

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE INDIANA UTILITY)
REGULATORY COMMISSION'S INVESTIGATION)
INTO THE IMPACTS OF THE TAX CUTS AND) CAUSE NO. 45032 S10
JOBS ACT OF 2017 AND POSSIBLE RATE)
IMPLICATIONS)

IURC
RESPONDENT'S /
EXHIBIT NO. 10-31-18
DATE REPORTER

PREFILED DIRECT TESTIMONY

OF

BONNIE J. MANN

CONFIDENTIAL
EXHIBITS

ON BEHALF OF

INDIANA UTILITIES CORPORATION

INDIANA UTILITIES CORPORATION
PREFILED DIRECT TESTIMONY OF BONNIE J. MANN

1 1. **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Bonnie J. Mann. My business address is LWG CPAs &
3 Advisors, 1776 North Meridian Street, Indianapolis, Indiana 46202.

4 2. **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND,**
5 **PROFESSIONAL QUALIFICATION, AND ANY EXPERIENCES**
6 **THAT YOU BELIEVE ARE RELEVANT TO THE CONCLUSIONS**
7 **YOU HAVE REACHED IN THIS TESTIMONY.**

8 A. I hold a BS degree in Business with a concentration in Accounting. I
9 am licensed as a Certified Public Accountant in the State of
10 Indiana. LWG CPAs & Advisors (LWG) is a firm that specializes in
11 various financial matters including those specifically related to
12 utilities. I and other colleagues in LWG regularly testify before the
13 Commission on revenue requirements and other matters. Such
14 testimony typically includes the calculation federal income taxes
15 and depreciation. Finally, I and my colleagues have worked with a
16 number of utilities in Cause No. 45032, have reviewed the
17 Commission's Docket Entries in Cause No. 45032, and have
18 attended the conferences that have been held by the Commission
19 under Cause No. 45032.
20

1 3. Q. DO YOU BELIEVE YOU UNDERSTAND THE COMMISSION'S
2 INVESTIGATION INTO THE TAX CUTS AND JOBS ACT OF 2017
3 UNDER CAUSE NO. 45032.

4 A. Yes.

5
6 4. Q. ARE YOU WORKING WITH ANY SPECIFIC PUBLIC UTILITIES
7 IN THE SUB DOCKETS CREATED UNDER CAUSE NO. 45032?

8 A. Yes, I and my colleagues are working with the Respondents:
9 Midwest Natural Gas Corporation; Indiana Utilities Corporation;
10 South Eastern Indiana Natural Gas Company, Inc.; Fountaintown
11 Gas Company, Inc.; Community Natural Gas Co., Inc.; Boonville
12 Natural Gas Corporation; and Indiana Natural Gas Corporation. I
13 and my colleagues have also worked with a number of other utilities
14 in 45032, such as Switzerland County Natural Gas Company, Inc.,
15 where sub dockets have not been created.

16
17 5. Q. HAVE YOU PREVIOUSLY WORKED WITH THESE
18 COMPANIES?

19 A. Yes, I assisted all of these companies in establishing their current
20 base rates.

21
22 6. Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY HERE?

23 A. We have been asked to assist the above public utilities in
24 responding to the Commission's Docket Entry in Cause No. 45032
25 dated May 14, 2018 creating sub dockets.

1
2 7. Q. WHAT IS YOUR UNDERSTANDING OF THE REQUIREMENTS
3 OF THAT DOCKET ENTRY?

4 A. It is our understanding that these sub dockets are meant to cover
5 all the issues related to the Tax Cuts and Jobs Act that were not
6 addressed in Phase I. We believe the docket entry requires that
7 each of our Respondents file a Case-in-Chief by June 19, 2018.
8 Such Case-in-Chief should consider the material filed by the
9 Consumer Parties on May 2, 2018 and any other matters the
10 Respondents believe are relevant.

11
12 8. Q. IS THE PROCESS OF DETERMINING THE AMOUNT OF
13 EXCESS ACCUMULATED DEFERRED FEDERAL INCOME TAX
14 A SIMPLE MATH CALCULATION FOR THESE SUB DOCKETS?

15 A. No. An over simplification of the process would describe the
16 calculation of excess accumulated deferred federal income taxes
17 as the difference between deferred income taxes calculated at the
18 prior tax rate and the current tax rate. But deferred federal income
19 taxes are created by a series of individual numbers each requiring
20 a different measurement and some of those measurements even
21 differ by jurisdiction such as federal versus state. Some of those
22 deferred income taxes are related to long term assets and will be
23 paid by the utility over a number of years in the future. Some
24 deferred taxes relate to short term assets and will be paid back by

1 the utility in the year after they are incurred. Additionally for non-
2 December tax filers there is the added complication that
3 measurements are not being made at a calendar year end date and
4 the tax rate on their next tax return will not be 21%. While the
5 calculation of the excess accumulated deferred federal income
6 taxes was not different for each group, the calculation of the
7 accumulated deferred federal income taxes were.

8
9 **9. Q. WHO ARE THE NON-DECEMBER YEAR END FILERS IN THE**
10 **GROUP OF UTILITIES YOU ARE REPRESENTING?**

11 A. Midwest Natural Gas, Indiana Natural Gas, Indiana Utilities and
12 Community Natural Gas do not have tax year ends as of December
13 31. The remaining utilities Boonville Natural Gas, Fountaintown
14 Natural Gas, and South Eastern Natural Gas do file tax returns
15 based on the calendar year.

16
17 **10. Q. PLEASE DESCRIBE THE DIFFERENCE IN CALCULATING THE**
18 **ACCUMULATED DEFERRED FEDERAL INCOME TAXES FOR**
19 **YEAR END TAX FILERS VERSUS FISCAL YEAR TAX FILERS?**

20 A. First I would note that these utilities are small with limited
21 administrative personnel. As a result, they do not recalculate the
22 accumulated deferred federal income tax liability each month. For
23 those utilities with a tax year ending in December 31, 2017 the
24 accumulated deferred federal income tax liability was calculated at

1 the end of the calendar year at 21%, and an excess accumulated
2 deferred federal income tax regulatory liability account was created.
3 For utilities without a tax year ending in December, an estimate was
4 calculated for the excess deferred federal income tax liability and a
5 regulatory liability account was created based on that estimate. The
6 calculation of the final excess deferred income taxes has now been
7 made as part of this Phase II proceeding. As a result some of the
8 utilities have had to make adjustments to the previously recorded
9 estimates.

10
11 **11. Q. WHAT ARE THE UNDERLYING DEFERRED TAX ELEMENTS**
12 **FOR THE SMALL NATURAL GAS UTILITIES YOU ARE**
13 **REPRESENTING IN THE SUB DOCKETS?**

14 A. The exact combination varies by utility. The one that they all have
15 in common, and is the largest deferred tax item, is the difference
16 between book and tax depreciation. Other components of deferred
17 taxes include other comprehensive income components for
18 retirement benefits; unrealized gains and losses on investments;
19 tax carryforwards including capital loss carryforwards, and
20 charitable contribution carryforwards; rate case cost deducted for
21 federal tax purposes but amortized for regulatory purposes; unbilled
22 revenue; and other small miscellaneous differences. In most cases
23 the numbers used here are updated to December 31 for the non-

1 calendar year end filers, but there are some that use the underlying
2 item value at the end of the prior fiscal year as a basis.

