mains - Cathoc	1,250.94	2.8261%	35	2024
1990	060	060.029.37600:Mains - Cathoc	12,376.00	2.8261%	35	2025
1995	060	060.029.37600:Mains - Cathoc	2,166.67	2.8261%	35	2030
1996	060	060.029.37600:Mains - Cathoc	14,447.27	2.8261%	35	2031
1997	060	060.029.37600:Mains - Cathoc	1,349.81	2.8261%	35	2032
2002	060	060.029.37600:Mains - Cathoc	9,825.67	2.8261%	35	2037
2003	060	060.029.37600:Mains - Cathoc	2,249.36	2.8261%	35	2038
2004	060	060.029.37600:Mains - Cathoc	1,780.18	2.8261%	35	2039
1962	060	060.029.37601:Mains - Steel	841.51	2.8261%	35	1997
1963	060	060.029.37601:Mains - Steel	143,204.02	2.8261%	35	1998
1967	060	060.029.37601:Mains - Steel	7,910.88	2.8261%	35	2002
1971	060	060.029.37601:Mains - Steel	3,230.98	2.8261%	35	2006
1988	060	060.029.37601:Mains - Steel	1,914.55	2.8261%	35	2023
1995	060	060.029.37601:Mains - Steel	10,045.56	2.8261%	35	2030
1996	060	060.029.37601:Mains - Steel	9,456.24	2.8261%	35	2031
1997	060	060.029.37601:Mains - Steel	1,680.77	2.8261%	35	2032
2000	060	060.029.37601:Mains - Steel	667.75	2.8261%	35	2035
2001	060	060.029.37601:Mains - Steel	3,285.04	2.8261%	35	2036
2003	060	060.029.37601:Mains - Steel	10,184.25	2.8261%	35	2038
2004	060	060.029.37601:Mains - Steel	374.63	2.8261%	35	2039
2005	060	060.029.37601:Mains - Steel	668.68	2.8261%	35	2040
2006	060	060.029.37601:Mains - Steel	7,457.42	2.8261%	35	2041
1977	060	060.029.37602:Mains - Plastic	54,393.08	2.8261%	35	2012
1989	060	060.029.37602:Mains - Plastic	28,047.35	2.8261%	35	2024
1990	060	060.029.37602:Mains - Plastic	6,257.34	2.8261%	35	2025
1991	060	060.029.37602:Mains - Plastic	819.95	2.8261%	35	2026
1992	060	060.029.37602:Mains - Plastic	2,154.17	2.8261%	35	2027
1993	060	060.029.37602:Mains - Plastic	4,371.18	2.8261%	35	2028
1994	060	060.029.37602:Mains - Plastic	19,734.03	2.8261%	35	2029
1995	060	060.029.37602:Mains - Plastic	10,677.22	2.8261%	35	2030
1996	060	060.029.37602:Mains - Plastic	2,524.93	2.8261%	35	2031
1997	060	060.029.37602:Mains - Plastic	(1,389.80)	2.8261%	35	2032
1998	060	060.029.37602:Mains - Plastic	5,117.72	2.8261%	35	2033
2000	060	060.029.37602:Mains - Plastic	14,552.90	2.8261%	35	2035
2001	060	060.029.37602:Mains - Plastic	1,923.99	2.8261%	35	2036
2004	060	060.029.37602:Mains - Plastic	1,317.50	2.8261%	35	2039
2005	060	060.029.37602:Mains - Plastic	4,144.65	2.8261%	35	2040
2006	060	060.029.37602:Mains - Plastic	5,950.65	2.8261%	35	2041
1961	060	060.033.37600:Mains - Cathoc	4,539.94	2.8017%	36	1997
1962	060	060.033.37600:Mains - Cathoc	42.51	2.8017%	36	1998
1966	060	060.033.37600:Mains - Cathoc	185.96	2.8017%	36	2002
1967	060	060.033.37600:Mains - Cathoc	648.66	2.8017%	36	2003
1984	060	060.033.37600:Mains - Cathoc	15,712.63	2.8017%	36	2020
1994	060	060.033.37600:Mains - Cathoc	13,773.03	2.8017%	36	2030
1995	060	060.033.37600:Mains - Cathoc	56,961.70	2.8017%	36	2031
1996	060	060.033.37600:Mains - Cathoc	372,958.29	2.8017%	36	2032
1997	060	060.033.37600:Mains - Cathoc	280,031.68	2.8017%	36	2033
1999	060	060.033.37600:Mains - Cathoc	22,384.59	2.8017%	36	2035
2000	060	060.033.37600:Mains - Cathoc	36,315.87	2.8017%	36	2036
2001	060	060.033.37600:Mains - Cathoc	20,198.50	2.8017%	36	2037

2002	060	060.033.37600:Mains - Cathoc	109,085.87	2.8017%	36	2038
2003	060	060.033.37600:Mains - Cathoc	190,592.95	2.8017%	36	2039
2004	060	060.033.37600:Mains - Cathoc	10,018.00	2.8017%	36	2040
1943	060	060.033.37601:Mains - Steel	60,320.95	2.8017%	36	1979
1944	060	060.033.37601:Mains - Steel	1,233.64	2.8017%	36	1980
1945	060	060.033.37601:Mains - Steel	725.02	2.8017%	36	1981
1946	060	060.033.37601:Mains - Steel	2,528.91	2.8017%	36	1982
1947	060	060.033.37601:Mains - Steel	6,299.08	2.8017%	36	1983
1948	060	060.033.37601:Mains - Steel	3,302.22	2.8017%	36	1984
1949	060	060.033.37601:Mains - Steel	84,338.45	2.8017%	36	1985
1950	060	060.033.37601:Mains - Steel	54,509.42	2.8017%	36	1986
1951	060	060.033.37601:Mains - Steel	16,629.88	2.8017%	36	1987
1952	060	060.033.37601:Mains - Steel	14,407.78	2.8017%	36	1988
1953	060	060.033.37601:Mains - Steel	46,231.14	2.8017%	36	1989
1954	060	060.033.37601:Mains - Steel	39,082.62	2.8017%	36	1990
1955	060	060.033.37601:Mains - Steel	43,372.22	2.8017%	36	1991
1956	060	060.033.37601:Mains - Steel	77,923.34	2.8017%	36	1992
1957	060	060.033.37601:Mains - Steel	77,360.13	2.8017%	36	1993
1958	060	060.033.37601:Mains - Steel	45,928.34	2.8017%	36	1994
1959	060	060.033.37601:Mains - Steel	85,637.24	2.8017%	36	1995
1960	060	060.033.37601:Mains - Steel	61,216.46	2.8017%	36	1996
1961	060	060.033.37601:Mains - Steel	62,002.31	2.8017%	36	1997
1962	060	060.033.37601:Mains - Steel	174,619.73	2.8017%	36	1998
1963	060	060.033.37601:Mains - Steel	141,390.52	2.8017%	36	1999
1964	060	060.033.37601:Mains - Steel	100,920.63	2.8017%	36	2000
1965	060	060.033.37601:Mains - Steel	55,978.27	2.8017%	36	2001
1966	060	060.033.37601:Mains - Steel	57,449.84	2.8017%	36	2002
1967	060	060.033.37601:Mains - Steel	51,643.67	2.8017%	36	2003
1968	060	060.033.37601:Mains - Steel	55,053.95	2.8017%	36	2004
1969	060	060.033.37601:Mains - Steel	65,588.79	2.8017%	36	2005
1970	060	060.033.37601:Mains - Steel	176,348.48	2.8017%	36	2006
1971	060	060.033.37601:Mains - Steel	197,403.30	2.8017%	36	2007
1972	060	060.033.37601:Mains - Steel	163,411.01	2.8017%	36	2008
1973	060	060.033.37601:Mains - Steel	97,717.38	2.8017%	36	2009
1974	060	060.033.37601:Mains - Steel	32,406.53	2.8017%	36	2010
1975	060	060.033.37601:Mains - Steel	35,540.45	2.8017%	36	2011
1976	060	060.033.37601:Mains - Steel	19,665.08	2.8017%	36	2012
1977	060	060.033.37601:Mains - Steel	20,789.74	2.8017%	36	2013
1978	060	060.033.37601:Mains - Steel	30,616.19	2.8017%	36	2014
1979	060	060.033.37601:Mains - Steel	9,728.63	2.8017%	36	2015
1980	060	060.033.37601:Mains - Steel	7,837.08	2.8017%	36	2016
1981	060	060.033.37601:Mains - Steel	3,783.66	2.8017%	36	2017
1982	060	060.033.37601:Mains - Steel	228,653.13	2.8017%	36	2018
1983	060	060.033.37601:Mains - Steel	38,464.04	2.8017%	36	2019
1984	060	060.033.37601:Mains - Steel	248,940.93	2.8017%	36	2020
1985	060	060.033.37601:Mains - Steel	2,111.57	2.8017%	36	2021
1986	060	060.033.37601:Mains - Steel	16,088.27	2.8017%	36	2022
1987	060	060.033.37601:Mains - Steel	39,676.48	2.8017%	36	2023
1988	060	060.033.37601:Mains - Steel	12,448.45	2.8017%	36	2024
1989	060	060.033.37601:Mains - Steel	11,569.68	2.8017%	36	2025
1990	060	060.033.37601:Mains - Steel	7,865.99	2.8017%	36	2026
1991	060	060.033.37601:Mains - Steel	4,951.95	2.8017%	36	2027

1992	060	060.033.37601:Mains - Steel	31,520.48	2.8017%	36	2028
1993	060	060.033.37601:Mains - Steel	94,091.84	2.8017%	36	2029
1994	060	060.033.37601:Mains - Steel	83,687.20	2.8017%	36	2030
1995	060	060.033.37601:Mains - Steel	246,470.58	2.8017%	36	2031
1996	060	060.033.37601:Mains - Steel	(480,240.04)	2.8017%	36	2032
1997	060	060.033.37601:Mains - Steel	284,536.67	2.8017%	36	2033
1998	060	060.033.37601:Mains - Steel	235,299.36	2.8017%	36	2034
1999	060	060.033.37601:Mains - Steel	286,595.49	2.8017%	36	2035
2000	060	060.033.37601:Mains - Steel	330,927.90	2.8017%	36	2036
2001	060	060.033.37601:Mains - Steel	350,359.20	2.8017%	36	2037
2002	060	060.033.37601:Mains - Steel	164,895.01	2.8017%	36	2038
2003	060	060.033.37601:Mains - Steel	74,647.95	2.8017%	36	2039
2004	060	060.033.37601:Mains - Steel	730,011.88	2.8017%	36	2040
2005	060	060.033.37601:Mains - Steel	26,866.85	2.8017%	36	2041
2006	060	060.033.37601:Mains - Steel	617,102.17	2.8017%	36	2042
1969	060	060.033.37602:Mains - Plastic	16,841.97	2.8017%	36	2005
1970	060	060.033.37602:Mains - Plastic	2,557.61	2.8017%	36	2006
1971	060	060.033.37602:Mains - Plastic	1,817.87	2.8017%	36	2007
1972	060	060.033.37602:Mains - Plastic	86,976.44	2.8017%	36	2008
1973	060	060.033.37602:Mains - Plastic	125,781.76	2.8017%	36	2009
1974	060	060.033.37602:Mains - Plastic	99,013.69	2.8017%	36	2010
1975	060	060.033.37602:Mains - Plastic	75,156.95	2.8017%	36	2011
1976	060	060.033.37602:Mains - Plastic	132,853.17	2.8017%	36	2012
1977	060	060.033.37602:Mains - Plastic	187,400.07	2.8017%	36	2013
1978	060	060.033.37602:Mains - Plastic	232,517.54	2.8017%	36	2014
1979	060	060.033.37602:Mains - Plastic	217,838.12	2.8017%	36	2015
1980	060	060.033.37602:Mains - Plastic	248,526.47	2.8017%	36	2016
1981	060	060.033.37602:Mains - Plastic	230,206.29	2.8017%	36	2017
1982	060	060.033.37602:Mains - Plastic	242,374.32	2.8017%	36	2018
1983	060	060.033.37602:Mains - Plastic	236,197.50	2.8017%	36	2019
1984	060	060.033.37602:Mains - Plastic	212,547.28	2.8017%	36	2020
1985	060	060.033.37602:Mains - Plastic	279,948.22	2.8017%	36	2021
1986	060	060.033.37602:Mains - Plastic	258,860.18	2.8017%	36	2022
1987	060	060.033.37602:Mains - Plastic	182,688.23	2.8017%	36	2023
1988	060	060.033.37602:Mains - Plastic	206,721.97	2.8017%	36	2024
1989	060	060.033.37602:Mains - Plastic	343,822.09	2.8017%	36	2025
1990	060	060.033.37602:Mains - Plastic	253,655.46	2.8017%	36	2026
1991	060	060.033.37602:Mains - Plastic	456,290.96	2.8017%	36	2027
1992	060	060.033.37602:Mains - Plastic	484,285.49	2.8017%	36	2028
1993	060	060.033.37602:Mains - Plastic	323,213.75	2.8017%	36	2029
1994	060	060.033.37602:Mains - Plastic	427,896.56	2.8017%	36	2030
1995	060	060.033.37602:Mains - Plastic	710,134.49	2.8017%	36	2031
1996	060	060.033.37602:Mains - Plastic	421,945.91	2.8017%	36	2032
1997	060	060.033.37602:Mains - Plastic	386,101.51	2.8017%	36	2033
1998	060	060.033.37602:Mains - Plastic	263,338.48	2.8017%	36	2034
1999	060	060.033.37602:Mains - Plastic	652,984.14	2.8017%	36	2035
2000	060	060.033.37602:Mains - Plastic	175,631.28	2.8017%	36	2036
2001	060	060.033.37602:Mains - Plastic	336,181.82	2.8017%	36	2037
2002	060	060.033.37602:Mains - Plastic	286,498.60	2.8017%	36	2038
2003	060	060.033.37602:Mains - Plastic	596,381.03	2.8017%	36	2039
2004	060	060.033.37602:Mains - Plastic	490,422.37	2.8017%	36	2040
2005	060	060.033.37602:Mains - Plastic	716,955.66	2.8017%	36	2041

2006	060	060.033.37602:Mains - Plastic	209,180.96	2.8017%	36	2042
1974	060	060.034.37600:Mains - Cathoc	1,220.24	2.8017%	36	2010
1976	060	060.034.37600:Mains - Cathoc	1,100.06	2.8017%	36	2012
1977	060	060.034.37600:Mains - Cathoc	6,222.34	2.8017%	36	2013
1978	060	060.034.37600:Mains - Cathoc	3,390.08	2.8017%	36	2014
1981	060	060.034.37600:Mains - Cathoc	7,766.26	2.8017%	36	2017
1983	060	060.034.37600:Mains - Cathoc	104.53	2.8017%	36	2019
1984	060	060.034.37600:Mains - Cathoc	14,441.75	2.8017%	36	2020
1988	060	060.034.37600:Mains - Cathoc	5,245.32	2.8017%	36	2024
1994	060	060.034.37600:Mains - Cathoc	1,317.17	2.8017%	36	2030
1995	060	060.034.37600:Mains - Cathoc	6,499.80	2.8017%	36	2031
1996	060	060.034.37600:Mains - Cathoc	39,177.95	2.8017%	36	2032
1997	060	060.034.37600:Mains - Cathoc	4,319.99	2.8017%	36	2033
2002	060	060.034.37600:Mains - Cathoc	10,538.42	2.8017%	36	2038
2003	060	060.034.37600:Mains - Cathoc	9,654.80	2.8017%	36	2039
2004	060	060.034.37600:Mains - Cathoc	9,377.07	2.8017%	36	2040
2006	060	060.034.37600:Mains - Cathoc	3,657.72	2.8017%	36	2042
1932	060	060.034.37601:Mains - Steel	1,694.91	2.8017%	36	1968
1936	060	060.034.37601:Mains - Steel	199.23	2.8017%	36	1972
1940	060	060.034.37601:Mains - Steel	103.28	2.8017%	36	1976
1947	060	060.034.37601:Mains - Steel	398.21	2.8017%	36	1983
1948	060	060.034.37601:Mains - Steel	4,106.51	2.8017%	36	1984
1949	060	060.034.37601:Mains - Steel	4,629.78	2.8017%	36	1985
1950	060	060.034.37601:Mains - Steel	5,124.03	2.8017%	36	1986
1951	060	060.034.37601:Mains - Steel	205.99	2.8017%	36	1987
1953	060	060.034.37601:Mains - Steel	1,817.57	2.8017%	36	1989
1954	060	060.034.37601:Mains - Steel	892.25	2.8017%	36	1990
1956	060	060.034.37601:Mains - Steel	6,215.84	2.8017%	36	1992
1957	060	060.034.37601:Mains - Steel	4,331.05	2.8017%	36	1993
1958	060	060.034.37601:Mains - Steel	5,644.26	2.8017%	36	1994
1959	060	060.034.37601:Mains - Steel	6,050.58	2.8017%	36	1995
1960	060	060.034.37601:Mains - Steel	2,588.57	2.8017%	36	1996
1961	060	060.034.37601:Mains - Steel	74,471.13	2.8017%	36	1997
1962	060	060.034.37601:Mains - Steel	7,626.18	2.8017%	36	1998
1963	060	060.034.37601:Mains - Steel	5,754.88	2.8017%	36	1999
1964	060	060.034.37601:Mains - Steel	8,816.21	2.8017%	36	2000
1965	060	060.034.37601:Mains - Steel	12,055.61	2.8017%	36	2001
1966	060	060.034.37601:Mains - Steel	41,463.25	2.8017%	36	2002
1967	060	060.034.37601:Mains - Steel	17,431.31	2.8017%	36	2003
1968	060	060.034.37601:Mains - Steel	18,546.68	2.8017%	36	2004
1969	060	060.034.37601:Mains - Steel	34,207.78	2.8017%	36	2005
1970	060	060.034.37601:Mains - Steel	28,240.35	2.8017%	36	2006
1971	060	060.034.37601:Mains - Steel	64,405.05	2.8017%	36	2007
1972	060	060.034.37601:Mains - Steel	77,005.98	2.8017%	36	2008
1973	060	060.034.37601:Mains - Steel	151,466.17	2.8017%	36	2009
1974	060	060.034.37601:Mains - Steel	42,429.32	2.8017%	36	2010
1975	060	060.034.37601:Mains - Steel	236,280.07	2.8017%	36	2011
1976	060	060.034.37601:Mains - Steel	192,851.40	2.8017%	36	2012
1977	060	060.034.37601:Mains - Steel	194,691.59	2.8017%	36	2013
1978	060	060.034.37601:Mains - Steel	146,328.59	2.8017%	36	2014
1979	060	060.034.37601:Mains - Steel	496,410.45	2.8017%	36	2015
1980	060	060.034.37601:Mains - Steel	583,565.58	2.8017%	36	2016

1981	060	060.034.37601:Mains - Steel	105,618.26	2.8017%	36	2017
1982	060	060.034.37601:Mains - Steel	39,531.24	2.8017%	36	2018
1983	060	060.034.37601:Mains - Steel	130,791.32	2.8017%	36	2019
1984	060	060.034.37601:Mains - Steel	76,934.49	2.8017%	36	2020
1985	060	060.034.37601:Mains - Steel	76,791.39	2.8017%	36	2021
1986	060	060.034.37601:Mains - Steel	58,703.06	2.8017%	36	2022
1987	060	060.034.37601:Mains - Steel	78,536.71	2.8017%	36	2023
1988	060	060.034.37601:Mains - Steel	32,146.07	2.8017%	36	2024
1989	060	060.034.37601:Mains - Steel	45,317.95	2.8017%	36	2025
1990	060	060.034.37601:Mains - Steel	33,400.04	2.8017%	36	2026
1991	060	060.034.37601:Mains - Steel	20,508.27	2.8017%	36	2027
1992	060	060.034.37601:Mains - Steel	18,285.88	2.8017%	36	2028
1993	060	060.034.37601:Mains - Steel	36,575.20	2.8017%	36	2029
1994	060	060.034.37601:Mains - Steel	84,044.16	2.8017%	36	2030
1995	060	060.034.37601:Mains - Steel	72,326.53	2.8017%	36	2031
1996	060	060.034.37601:Mains - Steel	(368,016.77)	2.8017%	36	2032
1997	060	060.034.37601:Mains - Steel	11,070.07	2.8017%	36	2033
1998	060	060.034.37601:Mains - Steel	12,476.19	2.8017%	36	2034
1999	060	060.034.37601:Mains - Steel	3,571.84	2.8017%	36	2035
2000	060	060.034.37601:Mains - Steel	124,039.68	2.8017%	36	2036
2001	060	060.034.37601:Mains - Steel	785.01	2.8017%	36	2037
2002	060	060.034.37601:Mains - Steel	16,779.02	2.8017%	36	2038
2003	060	060.034.37601:Mains - Steel	1,738.69	2.8017%	36	2039
2004	060	060.034.37601:Mains - Steel	719.74	2.8017%	36	2040
2005	060	060.034.37601:Mains - Steel	2,864.72	2.8017%	36	2041
2006	060	060.034.37601:Mains - Steel	12,146.83	2.8017%	36	2042
1959	060	060.034.37602:Mains - Plastic	136.81	2.8017%	36	1995
1971	060	060.034.37602:Mains - Plastic	1,550.42	2.8017%	36	2007
1972	060	060.034.37602:Mains - Plastic	919.31	2.8017%	36	2008
1974	060	060.034.37602:Mains - Plastic	35,496.86	2.8017%	36	2010
1975	060	060.034.37602:Mains - Plastic	24,296.13	2.8017%	36	2011
1976	060	060.034.37602:Mains - Plastic	5,588.74	2.8017%	36	2012
1977	060	060.034.37602:Mains - Plastic	11,618.09	2.8017%	36	2013
1978	060	060.034.37602:Mains - Plastic	4,858.39	2.8017%	36	2014
1979	060	060.034.37602:Mains - Plastic	10,032.80	2.8017%	36	2015
1980	060	060.034.37602:Mains - Plastic	160,761.20	2.8017%	36	2016
1981	060	060.034.37602:Mains - Plastic	102,587.76	2.8017%	36	2017
1982	060	060.034.37602:Mains - Plastic	60,844.96	2.8017%	36	2018
1983	060	060.034.37602:Mains - Plastic	78,302.57	2.8017%	36	2019
1984	060	060.034.37602:Mains - Plastic	28,883.21	2.8017%	36	2020
1985	060	060.034.37602:Mains - Plastic	45,650.70	2.8017%	36	2021
1986	060	060.034.37602:Mains - Plastic	24,179.75	2.8017%	36	2022
1987	060	060.034.37602:Mains - Plastic	29,067.83	2.8017%	36	2023
1988	060	060.034.37602:Mains - Plastic	149,224.96	2.8017%	36	2024
1989	060	060.034.37602:Mains - Plastic	182,996.80	2.8017%	36	2025
1990	060	060.034.37602:Mains - Plastic	813,542.76	2.8017%	36	2026
1991	060	060.034.37602:Mains - Plastic	349,830.78	2.8017%	36	2027
1992	060	060.034.37602:Mains - Plastic	272,641.23	2.8017%	36	2028
1993	060	060.034.37602:Mains - Plastic	296,761.05	2.8017%	36	2029
1994	060	060.034.37602:Mains - Plastic	366,215.39	2.8017%	36	2030
1995	060	060.034.37602:Mains - Plastic	1,332,095.32	2.8017%	36	2031
1996	060	060.034.37602:Mains - Plastic	995,050.11	2.8017%	36	2032



