

- 12. Provide the following with respect to new tap installations.
- a. Number of installations during the test year.
- 7 Meter Installations 2024
- b. State whether labor costs were capitalized and, if so, provide the total amount and designate the line in the fixed assets listing that reflects the capitalization. labor cost not capitalized
- c. b. State whether material costs were capitalized and, if so, provide the total amount and designate the line in the fixed assets listing that reflects the capitalization.

 Material Cost not capitalized