3
4 **12. Q. HAVE YOU PROVIDED THE CALCULATION OF THE EXCESS**
5 **ACCUMULATED DEFERRED FEDERAL INCOME TAX FOR**
6 **EACH UTILITY?**

7 A. Yes. Exhibit 1 for each utility includes the calculation of the excess
8 accumulated deferred federal income tax showing the individual
9 components of the calculation including both protected and
10 unprotected portions of the excess accumulated deferred federal
11 income tax liability

12
13 **13. Q. WHY ARE THERE ESTIMATES OF NUMBERS BASED ON THE**
14 **PRIOR YEAR END?**

15 A. The deferred taxes related to the retirement component would
16 require a new retirement study to be performed to be updated. The
17 utilities involved did not believe that it was cost effective to update
18 the study for this one calculation. As a result the numbers included
19 for that component match those from the study performed for the
20 tax year end of the utilities involved.

21
22 **14. Q. IS THE EXCESS ACCUMULATED DEFERRED FEDERAL**
23 **INCOME TAX CALCULATION PRESENTED IN EXHIBIT 1 THE**
24 **AMOUNT THE UTILITY IS PROPOSING TO REFUND?**

1 A. No. I believe the amount to be refunded to customers is the amount
2 that was actually collected from customers in excess of the tax that
3 will be paid.

4
5 15. Q. **WHAT IS THE PROPER METHOD TO CALCULATE THE**
6 **AMOUNT OF DEFERRED TAXES COLLECTED FROM**
7 **CUSTOMERS?**

8 A. You should begin by looking at the income tax calculation from the
9 prior base rate proceeding. The calculation of income tax expense
10 included in the prior revenue requirements is not based on actual
11 taxable income or the actual marginal tax rate of the utility. It is
12 instead calculated on total net operating income from existing
13 customers at the stated rate for that level of income. I would note
14 that this can be an issue itself if permanent tax differences are
15 ignored during the process, or there are components of deferred
16 taxes that don't run through income like those associated with other
17 comprehensive income. As a result the tax expense calculation for
18 revenue requirements is both a current and deferred income tax
19 calculation. The amount of deferred income taxes being collected
20 from customers is the amount embedded in that income tax
21 calculation.

22 16. Q. **HAVE YOU DETERMINED THE AMOUNT OF EXCESS**
23 **ACCUMULATED DEFERRED FEDERAL INCOME TAXES TO BE**
24 **REFUNDED?**

1 A. If the income tax expense calculation includes the revenue for the
2 deferred income taxes then the accumulated deferred income taxes
3 at that point will match up to the income tax calculation. Therefore,
4 I have recalculated the deferred income taxes from each utility's
5 last base rate case assuming a federal tax rate of 21%. The
6 difference between those accumulated deferred federal income tax
7 calculations is the amount of excess accumulated deferred federal
8 income taxes I am proposing be returned to customers. Those
9 calculations can be found on Exhibit 3 for each utility.

10
11 **17. Q. THE EXCESS ACCUMULATED DEFERRED FEDERAL INCOME**
12 **TAX ON EXHIBIT THREE (3) SHOWS THE REMOVAL OF SOME**
13 **ITEMS ORIGINALLY INCLUDED IN THE DEFERRED TAX**
14 **AMOUNTS INCLUDED IN THE AMOUNT USED FOR THE LAST**
15 **BASE RATE CASE, WHY WERE THESE ITEMS REMOVED?**

16 A. The items removed fall into two categories. Short term items and
17 non-income statement items. Short term items are items that are
18 deferred for only one year. As a result those taxes have been
19 incurred and paid at the utility's prior tax rate and therefore do not
20 need to be refunded. Non-income statement items have been
21 removed because they are not included in the tax calculation for the
22 rates and therefore were not collected from customers. Going back
23 to the discussion above that it is the income tax calculation that
24 creates the amount of deferred tax included in rates, any deferred

1 tax items not related to the operating income statement are not
2 going to be included in that calculation and should not be included
3 in the refund calculation.

4
5 **18. Q. WHY DID YOU INCLUDE LESS DOCUMENTATION FOR THE**
6 **CALCULATIONS IN EXHIBIT 3 THAN INCLUDED FOR EXHIBIT**
7 **1?**

8 A. The accumulated deferred federal income tax calculation
9 referenced in exhibit 3 was included in each utilities last rate case
10 and has therefore been previously vetted by both the OUCC and
11 the IURC.

12
13 **19. Q. WHAT IS EXHIBIT 2?**

14 A. Once the amount of the refund to customers has been established,
15 the time frame of the refund must be determined for each utility.
16 Exhibit 2 addresses the time frame. Because the majority of the
17 underlying components are long term, the return of the excess
18 should also extend over multiple years. Based upon the level of
19 detail held by the utilities, it was determined that the alternative
20 weighted average life method should be used. For the protected
21 portion of the excess accumulated deferred federal income taxes
22 each utility has calculated the estimated average remaining useful
23 life of its utility plant in service. The calculations were made based

1 on classes of UPIS and then a weighted average approach was
2 used to determine the final amortization numbers.

3
4 20. Q. IF THE EXCESS ACCUMULATED DEFERRED FEDERAL
5 INCOME TAX REFUND IS BEING CALCULATED BASED ON
6 THE LAST RATE CASE, WHY IS IT APPROPRIATE TO USE
7 THE CURRENT REMAINING LIVES OF THE ASSETS TO
8 RETURN THAT EXCESS?

9 A. The remaining useful lives of the underlying assets are shorter now
10 than they were at the time of each utility's last rate case. To use
11 the older remaining life to amortize the amounts would extend the
12 refund to the customer beyond the remaining useful life of the
13 assets involved. It would inappropriate to extend the amortization
14 period beyond the lives of the assets involved

15
16 21. Q. WHAT IS YOUR PROPOSAL FOR THE AMORTIZATION OF THE
17 UNPROTECTED EXCESS ACCUMULATED DEFERRED
18 FEDERAL INCOME TAXES?

19 A. Due to the smaller amount involved with these numbers, the utilities
20 have proposed to use the same amortization period for the entire
21 excess accumulated deferred federal income tax. This also has the
22 advantage of making the tracking of the amortization easier for both
23 the small gas utilities and the regulators.
24

1 22. Q. OTHER THAN THE CALCULATION OF THE REFUND FOR THE
2 EXCESS ACCUMULATED DEFERRED FEDERAL INCOME
3 TAXES, WHAT ELSE WAS REQUIRED BY THE IURC DOCKET
4 ENTRY?