1997	060	060.034.37602:Mains - Plastic	283,993.32	2.8017%	36	2033
1998	060	060.034.37602:Mains - Plastic	370,335.29	2.8017%	36	2034
1999	060	060.034.37602:Mains - Plastic	199,857.78	2.8017%	36	2035
2000	060	060.034.37602:Mains - Plastic	136,674.49	2.8017%	36	2036
2001	060	060.034.37602:Mains - Plastic	128,701.91	2.8017%	36	2037
2002	060	060.034.37602:Mains - Plastic	117,118.18	2.8017%	36	2038
2003	060	060.034.37602:Mains - Plastic	126,049.32	2.8017%	36	2039
2004	060	060.034.37602:Mains - Plastic	337,151.10	2.8017%	36	2040
2005	060	060.034.37602:Mains - Plastic	419,676.49	2.8017%	36	2041
2006	060	060.034.37602:Mains - Plastic	262,153.52	2.8017%	36	2042
1930	060	060.035.36700:Mains - Cathoc	140,653.05	3.8095%	26	1956
1931	060	060.035.36700:Mains - Cathoc	77,564.01	3.8095%	26	1957
1932	060	060.035.36700:Mains - Cathoc	5,603.92	3.8095%	26	1958
1948	060	060.035.36700:Mains - Cathoc	11,212.84	3.8095%	26	1974
1951	060	060.035.36700:Mains - Cathoc	55,566.62	3.8095%	26	1977
1952	060	060.035.36700:Mains - Cathoc	1,325.30	3.8095%	26	1978
1958	060	060.035.36700:Mains - Cathoc	7,691.31	3.8095%	26	1984
1960	060	060.035.36700:Mains - Cathoc	215.40	3.8095%	26	1986
1961	060	060.035.36700:Mains - Cathoc	39,227.40	3.8095%	26	1987
1962	060	060.035.36700:Mains - Cathoc	118.27	3.8095%	26	1988
1963	060	060.035.36700:Mains - Cathoc	391,542.28	3.8095%	26	1989
1964	060	060.035.36700:Mains - Cathoc	55,982.27	3.8095%	26	1990
1965	060	060.035.36700:Mains - Cathoc	85,675.80	3.8095%	26	1991
1966	060	060.035.36700:Mains - Cathoc	293,509.59	3.8095%	26	1992
1967	060	060.035.36700:Mains - Cathoc	232,799.29	3.8095%	26	1993
1968	060	060.035.36700:Mains - Cathoc	39,015.54	3.8095%	26	1994
1969	060	060.035.36700:Mains - Cathoc	5,262.94	3.8095%	26	1995
1970	060	060.035.36700:Mains - Cathoc	4,114.00	3.8095%	26	1996
1971	060	060.035.36700:Mains - Cathoc	3,368.60	3.8095%	26	1997
1972	060	060.035.36700:Mains - Cathoc	7,492.97	3.8095%	26	1998
1973	060	060.035.36700:Mains - Cathoc	5,748.28	3.8095%	26	1999
1974	060	060.035.36700:Mains - Cathoc	73,904.85	3.8095%	26	2000
1975	060	060.035.36700:Mains - Cathoc	503,134.04	3.8095%	26	2001
1976	060	060.035.36700:Mains - Cathoc	322,414.21	3.8095%	26	2002
1977	060	060.035.36700:Mains - Cathoc	33,867.15	3.8095%	26	2003
1978	060	060.035.36700:Mains - Cathoc	191,225.59	3.8095%	26	2004
1979	060	060.035.36700:Mains - Cathoc	69,601.95	3.8095%	26	2005
1980	060	060.035.36700:Mains - Cathoc	35,033.80	3.8095%	26	2006
1981	060	060.035.36700:Mains - Cathoc	12,880.55	3.8095%	26	2007
1982	060	060.035.36700:Mains - Cathoc	2,835.74	3.8095%	26	2008
1983	060	060.035.36700:Mains - Cathoc	9,236.60	3.8095%	26	2009
1984	060	060.035.36700:Mains - Cathoc	36,999.40	3.8095%	26	2010
1985	060	060.035.36700:Mains - Cathoc	150.67	3.8095%	26	2011
1986	060	060.035.36700:Mains - Cathoc	1,696.31	3.8095%	26	2012
1987	060	060.035.36700:Mains - Cathoc	34,833.14	3.8095%	26	2013
1988	060	060.035.36700:Mains - Cathoc	22,292.76	3.8095%	26	2014
1989	060	060.035.36700:Mains - Cathoc	103,019.33	3.8095%	26	2015
1990	060	060.035.36700:Mains - Cathoc	93,767.59	3.8095%	26	2016
1991	060	060.035.36700:Mains - Cathoc	82,967.17	3.8095%	26	2017
1992	060	060.035.36700:Mains - Cathoc	51,470.82	3.8095%	26	2018
1993	060	060.035.36700:Mains - Cathoc	10,209.76	3.8095%	26	2019
1994	060	060.035.36700:Mains - Cathoc	6,564.45	3.8095%	26	2020

1995	060	060.035.36700:Mains - Cathoc	43,790.14	3.8095%	26	2021
1996	060	060.035.36700:Mains - Cathoc	52,247.25	3.8095%	26	2022
1997	060	060.035.36700:Mains - Cathoc	24,476.62	3.8095%	26	2023
1959	060	060.035.37600:Mains - Cathoc	196.42	2.8017%	36	1995
1973	060	060.035.37600:Mains - Cathoc	117.41	2.8017%	36	2009
1976	060	060.035.37600:Mains - Cathoc	228.95	2.8017%	36	2012
1979	060	060.035.37600:Mains - Cathoc	4,813.48	2.8017%	36	2015
1994	060	060.035.37600:Mains - Cathoc	6,309.65	2.8017%	36	2030
1995	060	060.035.37600:Mains - Cathoc	33,437.47	2.8017%	36	2031
1996	060	060.035.37600:Mains - Cathoc	33,896.71	2.8017%	36	2032
1997	060	060.035.37600:Mains - Cathoc	109,632.75	2.8017%	36	2033
2001	060	060.035.37600:Mains - Cathoc	625.12	2.8017%	36	2037
2002	060	060.035.37600:Mains - Cathoc	43,160.20	2.8017%	36	2038
2003	060	060.035.37600:Mains - Cathoc	6,433.11	2.8017%	36	2039
2004	060	060.035.37600:Mains - Cathoc	3,112.18	2.8017%	36	2040
2005	060	060.035.37600:Mains - Cathoc	45,640.51	2.8017%	36	2041
2006	060	060.035.37600:Mains - Cathoc	3,748.56	2.8017%	36	2042
1906	060	060.035.37601:Mains - Steel	259.48	2.8017%	36	1942
1930	060	060.035.37601:Mains - Steel	44,893.85	2.8017%	36	1966
1931	060	060.035.37601:Mains - Steel	6,596.18	2.8017%	36	1967
1932	060	060.035.37601:Mains - Steel	10,976.44	2.8017%	36	1968
1936	060	060.035.37601:Mains - Steel	6,824.06	2.8017%	36	1972
1942	060	060.035.37601:Mains - Steel	323.54	2.8017%	36	1978
1943	060	060.035.37601:Mains - Steel	512.36	2.8017%	36	1979
1944	060	060.035.37601:Mains - Steel	2,059.93	2.8017%	36	1980
1945	060	060.035.37601:Mains - Steel	466.14	2.8017%	36	1981
1946	060	060.035.37601:Mains - Steel	5,373.88	2.8017%	36	1982
1947	060	060.035.37601:Mains - Steel	7,225.64	2.8017%	36	1983
1948	060	060.035.37601:Mains - Steel	12,421.93	2.8017%	36	1984
1949	060	060.035.37601:Mains - Steel	4,707.85	2.8017%	36	1985
1950	060	060.035.37601:Mains - Steel	6,888.93	2.8017%	36	1986
1951	060	060.035.37601:Mains - Steel	6,103.92	2.8017%	36	1987
1952	060	060.035.37601:Mains - Steel	34,135.10	2.8017%	36	1988
1953	060	060.035.37601:Mains - Steel	2,129.84	2.8017%	36	1989
1954	060	060.035.37601:Mains - Steel	21,275.37	2.8017%	36	1990
1955	060	060.035.37601:Mains - Steel	27,930.90	2.8017%	36	1991
1956	060	060.035.37601:Mains - Steel	68,014.95	2.8017%	36	1992
1957	060	060.035.37601:Mains - Steel	87,330.45	2.8017%	36	1993
1958	060	060.035.37601:Mains - Steel	23,651.33	2.8017%	36	1994
1959	060	060.035.37601:Mains - Steel	71,070.05	2.8017%	36	1995
1960	060	060.035.37601:Mains - Steel	47,526.99	2.8017%	36	1996
1961	060	060.035.37601:Mains - Steel	24,613.40	2.8017%	36	1997
1962	060	060.035.37601:Mains - Steel	247,566.52	2.8017%	36	1998
1963	060	060.035.37601:Mains - Steel	48,263.56	2.8017%	36	1999
1964	060	060.035.37601:Mains - Steel	155,088.32	2.8017%	36	2000
1965	060	060.035.37601:Mains - Steel	76,960.33	2.8017%	36	2001
1966	060	060.035.37601:Mains - Steel	71,146.04	2.8017%	36	2002
1967	060	060.035.37601:Mains - Steel	209,113.41	2.8017%	36	2003
1968	060	060.035.37601:Mains - Steel	159,674.58	2.8017%	36	2004
1969	060	060.035.37601:Mains - Steel	44,150.86	2.8017%	36	2005
1970	060	060.035.37601:Mains - Steel	90,123.14	2.8017%	36	2006
1971	060	060.035.37601:Mains - Steel	107,974.64	2.8017%	36	2007

1972	060	060.035.37601:Mains - Steel	163,790.54	2.8017%	36	2008
1973	060	060.035.37601:Mains - Steel	77,985.27	2.8017%	36	2009
1974	060	060.035.37601:Mains - Steel	129,751.67	2.8017%	36	2010
1975	060	060.035.37601:Mains - Steel	168,978.46	2.8017%	36	2011
1976	060	060.035.37601:Mains - Steel	105,736.16	2.8017%	36	2012
1977	060	060.035.37601:Mains - Steel	27,796.21	2.8017%	36	2013
1978	060	060.035.37601:Mains - Steel	165,694.69	2.8017%	36	2014
1979	060	060.035.37601:Mains - Steel	90,380.07	2.8017%	36	2015
1980	060	060.035.37601:Mains - Steel	356,023.10	2.8017%	36	2016
1981	060	060.035.37601:Mains - Steel	40,479.68	2.8017%	36	2017
1982	060	060.035.37601:Mains - Steel	9,800.12	2.8017%	36	2018
1983	060	060.035.37601:Mains - Steel	8,779.01	2.8017%	36	2019
1984	060	060.035.37601:Mains - Steel	23,908.89	2.8017%	36	2020
1985	060	060.035.37601:Mains - Steel	10,330.44	2.8017%	36	2021
1986	060	060.035.37601:Mains - Steel	30,496.36	2.8017%	36	2022
1987	060	060.035.37601:Mains - Steel	36,536.01	2.8017%	36	2023
1988	060	060.035.37601:Mains - Steel	10,982.70	2.8017%	36	2024
1989	060	060.035.37601:Mains - Steel	51,844.82	2.8017%	36	2025
1990	060	060.035.37601:Mains - Steel	31,538.52	2.8017%	36	2026
1991	060	060.035.37601:Mains - Steel	56,156.80	2.8017%	36	2027
1992	060	060.035.37601:Mains - Steel	12,035.00	2.8017%	36	2028
1993	060	060.035.37601:Mains - Steel	9,386.32	2.8017%	36	2029
1994	060	060.035.37601:Mains - Steel	59,865.78	2.8017%	36	2030
1995	060	060.035.37601:Mains - Steel	95,749.72	2.8017%	36	2031
1996	060	060.035.37601:Mains - Steel	(57,238.16)	2.8017%	36	2032
1997	060	060.035.37601:Mains - Steel	93,139.86	2.8017%	36	2033
1998	060	060.035.37601:Mains - Steel	108,827.17	2.8017%	36	2034
1999	060	060.035.37601:Mains - Steel	173,021.96	2.8017%	36	2035
2000	060	060.035.37601:Mains - Steel	81,589.88	2.8017%	36	2036
2001	060	060.035.37601:Mains - Steel	128,980.47	2.8017%	36	2037
2002	060	060.035.37601:Mains - Steel	19,263.53	2.8017%	36	2038
2003	060	060.035.37601:Mains - Steel	30,353.65	2.8017%	36	2039
2004	060	060.035.37601:Mains - Steel	24,592.91	2.8017%	36	2040
2005	060	060.035.37601:Mains - Steel	10,882.44	2.8017%	36	2041
2006	060	060.035.37601:Mains - Steel	30,264.17	2.8017%	36	2042
1957	060	060.035.37602:Mains - Plastic	136.53	2.8017%	36	1993
1958	060	060.035.37602:Mains - Plastic	45,606.37	2.8017%	36	1994
1960	060	060.035.37602:Mains - Plastic	19,912.98	2.8017%	36	1996
1961	060	060.035.37602:Mains - Plastic	10,300.25	2.8017%	36	1997
1962	060	060.035.37602:Mains - Plastic	6,751.60	2.8017%	36	1998
1963	060	060.035.37602:Mains - Plastic	50,973.76	2.8017%	36	1999
1964	060	060.035.37602:Mains - Plastic	107,326.06	2.8017%	36	2000
1965	060	060.035.37602:Mains - Plastic	102,341.55	2.8017%	36	2001
1966	060	060.035.37602:Mains - Plastic	71,098.39	2.8017%	36	2002
1967	060	060.035.37602:Mains - Plastic	95,164.32	2.8017%	36	2003
1968	060	060.035.37602:Mains - Plastic	78,227.74	2.8017%	36	2004
1969	060	060.035.37602:Mains - Plastic	100,367.57	2.8017%	36	2005
1970	060	060.035.37602:Mains - Plastic	28,196.11	2.8017%	36	2006
1971	060	060.035.37602:Mains - Plastic	21,672.32	2.8017%	36	2007
1972	060	060.035.37602:Mains - Plastic	22,125.99	2.8017%	36	2008
1973	060	060.035.37602:Mains - Plastic	52,391.99	2.8017%	36	2009
1974	060	060.035.37602:Mains - Plastic	31,926.01	2.8017%	36	2010

1975	060	060.035.37602:Mains - Plastic	257,144.68	2.8017%	36	2011
1976	060	060.035.37602:Mains - Plastic	94,584.82	2.8017%	36	2012
1977	060	060.035.37602:Mains - Plastic	33,901.80	2.8017%	36	2013
1978	060	060.035.37602:Mains - Plastic	64,941.77	2.8017%	36	2014
1979	060	060.035.37602:Mains - Plastic	154,662.65	2.8017%	36	2015
1980	060	060.035.37602:Mains - Plastic	167,104.38	2.8017%	36	2016
1981	060	060.035.37602:Mains - Plastic	98,732.01	2.8017%	36	2017
1982	060	060.035.37602:Mains - Plastic	95,327.28	2.8017%	36	2018
1983	060	060.035.37602:Mains - Plastic	70,379.80	2.8017%	36	2019
1984	060	060.035.37602:Mains - Plastic	116,158.31	2.8017%	36	2020
1985	060	060.035.37602:Mains - Plastic	114,337.84	2.8017%	36	2021
1986	060	060.035.37602:Mains - Plastic	223,962.00	2.8017%	36	2022
1987	060	060.035.37602:Mains - Plastic	198,293.67	2.8017%	36	2023
1988	060	060.035.37602:Mains - Plastic	155,668.87	2.8017%	36	2024
1989	060	060.035.37602:Mains - Plastic	508,242.54	2.8017%	36	2025
1990	060	060.035.37602:Mains - Plastic	106,202.30	2.8017%	36	2026
1991	060	060.035.37602:Mains - Plastic	375,869.77	2.8017%	36	2027
1992	060	060.035.37602:Mains - Plastic	393,492.72	2.8017%	36	2028
1993	060	060.035.37602:Mains - Plastic	425,280.27	2.8017%	36	2029
1994	060	060.035.37602:Mains - Plastic	396,309.90	2.8017%	36	2030
1995	060	060.035.37602:Mains - Plastic	283,003.14	2.8017%	36	2031
1996	060	060.035.37602:Mains - Plastic	319,042.80	2.8017%	36	2032
1997	060	060.035.37602:Mains - Plastic	230,462.20	2.8017%	36	2033
1998	060	060.035.37602:Mains - Plastic	82,846.57	2.8017%	36	2034
1999	060	060.035.37602:Mains - Plastic	270,758.82	2.8017%	36	2035
2000	060	060.035.37602:Mains - Plastic	167,096.81	2.8017%	36	2036
2001	060	060.035.37602:Mains - Plastic	176,301.94	2.8017%	36	2037
2002	060	060.035.37602:Mains - Plastic	231,214.35	2.8017%	36	2038
2003	060	060.035.37602:Mains - Plastic	309,296.04	2.8017%	36	2039
2004	060	060.035.37602:Mains - Plastic	255,962.02	2.8017%	36	2040
2005	060	060.035.37602:Mains - Plastic	158,179.63	2.8017%	36	2041
2006	060	060.035.37602:Mains - Plastic	231,352.66	2.8017%	36	2042
1975	060	060.036.37600:Mains - Cathoc	31,514.63	2.8017%	36	2011
1981	060	060.036.37600:Mains - Cathoc	5,099.25	2.8017%	36	2017
1983	060	060.036.37600:Mains - Cathoc	13,977.74	2.8017%	36	2019
1989	060	060.036.37600:Mains - Cathoc	5,807.15	2.8017%	36	2025
1991	060	060.036.37600:Mains - Cathoc	6,429.03	2.8017%	36	2027
1993	060	060.036.37600:Mains - Cathoc	2,683.73	2.8017%	36	2029
1994	060	060.036.37600:Mains - Cathoc	26,325.33	2.8017%	36	2030
1995	060	060.036.37600:Mains - Cathoc	33,250.62	2.8017%	36	2031
1996	060	060.036.37600:Mains - Cathoc	45,062.06	2.8017%	36	2032
1997	060	060.036.37600:Mains - Cathoc	82,064.77	2.8017%	36	2033
2002	060	060.036.37600:Mains - Cathoc	2,282.04	2.8017%	36	2038
2003	060	060.036.37600:Mains - Cathoc	(12,711.76)	2.8017%	36	2039
2004	060	060.036.37600:Mains - Cathoc	70,521.37	2.8017%	36	2040
2005	060	060.036.37600:Mains - Cathoc	8,251.88	2.8017%	36	2041
1950	060	060.036.37601:Mains - Steel	101,008.00	2.8017%	36	1986
1951	060	060.036.37601:Mains - Steel	20,595.10	2.8017%	36	1987
1952	060	060.036.37601:Mains - Steel	18,392.24	2.8017%	36	1988
1953	060	060.036.37601:Mains - Steel	7,165.06	2.8017%	36	1989
1954	060	060.036.37601:Mains - Steel	20,051.09	2.8017%	36	1990
1955	060	060.036.37601:Mains - Steel	10,904.70	2.8017%	36	1991

1956	060	060.036.37601:Mains - Steel	26,116.47	2.8017%	36	1992
1957	060	060.036.37601:Mains - Steel	37,340.39	2.8017%	36	1993
1958	060	060.036.37601:Mains - Steel	42,069.12	2.8017%	36	1994
1959	060	060.036.37601:Mains - Steel	54,003.79	2.8017%	36	1995
1960	060	060.036.37601:Mains - Steel	18,717.64	2.8017%	36	1996
1961	060	060.036.37601:Mains - Steel	30,504.01	2.8017%	36	1997
1962	060	060.036.37601:Mains - Steel	8,514.63	2.8017%	36	1998
1963	060	060.036.37601:Mains - Steel	39,170.75	2.8017%	36	1999
1964	060	060.036.37601:Mains - Steel	23,413.57	2.8017%	36	2000
1965	060	060.036.37601:Mains - Steel	14,446.71	2.8017%	36	2001
1966	060	060.036.37601:Mains - Steel	13,634.61	2.8017%	36	2002
1967	060	060.036.37601:Mains - Steel	60,755.15	2.8017%	36	2003
1968	060	060.036.37601:Mains - Steel	37,542.76	2.8017%	36	2004
1969	060	060.036.37601:Mains - Steel	15,624.58	2.8017%	36	2005
1970	060	060.036.37601:Mains - Steel	79,489.52	2.8017%	36	2006
1971	060	060.036.37601:Mains - Steel	21,805.87	2.8017%	36	2007
1972	060	060.036.37601:Mains - Steel	6,802.90	2.8017%	36	2008
1973	060	060.036.37601:Mains - Steel	95,944.85	2.8017%	36	2009
1974	060	060.036.37601:Mains - Steel	24,293.36	2.8017%	36	2010
1975	060	060.036.37601:Mains - Steel	107,305.54	2.8017%	36	2011
1976	060	060.036.37601:Mains - Steel	129,071.29	2.8017%	36	2012
1977	060	060.036.37601:Mains - Steel	9,182.28	2.8017%	36	2013
1978	060	060.036.37601:Mains - Steel	33,818.74	2.8017%	36	2014
1979	060	060.036.37601:Mains - Steel	45,659.00	2.8017%	36	2015
1980	060	060.036.37601:Mains - Steel	866,130.54	2.8017%	36	2016
1981	060	060.036.37601:Mains - Steel	71,150.21	2.8017%	36	2017
1982	060	060.036.37601:Mains - Steel	53,345.51	2.8017%	36	2018
1983	060	060.036.37601:Mains - Steel	100,202.87	2.8017%	36	2019
1984	060	060.036.37601:Mains - Steel	23,665.77	2.8017%	36	2020
1985	060	060.036.37601:Mains - Steel	4,340.05	2.8017%	36	2021
1986	060	060.036.37601:Mains - Steel	14,532.34	2.8017%	36	2022
1987	060	060.036.37601:Mains - Steel	9,976.93	2.8017%	36	2023
1988	060	060.036.37601:Mains - Steel	694,036.03	2.8017%	36	2024
1989	060	060.036.37601:Mains - Steel	91,651.63	2.8017%	36	2025
1990	060	060.036.37601:Mains - Steel	42,980.44	2.8017%	36	2026
1991	060	060.036.37601:Mains - Steel	129,250.86	2.8017%	36	2027
1992	060	060.036.37601:Mains - Steel	179,749.58	2.8017%	36	2028
1993	060	060.036.37601:Mains - Steel	204,268.33	2.8017%	36	2029
1994	060	060.036.37601:Mains - Steel	724,437.25	2.8017%	36	2030
1995	060	060.036.37601:Mains - Steel	236,087.36	2.8017%	36	2031
1996	060	060.036.37601:Mains - Steel	(190,447.45)	2.8017%	36	2032
1997	060	060.036.37601:Mains - Steel	60,952.31	2.8017%	36	2033
1998	060	060.036.37601:Mains - Steel	13,159.27	2.8017%	36	2034
1999	060	060.036.37601:Mains - Steel	15,009.12	2.8017%	36	2035
2000	060	060.036.37601:Mains - Steel	18,182.77	2.8017%	36	2036
2001	060	060.036.37601:Mains - Steel	196,315.48	2.8017%	36	2037
2002	060	060.036.37601:Mains - Steel	162,091.58	2.8017%	36	2038
2003	060	060.036.37601:Mains - Steel	(49,522.64)	2.8017%	36	2039
2004	060	060.036.37601:Mains - Steel	288,425.68	2.8017%	36	2040
2005	060	060.036.37601:Mains - Steel	(1,428.63)	2.8017%	36	2041
2006	060	060.036.37601:Mains - Steel	15,280.31	2.8017%	36	2042
1968	060	060.036.37602:Mains - Plastic	3,796.32	2.8017%	36	2004

