EXHIBIT 15

A list of all commercially available or in-house developed computer software, programs and models used in the development of the schedules and workpapers associated with the filing of the utility's application are listed below.

SOFTWARE	DESCRIPTION
MS Excel	MS Excel was used by the Company to formulate their budget
	information and was used to complete the various schedules for the
	financial requirements of the filing. MS Excel is an electronic
	spreadsheet application manufactured by Microsoft Corporation.
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MS Word	MS Word was used to prepare testimony and other
	miscellaneous schedules. MS Word is an electronic word
	processing application manufactured by Microsoft Corporation.
MS SharePoint	SharePoint was used for cloud file storage and collaboration.
	SharePoint is a document library cloud-based application manufactured
	by Microsoft Corporation.
Adobe Acrobat DC	Acrobat was used by the Company to create and manage Portable
	Document Format (PDF) files. Acrobat is a universal document
	exchange application and is manufactured by Adobe Systems
SAP Business One	SAP is used by the Company as an enterprise financial application
Brill Business One	including general ledger, accounts payable, and asset management.
	SAP is manufactured by SAP SE which is a German-based European
	multinational software corporation.
Computer Hardware	Microsoft Surface Pro 7 (Various Specifications)
	Windows 10 Professional & Microsoft 365