5 A. The remaining requirement was focused on the disposition of the
6 over collected revenue from January 1, 2018 through April 30,
7 2018. For this portion of the requirement we are again providing a
8 calculation and recommending a method for returning the over
9 collection over an appropriate period of time.

10 23. Q. PLEASE EXPLAIN YOUR CALCULATION OF THE OVER
11 COLLECTION FOR EACH UTILITY?

12 A. My calculation is reflected in my Exhibit 4 for each utility, except for
13 Midwest Natural Gas and Indiana Natural Gas. The information for
14 those two utilities is being presented by witness David Osmon.
15 During Phase I of this proceeding the IURC approved for each
16 utility a new set of tariffs. These tariffs were approved on April 30,
17 2018 for use starting May 1, 2018. Thus these utilities collected the
18 higher revenue for the first four months of 2018. The calculation
19 shown on the first page of Exhibit 4 is a calculation of the difference
20 in revenue between the pre-April 2018 tariff and the post-April 2018
21 tariff based on the actual volumes sold by the utility. For customer
22 classes whose bills include an NTA adjustment, the change in tariff
23 was calculated for that adjustment and then either added to or
24

1 removed from the total depending the nature of the NTA in that
2 billing cycle. The net over collection column reflects the amount due
3 to each class of customers based on the difference in the tariff.

4
5 **24. Q. WHAT IS YOUR PROPOSAL FOR RETURNING THE OVER**
6 **COLLECTED REVENUE?**

7 A. The OUCC has suggested that any over collection should be
8 returned to customers over the same time period in which such
9 over collection was created. For the utilities I am representing in
10 this sub docket, the over collection occurred during the four months
11 of January through April. As the Commission is aware, natural gas
12 sales can vary over any given four month period. However, since
13 the over collection occurred during a heating period, these utilities
14 believed, and I agreed, that the refund should also occur over a
15 heating period. Since the Commission has indicated it anticipates
16 concluding these sub dockets with an Order near the end of the
17 calendar year, we are proposing to return the over-collection over
18 the months of January through April 2019.

19
20 **25. Q. WHAT IS THE METHOD OF REFUND THAT THE UTILITIES ARE**
21 **PROPOSING FOR THIS OVER COLLECTION?**

22 A. We are proposing a temporary tracker mechanism with a
23 reconciliation feature. We believe this is the best way to return the
24 over collection to the actual customers who generated the excess

1 revenue for these seven small gas utilities. With that as the goal
2 each utility has calculated a tracker based on the expected revenue
3 for the first four months of 2019. However, even with NTA, there
4 can be changes in consumption that will mean that the revenue is
5 not properly returned to customers during that period. As a result,
6 these utilities are proposing that a reconciliation be completed at
7 the end of that period. The reconciliation for the four month period
8 would be included with the work papers in the GCA filing that
9 includes a reconciliation of April 2019. The difference between the
10 total revenue over collected by the utilities and the amount of
11 revenue returned by the utilities would be included in the schedule
12 12 variances for the GCA.

13
14 **26. Q. IS THERE ANY OTHER INFORMATION THAT YOU BELIEVE IS**
15 **RELEVANT TO THIS CAUSE?**

16 A. Yes. There are a number of issues that I don't believe this sub
17 docket has adequately addressed. Those include blended tax rates,
18 the cost of these proceedings, the impact of the change in deferred
19 taxes on the equity structure, and the impact of this proceeding on
20 risk for these utilities.

21
22 **27. Q. WHAT ARE YOUR CONCERNS RELATED TO BLENDED TAX**
23 **RATES?**

1 A. Cause No. 45032 was started based on the tax rate change on
2 January 1, 2018. There is an embedded assumption that every
3 utility will only pay 21% on the revenue reflected in the tax return for
4 tax year 2018. While I understand that assumption, it does not take
5 into account non calendar year taxpayers. For any tax paying
6 entity that has a non-calendar year end, their tax rate in 2018 will
7 not be 21%. It will be a blended rate based on the number of
8 months at each tax rate during their tax year. In calculating the
9 refund on the over collection of revenue for the first four months of
10 2018 and in calculating the change in deferred taxes, all of the
11 utilities have used a 21% tax rate. However that means that the
12 utilities not using a calendar tax year end will be returning to
13 customers more than they should due to the requirement to pay
14 taxes at a rate higher than 21% during their current tax year.

15
16 **28. Q. WHAT ARE YOUR CONCERNS RELATED TO THE COSTS OF**
17 **THIS PROCEEDING?**

18 A. This proceeding was created by the Commission and all of the
19 small gas utilities were required to be Respondents in this
20 proceeding. These regulatory proceedings come with a cost. The
21 small natural gas utilities I am representing are requesting that the
22 Commission allow them to defer the cost of this proceeding as a
23 regulatory asset that can be reviewed and eventually recovered in
24 their next full base rate case.

1
2 29. Q. WHAT ARE YOUR CONCERNS ABOUT THE IMPACT OF
3 DEFERRED TAXES ON THE CAPITAL STRUCTURE?

4 A. The IURC has asked these utilities to recalculate those deferred
5 taxes, and to the extent that they are lower, return the excess to
6 customers. Deferred taxes are included in the base rate capital
7 structure at a 0% cost. A high deferred tax value with a 0% cost
8 within the capital structure will result in a lower overall weighted
9 average cost of capital. If the deferred tax number is lowered the
10 weighted average cost of capital goes up and the authorized
11 earnings on the utility should be increased.

12
13 30. Q. WHAT ARE YOUR CONCERNS RELATED TO RISK TO THESE
14 UTILITIES AS A RESULT OF THIS PROCEEDING?

15 A. I believe risk for utility investors is created by uncertainty.
16 Historically, this Commission has indicated that it would not use
17 single issue ratemaking to change base rates. Further, after
18 requiring the small gas utilities to appear as Respondents in this
19 cause, and instructing each to file a Phase 1 tariff to implement the
20 effect of the Tax Cuts and Jobs Act, Switzerland County Natural
21 Gas' Phase 1 tariff was denied, apparently because it reflected an
22 increase. Since filings under Indiana Code 8-1-2-42 often reflect
23 increases, this denial underscores the uncertainty now created by
24 this proceeding.

1
2 **31. Q. ARE YOU PRESENTING NEW TARIFFS IN THIS SUB DOCKET**
3 **CHANGES?**

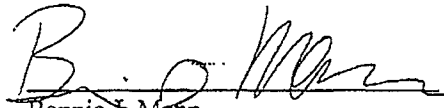
4 A. No. The tariffs have already been adjusted for the change in the tax
5 rate. Therefore the only change will be to add the adjustment for
6 the refunding of the excess accumulated deferred federal income
7 taxes. The utilities anticipate making a compliance filing once an
8 Order in these sub dockets have been received.