1969	060	060.036.37602:Mains - Plastic	8.01	2.8017%	36	2005
1982	060	060.036.37602:Mains - Plastic	9,733.27	2.8017%	36	2018
1983	060	060.036.37602:Mains - Plastic	21,220.58	2.8017%	36	2019
1984	060	060.036.37602:Mains - Plastic	201,550.21	2.8017%	36	2020
1985	060	060.036.37602:Mains - Plastic	12,876.83	2.8017%	36	2021
1986	060	060.036.37602:Mains - Plastic	5,942.88	2.8017%	36	2022
1987	060	060.036.37602:Mains - Plastic	24,049.79	2.8017%	36	2023
1988	060	060.036.37602:Mains - Plastic	165,996.58	2.8017%	36	2024
1989	060	060.036.37602:Mains - Plastic	161,221.71	2.8017%	36	2025
1990	060	060.036.37602:Mains - Plastic	128,761.86	2.8017%	36	2026
1991	060	060.036.37602:Mains - Plastic	169,943.63	2.8017%	36	2027
1992	060	060.036.37602:Mains - Plastic	358,824.06	2.8017%	36	2028
1993	060	060.036.37602:Mains - Plastic	396,933.15	2.8017%	36	2029
1994	060	060.036.37602:Mains - Plastic	322,282.42	2.8017%	36	2030
1995	060	060.036.37602:Mains - Plastic	716,891.20	2.8017%	36	2031
1996	060	060.036.37602:Mains - Plastic	830,982.31	2.8017%	36	2032
1997	060	060.036.37602:Mains - Plastic	129,873.77	2.8017%	36	2033
1998	060	060.036.37602:Mains - Plastic	169,391.56	2.8017%	36	2034
1999	060	060.036.37602:Mains - Plastic	117,903.25	2.8017%	36	2035
2000	060	060.036.37602:Mains - Plastic	(27,003.77)	2.8017%	36	2036
2001	060	060.036.37602:Mains - Plastic	130,894.24	2.8017%	36	2037
2002	060	060.036.37602:Mains - Plastic	88,982.95	2.8017%	36	2038
2003	060	060.036.37602:Mains - Plastic	254,487.71	2.8017%	36	2039
2004	060	060.036.37602:Mains - Plastic	143,818.31	2.8017%	36	2040
2005	060	060.036.37602:Mains - Plastic	82,715.60	2.8017%	36	2041
2006	060	060.036.37602:Mains - Plastic	47,457.33	2.8017%	36	2042
1968	060	060.041.37601:Mains - Steel	67,966.00	3.2500%	31	1999
1969	060	060.041.37601:Mains - Steel	4,543.00	3.2500%	31	2000
1970	060	060.041.37601:Mains - Steel	5,373.00	3.2500%	31	2001
1971	060	060.041.37601:Mains - Steel	8,983.00	3.2500%	31	2002
1972	060	060.041.37601:Mains - Steel	11,821.00	3.2500%	31	2003
1973	060	060.041.37601:Mains - Steel	14,536.00	3.2500%	31	2004
1974	060	060.041.37601:Mains - Steel	8,058.00	3.2500%	31	2005
1975	060	060.041.37601:Mains - Steel	14,416.00	3.2500%	31	2006
1976	060	060.041.37601:Mains - Steel	6,893.00	3.2500%	31	2007
1977	060	060.041.37601:Mains - Steel	3,573.00	3.2500%	31	2008
1978	060	060.041.37601:Mains - Steel	14,243.00	3.2500%	31	2009
1979	060	060.041.37601:Mains - Steel	16,505.00	3.2500%	31	2010
1980	060	060.041.37601:Mains - Steel	17,309.00	3.2500%	31	2011
1981	060	060.041.37601:Mains - Steel	17,519.00	3.2500%	31	2012
1982	060	060.041.37601:Mains - Steel	6,804.00	3.2500%	31	2013
1983	060	060.041.37601:Mains - Steel	8,509.00	3.2500%	31	2014
1984	060	060.041.37601:Mains - Steel	13,817.00	3.2500%	31	2015
1985	060	060.041.37601:Mains - Steel	13,905.64	3.2500%	31	2016
1986	060	060.041.37601:Mains - Steel	22,386.31	3.2500%	31	2017
1987	060	060.041.37601:Mains - Steel	16,243.50	3.2500%	31	2018
1988	060	060.041.37601:Mains - Steel	12,096.49	3.2500%	31	2019
1989	060	060.041.37601:Mains - Steel	10,672.14	3.2500%	31	2020
1990	060	060.041.37601:Mains - Steel	58,608.30	3.2500%	31	2021
1991	060	060.041.37601:Mains - Steel	25,390.22	3.2500%	31	2022
1992	060	060.041.37601:Mains - Steel	14,028.80	3.2500%	31	2023
1993	060	060.041.37601:Mains - Steel	23,512.10	3.2500%	31	2024

1994	060	060.041.37601:Mains - Steel	24,516.47	3.2500%	31	2025
1995	060	060.041.37602:Mains - Plastic	33,356.00	3.2500%	31	2026
1996	060	060.041.37602:Mains - Plastic	15,223.23	3.2500%	31	2027
1997	060	060.041.37602:Mains - Plastic	10,923.36	3.2500%	31	2028
1998	060	060.041.37602:Mains - Plastic	12,307.11	3.2500%	31	2029
1999	060	060.041.37602:Mains - Plastic	5,207.73	3.2500%	31	2030
2000	060	060.041.37602:Mains - Plastic	20,350.01	3.2500%	31	2031
2001	060	060.041.37602:Mains - Plastic	22,286.11	3.2500%	31	2032
2002	060	060.041.37602:Mains - Plastic	9,692.77	3.2500%	31	2033
2005	060	060.041.37602:Mains - Plastic	1,258.64	3.2500%	31	2036
1953	060	060.081.36700:Mains - Cathoc	3,466.93	1.2800%	78	2031
1961	060	060.081.36700:Mains - Cathoc	135,592.56	1.2800%	78	2039
1963	060	060.081.36700:Mains - Cathoc	35,548.15	1.2800%	78	2041
1964	060	060.081.36700:Mains - Cathoc	109,835.00	1.2800%	78	2042
1965	060	060.081.36700:Mains - Cathoc	61,342.15	1.2800%	78	2043
1977	060	060.081.36700:Mains - Cathoc	17,160.00	1.2800%	78	2055
1988	060	060.081.36700:Mains - Cathoc	38,427.04	1.2800%	78	2066
1989	060	060.081.36700:Mains - Cathoc	155,548.21	1.2800%	78	2067
1990	060	060.081.36700:Mains - Cathoc	330,581.26	1.2800%	78	2068
1991	060	060.081.36700:Mains - Cathoc	277,158.70	1.2800%	78	2069
1992	060	060.081.36700:Mains - Cathoc	235,803.04	1.2800%	78	2070
1993	060	060.081.36700:Mains - Cathoc	78,318.64	1.2800%	78	2071
1994	060	060.081.36700:Mains - Cathoc	39,907.19	1.2800%	78	2072
1995	060	060.081.36700:Mains - Cathoc	94,827.43	1.2800%	78	2073
1996	060	060.081.36700:Mains - Cathoc	8,239.60	1.2800%	78	2074
1997	060	060.081.36700:Mains - Cathoc	29,230.10	1.2800%	78	2075
1974	060	060.081.37600:Mains - Cathoc	2,825.90	2.1440%	47	2021
1975	060	060.081.37600:Mains - Cathoc	9,302.87	2.1440%	47	2022
1976	060	060.081.37600:Mains - Cathoc	7,966.98	2.1440%	47	2023
1977	060	060.081.37600:Mains - Cathoc	8,955.01	2.1440%	47	2024
1978	060	060.081.37600:Mains - Cathoc	13,728.76	2.1440%	47	2025
1979	060	060.081.37600:Mains - Cathoc	11,235.22	2.1440%	47	2026
1980	060	060.081.37600:Mains - Cathoc	17,489.31	2.1440%	47	2027
1981	060	060.081.37600:Mains - Cathoc	35,611.34	2.1440%	47	2028
1982	060	060.081.37600:Mains - Cathoc	29,955.82	2.1440%	47	2029
1983	060	060.081.37600:Mains - Cathoc	8,100.04	2.1440%	47	2030
1984	060	060.081.37600:Mains - Cathoc	17,006.10	2.1440%	47	2031
1985	060	060.081.37600:Mains - Cathoc	21,916.39	2.1440%	47	2032
1986	060	060.081.37600:Mains - Cathoc	13,125.89	2.1440%	47	2033
1987	060	060.081.37600:Mains - Cathoc	4,296.00	2.1440%	47	2034
1989	060	060.081.37600:Mains - Cathoc	5,578.03	2.1440%	47	2036
1990	060	060.081.37600:Mains - Cathoc	7,186.16	2.1440%	47	2037
1991	060	060.081.37600:Mains - Cathoc	6,227.53	2.1440%	47	2038
1992	060	060.081.37600:Mains - Cathoc	3,710.75	2.1440%	47	2039
1993	060	060.081.37600:Mains - Cathoc	22,450.76	2.1440%	47	2040
1994	060	060.081.37600:Mains - Cathoc	80,219.51	2.1440%	47	2041
1995	060	060.081.37600:Mains - Cathoc	20,191.56	2.1440%	47	2042
1996	060	060.081.37600:Mains - Cathoc	273,740.71	2.1440%	47	2043
1997	060	060.081.37600:Mains - Cathoc	76,931.94	2.1440%	47	2044
1998	060	060.081.37600:Mains - Cathoc	1,113,004.32	2.1440%	47	2045
1999	060	060.081.37600:Mains - Cathoc	174,668.92	2.1440%	47	2046
2000	060	060.081.37600:Mains - Cathoc	115,453.81	2.1440%	47	2047

2001	060	060.081.37600:Mains - Cathoc	384,082.75	2.1440%	47	2048
2002	060	060.081.37600:Mains - Cathoc	518,628.80	2.1440%	47	2049
2003	060	060.081.37600:Mains - Cathoc	867,360.80	2.1440%	47	2050
2004	060	060.081.37600:Mains - Cathoc	1,099,181.20	2.1440%	47	2051
2005	060	060.081.37600:Mains - Cathoc	200,369.04	2.1440%	47	2052
2006	060	060.081.37600:Mains - Cathoc	230,662.35	2.1440%	47	2053
1927	060	060.081.37601:Mains - Steel	1,405.61	2.1440%	47	1974
1928	060	060.081.37601:Mains - Steel	39,907.73	2.1440%	47	1975
1930	060	060.081.37601:Mains - Steel	29,696.31	2.1440%	47	1977
1932	060	060.081.37601:Mains - Steel	3,691.72	2.1440%	47	1979
1935	060	060.081.37601:Mains - Steel	67,538.64	2.1440%	47	1982
1936	060	060.081.37601:Mains - Steel	164.13	2.1440%	47	1983
1937	060	060.081.37601:Mains - Steel	64,918.69	2.1440%	47	1984
1939	060	060.081.37601:Mains - Steel	26,607.39	2.1440%	47	1986
1940	060	060.081.37601:Mains - Steel	24,914.97	2.1440%	47	1987
1941	060	060.081.37601:Mains - Steel	5,436.20	2.1440%	47	1988
1942	060	060.081.37601:Mains - Steel	23,456.71	2.1440%	47	1989
1943	060	060.081.37601:Mains - Steel	3,555.56	2.1440%	47	1990
1944	060	060.081.37601:Mains - Steel	14,518.13	2.1440%	47	1991
1945	060	060.081.37601:Mains - Steel	1,210.43	2.1440%	47	1992
1946	060	060.081.37601:Mains - Steel	7,860.51	2.1440%	47	1993
1947	060	060.081.37601:Mains - Steel	10,891.76	2.1440%	47	1994
1948	060	060.081.37601:Mains - Steel	180,196.65	2.1440%	47	1995
1949	060	060.081.37601:Mains - Steel	10,654.56	2.1440%	47	1996
1950	060	060.081.37601:Mains - Steel	29,376.35	2.1440%	47	1997
1951	060	060.081.37601:Mains - Steel	16,023.68	2.1440%	47	1998
1952	060	060.081.37601:Mains - Steel	37,061.59	2.1440%	47	1999
1953	060	060.081.37601:Mains - Steel	87,304.87	2.1440%	47	2000
1954	060	060.081.37601:Mains - Steel	70,522.93	2.1440%	47	2001
1955	060	060.081.37601:Mains - Steel	71,673.13	2.1440%	47	2002
1956	060	060.081.37601:Mains - Steel	18,502.39	2.1440%	47	2003
1957	060	060.081.37601:Mains - Steel	44,924.46	2.1440%	47	2004
1958	060	060.081.37601:Mains - Steel	40,076.57	2.1440%	47	2005
1959	060	060.081.37601:Mains - Steel	139,290.55	2.1440%	47	2006
1960	060	060.081.37601:Mains - Steel	79,065.86	2.1440%	47	2007
1961	060	060.081.37601:Mains - Steel	106,093.45	2.1440%	47	2008
1962	060	060.081.37601:Mains - Steel	164,125.19	2.1440%	47	2009
1963	060	060.081.37601:Mains - Steel	223,920.23	2.1440%	47	2010
1964	060	060.081.37601:Mains - Steel	124,134.23	2.1440%	47	2011
1965	060	060.081.37601:Mains - Steel	125,974.02	2.1440%	47	2012
1966	060	060.081.37601:Mains - Steel	133,334.11	2.1440%	47	2013
1967	060	060.081.37601:Mains - Steel	114,999.92	2.1440%	47	2014
1968	060	060.081.37601:Mains - Steel	103,086.49	2.1440%	47	2015
1969	060	060.081.37601:Mains - Steel	118,812.15	2.1440%	47	2016
1970	060	060.081.37601:Mains - Steel	177,892.84	2.1440%	47	2017
1971	060	060.081.37601:Mains - Steel	76,931.97	2.1440%	47	2018
1972	060	060.081.37601:Mains - Steel	104,218.07	2.1440%	47	2019
1973	060	060.081.37601:Mains - Steel	192,849.12	2.1440%	47	2020
1974	060	060.081.37601:Mains - Steel	59,223.95	2.1440%	47	2021
1975	060	060.081.37601:Mains - Steel	63,366.73	2.1440%	47	2022
1976	060	060.081.37601:Mains - Steel	86,934.76	2.1440%	47	2023
1977	060	060.081.37601:Mains - Steel	46,474.27	2.1440%	47	2024



1978	060	060.081.37601:Mains - Steel	124,014.95	2.1440%	47	2025
1979	060	060.081.37601:Mains - Steel	114,450.85	2.1440%	47	2026
1980	060	060.081.37601:Mains - Steel	95,170.58	2.1440%	47	2027
1981	060	060.081.37601:Mains - Steel	69,243.49	2.1440%	47	2028
1982	060	060.081.37601:Mains - Steel	87,263.62	2.1440%	47	2029
1983	060	060.081.37601:Mains - Steel	252,106.73	2.1440%	47	2030
1984	060	060.081.37601:Mains - Steel	141,974.03	2.1440%	47	2031
1985	060	060.081.37601:Mains - Steel	146,096.84	2.1440%	47	2032
1986	060	060.081.37601:Mains - Steel	253,235.10	2.1440%	47	2033
1987	060	060.081.37601:Mains - Steel	501,484.44	2.1440%	47	2034
1988	060	060.081.37601:Mains - Steel	64,819.19	2.1440%	47	2035
1989	060	060.081.37601:Mains - Steel	397,476.97	2.1440%	47	2036
1990	060	060.081.37601:Mains - Steel	66,246.75	2.1440%	47	2037
1991	060	060.081.37601:Mains - Steel	158,070.48	2.1440%	47	2038
1992	060	060.081.37601:Mains - Steel	371,321.75	2.1440%	47	2039
1993	060	060.081.37601:Mains - Steel	265,495.14	2.1440%	47	2040
1994	060	060.081.37601:Mains - Steel	216,965.59	2.1440%	47	2041
1995	060	060.081.37601:Mains - Steel	731,731.75	2.1440%	47	2042
1996	060	060.081.37601:Mains - Steel	(877,922.92)	2.1440%	47	2043
1997	060	060.081.37601:Mains - Steel	247,289.73	2.1440%	47	2044
1998	060	060.081.37601:Mains - Steel	19,978,587.03	2.1440%	47	2045
1999	060	060.081.37601:Mains - Steel	875,981.33	2.1440%	47	2046
2000	060	060.081.37601:Mains - Steel	331,868.46	2.1440%	47	2047
2001	060	060.081.37601:Mains - Steel	934,215.32	2.1440%	47	2048
2002	060	060.081.37601:Mains - Steel	1,169,814.77	2.1440%	47	2049
2003	060	060.081.37601:Mains - Steel	177,216.22	2.1440%	47	2050
2004	060	060.081.37601:Mains - Steel	319,936.25	2.1440%	47	2051
2005	060	060.081.37601:Mains - Steel	458,481.65	2.1440%	47	2052
2006	060	060.081.37601:Mains - Steel	131,944.85	2.1440%	47	2053
1963	060	060.081.37602:Mains - Plastic	13,919.50	2.1440%	47	2010
1972	060	060.081.37602:Mains - Plastic	28,405.48	2.1440%	47	2019
1973	060	060.081.37602:Mains - Plastic	55,267.81	2.1440%	47	2020
1974	060	060.081.37602:Mains - Plastic	40,513.23	2.1440%	47	2021
1975	060	060.081.37602:Mains - Plastic	72,811.21	2.1440%	47	2022
1976	060	060.081.37602:Mains - Plastic	166,237.05	2.1440%	47	2023
1977	060	060.081.37602:Mains - Plastic	259,787.53	2.1440%	47	2024
1978	060	060.081.37602:Mains - Plastic	251,914.19	2.1440%	47	2025
1979	060	060.081.37602:Mains - Plastic	124,862.85	2.1440%	47	2026
1980	060	060.081.37602:Mains - Plastic	355,217.20	2.1440%	47	2027
1981	060	060.081.37602:Mains - Plastic	219,119.93	2.1440%	47	2028
1982	060	060.081.37602:Mains - Plastic	174,964.99	2.1440%	47	2029
1983	060	060.081.37602:Mains - Plastic	248,558.21	2.1440%	47	2030
1984	060	060.081.37602:Mains - Plastic	177,716.47	2.1440%	47	2031
1985	060	060.081.37602:Mains - Plastic	116,149.51	2.1440%	47	2032
1986	060	060.081.37602:Mains - Plastic	227,376.47	2.1440%	47	2033
1987	060	060.081.37602:Mains - Plastic	247,732.51	2.1440%	47	2034
1988	060	060.081.37602:Mains - Plastic	312,625.43	2.1440%	47	2035
1989	060	060.081.37602:Mains - Plastic	654,219.59	2.1440%	47	2036
1990	060	060.081.37602:Mains - Plastic	574,921.58	2.1440%	47	2037
1991	060	060.081.37602:Mains - Plastic	326,226.14	2.1440%	47	2038
1992	060	060.081.37602:Mains - Plastic	515,752.80	2.1440%	47	2039
1993	060	060.081.37602:Mains - Plastic	363,131.40	2.1440%	47	2040

1994	060	060.081.37602:Mains - Plastic	505,905.44	2.1440%	47	2041
1995	060	060.081.37602:Mains - Plastic	749,427.61	2.1440%	47	2042
1996	060	060.081.37602:Mains - Plastic	506,797.53	2.1440%	47	2043
1997	060	060.081.37602:Mains - Plastic	611,799.10	2.1440%	47	2044
1998	060	060.081.37602:Mains - Plastic	31,651,117.15	2.1440%	47	2045
1999	060	060.081.37602:Mains - Plastic	1,317,399.48	2.1440%	47	2046
2000	060	060.081.37602:Mains - Plastic	1,076,333.64	2.1440%	47	2047
2001	060	060.081.37602:Mains - Plastic	923,925.86	2.1440%	47	2048
2002	060	060.081.37602:Mains - Plastic	1,085,642.83	2.1440%	47	2049
2003	060	060.081.37602:Mains - Plastic	4,154,128.04	2.1440%	47	2050
2004	060	060.081.37602:Mains - Plastic	4,127,868.56	2.1440%	47	2051
2005	060	060.081.37602:Mains - Plastic	3,752,693.56	2.1440%	47	2052
2006	060	060.081.37602:Mains - Plastic	2,513,853.06	2.1440%	47	2053
1930	060	060.086.36700:Mains - Cathoc	318,173.81	1.2800%	78	2008
1932	060	060.086.36700:Mains - Cathoc	364.00	1.2800%	78	2010
1947	060	060.086.36700:Mains - Cathoc	1,303.24	1.2800%	78	2025
1949	060	060.086.36700:Mains - Cathoc	55,024.47	1.2800%	78	2027
1951	060	060.086.36700:Mains - Cathoc	2,381.02	1.2800%	78	2029
1952	060	060.086.36700:Mains - Cathoc	2,352.25	1.2800%	78	2030
1954	060	060.086.36700:Mains - Cathoc	16,238.56	1.2800%	78	2032
1955	060	060.086.36700:Mains - Cathoc	24,031.20	1.2800%	78	2033
1957	060	060.086.36700:Mains - Cathoc	9,377.87	1.2800%	78	2035
1959	060	060.086.36700:Mains - Cathoc	8,986.39	1.2800%	78	2037
1962	060	060.086.36700:Mains - Cathoc	13,704.96	1.2800%	78	2040
1963	060	060.086.36700:Mains - Cathoc	12,577.20	1.2800%	78	2041
1964	060	060.086.36700:Mains - Cathoc	100,999.44	1.2800%	78	2042
1965	060	060.086.36700:Mains - Cathoc	105,179.55	1.2800%	78	2043
1966	060	060.086.36700:Mains - Cathoc	28,121.67	1.2800%	78	2044
1967	060	060.086.36700:Mains - Cathoc	29,727.39	1.2800%	78	2045
1968	060	060.086.36700:Mains - Cathoc	20,795.59	1.2800%	78	2046
1969	060	060.086.36700:Mains - Cathoc	282,145.41	1.2800%	78	2047
1971	060	060.086.36700:Mains - Cathoc	61,769.04	1.2800%	78	2049
1972	060	060.086.36700:Mains - Cathoc	13,164.88	1.2800%	78	2050
1973	060	060.086.36700:Mains - Cathoc	12,380.68	1.2800%	78	2051
1974	060	060.086.36700:Mains - Cathoc	7,017.84	1.2800%	78	2052
1975	060	060.086.36700:Mains - Cathoc	203,484.56	1.2800%	78	2053
1976	060	060.086.36700:Mains - Cathoc	38,942.06	1.2800%	78	2054
1977	060	060.086.36700:Mains - Cathoc	26,546.57	1.2800%	78	2055
1978	060	060.086.36700:Mains - Cathoc	16,346.17	1.2800%	78	2056
1979	060	060.086.36700:Mains - Cathoc	345.46	1.2800%	78	2057
1980	060	060.086.36700:Mains - Cathoc	58,751.03	1.2800%	78	2058
1981	060	060.086.36700:Mains - Cathoc	8,203.17	1.2800%	78	2059
1982	060	060.086.36700:Mains - Cathoc	1,175.54	1.2800%	78	2060
1983	060	060.086.36700:Mains - Cathoc	33,431.99	1.2800%	78	2061
1984	060	060.086.36700:Mains - Cathoc	1,682.82	1.2800%	78	2062
1985	060	060.086.36700:Mains - Cathoc	796.38	1.2800%	78	2063
1988	060	060.086.36700:Mains - Cathoc	13,784.51	1.2800%	78	2066
1990	060	060.086.36700:Mains - Cathoc	33,089.82	1.2800%	78	2068
1992	060	060.086.36700:Mains - Cathoc	36,734.31	1.2800%	78	2070
1993	060	060.086.36700:Mains - Cathoc	90,103.69	1.2800%	78	2071
1994	060	060.086.36700:Mains - Cathoc	12,817.99	1.2800%	78	2072
1996	060	060.086.36700:Mains - Cathoc	79,100.84	1.2800%	78	2074