9
10
11 **32. Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

12 A. Yes, it does.

VERIFICATION

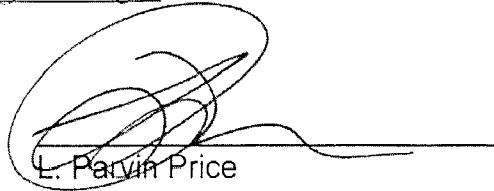
I affirm under the penalties of perjury that the foregoing is true to the best of my knowledge, information and belief as of the date here filed.


Bonnie J. Mann

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing has been served upon the following counsel of record electronically this 19th day of June, 2018:

Tiffany Murray
Scott Franson
Heather Poole
Indiana Office of Utility Consumer Counselor
115 West Washington, Suite 1500S
Indianapolis, IN 46204
timurray@oucc.in.gov
sfranson@oucc.in.gov
hpoole@oucc.in.gov
infomgt@oucc.in.gov



L. Parvin Price

INDIANA UTILITIES CORPORATION

EXHIBITS

CAUSE NO. 45032-S10

INDIANA UTILITIES CORPORATION

TABLE OF CONTENTS

Exhibit 1

Page 1	Deferred Tax Asset/Liability
Page 2	Trial Balance
Page 3	Quarterly (10/1 - 12/31) Current Depreciation Calculation
Page 4	Accumulated Depreciation Federal Tax Balance @ 9/30/17
Page 5	Accumulated Depreciation Federal Tax Balance @ 9/30/18
Page 6	State Deferred Tax Estimate
Page 7	Accumulated Depreciation State Tax Balance @ 9/30/17
Page 8	Accumulated Depreciation State Tax Balance @ 9/30/18
Page 9	Deferred Income Tax

Exhibit 2

Page 1	Average Rate Assumption Method ("ARAM")
Page 2	Net Book Value Breakout
Page 3 -9	Calculation of Remaining Useful Life

Exhibit 3

Page 1	Refundable Excess Deferred Income Taxes Calculation
Page 2	Deferred Tax at 34%
Page 3	Deferred Tax at 21%

Exhibit 4

Page 1	Summary of Revenue Over Collection
Page 2	Calculation of Revenue Refund Tracker
Page 3 -6	Monthly Revenue Over Collection

Indiana Utilities Corporation
Deferred Tax Asset/Liability

Line		After Tax Act	Prior to Tax Act
1	Net Book Value	7,083,585	7,083,585
2	Federal Net Asset Value, Exhibit 1 Page 3	3,684,653	3,684,653
3	Other Adjustments (Exhibit 1 Page 9):		
4	Capitalized Payroll Taxes	(127,955)	(127,955)
5	Unamortized Rate Case & Accrued SRC	8,149	8,149
6	Unrealized Gain on Marketable Securities	(1,640,378)	(1,640,378)
7	Capital Loss Carry Forward	4,698	4,698
8	Difference in NBV ((Sum Line 2 - 7) - Line 1))	(5,154,417)	(5,154,418)
9	State Deferred Tax Estimate, Exhibit 1 Page 6	(293,363)	(293,363)
10	NBV less State Deferred Tax Estimate (Line 8 - Line 9)	(4,861,054)	(4,861,055)
11	Tax Rate	21.0%	34.0%
12	Current Period Deferred (Line 10 * Line 11)	(1,020,821)	(1,652,759)
13	Deferred Tax under old rate	(1,652,759)	
14	Deferred Tax under new rate (Line 12)	(1,020,821)	
15	Reg Liability (Line 13 - Line 14)	(631,937)	
Unprotected Accumulated Deferred Income Tax ("ADIT")			
		After Tax Act	Prior to Tax Act
16	Capitalized Payroll Taxes	(127,955)	(127,955)
17	Unamortized Rate Case & Accrued SRC	8,149	8,149
18	Unrealized Gain on Marketable Securities	(1,640,378)	(1,640,378)
19	Capital Loss Carry Forward	4,698	4,698
20		(1,755,486)	(1,755,486)
21	Tax Rate	21.0%	34.0%
22	Unprotected ADIT	(368,652)	(596,865)
23	Unprotected ADIT After Tax Act	(368,652)	
24	Unprotected ADIT Prior to Tax Act	(596,865)	
25	Unprotected excess ADIT	228,213	
26			
27	State Deferred Tax Estimate (Exhibit 1 Page 4)	(293,363)	
28	Change in tax rates (34% - 21%)	13.0%	
29		(38,137)	
30	Total Unprotected excess ADIT (Line 23 + Line 26)	190,076	

Indiana Utilities Corporation
Trial Balance
December 31, 2017

Line	Account	Beginning Balance	Period Activity	Ending Balance
1	00100-0367 Mains - Transmission	952,917.42	6,355.57	959,272.99
2	00100-0376 Mains & Lines Distribution	6,628,352.92	25,801.38	6,654,154.30
3	00100-0379 Measuring & Regulation Station Equipment	148,121.44	1,576.51	149,697.95
4	00100-0380 Services	1,889,928.09	3,735.49	1,893,663.58
5	00100-0381 Meters & Regulators	1,122,314.44	779.83	1,123,094.27
6	00100-0382 New Service Installations	297,947.19	561.27	298,508.46
7	00100-0389 Land	96,073.24	-	96,073.24
8	00100-0390 Office Structures	314,740.73	7,642.91	322,383.64
9	00100-0391 Office Equipment	59,362.05	-	59,362.05
10	00100-0392 Transportation Equipment	383,274.56	43,120.62	426,395.18
11	00100-0394 Miscellaneous Tools & Equipment	187,329.09	657.79	187,986.88
12	00100-0396 Power Operated Equipment	510,780.92	-	510,780.92
13	00100-0397 Communications Equipment	23,653.40	-	23,653.40
14	00100-0398 Computers & Software	520,584.02	2,437.25	523,021.27
15	00100-3651 Right of Ways	4,942.54	-	4,942.54
16	00100-3811 Meters - Automated Meter Reading	194,992.32	-	194,992.32
17	00100-3901 Office Structures - Garage	327,445.66	-	327,445.66
18	00100-3902 Office Structures - Remodel	87,299.58	-	87,299.58
19	00107-0001 Work Order - Extensions of Distribution	3,345.55	(3,345.55)	-
20	00107-0002 Work Order - Phase 3 Cory-New Midd Reloc	-	-	-
21	00107-0003 Work Order - #3	-	-	-
22	00107-0004 Work Order - #4	-	-	-
23	00110-0367 Reserve for Depreciation - Mains & Lines	(3,661,640.01)	(70,968.42)	(3,732,608.43)
24	00110-0379 Reserve for Depreciation - Measuring &	(85,113.94)	(764.75)	(85,878.69)
25	00110-0380 Reserve for Depreciation - Services	(943,976.00)	(13,185.00)	(957,161.00)
26	00110-0381 Reserve for Depreciation - Meters & Regs	(463,220.67)	(8,405.37)	(471,626.04)
27	00110-0382 Reserve for Depreciation - New Meter	(157,970.06)	(2,110.50)	(160,080.56)
28	00110-0390 Reserve for Depreciation - Office Struct	(123,757.66)	(2,212.00)	(125,969.66)
29	00110-0391 Reserve for Depreciation - Office Equip	(41,439.84)	(394.75)	(41,834.59)
30	00110-0392 Reserve for Depreciation - Transportatio	(308,376.35)	(12,604.92)	(320,981.27)
31	00110-0394 Reserve for Depreciation - Mis. Tools	(104,279.68)	(3,914.26)	(108,193.94)
32	00110-0396 Reserve for Depreciation - Power Equip.	(297,213.99)	(5,893.75)	(303,107.74)
33	00110-0397 Reserve for Depreciation - Comm. Equip.	(21,012.66)	(149.50)	(21,162.16)
34	00110-0398 Reserve for Depreciation - Computers	(296,356.62)	(10,180.00)	(306,536.62)
35	00110-3811 Reserve for Depreciation - Automated Met	(53,491.00)	(1,668.75)	(55,159.75)
36	00110-3901 Reserve for Depreciation - Garage	(53,688.46)	(2,099.00)	(55,787.46)
37	00110-3902 Reserve fo Depreciation - Remodeling	(12,496.00)	(559.50)	(13,055.50)