1997	060	060.086.36700:Mains - Cathoc	46,795.46	1.2800%	78	2075
2003	060	060.086.36700:Mains - Cathoc	42,837.96	1.2800%	78	2081
2003	060	060.086.36701:Mains-Steel	3,474.09	1.2800%	78	2081
1972	060	060.086.37600:Mains - Cathoc	451.86	2.1440%	47	2019
1995	060	060.086.37600:Mains - Cathoc	196.27	2.1440%	47	2042
1996	060	060.086.37600:Mains - Cathoc	8,695.87	2.1440%	47	2043
1997	060	060.086.37600:Mains - Cathoc	126,949.05	2.1440%	47	2044
1998	060	060.086.37600:Mains - Cathoc	51,159.80	2.1440%	47	2045
2001	060	060.086.37600:Mains - Cathoc	12,237.51	2.1440%	47	2048
2002	060	060.086.37600:Mains - Cathoc	33,728.40	2.1440%	47	2049
2003	060	060.086.37600:Mains - Cathoc	72,341.82	2.1440%	47	2050
2004	060	060.086.37600:Mains - Cathoc	19,465.49	2.1440%	47	2051
2005	060	060.086.37600:Mains - Cathoc	146.16	2.1440%	47	2052
2006	060	060.086.37600:Mains - Cathoc	249.83	2.1440%	47	2053
1939	060	060.086.37601:Mains - Steel	874.81	2.1440%	47	1986
1941	060	060.086.37601:Mains - Steel	51.78	2.1440%	47	1988
1942	060	060.086.37601:Mains - Steel	1,641.65	2.1440%	47	1989
1943	060	060.086.37601:Mains - Steel	505.60	2.1440%	47	1990
1944	060	060.086.37601:Mains - Steel	2,314.00	2.1440%	47	1991
1945	060	060.086.37601:Mains - Steel	4,185.24	2.1440%	47	1992
1946	060	060.086.37601:Mains - Steel	1,776.06	2.1440%	47	1993
1947	060	060.086.37601:Mains - Steel	724.50	2.1440%	47	1994
1948	060	060.086.37601:Mains - Steel	9,827.34	2.1440%	47	1995
1949	060	060.086.37601:Mains - Steel	380.16	2.1440%	47	1996
1950	060	060.086.37601:Mains - Steel	2,689.05	2.1440%	47	1997
1951	060	060.086.37601:Mains - Steel	1,147.42	2.1440%	47	1998
1952	060	060.086.37601:Mains - Steel	4,150.44	2.1440%	47	1999
1953	060	060.086.37601:Mains - Steel	1,974.42	2.1440%	47	2000
1954	060	060.086.37601:Mains - Steel	2,978.40	2.1440%	47	2001
1955	060	060.086.37601:Mains - Steel	6,844.75	2.1440%	47	2002
1956	060	060.086.37601:Mains - Steel	3,956.00	2.1440%	47	2003
1957	060	060.086.37601:Mains - Steel	2,145.87	2.1440%	47	2004
1958	060	060.086.37601:Mains - Steel	1,247.94	2.1440%	47	2005
1959	060	060.086.37601:Mains - Steel	9,531.48	2.1440%	47	2006
1960	060	060.086.37601:Mains - Steel	9,884.08	2.1440%	47	2007
1961	060	060.086.37601:Mains - Steel	18,348.67	2.1440%	47	2008
1962	060	060.086.37601:Mains - Steel	40,126.99	2.1440%	47	2009
1963	060	060.086.37601:Mains - Steel	18,150.41	2.1440%	47	2010
1964	060	060.086.37601:Mains - Steel	10,551.63	2.1440%	47	2011
1965	060	060.086.37601:Mains - Steel	6,819.48	2.1440%	47	2012
1966	060	060.086.37601:Mains - Steel	41,892.85	2.1440%	47	2013
1967	060	060.086.37601:Mains - Steel	3,818.79	2.1440%	47	2014
1968	060	060.086.37601:Mains - Steel	36,078.59	2.1440%	47	2015
1969	060	060.086.37601:Mains - Steel	25,944.67	2.1440%	47	2016
1970	060	060.086.37601:Mains - Steel	26,653.39	2.1440%	47	2017
1971	060	060.086.37601:Mains - Steel	33,583.08	2.1440%	47	2018
1972	060	060.086.37601:Mains - Steel	14,311.72	2.1440%	47	2019
1973	060	060.086.37601:Mains - Steel	15,570.46	2.1440%	47	2020
1974	060	060.086.37601:Mains - Steel	13,404.05	2.1440%	47	2021
1975	060	060.086.37601:Mains - Steel	52,213.69	2.1440%	47	2022
1976	060	060.086.37601:Mains - Steel	83,001.34	2.1440%	47	2023
1977	060	060.086.37601:Mains - Steel	39,156.65	2.1440%	47	2024

1978	060	060.086.37601:Mains - Steel	32,152.48	2.1440%	47	2025
1979	060	060.086.37601:Mains - Steel	31,541.18	2.1440%	47	2026
1980	060	060.086.37601:Mains - Steel	5,301.93	2.1440%	47	2027
1981	060	060.086.37601:Mains - Steel	24,557.29	2.1440%	47	2028
1982	060	060.086.37601:Mains - Steel	7,368.77	2.1440%	47	2029
1983	060	060.086.37601:Mains - Steel	8,044.61	2.1440%	47	2030
1984	060	060.086.37601:Mains - Steel	10,524.41	2.1440%	47	2031
1985	060	060.086.37601:Mains - Steel	4,815.74	2.1440%	47	2032
1986	060	060.086.37601:Mains - Steel	12,383.53	2.1440%	47	2033
1987	060	060.086.37601:Mains - Steel	5,137.07	2.1440%	47	2034
1988	060	060.086.37601:Mains - Steel	9,461.79	2.1440%	47	2035
1989	060	060.086.37601:Mains - Steel	17,951.64	2.1440%	47	2036
1990	060	060.086.37601:Mains - Steel	6,173.03	2.1440%	47	2037
1991	060	060.086.37601:Mains - Steel	6,281.91	2.1440%	47	2038
1992	060	060.086.37601:Mains - Steel	6,959.95	2.1440%	47	2039
1993	060	060.086.37601:Mains - Steel	16,116.08	2.1440%	47	2040
1994	060	060.086.37601:Mains - Steel	9,213.86	2.1440%	47	2041
1995	060	060.086.37601:Mains - Steel	264,536.55	2.1440%	47	2042
1996	060	060.086.37601:Mains - Steel	153,334.26	2.1440%	47	2043
1997	060	060.086.37601:Mains - Steel	40,079.62	2.1440%	47	2044
1998	060	060.086.37601:Mains - Steel	5,913.25	2.1440%	47	2045
1999	060	060.086.37601:Mains - Steel	95,921.32	2.1440%	47	2046
2000	060	060.086.37601:Mains - Steel	781,302.79	2.1440%	47	2047
2001	060	060.086.37601:Mains - Steel	661,408.24	2.1440%	47	2048
2002	060	060.086.37601:Mains - Steel	19,824.38	2.1440%	47	2049
2003	060	060.086.37601:Mains - Steel	68,207.86	2.1440%	47	2050
2004	060	060.086.37601:Mains - Steel	35,326.69	2.1440%	47	2051
2005	060	060.086.37601:Mains - Steel	23,241.83	2.1440%	47	2052
2006	060	060.086.37601:Mains - Steel	2,666.73	2.1440%	47	2053
1958	060	060.086.37602:Mains - Plastic	2,656.25	2.1440%	47	2005
1962	060	060.086.37602:Mains - Plastic	2,640.67	2.1440%	47	2009
1968	060	060.086.37602:Mains - Plastic	1,620.48	2.1440%	47	2015
1971	060	060.086.37602:Mains - Plastic	413.11	2.1440%	47	2018
1972	060	060.086.37602:Mains - Plastic	2,182.14	2.1440%	47	2019
1973	060	060.086.37602:Mains - Plastic	1,726.35	2.1440%	47	2020
1974	060	060.086.37602:Mains - Plastic	2,991.04	2.1440%	47	2021
1975	060	060.086.37602:Mains - Plastic	3,280.34	2.1440%	47	2022
1976	060	060.086.37602:Mains - Plastic	1,645.96	2.1440%	47	2023
1978	060	060.086.37602:Mains - Plastic	246.32	2.1440%	47	2025
1982	060	060.086.37602:Mains - Plastic	4,676.68	2.1440%	47	2029
1983	060	060.086.37602:Mains - Plastic	2,450.81	2.1440%	47	2030
1984	060	060.086.37602:Mains - Plastic	4,307.44	2.1440%	47	2031
1985	060	060.086.37602:Mains - Plastic	3,158.61	2.1440%	47	2032
1986	060	060.086.37602:Mains - Plastic	7,370.55	2.1440%	47	2033
1987	060	060.086.37602:Mains - Plastic	23,461.74	2.1440%	47	2034
1988	060	060.086.37602:Mains - Plastic	14,169.71	2.1440%	47	2035
1989	060	060.086.37602:Mains - Plastic	51,325.37	2.1440%	47	2036
1990	060	060.086.37602:Mains - Plastic	24,294.62	2.1440%	47	2037
1991	060	060.086.37602:Mains - Plastic	72,856.09	2.1440%	47	2038
1992	060	060.086.37602:Mains - Plastic	74,125.39	2.1440%	47	2039
1993	060	060.086.37602:Mains - Plastic	51,213.42	2.1440%	47	2040
1994	060	060.086.37602:Mains - Plastic	62,980.72	2.1440%	47	2041

1995	060	060.086.37602:Mains - Plastic	67,833.40	2.1440%	47	2042
1996	060	060.086.37602:Mains - Plastic	33,569.67	2.1440%	47	2043
1997	060	060.086.37602:Mains - Plastic	19,103.92	2.1440%	47	2044
1998	060	060.086.37602:Mains - Plastic	64,798.86	2.1440%	47	2045
1999	060	060.086.37602:Mains - Plastic	12,318.96	2.1440%	47	2046
2000	060	060.086.37602:Mains - Plastic	258,851.93	2.1440%	47	2047
2001	060	060.086.37602:Mains - Plastic	270,893.52	2.1440%	47	2048
2002	060	060.086.37602:Mains - Plastic	295,436.68	2.1440%	47	2049
2003	060	060.086.37602:Mains - Plastic	148,697.96	2.1440%	47	2050
2004	060	060.086.37602:Mains - Plastic	66,664.33	2.1440%	47	2051
2005	060	060.086.37602:Mains - Plastic	26,806.75	2.1440%	47	2052
2006	060	060.086.37602:Mains - Plastic	22,871.22	2.1440%	47	2053
			158,812,332.69			

remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
18	\$22,997.85	2006	44,263.83
19	\$239,901.98		437,917.98
24	\$52,833.06		76,666.43
25	\$366,736.03		511,208.73
26	\$35,614.00		47,762.29
31	\$308,373.27		347,675.95
32	\$72,844.29		79,592.37
33	\$59,430.33		62,990.69
1	\$841.51		29,776.37
1	\$143,204.02		5,067,195.78
1	\$7,910.88		279,922.15
0	\$1,242.16		114,326.46
17	\$33,283.40		67,745.30
24	\$244,955.48		355,456.64
25	\$240,041.47		334,603.87
26	\$44,346.20		59,473.13
29	\$19,621.47		23,627.97
30	\$99,814.14		116,239.34
32	\$329,811.36		360,364.11
33	\$12,506.82		13,256.08
34	\$22,992.20		23,660.88
35	\$263,876.72		263,876.72
6	\$347,270.01		1,924,669.33
18	\$515,635.16		992,440.11
19	\$121,295.11		221,412.55
20	\$16,714.23		29,013.48
21	\$46,065.75		76,224.13
22	\$97,846.47		154,671.81
23	\$461,469.48		698,277.84
24	\$260,358.16		377,807.58
25	\$64,093.96		89,343.26
26	(\$36,669.11)		(49,177.31)
27	\$140,145.96		181,087.72
29	\$427,628.99		514,946.39
30	\$58,459.38		68,079.33
33	\$43,984.02		46,619.02
34	\$142,511.52		146,656.17
35	\$210,560.49		210,560.49
1	\$4,539.94		162,042.33
1	\$42.51		1,517.29
1	\$185.96		6,637.40
1	\$648.66		23,152.37
14	\$215,147.00		560,824.86
24	\$326,319.10		491,595.46
25	\$1,406,533.34		2,033,112.04
26	\$9,582,273.83		13,311,856.73
27	\$7,474,777.88		9,995,063.00
29	\$642,272.43		798,964.56
30	\$1,078,313.15		1,296,208.37
31	\$619,944.79		720,937.29

32	\$3,457,216.50	3,893,559.98
33	\$6,230,981.97	6,802,760.82
34	\$337,532.62	357,568.62
1	\$60,320.95	2,153,012.46
1	\$1,233.64	44,031.84
1	\$725.02	25,877.86
1	\$2,528.91	90,263.41
1	\$6,299.08	224,830.64
1	\$3,302.22	117,864.87
1	\$84,338.45	3,010,259.84
1	\$54,509.42	1,945,583.75
1	\$16,629.88	593,563.91
1	\$14,407.78	514,251.35
1	\$46,231.14	1,650,110.29
1	\$39,082.62	1,394,960.92
1	\$43,372.22	1,548,067.96
1	\$77,923.34	2,781,287.79
1	\$77,360.13	2,761,185.35
1	\$45,928.34	1,639,302.57
1	\$85,637.24	3,056,617.05
1	\$61,216.46	2,184,975.55
1	\$62,002.31	2,213,024.59
1	\$174,619.73	6,232,634.83
1	\$141,390.52	5,046,597.42
1	\$100,920.63	3,602,121.21
1	\$55,978.27	1,998,010.85
1	\$57,449.84	2,050,535.03
1	\$51,643.67	1,843,297.64
1	\$55,053.95	1,965,019.45
1	\$65,588.79	2,341,035.44
1	\$176,348.48	6,294,338.44
1	\$136,724.53	7,045,840.03
2	\$276,591.96	5,832,566.30
3	\$263,115.30	3,487,788.84
4	\$119,664.85	1,156,673.81
5	\$166,777.66	1,268,531.61
6	\$111,945.73	701,898.13
7	\$139,137.73	742,040.19
8	\$235,518.57	1,092,771.89
9	\$84,567.24	347,240.25
10	\$75,961.80	279,725.88
11	\$40,457.22	135,048.72
12	\$2,673,553.06	8,161,228.18
13	\$488,209.26	1,372,882.18
14	\$3,408,652.36	8,885,352.82
15	\$31,024.49	75,367.46
16	\$252,467.03	574,232.43
17	\$662,304.21	1,416,157.33
18	\$220,245.64	444,317.74
19	\$216,267.58	412,952.14
20	\$154,901.91	280,757.75
21	\$102,468.80	176,748.05

22	\$683,761.64	1,125,048.36
23	\$2,135,189.92	3,358,383.84
24	\$1,982,768.63	2,987,015.03
25	\$6,086,003.19	8,797,179.57
26	(\$12,338,622.55)	(17,141,022.95)
27	\$7,595,027.84	10,155,857.87
28	\$6,516,054.63	8,398,449.51
29	\$8,223,174.11	10,229,342.54
30	\$9,826,114.79	11,811,682.19
31	\$10,753,440.11	12,505,236.11
32	\$5,225,954.10	5,885,534.14
33	\$2,440,436.70	2,664,380.55
34	\$24,596,009.36	26,056,033.12
35	\$932,081.29	958,948.14
36	\$22,025,990.29	22,025,990.29
1	\$16,841.97	601,133.95
1	\$2,557.61	91,287.79
1	\$1,259.08	64,884.53
2	\$147,217.64	3,104,416.60
3	\$338,681.88	4,489,479.96
4	\$365,619.46	3,534,057.54
5	\$352,682.65	2,682,548.10
6	\$756,281.97	4,741,877.07
7	\$1,254,196.56	6,688,798.59
8	\$1,788,667.96	8,299,159.08
9	\$1,893,582.95	7,775,212.19
10	\$2,408,871.44	8,870,559.66
11	\$2,461,507.28	8,216,664.53
12	\$2,833,989.66	8,650,973.34
13	\$2,997,963.98	8,430,506.48
14	\$2,910,328.12	7,586,368.28
15	\$4,113,171.47	9,992,084.09
16	\$4,062,193.19	9,239,396.79
17	\$3,049,544.32	6,520,620.69
18	\$3,657,452.27	7,378,447.73
19	\$6,426,934.02	12,271,909.55
20	\$4,995,139.37	9,053,626.73
21	\$9,441,853.25	16,286,217.65
22	\$10,505,418.78	17,285,415.64
23	\$7,334,565.26	11,536,344.01
24	\$10,137,988.54	15,272,747.26
25	\$17,535,077.70	25,346,557.09
26	\$10,840,893.90	15,060,353.00
27	\$10,306,059.03	13,780,972.62
28	\$7,292,531.19	9,399,239.03
29	\$18,735,822.66	23,306,711.64
30	\$5,214,952.01	6,268,739.69
31	\$10,318,299.24	11,999,208.34
32	\$9,079,889.88	10,225,884.28
33	\$19,497,255.53	21,286,398.62
34	\$16,523,612.20	17,504,456.94
35	\$24,873,066.83	25,590,022.49



36	\$7,466,215.51	7,466,215.51
4	\$4,505.88	43,553.56
6	\$6,262.22	39,264.02
7	\$41,643.73	222,091.59
8	\$26,078.58	121,000.82
11	\$83,041.63	277,198.13
13	\$1,326.76	3,730.95
14	\$197,745.33	515,463.83
18	\$92,803.43	187,219.19
24	\$31,207.20	47,013.24
25	\$160,497.06	231,994.86
26	\$1,006,583.99	1,398,363.49
27	\$115,311.83	154,191.74
32	\$333,990.09	376,143.77
33	\$315,640.66	344,605.06
34	\$315,938.01	334,692.15
36	\$130,553.59	130,553.59
1	\$1,694.91	60,495.77
1	\$199.23	7,111.04
1	\$103.28	3,686.33
1	\$398.21	14,213.16
1	\$4,106.51	146,572.08
1	\$4,629.78	165,248.96
1	\$5,124.03	182,890.03
1	\$205.99	7,352.32
1	\$1,817.57	64,873.83
1	\$892.25	31,846.74
1	\$6,215.84	221,859.59
1	\$4,331.05	154,586.50
1	\$5,644.26	201,458.40
1	\$6,050.58	215,961.02
1	\$2,588.57	92,392.83
1	\$74,471.13	2,658,069.39
1	\$7,626.18	272,198.31
1	\$5,754.88	205,406.72
1	\$8,816.21	314,673.59
1	\$12,055.61	430,296.25
1	\$41,463.25	1,479,931.83
1	\$17,431.31	622,169.04
1	\$18,546.68	661,979.51
1	\$34,207.78	1,220,965.13
1	\$28,240.35	1,007,971.95
1	\$44,607.92	2,298,784.67
2	\$130,341.49	2,748,544.81
3	\$407,840.11	5,406,223.72
4	\$156,675.15	1,514,413.39
5	\$1,108,771.45	8,433,453.62
6	\$1,097,828.81	6,883,370.81
7	\$1,302,995.89	6,949,052.00
8	\$1,125,649.54	5,222,850.06
9	\$4,315,105.02	17,718,187.17
10	\$5,656,276.61	20,828,981.69

11	\$1,129,335.41	3,769,791.91
12	\$462,223.58	1,410,973.34
13	\$1,660,083.90	4,668,284.26
14	\$1,053,434.37	2,745,993.15
15	\$1,128,266.34	2,740,885.53
16	\$921,204.53	2,095,265.73
17	\$1,310,983.08	2,803,180.57
18	\$568,748.05	1,147,377.31
19	\$847,111.00	1,617,516.15
20	\$657,734.14	1,192,134.78
21	\$424,369.74	731,993.79
22	\$396,668.56	652,670.88
23	\$829,986.94	1,305,464.54
24	\$1,991,225.94	2,999,755.86
25	\$1,785,931.17	2,581,523.00
26	(\$9,455,313.26)	(13,135,480.96)
27	\$295,489.12	395,119.75
28	\$345,498.33	445,307.85
29	\$102,485.43	127,488.31
30	\$3,683,062.49	4,427,300.57
31	\$24,094.01	28,019.06
32	\$531,771.02	598,887.10
33	\$56,842.32	62,058.39
34	\$24,249.92	25,689.40
35	\$99,384.63	102,249.35
36	\$433,552.13	433,552.13
1	\$136.81	4,883.11
1	\$1,073.84	55,338.54
2	\$1,556.04	32,812.58
4	\$131,076.24	1,266,975.76
5	\$114,012.39	867,192.42
6	\$31,814.55	199,476.75
7	\$77,755.41	414,680.02
8	\$37,373.72	173,408.64
9	\$87,211.27	358,096.87
10	\$1,558,196.45	5,737,987.65
11	\$1,096,931.44	3,661,625.44
12	\$711,436.70	2,171,715.74
13	\$993,864.39	2,794,823.50
14	\$395,486.68	1,030,917.30
15	\$670,728.17	1,629,392.87
16	\$379,443.51	863,038.51
17	\$485,218.10	1,037,506.87
18	\$2,640,179.80	5,326,229.08
19	\$3,420,688.76	6,531,634.36
20	\$16,020,784.52	29,037,468.68
21	\$7,238,913.71	12,486,375.41
22	\$5,914,301.29	9,731,278.51
23	\$6,734,284.31	10,592,177.96
24	\$8,676,600.31	13,071,184.99
25	\$32,892,917.14	47,545,965.66
26	\$25,565,439.58	35,515,940.68

27	\$7,580,524.41	10,136,464.29
28	\$10,255,552.68	13,218,235.00
29	\$5,734,442.38	7,133,446.84
30	\$4,058,223.04	4,878,269.98
31	\$3,950,198.20	4,593,707.75
32	\$3,711,781.41	4,180,254.13
33	\$4,120,881.91	4,499,029.87
34	\$11,359,502.28	12,033,804.48
35	\$14,559,674.98	14,979,351.47
36	\$9,356,944.71	9,356,944.71
1	\$140,653.05	3,692,165.64
1	\$77,564.01	2,036,067.99
1	\$5,603.92	147,103.82
1	\$11,212.84	294,338.89
1	\$55,566.62	1,458,632.89
1	\$1,325.30	34,789.34
1	\$7,691.31	201,898.15
1	\$215.40	5,654.29
1	\$39,227.40	1,029,725.69
1	\$118.27	3,104.61
1	\$391,542.28	10,278,049.09
1	\$55,982.27	1,469,543.77
1	\$85,675.80	2,249,003.81
1	\$293,509.59	7,704,674.89
1	\$232,799.29	6,111,019.56
1	\$39,015.54	1,024,164.33
1	\$5,262.94	138,153.04
1	\$4,114.00	107,993.17
1	\$3,368.60	88,426.30
1	\$7,492.97	196,691.69
1	\$5,748.28	150,893.29
1	\$73,904.85	1,940,014.44
1	\$503,134.04	13,207,351.10
1	\$322,414.21	8,463,425.91
1	\$33,867.15	889,018.24
1	\$191,225.59	5,019,703.11
1	\$69,601.95	1,827,062.61
0	\$8,764.20	919,643.00
1	\$16,102.80	338,116.55
2	\$6,380.88	74,438.64
3	\$30,020.47	242,462.27
4	\$157,253.52	971,240.32
5	\$791.04	3,955.11
6	\$10,602.22	44,528.42
7	\$252,545.98	914,375.64
8	\$183,918.93	585,188.61
9	\$952,945.70	2,704,274.31
10	\$961,133.18	2,461,414.62
11	\$933,394.27	2,177,901.82
12	\$630,525.99	1,351,117.47
13	\$135,281.00	268,007.88
14	\$93,544.49	172,317.89

15	\$667,806.82	1,149,498.36
16	\$849,026.38	1,371,498.88
17	\$422,225.71	642,515.29
1	\$196.42	7,010.74
3	\$316.14	4,190.67
6	\$1,303.32	8,171.82
9	\$41,841.73	171,805.69
24	\$149,492.11	225,207.91
25	\$825,658.58	1,193,470.75
26	\$870,895.13	1,209,862.23
27	\$2,926,384.81	3,913,079.56
31	\$19,186.57	22,312.17
32	\$1,367,859.61	1,540,500.41
33	\$210,315.19	229,614.52
34	\$104,857.48	111,081.84
35	\$1,583,388.65	1,629,029.16
36	\$133,795.91	133,795.91
1	\$259.48	9,261.52
1	\$44,893.85	1,602,378.91
1	\$6,596.18	235,434.91
1	\$10,976.44	391,777.85
1	\$6,824.06	243,568.55
1	\$323.54	11,547.99
1	\$512.36	18,287.47
1	\$2,059.93	73,524.29
1	\$466.14	16,637.76
1	\$5,373.88	191,807.83
1	\$7,225.64	257,901.99
1	\$12,421.93	443,371.17
1	\$4,707.85	168,035.48
1	\$6,888.93	245,883.93
1	\$6,103.92	217,864.87
1	\$34,135.10	1,218,370.99
1	\$2,129.84	76,019.56
1	\$21,275.37	759,373.59
1	\$27,930.90	996,926.87
1	\$68,014.95	2,427,631.44
1	\$87,330.45	3,117,052.15
1	\$23,651.33	844,177.82
1	\$71,070.05	2,536,675.95
1	\$47,526.99	1,696,362.57
1	\$24,613.40	878,516.61
1	\$247,566.52	8,836,296.53
1	\$48,263.56	1,722,652.68
1	\$155,088.32	5,535,507.73
1	\$76,960.33	2,746,915.44
1	\$71,146.04	2,539,388.23
1	\$209,113.41	7,463,804.48
1	\$159,674.58	5,699,203.34
1	\$44,150.86	1,575,859.66
1	\$90,123.14	3,216,730.56
1	\$74,784.88	3,853,897.28

2	\$277,234.36	5,846,112.72
3	\$209,984.32	2,783,498.23
4	\$479,122.99	4,631,176.43
5	\$792,950.89	6,031,283.15
6	\$601,915.27	3,774,000.07
7	\$186,029.34	992,119.43
8	\$1,274,625.49	5,914,076.81
9	\$785,639.17	3,225,901.06
10	\$3,450,794.91	12,707,395.51
11	\$432,833.64	1,444,825.64
12	\$114,589.03	349,791.91
13	\$111,428.60	313,345.83
14	\$327,375.23	853,370.81
15	\$151,781.18	368,720.42
16	\$478,567.64	1,088,494.84
17	\$609,881.56	1,304,065.75
18	\$194,312.68	392,001.28
19	\$969,115.27	1,850,477.21
20	\$621,075.94	1,125,692.26
21	\$1,162,031.05	2,004,383.05
22	\$261,070.62	429,560.62
23	\$213,000.15	335,022.31
24	\$1,418,376.89	2,136,766.25
25	\$2,364,310.99	3,417,557.91
26	(\$1,470,598.02)	(2,042,979.62)
27	\$2,486,146.44	3,324,405.18
28	\$3,013,708.94	3,884,326.30
29	\$4,964,452.52	6,175,606.24
30	\$2,422,616.91	2,912,156.19
31	\$3,958,747.93	4,603,650.28
32	\$610,511.64	687,565.76
33	\$992,340.20	1,083,401.15
34	\$828,599.45	877,785.27
35	\$377,540.30	388,422.74
36	\$1,080,207.37	1,080,207.37
1	\$136.53	4,873.11
1	\$45,606.37	1,627,810.61
1	\$19,912.98	710,746.33
1	\$10,300.25	367,642.86
1	\$6,751.60	240,982.26
1	\$50,973.76	1,819,386.80
1	\$107,326.06	3,830,747.76
1	\$102,341.55	3,652,837.56
1	\$71,098.39	2,537,687.48
1	\$95,164.32	3,396,663.45
1	\$78,227.74	2,792,152.62
1	\$100,367.57	3,582,381.05
1	\$28,196.11	1,006,392.90
1	\$15,010.58	773,541.78
2	\$37,450.79	789,734.45
3	\$141,071.47	1,870,007.14
4	\$117,890.47	1,139,522.79

5	\$1,206,681.03	9,178,166.11
6	\$538,434.98	3,375,979.58
7	\$226,891.70	1,210,043.90
8	\$499,572.05	2,317,941.61
9	\$1,344,422.90	5,520,314.45
10	\$1,619,678.45	5,964,392.33
11	\$1,055,703.39	3,524,003.64
12	\$1,114,625.20	3,402,479.92
13	\$893,303.72	2,512,039.12
14	\$1,590,511.04	4,145,993.86
15	\$1,679,921.89	4,081,016.53
16	\$3,514,549.48	7,993,789.48
17	\$3,310,039.93	7,077,619.66
18	\$2,754,189.42	5,556,229.08
19	\$9,500,382.23	18,140,505.41
20	\$2,091,401.03	3,790,637.83
21	\$7,777,728.52	13,415,775.07
22	\$8,535,886.16	14,044,784.24
23	\$9,650,721.52	15,179,365.03
24	\$9,389,617.96	14,145,336.76
25	\$6,988,087.64	10,101,122.18
26	\$8,197,043.89	11,387,471.89
27	\$6,151,638.82	8,225,798.62
28	\$2,294,238.18	2,957,010.74
29	\$7,768,778.63	9,664,090.37
30	\$4,961,541.28	5,964,122.14
31	\$5,411,167.60	6,292,677.30
32	\$7,327,787.42	8,252,644.82
33	\$10,111,696.42	11,039,584.54
34	\$8,624,029.85	9,135,953.89
35	\$5,487,665.04	5,645,844.67
36	\$8,257,581.47	8,257,581.47
5	\$147,886.03	1,124,839.56
11	\$54,524.32	182,005.57
13	\$177,414.08	498,902.10
19	\$108,550.82	207,272.37
21	\$133,033.44	229,468.89
23	\$60,900.85	95,789.34
24	\$623,715.91	939,619.87
25	\$821,044.76	1,186,801.58
26	\$1,157,762.17	1,608,382.77
27	\$2,190,523.33	2,929,106.26
32	\$72,323.82	81,451.98
33	(\$415,580.68)	(453,715.96)
34	\$2,376,049.38	2,517,092.12
35	\$286,279.30	294,531.18
1	\$101,008.00	3,605,239.68
1	\$20,595.10	735,092.98
1	\$18,392.24	656,467.14
1	\$7,165.06	255,739.73
1	\$20,051.09	715,675.84
1	\$10,904.70	389,217.26

1	\$26,116.47	932,165.11
1	\$37,340.39	1,332,776.17
1	\$42,069.12	1,501,556.91
1	\$54,003.79	1,927,536.50
1	\$18,717.64	668,081.52
1	\$30,504.01	1,088,767.89
1	\$8,514.63	303,909.41
1	\$39,170.75	1,398,106.51
1	\$23,413.57	835,691.54
1	\$14,446.71	515,640.86
1	\$13,634.61	486,654.89
1	\$60,755.15	2,168,510.19
1	\$37,542.76	1,339,999.29
1	\$15,624.58	557,682.12
1	\$79,489.52	2,837,188.85
1	\$15,103.08	778,308.53
2	\$11,514.69	242,813.29
3	\$258,342.56	3,424,522.61
4	\$89,706.03	867,093.55
5	\$503,543.61	3,830,015.35
6	\$734,753.19	4,606,891.89
7	\$61,453.47	327,739.59
8	\$260,154.55	1,207,079.27
9	\$396,896.12	1,629,689.12
10	\$8,395,070.04	30,914,464.08
11	\$760,781.82	2,539,537.07
12	\$623,748.52	1,904,040.76
13	\$1,271,836.47	3,576,502.48
14	\$324,046.28	844,693.22
15	\$63,766.68	154,907.73
16	\$228,050.42	518,697.22
17	\$166,541.05	356,102.72
18	\$12,279,312.41	24,771,960.95
19	\$1,713,208.65	3,271,286.36
20	\$846,397.27	1,534,084.31
21	\$2,674,538.31	4,613,301.21
22	\$3,899,238.47	6,415,732.59
23	\$4,635,382.61	7,290,870.90
24	\$17,163,813.00	25,857,060.00
25	\$5,829,614.33	8,426,575.29
26	(\$4,893,093.05)	(6,797,567.55)
27	\$1,626,976.56	2,175,547.35
28	\$364,414.60	469,688.76
29	\$430,650.90	535,714.74
30	\$539,893.99	648,990.61
31	\$6,025,435.49	7,007,012.89
32	\$5,137,106.07	5,785,472.39
33	(\$1,619,024.61)	(1,767,592.53)
34	\$9,717,815.45	10,294,666.81
35	(\$49,562.91)	(50,991.54)
36	\$545,394.22	545,394.22
1	\$3,796.32	135,500.59

1	\$8.01	285.90
12	\$113,807.38	347,405.86
13	\$269,344.66	757,418.00
14	\$2,759,749.47	7,193,854.09
15	\$189,194.31	459,607.74
16	\$93,259.33	212,116.93
17	\$401,453.89	858,399.90
18	\$2,936,913.61	5,924,852.05
19	\$3,013,655.39	5,754,424.46
20	\$2,535,657.76	4,595,847.52
21	\$3,516,578.14	6,065,732.59
22	\$7,783,832.26	12,807,369.10
23	\$9,007,451.23	14,167,582.18
24	\$7,635,713.36	11,503,102.40
25	\$17,701,918.54	25,587,721.74
26	\$21,350,108.73	29,659,931.83
27	\$3,466,670.57	4,635,534.50
28	\$4,690,895.29	6,046,027.77
29	\$3,382,952.58	4,208,275.33
30	(\$801,812.55)	(963,835.17)
31	\$4,017,486.54	4,671,957.74
32	\$2,820,102.39	3,176,034.19
33	\$8,319,868.78	9,083,331.91
34	\$4,845,614.98	5,133,251.60
35	\$2,869,620.48	2,952,336.08
36	\$1,693,876.22	1,693,876.22
1	\$67,966.00	2,091,261.54
1	\$4,543.00	139,784.62
1	\$5,373.00	165,323.08
1	\$8,983.00	276,400.00
1	\$11,821.00	363,723.08
1	\$14,536.00	447,261.54
1	\$8,058.00	247,938.46
1	\$14,416.00	443,569.23
1	\$5,302.31	212,092.31
2	\$6,321.46	109,938.46
3	\$39,442.15	438,246.15
4	\$62,211.15	507,846.15
5	\$82,550.62	532,584.62
6	\$101,071.15	539,046.15
7	\$46,057.85	209,353.85
8	\$66,108.38	261,815.38
9	\$121,164.46	425,138.46
10	\$135,847.41	427,865.85
11	\$241,083.34	688,809.54
12	\$191,173.50	499,800.00
13	\$154,462.87	372,199.69
14	\$146,947.16	328,373.54
15	\$865,599.51	1,803,332.31
16	\$400,384.24	781,237.54
17	\$235,252.18	431,655.38
18	\$417,791.93	723,449.23



19	\$460,155.28	754,352.92
20	\$659,422.46	1,026,338.46
21	\$316,174.78	468,407.08
22	\$237,793.14	336,103.38
23	\$280,223.43	378,680.31
24	\$123,783.74	160,237.85
25	\$504,054.09	626,154.15
26	\$574,295.91	685,726.46
27	\$259,468.00	298,239.08
30	\$37,468.74	38,727.38
25	\$87,106.62	270,853.91
33	\$4,491,503.55	10,593,168.75
35	\$1,248,628.77	2,777,199.22
36	\$3,967,789.38	8,580,859.38
37	\$2,277,327.32	4,792,355.47
49	\$842,985.00	1,340,625.00
60	\$2,310,425.78	3,002,112.50
61	\$9,507,884.34	12,152,203.91
62	\$20,537,360.78	25,826,660.94
63	\$17,495,642.94	21,653,023.44
64	\$15,120,869.94	18,422,112.50
65	\$5,100,501.43	6,118,643.75
66	\$2,638,862.94	3,117,749.22
67	\$6,365,291.24	7,408,392.97
68	\$561,322.75	643,718.75
69	\$2,020,530.66	2,283,601.56
15	\$41,376.24	131,805.04
16	\$145,513.55	433,902.52
17	\$132,584.82	371,594.22
18	\$157,982.42	417,677.71
19	\$255,928.68	640,333.96
20	\$220,679.84	524,030.78
21	\$361,010.68	815,732.74
22	\$770,693.18	1,660,976.68
23	\$678,253.42	1,397,193.10
24	\$191,499.45	377,800.37
25	\$419,060.76	793,194.96
26	\$561,975.49	1,022,219.68
27	\$349,697.22	612,215.02
28	\$118,749.13	200,373.13
30	\$165,342.80	260,169.31
31	\$220,196.81	335,175.37
32	\$197,050.20	290,463.15
33	\$121,125.53	173,076.03
34	\$755,283.78	1,047,143.66
35	\$2,778,947.50	3,741,581.62
36	\$719,663.36	941,770.52
37	\$10,030,349.90	12,767,757.00
38	\$2,895,856.01	3,588,243.47
39	\$43,008,480.37	51,912,514.93
40	\$6,924,188.83	8,146,871.27
41	\$4,692,249.62	5,384,972.48

42	\$15,993,893.62	17,914,307.37
43	\$22,115,260.92	24,189,776.12
44	\$37,853,178.79	40,455,261.19
45	\$49,069,417.45	51,267,779.85
46	\$9,145,201.86	9,345,570.90
47	\$10,758,505.13	10,758,505.13
1	\$1,405.61	65,560.17
1	\$39,907.73	1,861,368.00
1	\$29,696.31	1,385,089.09
1	\$3,691.72	172,188.43
1	\$67,538.64	3,150,123.13
1	\$164.13	7,655.32
1	\$64,918.69	3,027,923.97
1	\$26,607.39	1,241,016.32
1	\$24,914.97	1,162,078.82
1	\$5,436.20	253,554.10
1	\$23,456.71	1,094,062.97
1	\$3,555.56	165,837.69
1	\$14,518.13	677,151.59
1	\$1,210.43	56,456.62
1	\$7,860.51	366,628.26
1	\$10,891.76	508,011.19
1	\$180,196.65	8,404,694.50
1	\$10,654.56	496,947.76
1	\$29,376.35	1,370,165.58
1	\$16,023.68	747,373.13
1	\$37,061.59	1,728,618.94
1	\$87,304.87	4,072,055.50
1	\$70,522.93	3,289,315.76
1	\$71,673.13	3,342,963.15
1	\$18,502.39	862,984.61
1	\$44,924.46	2,095,357.28
1	\$40,076.57	1,869,243.00
1	\$139,290.55	6,496,760.73
1	\$50,743.76	3,687,773.32
2	\$174,183.28	4,948,388.53
3	\$433,584.46	7,655,092.82
4	\$815,470.69	10,444,040.58
5	\$576,205.16	5,789,842.82
6	\$710,719.10	5,875,653.92
7	\$885,577.30	6,218,941.70
8	\$878,805.36	5,363,802.24
9	\$890,851.91	4,808,138.53
10	\$1,145,561.92	5,541,611.47
11	\$1,893,098.43	8,297,240.67
12	\$895,625.92	3,588,244.87
13	\$1,317,503.06	4,860,917.44
14	\$2,630,807.40	8,994,828.36
15	\$867,144.70	2,762,311.10
16	\$991,169.15	2,955,537.78
17	\$1,446,750.11	4,054,792.91
18	\$819,889.36	2,167,643.19

19	\$2,311,860.78	5,784,279.38
20	\$2,248,019.68	5,338,192.63
21	\$1,964,491.23	4,438,926.31
22	\$1,498,553.14	3,229,640.39
23	\$1,975,804.65	4,070,131.53
24	\$5,960,254.63	11,758,709.42
25	\$3,498,494.38	6,621,923.04
26	\$3,746,184.64	6,814,218.28
27	\$6,746,636.62	11,811,338.62
28	\$13,861,928.10	23,390,132.46
29	\$1,856,537.70	3,023,283.12
30	\$11,781,929.29	18,539,037.78
31	\$2,029,919.07	3,089,867.07
32	\$5,001,633.10	7,372,690.30
33	\$12,120,606.97	17,319,111.47
34	\$8,931,732.02	12,383,168.84
35	\$7,516,076.63	10,119,663.71
36	\$26,080,230.13	34,129,279.38
37	(\$32,168,668.19)	(40,947,897.39)
38	\$9,308,428.34	11,534,035.91
39	\$772,008,385.38	931,837,081.62
40	\$34,725,468.84	40,857,338.15
41	\$13,487,728.61	15,478,939.37
42	\$38,902,399.15	43,573,475.75
43	\$49,882,996.98	54,562,256.06
44	\$7,734,033.24	8,265,681.90
45	\$14,282,527.22	14,922,399.72
46	\$20,925,923.67	21,384,405.32
47	\$6,154,144.12	6,154,144.12
4	\$50,691.91	649,230.41
13	\$359,096.14	1,324,882.46
14	\$753,951.92	2,577,789.65
15	\$593,186.25	1,889,609.61
16	\$1,138,897.73	3,396,045.24
17	\$2,766,482.25	7,753,593.75
18	\$4,583,117.32	12,116,955.69
19	\$4,696,131.69	11,749,729.01
20	\$2,452,530.01	5,823,826.96
21	\$7,332,319.22	16,567,966.42
22	\$4,742,147.74	10,220,145.99
23	\$3,961,520.74	8,160,680.50
24	\$5,876,361.26	11,593,200.09
25	\$4,379,252.12	8,289,014.46
26	\$2,978,281.47	5,417,421.18
27	\$6,057,716.40	10,605,245.80
28	\$6,847,770.28	11,554,687.97
29	\$8,954,152.24	14,581,409.98
30	\$19,392,240.38	30,513,973.41
31	\$17,616,626.92	26,815,372.20
32	\$10,322,379.36	15,215,771.46
33	\$16,835,095.13	24,055,634.33
34	\$12,216,390.68	16,937,098.88

35	\$17,525,470.54	23,596,335.82
36	\$26,710,942.28	34,954,645.99
37	\$18,569,969.20	23,637,944.50
38	\$23,029,213.88	28,535,405.78
39	\$1,223,055,855.24	1,476,264,792.44
40	\$52,224,074.91	61,445,871.27
41	\$43,744,126.89	50,202,128.73
42	\$38,473,927.60	43,093,556.90
43	\$46,293,754.71	50,636,326.03
44	\$181,293,587.89	193,755,972.01
45	\$184,275,445.72	192,531,182.84
46	\$171,279,655.32	175,032,348.88
47	\$117,250,609.14	117,250,609.14
2	\$676,119.35	24,857,328.91
4	\$1,501.50	28,437.50
19	\$24,924.47	101,815.63
21	\$1,162,391.93	4,298,786.72
23	\$55,061.09	186,017.19
24	\$56,748.03	183,769.53
26	\$424,232.38	1,268,637.50
27	\$651,846.30	1,877,437.50
29	\$273,130.46	732,646.09
31	\$279,701.39	702,061.72
34	\$467,681.76	1,070,700.00
35	\$441,774.15	982,593.75
36	\$3,648,604.77	7,890,581.25
37	\$3,904,790.79	8,217,152.34
38	\$1,072,138.67	2,197,005.47
39	\$1,163,084.13	2,322,452.34
40	\$834,423.05	1,624,655.47
41	\$11,603,229.99	22,042,610.16
43	\$2,663,789.85	4,825,706.25
44	\$580,900.33	1,028,506.25
45	\$558,678.19	967,240.63
46	\$323,697.87	548,268.75
47	\$9,589,209.89	15,897,231.25
48	\$1,874,086.64	3,042,348.44
49	\$1,304,100.25	2,073,950.78
50	\$819,351.77	1,277,044.53
51	\$17,661.64	26,989.06
52	\$3,062,397.44	4,589,924.22
53	\$435,793.41	640,872.66
54	\$63,626.10	91,839.06
55	\$1,842,938.45	2,611,874.22
56	\$94,448.27	131,470.31
57	\$45,493.21	62,217.19
60	\$828,793.66	1,076,914.84
62	\$2,055,705.07	2,585,142.19
64	\$2,355,587.63	2,869,867.97
65	\$5,868,002.81	7,039,350.78
66	\$847,589.59	1,001,405.47
68	\$5,388,744.73	6,179,753.13

69	\$3,234,736.17	3,655,895.31
75	\$3,218,201.75	3,346,715.63
75	\$260,991.01	271,413.28
13	\$5,712.32	21,075.56
36	\$6,995.41	9,154.38
37	\$318,632.25	405,590.95
38	\$4,778,589.61	5,921,131.06
39	\$1,976,906.30	2,386,184.70
42	\$509,591.83	570,779.38
43	\$1,438,239.39	1,573,152.99
44	\$3,157,126.59	3,374,152.05
45	\$868,974.34	907,905.32
46	\$6,671.00	6,817.16
47	\$11,652.52	11,652.52
1	\$874.81	40,802.71
1	\$51.78	2,415.11
1	\$1,641.65	76,569.50
1	\$505.60	23,582.09
1	\$2,314.00	107,929.10
1	\$4,185.24	195,207.09
1	\$1,776.06	82,838.62
1	\$724.50	33,791.98
1	\$9,827.34	458,364.74
1	\$380.16	17,731.34
1	\$2,689.05	125,422.11
1	\$1,147.42	53,517.72
1	\$4,150.44	193,583.96
1	\$1,974.42	92,090.49
1	\$2,978.40	138,917.91
1	\$6,844.75	319,251.40
1	\$3,956.00	184,514.93
1	\$2,145.87	100,087.22
1	\$1,247.94	58,206.16
1	\$9,531.48	444,565.30
1	\$6,343.51	461,011.19
2	\$30,124.68	855,814.83
3	\$106,007.12	1,871,594.68
4	\$66,100.00	846,567.63
5	\$48,978.46	492,146.92
6	\$38,474.08	318,072.76
7	\$278,243.56	1,953,957.56
8	\$29,182.40	178,115.21
9	\$311,783.64	1,682,770.06
10	\$250,153.09	1,210,105.88
11	\$283,639.81	1,243,161.85
12	\$390,967.20	1,566,375.00
13	\$180,925.77	667,524.25
14	\$212,408.96	726,234.14
15	\$196,259.30	625,188.90
16	\$816,715.63	2,435,340.02
17	\$1,381,290.96	3,871,331.16
18	\$690,793.44	1,826,336.29

19	\$599,379.81	1,499,649.25
20	\$619,525.27	1,471,137.13
21	\$109,441.33	247,291.51
22	\$531,463.74	1,145,395.99
23	\$166,842.15	343,692.63
24	\$190,188.99	375,215.02
25	\$259,340.31	490,877.33
26	\$123,484.20	224,614.74
27	\$329,919.42	577,590.02
28	\$141,997.82	239,602.15
29	\$271,002.61	441,314.83
30	\$532,118.76	837,296.64
31	\$189,152.70	287,921.18
32	\$198,770.88	292,999.53
33	\$227,185.23	324,624.53
34	\$542,173.80	751,682.84
35	\$319,184.61	429,750.93
36	\$9,428,556.44	12,338,458.49
37	\$5,618,441.91	7,151,784.51
38	\$1,508,668.68	1,869,385.26
39	\$228,498.57	275,804.57
40	\$3,802,492.92	4,473,942.16
41	\$31,753,544.73	36,441,361.47
42	\$27,542,223.73	30,849,264.93
43	\$845,347.07	924,644.59
44	\$2,976,713.17	3,181,336.75
45	\$1,577,046.71	1,647,700.09
46	\$1,060,798.75	1,084,040.58
47	\$124,381.06	124,381.06
1	\$2,656.25	123,892.26
3	\$6,976.10	123,165.58
9	\$14,003.85	75,582.09
12	\$4,809.34	19,268.19
13	\$27,586.16	101,778.92
14	\$23,550.51	80,520.06
15	\$43,794.18	139,507.46
16	\$51,310.39	153,000.93
17	\$27,391.72	76,770.52
19	\$4,591.85	11,488.81
23	\$105,888.41	218,128.73
24	\$57,941.54	114,310.17
25	\$106,143.04	200,906.72
26	\$80,992.42	147,323.23
27	\$196,364.65	343,775.65
28	\$648,524.51	1,094,297.57
29	\$405,845.87	660,900.65
30	\$1,521,375.89	2,393,907.18
31	\$744,430.67	1,133,144.59
32	\$2,305,297.18	3,398,138.53
33	\$2,419,585.49	3,457,340.95
34	\$1,722,911.17	2,388,685.63
35	\$2,181,764.94	2,937,533.58

36	\$2,417,703.87		3,163,871.27	
37	\$1,230,052.83		1,565,749.53	
38	\$719,105.76		891,041.04	
39	\$2,503,944.01		3,022,334.89	
40	\$488,345.64		574,578.36	
41	\$10,520,206.05		12,073,317.63	
42	\$11,280,491.36		12,634,958.96	
43	\$12,597,949.18		13,779,695.90	
44	\$6,489,445.30		6,935,539.18	
45	\$2,976,015.09		3,109,343.75	
46	\$1,223,508.08		1,250,314.83	
47	\$1,066,754.66		1,066,754.66	
	\$4,953,523,055.55	31.19	6,876,991,248.43	43.30
		Weighted Average Life Remainin		Average Economic Life