Indiana Utilities Corporation
Quarterly (10-1-12-31) Current Depreciation Calculation

FEDERAL		Cost			Accumulated Depreciation @ 9-30	Current Depreciation	January - March 2018 Activity	Divide by 4	12-31-17 Accumulated Depreciation	Federal Net Asset Value
		Total Federal 9-30-17	Oct. Nov. & Dec. Entries	12-31-17 Balance						
1	00100-0367 Mains - Transmission	941,572.62	17,700.37	959,272.99	82,125.61	39,413.00	15,848.00	3,641.25	84,926.86	112,346.13
2	00100-0376 Mains & Lines Distribution	6,497,983.80	38,393.35	6,536,377.15	4,705,229.91	400,071.35	219,441.04	43,157.58	4,750,387.49	1,785,989.66
3	00100-0379 Metering & Regulation Station Equipment	144,966.60	5,376.57	150,343.17	88,231.83	5,928.79	1,345.86	1,195.73	89,427.36	60,915.81
4	00100-0380 Services	1,848,364.21	18,427.80	1,866,792.01	1,362,420.83	75,825.61	12,745.61	15,770.00	1,378,190.83	488,601.18
5	00100-0381 Meters & Regulators	1,108,161.24	11,924.01	1,120,085.25	820,065.74	45,508.81	412.00	11,274.20	831,339.94	291,260.31
6	00100-0382 New Service Installations	292,254.06	920.39	293,174.45	236,085.27	8,547.00	2,038.00	1,627.25	237,715.52	55,458.93
7	00100-0389 Land	96,073.24	-	96,073.24	-	-	-	-	-	96,073.24
8	00100-0390 Office Structures	369,361.66	13,021.92	322,381.58	146,719.21	21,252.92	242.00	5,252.73	145,971.94	176,411.64
9	00100-0391 Office Equipment	59,362.05	-	59,362.05	45,794.34	1,265.00	-	316.25	46,110.59	13,251.46
10	00100-0392 Transportation Equipment	381,856.23	44,538.95	426,395.18	354,189.06	103,102.20	43,850.00	14,813.05	369,002.11	57,393.07
11	00100-0394 Miscellaneous Tools & Equipment	184,618.74	3,368.14	187,986.88	161,996.08	12,661.97	2,390.98	2,567.75	164,565.83	23,421.05
12	00100-0396 Power Operated Equipment	510,780.92	-	510,780.92	493,258.98	8,413.67	1,112.00	1,825.42	495,084.40	15,696.52
13	00100-0397 Communications Equipment	23,653.40	-	23,653.40	22,415.23	314.00	-	78.50	22,493.73	1,159.67
14	00100-0398 Computers & Software	517,606.23	5,415.04	523,021.27	422,164.92	40,616.40	6,904.00	8,428.10	430,533.02	92,488.25
15	00100-3651 Right of Ways	4,942.54	-	4,942.54	-	-	-	-	-	4,942.54
16	00100-3811 Meters - Automated Meter Reading	194,992.32	-	194,992.32	124,154.00	11,525.00	-	2,881.25	132,035.25	62,957.07
17	00100-3901 Office Structures - Garage	327,445.66	-	327,445.66	53,339.78	8,396.00	-	2,099.00	55,438.78	272,006.88
18	00100-3902 Office Structures - Remodel	87,299.58	-	87,299.58	12,402.00	2,238.00	-	559.50	12,961.50	74,338.08
19		13,531,750.10	161,086.54	13,692,836.64	9,888,695.79	784,079.72	306,129.49	119,487.56	10,908,183.15	3,684,653.20
		(Exhibit 1 Page 4)			(Exhibit 1 Page 4)	(Exhibit 1 Page 7)				
STATE		Cost			Accumulated Depreciation @ 9-30	Current Depreciation	January - March 2018 Activity	Divide by 4	12-31-17 Accumulated Depreciation	State Net Asset Value
		Total State 9-30-17	Oct. Nov. & Dec. Entries	12-31-17 Balance						
20	00100-0367 Mains - Transmission	920,337.42	17,700.37	938,037.79	802,592.94	24,334.00	594.00	5,935.00	808,527.94	129,509.85
21	00100-0376 Mains & Lines Distribution	6,504,372.56	38,393.35	6,542,765.91	4,630,352.89	172,334.00	8,229.00	41,026.25	4,671,379.14	1,871,386.77
22	00100-0379 Metering & Regulation Station Equipment	144,966.60	5,376.57	150,343.17	100,403.92	3,488.00	43.00	861.25	101,265.17	49,078.00
23	00100-0380 Services	1,777,808.18	18,427.80	1,796,235.98	1,335,584.77	35,878.00	726.00	8,788.00	1,342,372.77	453,863.21
24	00100-0381 Meters & Regulators	1,108,908.82	13,924.01	1,122,832.83	793,895.12	33,203.00	419.00	8,196.00	809,091.12	310,741.71
25	00100-0382 New Service Installations	289,557.12	920.39	290,477.51	235,545.80	5,552.00	-	1,388.00	236,933.80	53,543.71
26	00100-0389 Land	96,073.24	-	96,073.24	-	-	-	-	-	96,073.24
27	00100-0390 Office Structures	369,361.66	13,021.92	322,381.58	121,833.57	9,514.00	242.00	2,318.00	124,153.57	198,230.01
28	00100-0391 Office Equipment	58,139.72	-	58,139.72	49,372.57	1,718.00	-	429.50	49,802.07	8,337.65
29	00100-0392 Transportation Equipment	381,856.23	44,538.95	426,395.18	326,300.35	46,937.38	8,222.00	9,678.85	336,660.20	90,735.99
30	00100-0394 Miscellaneous Tools & Equipment	183,038.74	3,368.14	186,406.88	138,672.16	16,323.17	320.00	4,001.29	142,673.45	43,733.43
31	00100-0396 Power Operated Equipment	510,780.92	-	510,780.92	470,830.00	13,587.67	149.00	3,350.67	474,180.67	36,591.25
32	00100-0397 Communications Equipment	23,653.40	-	23,653.40	23,341.89	32.00	-	8.00	23,349.89	103.51
33	00100-0398 Computers & Software	517,606.23	5,415.04	523,021.27	330,559.62	53,694.00	925.00	13,192.25	343,751.87	179,269.40
34	00100-3651 Right of Ways	4,942.54	-	4,942.54	19.00	-	-	-	19.00	4,923.54
35	00100-3811 Meters - Automated Meter Reading	194,992.32	-	194,992.32	124,340.00	12,073.00	-	3,018.25	127,358.25	67,634.07
36	00100-3901 Office Structures - Garage	327,445.66	-	327,445.66	53,339.78	8,396.00	-	2,099.00	55,438.78	272,006.88
37	00100-3902 Office Structures - Remodel	87,299.58	-	87,299.58	12,402.00	2,238.00	-	559.50	12,961.50	74,338.08
38		13,441,140.94	161,086.54	13,602,227.48	9,547,678.38	439,304.22	19,869.00	104,858.81	9,652,537.19	3,949,690.30
		(Exhibit 1 Page 8)			(Exhibit 1 Page 8)	(Exhibit 1 Page 9)				