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date
2003	070	070.170.36700:Mains - Cathod	35,294.12	2.8571%	35	2038
2004	070	070.170.36700:Mains - Cathod	25,355.71	2.8571%	35	2039
2005	070	070.170.36700:Mains - Cathod	14,845.52	2.8571%	35	2040
2002	070	070.170.36701:Mains - Steel	19,122,644.08	2.8571%	35	2037
2003	070	070.170.36701:Mains - Steel	83,088.47	2.8571%	35	2038
2004	070	070.170.36701:Mains - Steel	2,288,532.12	2.8571%	35	2039
2002	070	070.170.37600:Mains - Cathod	2,238,795.52	2.8571%	35	2037
2003	070	070.170.37600:Mains - Cathod	143,528.53	2.8571%	35	2038
2004	070	070.170.37600:Mains - Cathod	251,659.43	2.8571%	35	2039
2005	070	070.170.37600:Mains - Cathod	155,881.13	2.8571%	35	2040
2006	070	070.170.37600:Mains - Cathod	(19.51)	2.8571%	35	2041
2002	070	070.170.37601:Mains - Steel	48,643,140.25	2.8571%	35	2037
2003	070	070.170.37601:Mains - Steel	771,212.66	2.8571%	35	2038
2004	070	070.170.37601:Mains - Steel	1,431,925.82	2.8571%	35	2039
2005	070	070.170.37601:Mains - Steel	4,878,672.49	2.8571%	35	2040
2006	070	070.170.37601:Mains - Steel	79,003.99	2.8571%	35	2041
2000	070	070.170.37602:Mains - Plastic	1,978.01	2.8571%	35	2035
2002	070	070.170.37602:Mains - Plastic	44,509,929.03	2.8571%	35	2037
2003	070	070.170.37602:Mains - Plastic	4,342,871.38	2.8571%	35	2038
2004	070	070.170.37602:Mains - Plastic	4,941,053.22	2.8571%	35	2039
2005	070	070.170.37602:Mains - Plastic	4,368,586.82	2.8571%	35	2040
2006	070	070.170.37602:Mains - Plastic	2,023,590.57	2.8571%	35	2041
			140,351,569.36			



remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life	
32	\$1,129,411.78	2006	1,235,294.14	
33	\$836,738.39		887,449.81	
34	\$504,747.65		519,593.17	
31	\$592,801,933.02		669,292,509.34	
32	\$2,658,830.89		2,908,096.30	
33	\$75,521,555.96		80,098,620.20	
31	\$69,402,657.20		78,357,839.28	
32	\$4,592,912.71		5,023,498.30	
33	\$8,304,760.75		8,808,079.61	
34	\$5,299,958.15		5,455,839.28	
35	(\$682.85)		(682.85)	
31	\$1,507,937,262.62		1,702,509,823.62	
32	\$24,678,803.77		26,992,441.75	
33	\$47,253,549.55		50,117,401.19	
34	\$165,874,856.12		170,753,528.61	
35	\$2,765,139.51		2,765,139.51	
29	\$57,362.29		69,230.35	
31	\$1,379,807,722.04		1,557,847,438.16	
32	\$138,971,876.56		152,000,490.70	
33	\$163,054,747.61		172,936,854.05	
34	\$148,531,944.23		152,900,531.05	
35	\$70,825,666.41		70,825,666.41	
	\$4,410,811,754.36	31.43	4,912,304,681.98	35
		Weighted Average Life Remainin		Average Economic Life

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date
1997	080	080.190.37600.1010320: Mains	1,057,224.90	0.0000%	0	1997
1998	080	080.190.37600.1010320: Mains	1,915,675.10	0.0000%	0	1998
1999	080	080.190.37600.1010320: Mains	10,498,862.91	0.0000%	0	1999
2000	080	080.190.37600.1010320: Mains	1,972,397.64	0.0000%	0	2000
2001	080	080.190.37600.1010320: Mains	29,792,616.77	0.0000%	0	2001
2002	080	080.190.37600.1010320: Mains	3,592,847.45	0.0000%	0	2002
1910	080	080.190.37600:Mains - Cathodic	4.55	1.9600%	51	1961
1925	080	080.190.37600:Mains - Cathodic	5,189.18	1.9600%	51	1976
1926	080	080.190.37600:Mains - Cathodic	3,018.39	1.9600%	51	1977
1927	080	080.190.37600:Mains - Cathodic	89,278.36	1.9600%	51	1978
1928	080	080.190.37600:Mains - Cathodic	65,222.54	1.9600%	51	1979
1929	080	080.190.37600:Mains - Cathodic	49,104.65	1.9600%	51	1980
1930	080	080.190.37600:Mains - Cathodic	65.58	1.9600%	51	1981
1937	080	080.190.37600:Mains - Cathodic	505.78	1.9600%	51	1988
1938	080	080.190.37600:Mains - Cathodic	13,474.87	1.9600%	51	1989
1939	080	080.190.37600:Mains - Cathodic	1,643.52	1.9600%	51	1990
1940	080	080.190.37600:Mains - Cathodic	1.61	1.9600%	51	1991
1941	080	080.190.37600:Mains - Cathodic	6.65	1.9600%	51	1992
1943	080	080.190.37600:Mains - Cathodic	3,675.86	1.9600%	51	1994
1947	080	080.190.37600:Mains - Cathodic	42.58	1.9600%	51	1998
1948	080	080.190.37600:Mains - Cathodic	16,906.47	1.9600%	51	1999
1949	080	080.190.37600:Mains - Cathodic	581.80	1.9600%	51	2000
1950	080	080.190.37600:Mains - Cathodic	65,466.64	1.9600%	51	2001
1951	080	080.190.37600:Mains - Cathodic	9,854.46	1.9600%	51	2002
1952	080	080.190.37600:Mains - Cathodic	208.60	1.9600%	51	2003
1953	080	080.190.37600:Mains - Cathodic	137.96	1.9600%	51	2004
1954	080	080.190.37600:Mains - Cathodic	4.94	1.9600%	51	2005
1955	080	080.190.37600:Mains - Cathodic	328.03	1.9600%	51	2006
1956	080	080.190.37600:Mains - Cathodic	808.51	1.9600%	51	2007
1957	080	080.190.37600:Mains - Cathodic	3,798.02	1.9600%	51	2008
1958	080	080.190.37600:Mains - Cathodic	396.06	1.9600%	51	2009
1959	080	080.190.37600:Mains - Cathodic	2,444.56	1.9600%	51	2010
1960	080	080.190.37600:Mains - Cathodic	5,702,095.82	1.9600%	51	2011
1961	080	080.190.37600:Mains - Cathodic	21,561.62	1.9600%	51	2012
1962	080	080.190.37600:Mains - Cathodic	82,049.91	1.9600%	51	2013
1963	080	080.190.37600:Mains - Cathodic	70,983.05	1.9600%	51	2014
1964	080	080.190.37600:Mains - Cathodic	101,933.74	1.9600%	51	2015
1965	080	080.190.37600:Mains - Cathodic	126,119.86	1.9600%	51	2016
1966	080	080.190.37600:Mains - Cathodic	83,981.81	1.9600%	51	2017
1967	080	080.190.37600:Mains - Cathodic	97,802.27	1.9600%	51	2018
1968	080	080.190.37600:Mains - Cathodic	138,168.97	1.9600%	51	2019
1969	080	080.190.37600:Mains - Cathodic	137,462.70	1.9600%	51	2020
1970	080	080.190.37600:Mains - Cathodic	176,270.12	1.9600%	51	2021
1971	080	080.190.37600:Mains - Cathodic	142,765.24	1.9600%	51	2022
1972	080	080.190.37600:Mains - Cathodic	758,705.76	1.9600%	51	2023
1973	080	080.190.37600:Mains - Cathodic	791,460.97	1.9600%	51	2024
1974	080	080.190.37600:Mains - Cathodic	1,234,074.58	1.9600%	51	2025
1975	080	080.190.37600:Mains - Cathodic	692,895.47	1.9600%	51	2026
1976	080	080.190.37600:Mains - Cathodic	705,812.72	1.9600%	51	2027
1977	080	080.190.37600:Mains - Cathodic	942,833.00	1.9600%	51	2028

1978	080	080.190.37600:Mains - Cathodic	843,512.22	1.9600%	51	2029
1979	080	080.190.37600:Mains - Cathodic	863,304.38	1.9600%	51	2030
1980	080	080.190.37600:Mains - Cathodic	1,034,533.43	1.9600%	51	2031
1981	080	080.190.37600:Mains - Cathodic	936,068.07	1.9600%	51	2032
1982	080	080.190.37600:Mains - Cathodic	1,369,807.47	1.9600%	51	2033
1983	080	080.190.37600:Mains - Cathodic	1,189,250.13	1.9600%	51	2034
1984	080	080.190.37600:Mains - Cathodic	1,459,072.11	1.9600%	51	2035
1985	080	080.190.37600:Mains - Cathodic	1,136,529.85	1.9600%	51	2036
1986	080	080.190.37600:Mains - Cathodic	1,073,304.43	1.9600%	51	2037
1987	080	080.190.37600:Mains - Cathodic	4,037,030.43	1.9600%	51	2038
1988	080	080.190.37600:Mains - Cathodic	564,027.06	1.9600%	51	2039
1989	080	080.190.37600:Mains - Cathodic	234,080.58	1.9600%	51	2040
1990	080	080.190.37600:Mains - Cathodic	539,254.47	1.9600%	51	2041
1991	080	080.190.37600:Mains - Cathodic	513,574.20	1.9600%	51	2042
1992	080	080.190.37600:Mains - Cathodic	614,928.92	1.9600%	51	2043
1993	080	080.190.37600:Mains - Cathodic	1,515,406.13	1.9600%	51	2044
1994	080	080.190.37600:Mains - Cathodic	1,283,301.90	1.9600%	51	2045
1995	080	080.190.37600:Mains - Cathodic	665,074.41	1.9600%	51	2046
1996	080	080.190.37600:Mains - Cathodic	695,914.32	1.9600%	51	2047
1997	080	080.190.37600:Mains - Cathodic	620,465.16	1.9600%	51	2048
1998	080	080.190.37600:Mains - Cathodic	2,098,577.33	1.9600%	51	2049
1999	080	080.190.37600:Mains - Cathodic	9,311,671.82	1.9600%	51	2050
2000	080	080.190.37600:Mains - Cathodic	12,532,168.03	1.9600%	51	2051
2001	080	080.190.37600:Mains - Cathodic	13,412,142.66	1.9600%	51	2052
2002	080	080.190.37600:Mains - Cathodic	13,070,430.28	1.9600%	51	2053
2003	080	080.190.37600:Mains - Cathodic	10,336,090.44	1.9600%	51	2054
2004	080	080.190.37600:Mains - Cathodic	19,253,773.67	1.9600%	51	2055
2005	080	080.190.37600:Mains - Cathodic	7,955,356.43	1.9600%	51	2056
2006	080	080.190.37600:Mains - Cathodic	2,904,916.42	1.9600%	51	2057
1913	080	080.190.37601:Mains - Steel	9,163.39	1.9600%	51	1964
1925	080	080.190.37601:Mains - Steel	234,015.91	1.9600%	51	1976
1926	080	080.190.37601:Mains - Steel	19,216.57	1.9600%	51	1977
1927	080	080.190.37601:Mains - Steel	92,173.30	1.9600%	51	1978
1928	080	080.190.37601:Mains - Steel	47,003.50	1.9600%	51	1979
1929	080	080.190.37601:Mains - Steel	180,403.01	1.9600%	51	1980
1931	080	080.190.37601:Mains - Steel	15,235.60	1.9600%	51	1982
1932	080	080.190.37601:Mains - Steel	10,903.49	1.9600%	51	1983
1940	080	080.190.37601:Mains - Steel	164.95	1.9600%	51	1991
1942	080	080.190.37601:Mains - Steel	839.21	1.9600%	51	1993
1943	080	080.190.37601:Mains - Steel	1,192.94	1.9600%	51	1994
1945	080	080.190.37601:Mains - Steel	141.31	1.9600%	51	1996
1946	080	080.190.37601:Mains - Steel	7,293.01	1.9600%	51	1997
1947	080	080.190.37601:Mains - Steel	506.15	1.9600%	51	1998
1948	080	080.190.37601:Mains - Steel	3,708.65	1.9600%	51	1999
1949	080	080.190.37601:Mains - Steel	1,092,344.26	1.9600%	51	2000
1950	080	080.190.37601:Mains - Steel	3,795.18	1.9600%	51	2001
1951	080	080.190.37601:Mains - Steel	1,715.69	1.9600%	51	2002
1952	080	080.190.37601:Mains - Steel	369,142.06	1.9600%	51	2003
1953	080	080.190.37601:Mains - Steel	37,308.04	1.9600%	51	2004
1954	080	080.190.37601:Mains - Steel	26,468.13	1.9600%	51	2005
1955	080	080.190.37601:Mains - Steel	14,532.28	1.9600%	51	2006
1956	080	080.190.37601:Mains - Steel	5,836.21	1.9600%	51	2007

1957	080	080.190.37601:Mains - Steel	142,424.10	1.9600%	51	2008
1958	080	080.190.37601:Mains - Steel	204,902.88	1.9600%	51	2009
1959	080	080.190.37601:Mains - Steel	590,269.91	1.9600%	51	2010
1960	080	080.190.37601:Mains - Steel	14,141,748.41	1.9600%	51	2011
1961	080	080.190.37601:Mains - Steel	1,516,414.41	1.9600%	51	2012
1962	080	080.190.37601:Mains - Steel	2,865,242.47	1.9600%	51	2013
1963	080	080.190.37601:Mains - Steel	3,230,761.94	1.9600%	51	2014
1964	080	080.190.37601:Mains - Steel	3,286,607.89	1.9600%	51	2015
1965	080	080.190.37601:Mains - Steel	3,312,344.21	1.9600%	51	2016
1966	080	080.190.37601:Mains - Steel	2,645,777.23	1.9600%	51	2017
1967	080	080.190.37601:Mains - Steel	3,601,887.03	1.9600%	51	2018
1968	080	080.190.37601:Mains - Steel	7,735,219.17	1.9600%	51	2019
1969	080	080.190.37601:Mains - Steel	4,397,389.70	1.9600%	51	2020
1970	080	080.190.37601:Mains - Steel	2,346,373.73	1.9600%	51	2021
1971	080	080.190.37601:Mains - Steel	1,582,518.96	1.9600%	51	2022
1972	080	080.190.37601:Mains - Steel	1,502,030.82	1.9600%	51	2023
1973	080	080.190.37601:Mains - Steel	2,494,232.38	1.9600%	51	2024
1974	080	080.190.37601:Mains - Steel	1,759,966.97	1.9600%	51	2025
1975	080	080.190.37601:Mains - Steel	887,446.25	1.9600%	51	2026
1976	080	080.190.37601:Mains - Steel	577,009.17	1.9600%	51	2027
1977	080	080.190.37601:Mains - Steel	930,548.70	1.9600%	51	2028
1978	080	080.190.37601:Mains - Steel	1,648,298.53	1.9600%	51	2029
1979	080	080.190.37601:Mains - Steel	4,026,606.31	1.9600%	51	2030
1980	080	080.190.37601:Mains - Steel	2,959,693.37	1.9600%	51	2031
1981	080	080.190.37601:Mains - Steel	2,270,553.94	1.9600%	51	2032
1982	080	080.190.37601:Mains - Steel	4,056,662.00	1.9600%	51	2033
1983	080	080.190.37601:Mains - Steel	5,094,729.88	1.9600%	51	2034
1984	080	080.190.37601:Mains - Steel	5,901,739.81	1.9600%	51	2035
1985	080	080.190.37601:Mains - Steel	3,372,380.91	1.9600%	51	2036
1986	080	080.190.37601:Mains - Steel	2,087,082.26	1.9600%	51	2037
1987	080	080.190.37601:Mains - Steel	2,099,400.34	1.9600%	51	2038
1988	080	080.190.37601:Mains - Steel	2,408,843.08	1.9600%	51	2039
1989	080	080.190.37601:Mains - Steel	2,048,153.02	1.9600%	51	2040
1990	080	080.190.37601:Mains - Steel	2,215,402.34	1.9600%	51	2041
1991	080	080.190.37601:Mains - Steel	7,510,325.85	1.9600%	51	2042
1992	080	080.190.37601:Mains - Steel	4,704,921.34	1.9600%	51	2043
1993	080	080.190.37601:Mains - Steel	4,198,050.53	1.9600%	51	2044
1994	080	080.190.37601:Mains - Steel	3,508,661.84	1.9600%	51	2045
1995	080	080.190.37601:Mains - Steel	9,696,858.24	1.9600%	51	2046
1996	080	080.190.37601:Mains - Steel	6,177,366.35	1.9600%	51	2047
1997	080	080.190.37601:Mains - Steel	3,517,721.03	1.9600%	51	2048
1998	080	080.190.37601:Mains - Steel	13,273,827.58	1.9600%	51	2049
1999	080	080.190.37601:Mains - Steel	8,804,907.82	1.9600%	51	2050
2000	080	080.190.37601:Mains - Steel	8,879,579.87	1.9600%	51	2051
2001	080	080.190.37601:Mains - Steel	2,364,671.29	1.9600%	51	2052
2002	080	080.190.37601:Mains - Steel	3,271,689.71	1.9600%	51	2053
2003	080	080.190.37601:Mains - Steel	6,747,281.72	1.9600%	51	2054
2004	080	080.190.37601:Mains - Steel	4,787,625.84	1.9600%	51	2055
2005	080	080.190.37601:Mains - Steel	22,797,954.63	1.9600%	51	2056
2006	080	080.190.37601:Mains - Steel	17,770,215.53	1.9600%	51	2057
1960	080	080.190.37602:Mains - Plastic	28,352,694.06	1.9600%	51	2011
1961	080	080.190.37602:Mains - Plastic	18,101.69	1.9600%	51	2012

1962	080	080.190.37602:Mains - Plastic	535.76	1.9600%	51	2013
1963	080	080.190.37602:Mains - Plastic	1,308.26	1.9600%	51	2014
1965	080	080.190.37602:Mains - Plastic	428.40	1.9600%	51	2016
1966	080	080.190.37602:Mains - Plastic	30,413.67	1.9600%	51	2017
1967	080	080.190.37602:Mains - Plastic	151,177.94	1.9600%	51	2018
1968	080	080.190.37602:Mains - Plastic	20,214,321.32	1.9600%	51	2019
1969	080	080.190.37602:Mains - Plastic	3,151,953.32	1.9600%	51	2020
1970	080	080.190.37602:Mains - Plastic	2,480,838.09	1.9600%	51	2021
1971	080	080.190.37602:Mains - Plastic	2,980,974.80	1.9600%	51	2022
1972	080	080.190.37602:Mains - Plastic	4,800,316.67	1.9600%	51	2023
1973	080	080.190.37602:Mains - Plastic	6,782,398.83	1.9600%	51	2024
1974	080	080.190.37602:Mains - Plastic	6,605,738.46	1.9600%	51	2025
1975	080	080.190.37602:Mains - Plastic	3,993,165.19	1.9600%	51	2026
1976	080	080.190.37602:Mains - Plastic	4,516,118.86	1.9600%	51	2027
1977	080	080.190.37602:Mains - Plastic	6,512,649.47	1.9600%	51	2028
1978	080	080.190.37602:Mains - Plastic	8,394,295.15	1.9600%	51	2029
1979	080	080.190.37602:Mains - Plastic	8,795,278.39	1.9600%	51	2030
1980	080	080.190.37602:Mains - Plastic	10,006,778.75	1.9600%	51	2031
1981	080	080.190.37602:Mains - Plastic	15,877,283.86	1.9600%	51	2032
1982	080	080.190.37602:Mains - Plastic	13,294,895.33	1.9600%	51	2033
1983	080	080.190.37602:Mains - Plastic	15,516,261.37	1.9600%	51	2034
1984	080	080.190.37602:Mains - Plastic	19,151,668.16	1.9600%	51	2035
1985	080	080.190.37602:Mains - Plastic	19,585,727.62	1.9600%	51	2036
1986	080	080.190.37602:Mains - Plastic	12,859,222.97	1.9600%	51	2037
1987	080	080.190.37602:Mains - Plastic	11,621,665.50	1.9600%	51	2038
1988	080	080.190.37602:Mains - Plastic	13,388,817.08	1.9600%	51	2039
1989	080	080.190.37602:Mains - Plastic	12,173,210.27	1.9600%	51	2040
1990	080	080.190.37602:Mains - Plastic	13,159,899.81	1.9600%	51	2041
1991	080	080.190.37602:Mains - Plastic	11,090,569.01	1.9600%	51	2042
1992	080	080.190.37602:Mains - Plastic	15,652,566.09	1.9600%	51	2043
1993	080	080.190.37602:Mains - Plastic	24,484,284.10	1.9600%	51	2044
1994	080	080.190.37602:Mains - Plastic	32,088,897.82	1.9600%	51	2045
1995	080	080.190.37602:Mains - Plastic	27,958,872.98	1.9600%	51	2046
1996	080	080.190.37602:Mains - Plastic	30,974,888.28	1.9600%	51	2047
1997	080	080.190.37602:Mains - Plastic	33,623,667.09	1.9600%	51	2048
1998	080	080.190.37602:Mains - Plastic	37,973,600.36	1.9600%	51	2049
1999	080	080.190.37602:Mains - Plastic	65,191,361.22	1.9600%	51	2050
2000	080	080.190.37602:Mains - Plastic	37,818,219.06	1.9600%	51	2051
2001	080	080.190.37602:Mains - Plastic	33,326,210.34	1.9600%	51	2052
2002	080	080.190.37602:Mains - Plastic	23,220,856.46	1.9600%	51	2053
2003	080	080.190.37602:Mains - Plastic	13,576,167.73	1.9600%	51	2054
2004	080	080.190.37602:Mains - Plastic	24,768,438.92	1.9600%	51	2055
2005	080	080.190.37602:Mains - Plastic	31,562,810.65	1.9600%	51	2056
2006	080	080.190.37602:Mains - Plastic	25,275,800.01	1.9600%	51	2057
			1,136,363,112.60			

remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1	\$1,057,224.90	2006	-
1	\$1,915,675.10		-
1	\$10,498,862.91		-
1	\$1,972,397.64		-
1	\$29,792,616.77		-
1	\$3,592,847.45		-
1	\$4.55		232.14
1	\$5,189.18		264,754.08
1	\$3,018.39		153,999.49
1	\$89,278.36		4,555,018.37
1	\$65,222.54		3,327,680.61
1	\$49,104.65		2,505,339.29
1	\$65.58		3,345.92
1	\$505.78		25,805.10
1	\$13,474.87		687,493.37
1	\$1,643.52		83,853.06
1	\$1.61		82.14
1	\$6.65		339.29
1	\$3,675.86		187,543.88
1	\$42.58		2,172.45
1	\$16,906.47		862,575.00
1	\$581.80		29,683.67
1	\$65,466.64		3,340,134.69
1	\$9,854.46		502,778.57
1	\$208.60		10,642.86
1	\$137.96		7,038.78
1	\$4.94		252.04
0	\$6.69		16,736.22
1	\$825.01		41,250.51
2	\$7,673.55		193,776.53
3	\$1,196.26		20,207.14
4	\$9,828.13		124,722.45
5	\$28,626,848.40		290,923,256.12
6	\$129,809.75		1,100,082.65
7	\$576,023.86		4,186,219.90
8	\$569,313.03		3,621,584.18
9	\$919,483.94		5,200,701.02
10	\$1,263,772.47		6,434,686.73
11	\$925,513.82		4,284,786.22
12	\$1,175,623.20		4,989,911.73
13	\$1,799,016.38		7,049,437.24
14	\$1,927,283.16		7,013,403.06
15	\$2,647,649.15		8,993,373.47
16	\$2,287,157.42		7,283,940.82
17	\$12,913,481.71		38,709,477.55
18	\$14,262,449.72		40,380,661.73
19	\$23,472,602.22		62,962,988.78
20	\$13,872,050.12		35,351,809.69
21	\$14,836,471.46		36,010,853.06
22	\$20,761,567.49		48,103,724.49

23	\$19,417,995.60	43,036,337.76
24	\$20,736,923.58	44,046,141.84
25	\$25,884,448.68	52,782,317.86
26	\$24,356,873.25	47,758,575.00
27	\$37,012,756.94	69,888,136.22
28	\$33,323,274.05	60,676,027.04
29	\$42,342,868.17	74,442,454.59
30	\$34,119,089.99	57,986,216.84
31	\$33,294,341.50	54,760,430.10
32	\$129,267,362.14	205,970,940.31
33	\$18,624,403.74	28,776,890.82
34	\$7,963,516.87	11,942,886.73
35	\$18,884,911.64	27,512,983.16
36	\$18,499,152.31	26,202,765.31
37	\$22,764,919.61	31,373,924.49
38	\$57,616,359.60	77,316,639.29
39	\$50,074,963.93	65,474,586.73
40	\$26,616,549.35	33,932,367.86
41	\$28,546,689.45	35,505,832.65
42	\$26,072,199.27	31,656,385.71
43	\$90,281,653.30	107,070,271.94
44	\$409,903,594.20	475,085,296.94
45	\$564,203,319.88	639,396,328.06
46	\$617,232,279.56	684,292,992.86
47	\$614,576,966.64	666,858,687.76
48	\$496,343,281.74	527,351,553.06
49	\$943,827,843.99	982,335,391.33
50	\$397,930,175.71	405,885,532.14
51	\$148,210,021.43	148,210,021.43
1	\$9,163.39	467,519.90
1	\$234,015.91	11,939,587.24
1	\$19,216.57	980,437.24
1	\$92,173.30	4,702,719.39
1	\$47,003.50	2,398,137.76
1	\$180,403.01	9,204,235.20
1	\$15,235.60	777,326.53
1	\$10,903.49	556,300.51
1	\$164.95	8,415.82
1	\$839.21	42,816.84
1	\$1,192.94	60,864.29
1	\$141.31	7,209.69
1	\$7,293.01	372,092.35
1	\$506.15	25,823.98
1	\$3,708.65	189,216.84
1	\$1,092,344.26	55,731,850.00
1	\$3,795.18	193,631.63
1	\$1,715.69	87,535.20
1	\$369,142.06	18,833,778.57
1	\$37,308.04	1,903,471.43
1	\$26,468.13	1,350,414.80
0	\$296.58	741,442.86
1	\$5,955.32	297,765.82

2	\$287,754.81	7,266,535.71
3	\$618,890.33	10,454,228.57
4	\$2,373,125.96	30,115,811.73
5	\$70,997,349.16	721,517,776.02
6	\$9,129,433.69	77,368,082.14
7	\$20,115,171.63	146,185,840.31
8	\$25,912,029.44	164,834,792.86
9	\$29,646,544.64	167,684,076.02
10	\$33,191,040.96	168,997,153.57
11	\$29,157,544.98	134,988,634.18
12	\$43,296,152.26	183,769,746.43
13	\$100,715,710.83	394,654,039.29
14	\$61,653,198.45	224,356,617.35
15	\$35,243,491.13	119,712,945.41
16	\$25,352,599.67	80,740,763.27
17	\$25,565,177.63	76,634,225.51
18	\$44,947,085.54	127,256,754.08
19	\$33,475,290.12	89,794,233.16
20	\$17,767,036.15	45,277,869.90
21	\$12,128,968.27	29,439,243.37
22	\$20,491,062.19	47,476,974.49
23	\$37,944,504.94	84,096,863.78
24	\$96,720,727.08	205,439,097.45
25	\$74,052,736.16	151,004,763.78
26	\$59,080,740.28	115,844,588.78
27	\$109,612,663.02	206,972,551.02
28	\$142,756,410.72	259,935,197.96
29	\$171,270,898.16	301,109,173.98
30	\$101,240,251.40	172,060,250.51
31	\$64,742,143.58	106,483,788.78
32	\$67,223,655.78	107,112,262.24
33	\$79,540,981.70	122,900,157.14
34	\$69,679,001.72	104,497,603.06
35	\$77,584,294.19	113,030,731.63
36	\$270,525,002.56	383,179,890.31
37	\$174,178,108.38	240,047,007.14
38	\$159,611,594.64	214,186,251.53
39	\$136,909,417.10	179,013,359.18
40	\$388,072,224.67	494,737,665.31
41	\$253,398,089.05	315,171,752.55
42	\$147,816,073.49	179,475,562.76
43	\$571,045,480.38	677,236,101.02
44	\$387,595,636.08	449,229,990.82
45	\$399,762,310.07	453,039,789.29
46	\$108,823,137.94	120,646,494.39
47	\$153,836,185.55	166,922,944.39
48	\$324,007,222.19	344,249,067.35
49	\$234,691,372.81	244,266,624.49
50	\$1,140,362,995.88	1,163,160,950.51
51	\$906,643,649.49	906,643,649.49
5	\$142,342,096.71	1,446,566,023.47
6	\$108,979.56	923,555.61



7	\$3,761.25		27,334.69	
8	\$10,492.78		66,747.96	
10	\$4,292.74		21,857.14	
11	\$335,171.06		1,551,717.86	
12	\$1,817,220.54		7,713,160.20	
13	\$263,198,714.33		1,031,342,924.49	
14	\$44,191,672.06		160,813,944.90	
15	\$37,263,200.70		126,573,371.94	
16	\$47,756,433.02		152,090,551.02	
17	\$81,703,349.04		244,914,115.82	
18	\$122,221,595.24		346,040,756.63	
19	\$125,643,841.73		337,027,472.45	
20	\$79,944,796.97		203,732,917.86	
21	\$94,930,661.75		230,414,227.55	
22	\$143,411,199.55		332,278,034.18	
23	\$193,240,100.60		428,280,364.80	
24	\$211,266,176.84		448,738,693.37	
25	\$250,373,688.72		510,549,936.22	
26	\$413,133,406.56		810,065,503.06	
27	\$359,233,498.30		678,310,986.22	
28	\$434,771,976.76		791,645,988.27	
29	\$555,789,227.01		977,125,926.53	
30	\$587,971,537.33		999,271,817.35	
31	\$398,898,345.19		656,082,804.59	
32	\$372,130,472.85		592,942,117.35	
33	\$442,104,204.80		683,102,912.24	
34	\$414,137,582.04		621,082,156.63	
35	\$460,865,062.73		671,423,459.69	
36	\$399,486,822.50		565,845,357.65	
37	\$579,464,385.45		798,600,310.71	
38	\$930,902,475.07		1,249,198,168.37	
39	\$1,252,121,890.45		1,637,188,664.29	
40	\$1,118,925,508.44		1,426,473,111.22	
41	\$1,270,602,560.06		1,580,351,442.86	
42	\$1,412,880,215.07		1,715,493,218.88	
43	\$1,633,639,786.92		1,937,428,589.80	
44	\$2,869,750,329.62		3,326,089,858.16	
45	\$1,702,591,658.09		1,929,500,972.45	
46	\$1,533,685,802.38		1,700,316,854.08	
47	\$1,091,854,148.65		1,184,737,574.49	
48	\$651,933,115.69		692,661,618.88	
49	\$1,214,158,985.43		1,263,695,863.27	
50	\$1,578,784,671.49		1,610,347,482.14	
51	\$1,289,581,633.16		1,289,581,633.16	
	\$39,512,186,303.15	34.77	55,486,402,440.31	48.83
		Weighted Average Life Remainin		Average Economic Life

**Atmos Energy Corporation**  
**Mains - Weighted Average Life Remaining**

Company	Division	{a} Years Remaining	{b} # of connection points	{c} \$400/connection	{d} PV @ 6.46%	{a} Avg Life	PV of Cost at Inception date	Accum Depr at 9/30/06	ARO Cost 9/30/06 NBV
180	Atmos Pipeline-Texas	49.67	618	\$ 247,200	\$11,033	69.93	\$3,104	(\$899)	\$2,205

**FIN 47 Adoption Journal Entries**

As the PV of the ARO for Atmos Pipeline-Texas is insignificant (\$11K), no entry for APT will be recorded.

- {a} Year remaining and average life calculated based on vintage year and economic life from mains detail obtained from the Plant Accounting Department.
- {b} Number of connection points obtained from Gas Measurement.
- {c} Assumed cost to cut and cap based on \$187.5 per cut and cap for utility increased to \$400 an increase in the diameter of pipe.
- {d} Discount rate obtained from Treasury department based on 30 year US Treasury rate adjusted for company-specific risk premium.

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date
1910	180	180.700.36700:Mains - Catholic	3,980.07	1.4300%	70	1980
1911	180	180.700.36700:Mains - Catholic	25,611.62	1.4300%	70	1981
1913	180	180.700.36700:Mains - Catholic	275,414.07	1.4300%	70	1983
1916	180	180.700.36700:Mains - Catholic	220,972.14	1.4300%	70	1986
1918	180	180.700.36700:Mains - Catholic	62,284.53	1.4300%	70	1988
1920	180	180.700.36700:Mains - Catholic	271,672.75	1.4300%	70	1990
1921	180	180.700.36700:Mains - Catholic	8,040.24	1.4300%	70	1991
1922	180	180.700.36700:Mains - Catholic	20,989.72	1.4300%	70	1992
1923	180	180.700.36700:Mains - Catholic	23,392.70	1.4300%	70	1993
1925	180	180.700.36700:Mains - Catholic	26,000.46	1.4300%	70	1995
1926	180	180.700.36700:Mains - Catholic	34,261.36	1.4300%	70	1996
1927	180	180.700.36700:Mains - Catholic	1,548,031.53	1.4300%	70	1997
1928	180	180.700.36700:Mains - Catholic	311,766.90	1.4300%	70	1998
1929	180	180.700.36700:Mains - Catholic	2,434,155.62	1.4300%	70	1999
1930	180	180.700.36700:Mains - Catholic	26,202.22	1.4300%	70	2000
1932	180	180.700.36700:Mains - Catholic	294.25	1.4300%	70	2002
1935	180	180.700.36700:Mains - Catholic	349,335.91	1.4300%	70	2005
1936	180	180.700.36700:Mains - Catholic	1,122.93	1.4300%	70	2006
1937	180	180.700.36700:Mains - Catholic	80.86	1.4300%	70	2007
1938	180	180.700.36700:Mains - Catholic	420,509.72	1.4300%	70	2008
1940	180	180.700.36700:Mains - Catholic	969,232.33	1.4300%	70	2010
1941	180	180.700.36700:Mains - Catholic	1,048,998.78	1.4300%	70	2011
1942	180	180.700.36700:Mains - Catholic	2,284,597.47	1.4300%	70	2012
1943	180	180.700.36700:Mains - Catholic	161.07	1.4300%	70	2013
1944	180	180.700.36700:Mains - Catholic	184,111.40	1.4300%	70	2014
1945	180	180.700.36700:Mains - Catholic	12,366.41	1.4300%	70	2015
1946	180	180.700.36700:Mains - Catholic	177,448.77	1.4300%	70	2016
1947	180	180.700.36700:Mains - Catholic	213,538.79	1.4300%	70	2017
1948	180	180.700.36700:Mains - Catholic	2,518,498.94	1.4300%	70	2018
1949	180	180.700.36700:Mains - Catholic	3,999,656.42	1.4300%	70	2019
1950	180	180.700.36700:Mains - Catholic	3,109,579.90	1.4300%	70	2020
1951	180	180.700.36700:Mains - Catholic	369,976.87	1.4300%	70	2021
1952	180	180.700.36700:Mains - Catholic	983,311.33	1.4300%	70	2022
1953	180	180.700.36700:Mains - Catholic	2,164,967.99	1.4300%	70	2023
1954	180	180.700.36700:Mains - Catholic	1,103,511.31	1.4300%	70	2024
1955	180	180.700.36700:Mains - Catholic	1,578,938.86	1.4300%	70	2025
1956	180	180.700.36700:Mains - Catholic	1,068,615.61	1.4300%	70	2026
1957	180	180.700.36700:Mains - Catholic	1,570,481.39	1.4300%	70	2027
1958	180	180.700.36700:Mains - Catholic	3,565,129.33	1.4300%	70	2028
1959	180	180.700.36700:Mains - Catholic	2,177,921.37	1.4300%	70	2029
1960	180	180.700.36700:Mains - Catholic	846,929.60	1.4300%	70	2030
1961	180	180.700.36700:Mains - Catholic	1,929,780.53	1.4300%	70	2031
1962	180	180.700.36700:Mains - Catholic	3,588,031.51	1.4300%	70	2032
1963	180	180.700.36700:Mains - Catholic	4,979,670.94	1.4300%	70	2033
1964	180	180.700.36700:Mains - Catholic	3,127,688.88	1.4300%	70	2034
1965	180	180.700.36700:Mains - Catholic	4,094,652.80	1.4300%	70	2035
1966	180	180.700.36700:Mains - Catholic	2,994,560.47	1.4300%	70	2036
1967	180	180.700.36700:Mains - Catholic	25,991,624.92	1.4300%	70	2037
1968	180	180.700.36700:Mains - Catholic	1,227,115.77	1.4300%	70	2038
1969	180	180.700.36700:Mains - Catholic	4,959,097.54	1.4300%	70	2039

1970	180	180.700.36700:Mains - Cathodic	7,488,290.50	1.4300%	70	2040
1971	180	180.700.36700:Mains - Cathodic	4,314,328.11	1.4300%	70	2041
1972	180	180.700.36700:Mains - Cathodic	61,972,811.26	1.4300%	70	2042
1973	180	180.700.36700:Mains - Cathodic	5,001,341.17	1.4300%	70	2043
1974	180	180.700.36700:Mains - Cathodic	2,943,735.95	1.4300%	70	2044
1975	180	180.700.36700:Mains - Cathodic	4,418,885.91	1.4300%	70	2045
1976	180	180.700.36700:Mains - Cathodic	3,071,728.10	1.4300%	70	2046
1977	180	180.700.36700:Mains - Cathodic	3,695,077.71	1.4300%	70	2047
1978	180	180.700.36700:Mains - Cathodic	1,015,465.22	1.4300%	70	2048
1979	180	180.700.36700:Mains - Cathodic	3,607,443.23	1.4300%	70	2049
1980	180	180.700.36700:Mains - Cathodic	1,859,627.21	1.4300%	70	2050
1981	180	180.700.36700:Mains - Cathodic	5,215,484.53	1.4300%	70	2051
1982	180	180.700.36700:Mains - Cathodic	2,206,770.06	1.4300%	70	2052
1983	180	180.700.36700:Mains - Cathodic	1,721,692.41	1.4300%	70	2053
1984	180	180.700.36700:Mains - Cathodic	3,222,456.68	1.4300%	70	2054
1985	180	180.700.36700:Mains - Cathodic	7,164,814.41	1.4300%	70	2055
1986	180	180.700.36700:Mains - Cathodic	2,545,282.16	1.4300%	70	2056
1987	180	180.700.36700:Mains - Cathodic	21,570,860.28	1.4300%	70	2057
1988	180	180.700.36700:Mains - Cathodic	8,205,746.26	1.4300%	70	2058
1989	180	180.700.36700:Mains - Cathodic	10,559,764.28	1.4300%	70	2059
1990	180	180.700.36700:Mains - Cathodic	24,713,609.67	1.4300%	70	2060
1991	180	180.700.36700:Mains - Cathodic	15,493,854.30	1.4300%	70	2061
1992	180	180.700.36700:Mains - Cathodic	13,963,769.49	1.4300%	70	2062
1993	180	180.700.36700:Mains - Cathodic	12,747,726.61	1.4300%	70	2063
1994	180	180.700.36700:Mains - Cathodic	19,349,943.78	1.4300%	70	2064
1995	180	180.700.36700:Mains - Cathodic	7,741,575.76	1.4300%	70	2065
1996	180	180.700.36700:Mains - Cathodic	15,851,219.03	1.4300%	70	2066
1997	180	180.700.36700:Mains - Cathodic	3,826,626.32	1.4300%	70	2067
1998	180	180.700.36700:Mains - Cathodic	13,539,234.07	1.4300%	70	2068
1999	180	180.700.36700:Mains - Cathodic	11,839,475.07	1.4300%	70	2069
2000	180	180.700.36700:Mains - Cathodic	18,964,868.30	1.4300%	70	2070
2001	180	180.700.36700:Mains - Cathodic	8,529,251.10	1.4300%	70	2071
2002	180	180.700.36700:Mains - Cathodic	13,333,762.55	1.4300%	70	2072
2003	180	180.700.36700:Mains - Cathodic	10,853,373.24	1.4300%	70	2073
2004	180	180.700.36700:Mains - Cathodic	20,547,073.74	1.4300%	70	2074
2005	180	180.700.36700:Mains - Cathodic	22,047,711.89	1.4300%	70	2075
2006	180	180.700.36700:Mains - Cathodic	565,305.04	1.4300%	70	2076
1936	180	180.700.36701:Mains - Steel	18,251.46	1.4300%	70	2006
1937	180	180.700.36701:Mains - Steel	1,134.00	1.4300%	70	2007
1940	180	180.700.36701:Mains - Steel	2,009.35	1.4300%	70	2010
1942	180	180.700.36701:Mains - Steel	4,485.39	1.4300%	70	2012
1944	180	180.700.36701:Mains - Steel	12,228.59	1.4300%	70	2014
1945	180	180.700.36701:Mains - Steel	887.32	1.4300%	70	2015
1946	180	180.700.36701:Mains - Steel	2,485.77	1.4300%	70	2016
1950	180	180.700.36701:Mains - Steel	47,713.56	1.4300%	70	2020
1951	180	180.700.36701:Mains - Steel	678.54	1.4300%	70	2021
1952	180	180.700.36701:Mains - Steel	34,135.85	1.4300%	70	2022
1953	180	180.700.36701:Mains - Steel	57,340.54	1.4300%	70	2023
1954	180	180.700.36701:Mains - Steel	8,920.36	1.4300%	70	2024
1955	180	180.700.36701:Mains - Steel	3,186.17	1.4300%	70	2025
1956	180	180.700.36701:Mains - Steel	9,750.39	1.4300%	70	2026
1957	180	180.700.36701:Mains - Steel	4,657.04	1.4300%	70	2027

1958	180	180.700.36701:Mains - Steel	6,341.58	1.4300%	70	2028
1959	180	180.700.36701:Mains - Steel	10,764.37	1.4300%	70	2029
1960	180	180.700.36701:Mains - Steel	6,850.16	1.4300%	70	2030
1961	180	180.700.36701:Mains - Steel	6,319.61	1.4300%	70	2031
1962	180	180.700.36701:Mains - Steel	708.06	1.4300%	70	2032
1963	180	180.700.36701:Mains - Steel	119.27	1.4300%	70	2033
1964	180	180.700.36701:Mains - Steel	2,131.54	1.4300%	70	2034
1965	180	180.700.36701:Mains - Steel	106,616.08	1.4300%	70	2035
1966	180	180.700.36701:Mains - Steel	25,905.71	1.4300%	70	2036
1967	180	180.700.36701:Mains - Steel	23,905.73	1.4300%	70	2037
1968	180	180.700.36701:Mains - Steel	82,805.76	1.4300%	70	2038
1969	180	180.700.36701:Mains - Steel	4,179.36	1.4300%	70	2039
1970	180	180.700.36701:Mains - Steel	3,119.36	1.4300%	70	2040
1971	180	180.700.36701:Mains - Steel	465.84	1.4300%	70	2041
1972	180	180.700.36701:Mains - Steel	277.19	1.4300%	70	2042
1973	180	180.700.36701:Mains - Steel	10,748.40	1.4300%	70	2043
1974	180	180.700.36701:Mains - Steel	249.97	1.4300%	70	2044
1975	180	180.700.36701:Mains - Steel	3,635.57	1.4300%	70	2045
1976	180	180.700.36701:Mains - Steel	168.46	1.4300%	70	2046
1977	180	180.700.36701:Mains - Steel	4,093.94	1.4300%	70	2047
1978	180	180.700.36701:Mains - Steel	61,549.19	1.4300%	70	2048
1979	180	180.700.36701:Mains - Steel	44,349.27	1.4300%	70	2049
1980	180	180.700.36701:Mains - Steel	21,878.26	1.4300%	70	2050
1981	180	180.700.36701:Mains - Steel	274,229.35	1.4300%	70	2051
1982	180	180.700.36701:Mains - Steel	13,393.37	1.4300%	70	2052
1983	180	180.700.36701:Mains - Steel	9,969.69	1.4300%	70	2053
1984	180	180.700.36701:Mains - Steel	2,713.43	1.4300%	70	2054
1985	180	180.700.36701:Mains - Steel	23,005.92	1.4300%	70	2055
1986	180	180.700.36701:Mains - Steel	3,233.85	1.4300%	70	2056
1987	180	180.700.36701:Mains - Steel	532.18	1.4300%	70	2057
1988	180	180.700.36701:Mains - Steel	3,116,842.68	1.4300%	70	2058
1992	180	180.700.36701:Mains - Steel	3,546.10	1.4300%	70	2062
1993	180	180.700.36701:Mains - Steel	2,537.03	1.4300%	70	2063
1994	180	180.700.36701:Mains - Steel	294.22	1.4300%	70	2064
1995	180	180.700.36701:Mains - Steel	246.32	1.4300%	70	2065
1996	180	180.700.36701:Mains - Steel	7,235.83	1.4300%	70	2066
1998	180	180.700.36701:Mains - Steel	73,705.37	1.4300%	70	2068
2002	180	180.700.36701:Mains - Steel	48,124.14	1.4300%	70	2072
2003	180	180.700.36701:Mains - Steel	15,867.39	1.4300%	70	2073
2004	180	180.700.36701:Mains - Steel	3,901,082.59	1.4300%	70	2074
2005	180	180.700.36701:Mains - Steel	21,294,540.62	1.4300%	70	2075
2006	180	180.700.36701:Mains - Steel	19,890,443.64	1.4300%	70	2076
			533,930,893.03			

remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1	\$3,980.07	2006	278,326.57
1	\$25,611.62		1,791,022.38
1	\$275,414.07		19,259,725.17
1	\$220,972.14		15,452,597.20
1	\$62,284.53		4,355,561.54
1	\$271,672.75		18,998,094.41
1	\$8,040.24		562,254.55
1	\$20,989.72		1,467,812.59
1	\$23,392.70		1,635,853.15
1	\$26,000.46		1,818,213.99
1	\$34,261.36		2,395,899.30
1	\$1,548,031.53		108,253,953.15
1	\$311,766.90		21,801,881.12
1	\$2,434,155.62		170,220,672.73
1	\$26,202.22		1,832,323.08
1	\$294.25		20,576.92
1	\$349,335.91		24,429,084.62
1	\$1,122.93		78,526.57
1	\$75.21		5,654.55
2	\$811,613.17		29,406,274.13
4	\$3,809,150.84		67,778,484.62
5	\$5,171,637.34		73,356,558.04
6	\$13,547,822.76		159,762,060.84
7	\$1,116.23		11,263.64
8	\$1,460,016.28		12,874,923.08
9	\$110,432.91		864,783.92
10	\$1,762,078.70		12,409,004.90
11	\$2,333,993.91		14,932,782.52
12	\$30,045,868.47		176,118,806.99
13	\$51,715,837.21		279,696,253.15
14	\$43,316,665.46		217,453,139.86
15	\$5,523,780.54		25,872,508.39
16	\$15,664,218.25		68,763,030.07
17	\$36,653,059.47		151,396,362.94
18	\$19,786,034.96		77,168,623.08
19	\$29,889,423.04		110,415,304.90
20	\$21,297,583.84		74,728,364.34
21	\$32,870,285.32		109,823,873.43
22	\$78,183,535.52		249,309,743.36
23	\$49,939,889.32		152,302,193.71
24	\$20,267,084.55		59,225,846.15
25	\$48,109,563.56		134,949,687.41
26	\$93,037,907.97		250,911,294.41
27	\$134,102,886.64		348,228,737.06
28	\$87,356,569.14		218,719,502.10
29	\$118,458,591.84		286,339,356.64
30	\$89,627,404.28		209,409,823.08
31	\$803,922,776.37		1,817,596,148.25
32	\$39,181,892.35		85,812,291.61
33	\$163,303,428.78		346,790,037.76

34	\$254,078,220.32	523,656,678.32
35	\$150,699,782.58	301,701,266.43
36	\$2,226,687,442.33	4,333,763,025.17
37	\$184,699,879.15	349,744,137.76
38	\$111,656,110.44	205,855,660.84
39	\$172,027,537.49	309,013,000.70
40	\$122,654,317.84	214,806,160.84
41	\$151,239,789.07	258,397,042.66
42	\$42,578,527.69	71,011,553.85
43	\$154,867,790.13	252,268,757.34
44	\$81,693,553.38	130,043,860.84
45	\$234,332,084.65	364,719,197.90
46	\$101,357,103.18	154,319,584.62
47	\$80,799,145.20	120,398,070.63
48	\$154,452,574.02	225,346,620.98
49	\$350,574,870.12	501,035,972.73
50	\$127,086,116.24	177,991,759.44
51	\$1,098,605,422.51	1,508,451,767.83
52	\$426,124,977.11	573,828,409.79
53	\$558,929,061.79	738,445,054.55
54	\$1,332,806,697.73	1,728,224,452.45
55	\$851,078,500.19	1,083,486,314.69
56	\$780,994,604.06	976,487,376.92
57	\$725,728,967.36	891,449,413.29
58	\$1,120,943,596.32	1,353,142,921.68
59	\$456,211,600.91	541,368,934.27
60	\$949,964,664.94	1,108,476,855.24
61	\$233,156,609.27	267,596,246.15
62	\$838,485,712.75	946,799,585.31
63	\$745,058,994.09	827,935,319.58
64	\$1,212,425,356.63	1,326,214,566.43
65	\$553,804,870.37	596,451,125.87
66	\$879,095,897.35	932,430,947.55
67	\$726,417,029.93	758,977,149.65
68	\$1,395,764,156.02	1,436,858,303.50
69	\$1,519,750,322.38	1,541,798,034.27
70	\$39,531,820.98	39,531,820.98
1	\$18,251.46	1,276,325.87
1	\$1,054.70	79,300.70
4	\$7,896.89	140,513.99
6	\$26,598.68	313,663.64
8	\$96,973.57	855,146.15
9	\$7,923.83	62,050.35
10	\$24,683.87	173,830.07
14	\$664,653.23	3,336,612.59
15	\$10,130.65	47,450.35
16	\$543,786.48	2,387,122.38
17	\$970,779.35	4,009,827.97
18	\$159,942.68	623,801.40
19	\$60,314.42	222,809.09
20	\$194,325.95	681,845.45
21	\$97,472.17	325,667.13