Indiana Utilities Corporation
Accumulated Depreciation Federal Tax Balance @ 9/30/17

ASSET DEPRECIATION SHORT REPORT
INDIANA UTILITIES - Sep. 30, 2017

Assets: 725 of 725 Included
Include: All Assets
Method: FEDERAL - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	Meth/Life	Cost	Section 179	Depr Basis	Includes Section 179	Beg A/Depr	Curr Depr	End A/Depr
Grand totals for all accounts: (725 assets)									
			13,532,214.09	125,152.53	13,407,061.56		9,274,704.64	614,189.17	9,888,893.81
Less: 1 Disposed assets (Current Depreciation: \$13.00)									
			483.83	0.00	483.83		185.02		185.02
Net totals for all accounts: (724 assets)									
			13,531,750.16	125,152.53	13,406,597.63		9,274,519.62	614,189.17	9,888,695.79
Codes that may appear next to the date acquired include: A - Addition, D - Disposal, T - Traded, I - Inactive, C - Construction in Progress, MQ - Mid Quarter Applied									
Additional Summary Statistics:									
			Cost	Curr Yr 179	Prior Yr 179	Depr Basis	Beg A/Depr	Curr A/Depr	End A/Depr
Grand Totals for All Assets									
			13,532,214.08	0.00	125,152.53	13,407,061.56	9,274,704.64	614,189.17	9,888,893.81
Inactive Assets									
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Disposed Assets									
			483.83	0.00	0.00	483.83	185.02	13.00	198.02
Less: Traded Assets									
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Totals (Active & Inactive Assets)									
			13,531,750.16	0.00	125,152.53	13,406,597.63	9,274,519.62	614,176.17	9,888,695.79
Total Bonus Depreciation Taken at 30% Rate:									
				0.00					
Total Bonus Depreciation Taken at 50% Rate:									
				260,617.00					
Total Bonus Depreciation Taken at 100% Rate:									
				0.00					
Total Bonus Depreciation Taken:									
				260,617.00					

(Exhibit 1 Page 3)

Indiana Utilities Corporation
Accumulated Depreciation Federal Tax Balance @ 9/30/18

ASSET DEPRECIATION REPORT
INDIANA UTILITIES - Sep. 30, 2018

Assets: 782 of 782 Included
Include: All Assets
Method: FEDERAL - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	Meth	Conv	Life	Status	New	Listed	Inv Credit	Cost	Section 179	Depr Basis	Current Depr	Beg A/Depr	Selling Price	
Date Sold								Depr Year	Net Book Val	Salvage Value	Prior Bonus	Current Bonus	End A/Depr	Gain/Loss	
Asset A/C# 100-398 - MISC COMP & SOFTWARE															
03/31/18	(A) 2018 QTR 1 Additions				Active	New	Not Listed	0.00	8,904.14	0.00	8,904.14	8,904.00	0.00		
	MA150 MQ 7							1	0.14	0.00	0.00	8,904.00	8,904.00		
Totals for Asset A/C# 100-398 (44 assets)								0.00	528,825.41	36,007.03	493,818.38	40,818.40	422,104.82	0.00	
Non-Recoverable ITC								0.00	67,204.09	0.00	93,031.00	12,319.00	462,721.32	0.00	
Summary for: 100-398								Cost		Section 179 + Accum Depr =		Total			
Beginning Balances (39 assets)								517,608.23		36,007.03		398,097.98		422,104.82	
+ Additions (A) (5 assets)								12,319.18		All Curr. Depr. 0.00		40,818.40		40,818.40	
Subtotals								528,825.41		36,007.03		426,714.29		462,721.32	
- Disposals (D) and Trades (T) (0 assets)								0.00		0.00		0.00		0.00	
Ending Balances (44 assets)								528,825.41		36,007.03		426,714.29		462,721.32	
Grand totals for all accounts: (782 assets)								0.00	14,026,894.26	125,152.53	13,901,741.73	784,079.72	8,888,695.79	0.00	
Non-Recoverable ITC								0.00	3,354,118.75	0.00	1,741,586.00	433,404.00	10,872,775.51	0.00	
Summary for Grand Totals								Cost		Section 179 + Accum Depr =		Total			
Beginning Balances (724 assets)								13,531,750.18		125,152.53		8,763,543.28		8,888,695.79	
+ Additions (A) (58 assets)								495,144.10		All Curr. Depr. 0.00		784,079.72		784,079.72	
Subtotals								14,026,894.26		125,152.53		10,547,622.98		10,872,775.51	
- Disposals (D) and Trades (T) (0 assets)								0.00		0.00		0.00		0.00	
Ending Balances (782 assets)								14,026,894.26		125,152.53		10,547,622.98		10,872,775.51	
								Cost		Curr Depr		End A/Depr			
Depreciable Assets: (782 assets 0 disposed)								14,026,894.26		784,079.72		10,872,775.51			
Amortizable Assets: (0 assets, 0 disposed)								0.00		0.00		0.00			
Codes that may appear next to the date acquired include: A - Addition, D - Disposal, T - Traded, I - Inactive, C - Construction In Progress, MQ - Mid-Quarter Applied															
Additional Summary Statistics:								Cost	Curr Yr 179	Prior Yr 179	Depr Basis	Beg A/Depr	Curr A/Depr	End A/Depr	Net Book Val
Grand Totals for All Assets								14,026,894.26	0.00	125,152.53	13,901,741.73	8,888,695.79	784,079.72	10,872,775.51	3,354,118.75
Inactive Assets								0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Disposed Assets								0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Traded Assets								0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Totals (Active & Inactive Assets)								14,026,894.26	0.00	125,152.53	13,901,741.73	8,888,695.79	784,079.72	10,872,775.51	3,354,118.75
Total Bonus Depreciation Taken at 30% Rate:								0.00							
Total Bonus Depreciation Taken at 50% Rate:								0.00							
Total Bonus Depreciation Taken at 100% Rate:								433,404.00							
Total Bonus Depreciation Taken:								433,404.00							

(Exhibit I Page 3)

(Exhibit I Page 3)

Indiana Utilities Corporation
State Deferred Tax Estimate

<u>Line</u>		<u>State</u>
1	Net Book Value, Exhibit 1 Page 1	7,083,585
2	State Net Book Value, Exhibit 1 Page 3	3,949,690
3	Other Adjustments:	
4	Capitalized Payroll Taxes	(127,955)
5	Unamortized Rate Case & Accrued SRC	8,149
6	Unrealized Gain on Marketable Securities	(1,640,378)
7	Capital Loss Carry Forward	4,698
8	Difference in NBV ((Sum Line 2 - 7)- Line 1))	(4,889,380)
9	Tax rate	6.0%
10	State Deferred Tax Estimate (Line 9 * Line 8)	<u>(293,363)</u>

Indiana Utilities Corporation
Accumulated Depreciation State Tax Balance @ 9/30/17

ASSET DEPRECIATION SHORT REPORT
INDIANA UTILITIES - Sep. 30, 2017

Assets: 725 of 725 included
Include: All Assets
Method: INDIANA - Std Conventions Applied

Sort #: Asset A/C#

Date Acq	Description	Meth/Life	Cost	Section 179	Depr Basis	Beg A/Depr	Includes Section 179 Curr Depr	End A/Depr
Grand totals for all accounts: (725 assets)								
			13,441,604.87	18,923.87	13,421,681.00	9,130,497.83	417,644.48	9,548,142.31
Less: 1 Disposed assets (Current Depreciation: \$0.00)								
			483.83	0.00	483.83	463.83		463.83
Net totals for all accounts: (724 assets)								
			13,441,140.94	18,923.87	13,421,217.07	9,130,033.90	417,644.48	9,547,678.38
Codes that may appear next to the date acquired include: A - Addition, D - Disposal, T - Traded, I - Inactive, C - Construction In Progress, MQ - Mid Quarter Applied								
Additional Summary Statistics:								
			Cost	Curr Yr 179	Prior Yr 179	Depr Basis	Beg A/Depr	Curr A/Depr
			End A/Depr	Net Book Val				
Grand Totals for All Assets								
			13,441,604.87	0.00	18,923.87	13,421,681.00	9,130,497.83	417,644.48
Inactive Assets								
			0.00	0.00	0.00	0.00	0.00	0.00
Less: Disposed Assets								
			483.83	0.00	0.00	483.83	463.83	0.00
Less: Traded Assets								
			0.00	0.00	0.00	0.00	0.00	0.00
Net Totals (Active & Inactive Assets)								
			13,441,140.94	0.00	18,923.87	13,421,217.07	9,130,033.90	417,644.48
Total Bonus Depreciation Taken at 30% Rate:								
				0.00				
Total Bonus Depreciation Taken at 50% Rate:								
				0.00				
Total Bonus Depreciation Taken at 100% Rate:								
				0.00				
Total Bonus Depreciation Taken:								
				0.00				

Exhibit 1 Page 9

Indiana Utilities Corporation
Accumulated Depreciation State Tax Balance @ 9/30/18

ASSET DEPRECIATION REPORT
INDIANA UTILITIES - Sep. 30, 2018

Assets: 782 of 782 Included
Include: All Assets
Method: INDIANA - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq Date Sold	Description Meth	Conv	Life	Status	New	Listed	Inv Credit Depr Year	Cost Net Book Val	Section 179 Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
Asset A/C# 100-398 - MISC COMP & SOFTWARE													
03/31/18	(A) 2018 QTR 1 Additions							0.00	8,904.14	0.00	8,904.14	925.00	0.00
	MA150 MD 7	Active			New	Not Listed	1	5,879.14	0.00	0.00	0.00	925.00	
Totals for Asset A/C# 100-398 (44 assets)								0.00	529,925.41	0.00	529,925.41	63,694.00	330,568.82
Non-Recoverable ITC								0.00	145,071.78	0.00	0.00	0.00	394,253.62
Summary for: 100-398								Cost	Section 179	+ Accum Depr	=	Total	
Beginning Balances								(39 assets) 517,605.23	0.00	330,568.82		330,568.82	
+ Additions (A)								(5 assets) 12,319.18	All Curr. Depr.	0.00	63,694.00	63,694.00	
Subtotals								529,925.41	0.00	394,253.62		394,253.62	
- Disposals (D) and Trades (T)								(0 assets) 0.00	0.00	0.00		0.00	
Ending Balances								(44 assets) 529,925.41	0.00	394,253.62		394,253.62	
Grand totals for all accounts: (782 assets)								0.00	13,936,285.04	19,923.87	13,916,361.17	439,304.22	9,547,678.38
Non-Recoverable ITC								0.00	3,949,302.44	0.00	0.00	0.00	9,888,982.80
Summary for Grand Totals								Cost	Section 179	+ Accum Depr	=	Total	
Beginning Balances								(724 assets) 13,441,140.84	19,923.87	9,527,754.51		9,547,678.38	
+ Additions (A)								(98 assets) 496,144.10	All Curr. Depr.	0.00	439,304.22	439,304.22	
Subtotals								13,936,285.04	19,923.87	9,967,058.73		9,986,982.60	
- Disposals (D) and Trades (T)								(0 assets) 0.00	0.00	0.00		0.00	
Ending Balances								(782 assets) 13,936,285.04	19,923.87	9,967,058.73		9,986,982.60	
Depreciable Assets: (782 assets 0 disposed)								Cost	Curr Depr	End A/Depr			
Amortizable Assets: (0 assets, 0 disposed)								13,936,285.04	439,304.22	9,986,982.60			
								0.00	0.00	0.00			
Codes that may appear next to the date acquired include: A - Addition, D - Disposal, T - Traded, I - Inactive, C - Construction In Progress, MQ - Mid-Quarter Applied													
Additional Summary Statistics:													
Grand Totals for All Assets								Cost	Curr Yr 179	Prior Yr 179	Depr Basis	Beg A/Depr	Curr A/Depr
Inactive Assets								13,936,285.04	0.00	19,923.87	13,916,361.17	9,547,678.38	439,304.22
Less: Disposed Assets								0.00	0.00	0.00	0.00	0.00	0.00
Less: Traded Assets								0.00	0.00	0.00	0.00	0.00	0.00
Net Totals (Active & Inactive Assets)								13,936,285.04	0.00	19,923.87	13,916,361.17	9,547,678.38	439,304.22
Total Bonus Depreciation Taken at 30% Rate:								0.00					
Total Bonus Depreciation Taken at 50% Rate:								0.00					
Total Bonus Depreciation Taken at 100% Rate:								0.00					
Total Bonus Depreciation Taken:								0.00					