22	\$139,071.29		443,467.13	
23	\$246,827.76		752,753.15	
24	\$163,924.81		479,032.17	
25	\$157,548.32		441,930.77	
26	\$18,360.05		49,514.69	
27	\$3,211.95		8,340.56	
28	\$59,534.06		149,058.74	
29	\$3,084,410.65		7,455,669.93	
30	\$775,359.71		1,811,588.11	
31	\$739,405.90		1,671,729.37	
32	\$2,643,993.71		5,790,612.59	
33	\$137,626.62		292,262.94	
34	\$105,840.10		218,137.06	
35	\$16,271.82		32,576.22	
36	\$9,959.46		19,383.92	
37	\$396,939.16		751,636.36	
38	\$9,481.38		17,480.42	
39	\$141,532.99		254,235.66	
40	\$6,726.62		11,780.42	
41	\$167,565.25		286,289.51	
42	\$2,580,761.84		4,304,139.16	
43	\$1,903,917.26		3,101,347.55	
44	\$961,113.49		1,529,948.25	
45	\$12,321,143.87		19,176,877.62	
46	\$615,158.42		936,599.30	
47	\$467,878.25		697,181.12	
48	\$130,054.89		189,750.35	
49	\$1,125,681.27		1,608,805.59	
50	\$161,466.36		226,143.36	
51	\$27,103.96		37,215.38	
52	\$161,857,858.33		217,961,026.57	
56	\$198,333.62		247,979.02	
57	\$144,433.30		177,414.69	
58	\$17,044.19		20,574.83	
59	\$14,515.65		17,225.17	
60	\$433,643.80		506,002.10	
62	\$4,564,578.72		5,154,221.68	
66	\$3,172,827.92		3,365,324.48	
67	\$1,062,005.52		1,109,607.69	
68	\$265,000,813.14		272,802,978.32	
69	\$1,467,834,174.07		1,489,128,714.69	
70	\$1,390,940,114.69		1,390,940,114.69	
	26,520,712,461.82	49.67	37,337,824,687.41	69.93
		Weighted Average Life Remainin		Average Economic Life



## Federal Reserve Statistical Release



### H.15 Selected Interest Rates (Daily)

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Release Date: September 20, 2006

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#### FEDERAL RESERVE STATISTICAL RELEASE

H.15 DAILY UPDATE: WEB RELEASE ONLY

SELECTED INTEREST RATES

For use at 4:15 p.m. Eastern Time

*Note: Discount rates provided by  
Stephanie Castle, Assistant Treasurer.*

Yields in percent per annum	September 20, 2006	
	2006 Sep 18	2006 Sep 19
Instruments		
Federal funds (effective) 1 2 3	5.23	5.21
Commercial Paper 3 4 5		
Nonfinancial		
1-month	5.20	5.20
2-month	5.18	5.21
3-month	5.22	5.21
Financial		
1-month	5.25	5.25
2-month	5.25	5.26
3-month	5.26	5.25
CDs (secondary market) 3 6		
1-month	5.29	5.29
3-month	5.35	5.34
6-month	5.40	5.36
Eurodollar deposits (London) 3 7		
1-month	5.33	5.33
3-month	5.39	5.39
6-month	5.42	5.42
Bank prime loan 2 3 8	8.25	8.25
Discount window primary credit 2 9	6.25	6.25
U.S. government securities		
Treasury bills (secondary market) 3 4		
4-week	4.66	4.64
3-month	4.82	4.82
6-month	4.92	4.90
Treasury constant maturities		
Nominal 10		
1-month	4.76	4.72
3-month	4.94	4.94
6-month	5.12	5.09
1-year	5.04	4.99
2-year	4.88	4.79

3-year	4.80	4.72
5-year	4.77	4.69
7-year	4.78	4.69
10-year	4.81	4.74
20-year	5.01	4.94
30-year	4.93	4.86
Inflation indexed 11		
5-year	2.46	2.42
7-year	2.43	2.38
10-year	2.39	2.35
20-year	2.37	2.33
Inflation-indexed long-term average 12	2.33	2.28
Interest rate swaps 13		
1-year	5.47	5.42
2-year	5.32	5.25
3-year	5.27	5.19
4-year	5.28	5.19
5-year	5.29	5.20
7-year	5.33	5.24
10-year	5.38	5.30
30-year	5.48	5.40
Corporate bonds		
Moody's seasoned		
Aaa 14	5.59	5.52
Baa	6.49	6.43
State & local bonds 15		
Conventional mortgages 16		

+ 115/3 = 5.89  
 + 160/3 = 6.46

Note: As the majority of Atmos  
 Mains have an economic life  
 of 30 years or greater, Atmos  
 will utilize the 30 year treasury  
 plus the company specific spread.

Footnotes

1. The daily effective federal funds rate is a weighted average of rates on brokered trades.
2. Weekly figures are averages of 7 calendar days ending on Wednesday of the current week; mo figures include each calendar day in the month.
3. Annualized using a 360-day year or bank interest.
4. On a discount basis.
5. Interest rates interpolated from data on certain commercial paper trades settled by The Depository Trust Company. The trades represent sales of commercial paper by dealers or direct issuers to investors (that is, the offer side). The 1-, 2-, and 3-month rates are equivalent 30-, 60-, and 90-day dates reported on the Board's Commercial Paper Web page ([www.federalreserve.gov/releases/cp/](http://www.federalreserve.gov/releases/cp/)).
6. An average of dealer bid rates on nationally traded certificates of deposit.
7. Bid rates for Eurodollar deposits collected around 9:30 a.m. Eastern time.
8. Rate posted by a majority of top 25 (by assets in domestic offices) insured U.S.-chartere commercial banks. Prime is one of several base rates used by banks to price short-term busin loans.
9. The rate charged for discounts made and advances extended under the Federal Reserve's pri credit discount window program, which became effective January 9, 2003. This rate replaces t adjustment credit, which was discontinued after January 8, 2003. For further information, se [www.federalreserve.gov/boarddocs/press/bcreg/2002/200210312/default.htm](http://www.federalreserve.gov/boarddocs/press/bcreg/2002/200210312/default.htm). The rate reported i for the Federal Reserve Bank of New York. Historical series for the rate on adjustment credi well as the rate on primary credit are available at [www.federalreserve.gov/releases/h15/data](http://www.federalreserve.gov/releases/h15/data)

# WACHOVIA SECURITIES

High Grade Utility Issuing Company Relative Value Analysis

Kimball B. Hoyle  
(703) 575-5105/(866) 688-5932

Company	Issue	Maturity/Mod. Duration	Rating (M/F)	CDS (\$ mm)	O/S (\$ mm)	Current Market Data				Z Spread History				Summary Credit Data							
						Price (\$)	YTW	Treasury		Curve		1 Week	4 Weeks	3 Months	EBITDA Margin (\$ mm)	Regulated	RFO Interest	Debt/EBITDA	RFO/Debt	Delv/Capital	Recurring Cash Flow
								Spread	Z-Spread	Spread	Z-Spread										
<b>ACI Resources, Inc./ACI Capital Corp. (NYSE)</b>																					
4.95% Sr. Notes	1/15/15	31	AAA/BBB+/A-	200	91.95	5.88%	109	110	58	61	NA	21.6%	NA	4.3%	3.3%	18.9%	56.5%	23			
6.375% Sr. Notes	7/15/18	175	AAA/BBB+/A-	175	103.20	5.91%	115	115	62	66	NA										
6% Sr. Notes	10/15/18	250	AAA/BBB+/A-	91.69	91.69	6.11%	150	151	99	102	88										
Note: S&P negative outlook (12/18/08); debt issued by financing subsidiary, AGL Capital, is guaranteed by AGL Resources.																					
<b>American Electric Power Co., Inc. (NYSE)</b>																					
5.375% Sr. Notes	3/15/10	35	Baa2/BBB/BBB	500	99.61	5.94%	75	73	29	33	26	26.3%	98.8%	4.0%	4.1%	14.7%	58.6%	(1,343)			
5.25% Sr. Notes	6/01/15	300	Baa2/BBB/BBB	500	96.03	5.81%	105	106	54	57	51										
Note: Stable ratings.																					
<b>Xcel Energy Corp. (NYSE)</b>																					
4% Sr. Notes	10/15/09	400	Baa3/BBB/BBB+	NA	95.61	5.57%	80	80	36	40	28	9.0%	NA	0.2%	4.4%	5.0%	59.8%	(776)			
4.95% Sr. Notes	10/15/14	500	Baa3/BBB/BBB+	500	98.73	5.94%	67	67	65	70	55										
5.95% Sr. Notes	10/15/31	200	Baa3/BBB/BBB+	200	92.82	6.51%	160	161	109	111	98										
Note: Stable ratings.																					
<b>CenterPoint Energy, Inc. (NYSE)</b>																					
5.025% Sr. Notes	6/01/08	200	Baa1/BBB-/BBB-	50	100.71	5.68%	82	78	36	38	36	7.9%	95.0%	2.6%	5.2%	13.4%	82.6%	95			
6.85% Sr. Notes	9/01/10	200	Baa1/BBB-/BBB-	200	105.30	5.73%	98	97	51	53	54										
6.85% Sr. Notes	6/01/15	200	Baa1/BBB-/BBB-	200	105.01	6.10%	131	132	80	85	87										
Note: Stable ratings.																					
<b>CenterPoint Energy Resources Corp. (NYSE)</b>																					
6.900% Sr. Notes	2/01/08	37	Baa3/BBB/BBB	300	101.06	5.80%	82	73	29	31	31	7.9%	90.0%	3.5%	3.1%	21.0%	10.6%	(47)			
7.88% Sr. Notes	4/01/13	762	Baa3/BBB/BBB	762	110.36	5.94%	115	116	68	74	75										
6.15% Sr. Notes	5/01/16	325	Baa3/BBB/BBB	325	101.24	5.98%	119	119	67	70	72										
Note: Stable ratings.																					
<b>Consolidated Edison, Inc. (NYSE)</b>																					
3.625% Sr. Notes	8/01/08	200	A2/A-/A	NA	96.88	5.11%	55	54	11	11	12	17.5%	98.1%	3.8%	3.7%	17.1%	51.7%	(617)			
Note: S&P negative outlook (6/6/05).																					
<b>Consolidated Natural Gas Co. (NYSE)</b>																					
3.000% Sr. Notes	12/01/14	400	Baa1/BBB/BBB+	400	94.03	5.93%	114	115	61	65	67	26.4%	37.0%	8.8%	2.3%	33.4%	57.3%	(77)			
6.00% Sr. Notes	12/15/27	300	Baa1/BBB/BBB+	300	104.21	6.43%	152	157	102	104	107										
Note: Stable ratings.																					
<b>Consolidated Natural Gas Co. (NYSE)</b>																					
6.125% Sr. Notes	9/01/09	500	Baa3/BBB+/BBB+	500	101.80	5.45%	68	68	24	28	32	9.0%	35.8%	5.2%	2.9%	26.2%	53.1%	177			
7% Sr. Notes	4/01/12	700	Baa3/BBB+/BBB+	700	106.10	5.70%	91	91	45	53	57										
4.50% Sr. Notes	6/15/15	550	Baa1/BBB+/BBB+	550	91.15	5.86%	107	108	64	64	57										
4.50% Sr. Notes	4/01/32	700	Baa1/BBB+/BBB+	700	113.41	6.37%	146	148	96	104	105										
Note: Fitch evolving outlook (1/11/06); Moody's negative outlook (9/14/06).																					
<b>DTE Energy (NYSE)</b>																					
6.3% Sr. Notes	5/15/08	100	Baa3/BBB/BBB	42	100.91	5.66%	80	75	34	32	33	38.8%	100.0%	3.8%	3.5%	19.6%	63.9%	(17)			
6.8% Sr. Notes	9/01/11	297	Baa3/BBB/BBB	400	101.47	5.82%	107	107	59	59	55										
Note: Moody's positive outlook (6/21/06); S&P positive outlook (9/7/06).																					
<b>DTE Energy Corp. (NYSE)</b>																					
6.65% Sr. Notes	4/15/09	200	Baa2/BBB-/BBB	39	102.39	5.55%	78	75	32	32	35	13.8%	104.0%	3.3%	5.8%	14.2%	55.3%	(43)			
7.05% Sr. Notes	6/01/11	600	Baa2/BBB-/BBB	600	102.35	5.56%	101	101	53	52	48										
6.35% Sr. Notes	6/01/16	400	Baa2/BBB-/BBB	400	101.89	6.09%	130	130	76	76	79										
6.375% Sr. Notes	4/15/23	400	Baa2/BBB-/BBB	400	96.55	6.49%	158	160	107	108	111										
Note: Stable ratings.																					
<b>Drapac Resources, Inc. (NYSE)</b>																					
4.125% Sr. Notes	7/15/08	400	Baa2/BBB/BBB+	400	98.18	5.40%	63	54	11	11	9	24.0%	68.2%	4.1%	4.1%	16.8%	63.6%	(1,267)			
5.125% Sr. Notes	12/15/09	300	Baa2/BBB/BBB+	300	98.68	5.57%	80	80	36	36	35										
4.75% Sr. Notes	6/15/10	700	Baa2/BBB/BBB+	700	106.06	5.61%	86	85	40	40	44										
5.7% Sr. Notes	9/17/12	520	Baa2/BBB/BBB+	520	96.05	5.71%	92	95	45	51	44										
5% Sr. Notes	3/15/13	300	Baa2/BBB/BBB+	300	95.24	5.84%	101	104	51	57	59										
5.35% Sr. Notes	7/15/16	300	Baa2/BBB/BBB+	300	94.69	5.94%	111	112	60	62	64										
6.25% Sr. Notes	1/15/16	200	Baa2/BBB/BBB+	200	94.29	6.01%	122	122	70	71	74										
5.95% Sr. Notes	12/15/32	300	Baa2/BBB/BBB+	300	104.11	6.40%	141	141	98	101	100										
Note: Stable ratings; 5.25% maturing 8/7/33; S&P positive outlook (9/13/09); subsidiary of Duke Energy Corp.																					
<b>Duke Capital, LLC (NYSE)</b>																					
4.37% Sr. Notes	3/01/09	200	Baa2/BBB/BBB	44	97.32	5.55%	78	74	32	34	37	21.5%	78.2%	1.0%	3.7%	0.3%	45.4%	(2,779)			
6.55% Sr. Notes	10/01/09	500	Baa2/BBB/BBB	500	105.30	5.57%	113	116	65	77	40										
6.55% Sr. Notes	2/15/13	500	Baa2/BBB/BBB	500	101.74	5.92%	118	120	81	85	48										
5.68% Sr. Notes	8/15/14	488	Baa2/BBB/BBB	488	97.22	5.97%	118	120	69	82	86										
6% Sr. Notes	10/01/19	500	Baa2/BBB/BBB	500	98.13	6.20%	150	148	94	104	108										
6.25% Sr. Notes	2/15/32	250	Baa2/BBB/BBB	250	101.23	6.41%	150	153	99	113	119										
Note: Fitch watch positive (6/14/06); S&P positive outlook (9/13/09); subsidiary of Duke Energy Corp.																					





Atmos Energy Corporation  
Consolidated  
Miles of Pipe and Number of Services  
Calendar Year 2005

		<u>Steel</u>	<u>Plastic</u>	<u>Other</u>	<u>Total</u>	<u>% of Grand Total</u>	<u>Rank by number of services</u>
CO	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	5	-	-	5		
	Distribution - miles of mains	1,322	1,611	-	2,933		
	Total	1,327	1,611	-	2,938		
	Number of Services	32,951	50,394	-	83,345	2.64%	8
KS	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	12	-	-	12		
	Distribution - miles of mains	1,929	1,721	1	3,651		
	Total	1,941	1,721	1	3,663		
	Number of Services	41,177	90,137	-	131,314	4.16%	6
KY	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	295	-	-	295		
	Distribution - miles of mains	2,492	1,148	2	3,642		
	Total	2,787	1,148	2	3,937		
	Number of Services	92,319	83,016	-	175,335	5.55%	5
LA	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	101	-	-	101		
	Distribution - miles of mains	5,800	2,296	17	8,113		
	Total	5,901	2,296	17	8,214		
	Number of Services	288,793	109,858	1	398,652	12.62%	2
MO	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	193	-	-	193		
	Distribution - miles of mains	1,399	559	9	1,967		
	Total	1,592	559	9	2,160		
	Number of Services	39,898	35,192	1,415	76,505	2.42%	9
MID-TX	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	333	-	-	333		
	Distribution - miles of mains	11,932	14,660	931	27,523		
	Total	12,265	14,660	931	27,856		
	Number of Services	573,662	870,234	-	1,443,896	45.72%	1

Atmos Energy Corporation  
Consolidated  
Miles of Pipe and Number of Services  
Calendar Year 2005

	<u>Steel</u>	<u>Plastic</u>	<u>Other</u>	<u>Total</u>	<u>% of Grand Total</u>	<u>Rank by number of services</u>
PIPELINE TEXAS	Gathering - miles of pipeline					
	Transmission - miles of pipeline	6,001	126		6,127	
	Distribution - miles of mains					
	Total	<u>6,001</u>	<u>126</u>	<u>-</u>	<u>6,127</u>	
Number of Services					0.00%	14
WEST TX	Gathering - miles of pipeline					
	Transmission - miles of pipeline	569			569	
	Distribution - miles of mains	6,162	8,100		14,262	
	Total	<u>6,731</u>	<u>8,100</u>	<u>-</u>	<u>14,831</u>	
Number of Services	<u>219,983</u>	<u>83,724</u>		<u>303,707</u>	9.62%	3
GA	Gathering - miles of pipeline	-	-	-	-	
	Transmission - miles of pipeline	81	-	-	81	
	Distribution - miles of mains	572	540	102	1,214	
	Total	<u>653</u>	<u>540</u>	<u>102</u>	<u>1,295</u>	
Number of Services	<u>34,009</u>	<u>34,805</u>	<u>-</u>	<u>68,814</u>	2.18%	10
IA	Gathering - miles of pipeline	-	-	-	-	
	Transmission - miles of pipeline	41	-	-	41	
	Distribution - miles of mains	35	65	3	103	
	Total	<u>76</u>	<u>65</u>	<u>3</u>	<u>144</u>	
Number of Services	<u>8</u>	<u>4,360</u>	<u>418</u>	<u>4,786</u>	0.15%	13
IL	Gathering - miles of pipeline	-	-	-	-	
	Transmission - miles of pipeline	8	-	-	8	
	Distribution - miles of mains	453	237		690	
	Total	<u>461</u>	<u>237</u>	<u>-</u>	<u>698</u>	
Number of Services	<u>9,803</u>	<u>16,908</u>	<u>-</u>	<u>26,711</u>	0.85%	11
MS	Gathering - miles of pipeline	-	-	-	-	
	Transmission - miles of pipeline	281	-	-	281	
	Distribution - miles of mains	3,868	2,187	79	6,134	
	Total	<u>4,149</u>	<u>2,187</u>	<u>79</u>	<u>6,415</u>	
Number of Services	<u>169,308</u>	<u>123,535</u>	<u>190</u>	<u>293,033</u>	9.28%	4

Atmos Energy Corporation  
Consolidated  
Miles of Pipe and Number of Services  
Calendar Year 2005

	<u>Steel</u>	<u>Plastic</u>	<u>Other</u>	<u>Total</u>	<u>% of Grand Total</u>	<u>Rank by number of services</u>
TN						
Gathering - miles of pipeline	-	-	-	-		
Transmission - miles of pipeline	83	-	-	83		
Distribution - miles of mains	934	2,066	-	3,000		
Total	1,017	2,066	-	3,083		
Number of Services	17,703	112,143	-	129,846	4.11%	7
VA						
Gathering - miles of pipeline	-	-	-	-		
Transmission - miles of pipeline	1	-	-	1		
Distribution - miles of mains	318	314	2	634		
Total	319	314	2	635		
Number of Services	4,402	17,700	-	22,102	0.70%	12
TOTAL (including Pipeline Texas)						
Gathering - miles of pipeline	-	-	-	-		
Transmission - miles of pipeline	8,004	126	-	8,130		
Distribution - miles of mains	37,216	35,504	1,146	73,866		
Total	45,220	35,630	1,146	81,996		
Number of Services	1,524,016	1,632,006	2,024	3,158,046	100.00%	
TOTAL (excluding Pipeline Texas)						
Gathering - miles of pipeline	-	-	-	-		
Transmission - miles of pipeline	2,003	-	-	2,003		
Distribution - miles of mains	37,216	35,504	1,146	73,866		
Total	39,219	35,504	1,146	75,869		
	51.69%	46.80%	1.51%	100.00%		
Number of Services	1,524,016	1,632,006	2,024	3,158,046		
	48.26%	51.68%	0.06%	100.00%		
Miles of Pipeline Operated	6,001	126	-	6,127		
Miles of Gas Mains	39,219	35,504	1,146	75,869		
	45,220	35,630	1,146	81,996		
Number of Services	8,470	9,071	11	17,552		
Customers	3,089,104					
Gas Service feet per Cust	30					
	<u>92,673,120</u>					
Feet per mile	5,280					
Miles of Services	<u>17,552</u>					



**Atmos Energy Corporation, Kentucky**

**Case No. 2006-00464**

**Attorney General Initial Data Request Dated February 20, 2007**

**DR Item 158**

**Respondent: Chris Forsythe**

**Data Request:**

Provide complete copies of all correspondence with the following parties regarding the Company's implementation of FASB Statement No. 143, FIN 47 and the FERC NOPR and Order 631 in RM02-7-000:

- a. External auditors and other public accounting firms.
- b. Consultants
- c. External counsel
- d. Federal and State regulatory agencies
- e. Internal Revenue Service

**Response:**

The information provided in response to question 157 was provided to the external auditors. There is no correspondence with other public accounting firms, consultants, external counsel, federal or state regulatory agencies or the Internal Revenue Service regarding Atmos Energy's implementation of FASB Statement No. 143 or FIN 47. No such correspondence exists with any of these parties with respect to FERC NOPR and Order 631 in RM02-7-000.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 159**  
**Respondent: Chris Forsythe**

**Data Request:**

Regarding FASB Statement No. 143, FIN 47, and the FERC NOPR and Order No. 631 in Docket No. RM02-7-000, on a plant account-by-plant account basis, identify any and all "legal obligations" associated with the retirement of the assets contained in the account that result from the acquisition, construction, development and (or) the normal operation of the assets in the account. For the purposes of this question, please use the definition of a "legal obligation" provided in FASB Statement No. 143: "an obligation that a party is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract under the doctrine of promissory estoppel."

**Response:**

Based upon the internal analysis performed by Atmos Energy, the following legal obligations were identified:

- To cut and cap utility mains (Account 376)
- To remove signage from leased facilities (Account 390.9)

The supporting calculations have been provided in response to question AG DR1-157.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 160**  
**Respondent: Chris Forsythe**

**Data Request:**

For any asset retirement obligations identified above, provide the "fair value" of the obligation. For the purposes of the question, fair value means "the amount at which that liability could be settled in a current [not future] transaction between willing parties, that is, other than in a forced or liquidation transaction." Provide all assumptions and calculations underlying these amounts.

**Response:**

The fair value of the legal obligation to cut and cap mains was \$15,070,269 as of September 30, 2006, of which \$537,132 related to Atmos Energy's Kentucky operations. As noted in the response to question AG DR1-157, this ARO was recorded for financial reporting purposes only and is not recorded in the general ledger. Further, the estimate of this liability has not been updated since September 30, 2006 as Atmos Energy only updates the fair value of this liability on a fiscal year basis. The fair value of the asset retirement obligation related to the removal of signage from leased facilities was not calculated because the total current cost was estimated at \$189,000 for all of Atmos Energy's utility operations, which was considered immaterial for further analysis and consideration. The calculations and assumptions have been attached as a part of the response to question AG DR1-157.