Exhibit 1 Page 3

Indiana Utilities Corporation
Deferred Income Tax
September 30, 2017

Line			ST LIABILITY	LT LIABILITY	ST ASSET	LT ASSET
DEFERRED TAX ASSET/(LIABILITY) PER BALANCE SHEET						
1	Depreciation	Net Book Value - Book @ 9/30/17		7,057,105		
2		Net Book Value - Tax @ 9/30/17		<u>3,643,054</u>		
3		Difference		(3,414,051)		
4	Capitalized Payroll Taxes			(127,955)		
5	Unamortized Rate Case & Accrued SRC					8,149
6	Unrealized Gain on Marketable Securities			(1,465,531)		
7	Capital Loss Carry Forward					<u>4,698</u>
8	Total Deferrals		-	<u>(5,007,536)</u>	-	<u>12,847</u>
9	State Tax @ 6.00%	(284,657)	-	(285,428)	-	771
10	Federal Tax (Net of State) @ 34% (Exhibit 1 Page 1)	<u>(1,601,411)</u>	-	<u>(1,605,517)</u>	-	<u>4,106</u>
11	Total Deferred Tax Asset/(Liability), 9/30/17	<u>(1,886,068)</u>	-	<u>(1,890,945)</u>	-	<u>4,877</u>
12	State Tax @ 6.25%	(278,055)	-	(278,858)	-	803
13	Federal Tax (Net of State) @ 34%	<u>(1,439,616)</u>	-	<u>(1,443,711)</u>	-	<u>4,095</u>
14	Total Deferred Tax Asset/(Liability), 9/30/17	<u>(1,717,671)</u>	-	<u>(1,722,569)</u>	-	<u>4,898</u>
DEFERRED TAX EXPENSE PER INCOME STMT						
15	Total Change in Deferred State Tax	(6,602)	-	(6,570)	-	(32)
16	Total Change in Deferred Federal Tax	<u>(161,795)</u>	-	<u>(161,806)</u>	-	<u>11</u>
17	Total Change in Deferred Tax	<u>(168,397)</u>	-	<u>(168,376)</u>	-	<u>(21)</u>
18	Change included in OCI	(20,903)	-	(20,903)	-	-
19	Change included in OCI	<u>(106,608)</u>	-	<u>(106,608)</u>	-	-
20	Total Deferred Tax in OCI	<u>(127,511)</u>	-	<u>(127,511)</u>	-	-
21	Deferred State Tax on Income Stmt	14,301	-	14,333	-	(32)
22	Deferred Fed Tax on Income Stmt	<u>(55,187)</u>	-	<u>(55,198)</u>	-	<u>11</u>
23	Total Deferred Tax on Income Statement	<u>(40,886)</u>	-	<u>(40,865)</u>	-	<u>(21)</u>

Indiana Utilities Corporation
Average Rate Assumption Method ("ARAM")
December 31, 2017

Line	Account	Average	
		Life	Amortization
1	00100-0367 Mains - Transmission	28	3,873
2	00100-0376 Mains & Lines Distribution	14	10,211
3	00100-0379 Measuring & Regulation Station Equipment	23	16
4	00100-0380 Services	11	5,099
5	00100-0381 Meters & Regulators	13	3,573
6	00100-0382 New Service Installations	12	932
7	00100-0389 Land	-	-
8	00100-0390 Office Structures	22	120
9	00100-0391 Office Equipment	11	53
10	00100-0392 Transportation Equipment	3	2,472
11	00100-0394 Miscellaneous Tools & Equipment	14	540
12	00100-0396 Power Operated Equipment	12	2,112
13	00100-0397 Communications Equipment	9	19
14	00100-0398 Computers & Software	2	7,052
15	00100-3651 Right of Ways	-	-
16	00100-3811 Meters - Automated Meter Reading	28	357
17	00100-3901 Office Structures - Garage	28	(2)
18	00100-3902 Office Structures - Remodel	28	(0)
19			36,426
20			12.13

INDIANA UTILITIES CORPORATION
Net Book Value Breakout
December 31, 2017

<u>Line</u>		Book Cost Basis	Accumulated Depreciation	Net Book Value
1	00100-0367 Mains - Transmission	959,273		959,273
2	00100-0376 Mains & Lines Distribution	6,654,154	(3,732,608)	2,921,546
3	00100-0379 Measuring & Regulation Station Equipment	149,698	(85,879)	63,819
4	00100-0380 Services	1,893,664	(957,161)	936,503
5	00100-0381 Meters & Regulators	1,123,094	(471,626)	651,468
6	00100-0382 New Service Installations	298,508	(160,081)	138,428
7	00100-0389 Land	96,073		96,073
8	00100-0390 Office Structures	322,384	(125,970)	196,414
9	00100-0391 Office Equipment	59,362	(41,835)	17,527
10	00100-0392 Transportation Equipment	426,395	(320,981)	105,414
11	00100-0394 Miscellaneous Tools & Equipment	187,987	(108,194)	79,793
12	00100-0396 Power Operated Equipment	510,781	(303,108)	207,673
13	00100-0397 Communications Equipment	23,653	(21,162)	2,491
14	00100-0398 Computers & Software	523,021	(306,537)	216,485
15	00100-3651 Right of Ways	4,943		4,943
16	00100-3811 Meters - Automated Meter Reading	194,992	(55,160)	139,833
17	00100-3901 Office Structures - Garage	327,446	(55,787)	271,658
18	00100-3902 Office Structures - Remodel	87,300	(13,056)	74,244
19		<u>13,842,728</u>	<u>(6,759,143)</u>	<u>7,083,585</u>

Indiana Utilities Corporation
Book Depreciation Expense - Calculation of Remaining Useful Life
September 30, 2017

Asset ID	Description	Date In Service	Method / Conv.	Life	Average Remaining Life Calculation		
					Fully Disposed	Years Active	Remaining Years
100-365 - Right of Ways							
	RIGHT OF WAYS	10/1/1980	No Calc / N/A	0.0000			
645	2016 2nd qtr additions	3/31/2016	No Calc / N/A	0.0000			
657	3rd qtr 2016 additions	6/30/2016	No Calc / N/A	0.0000			
Subtotal: 100-365 - Right of Ways							
Less dispositions and exchanges:							
Net for: 100-365 - Right of Ways							
100-367 - Mains - Transmission							
2	35 YEAR PROPERTY	9/30/1963	SL / N/A	33.0000	9/21/1996	54	0
3	1971 ADDITIONS	3/31/1978	SYD / N/A	33.0000	3/23/2011	40	0
4	1972 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
5	1973 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
6	1974 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
7	1975 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
8	1976 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
9	1976 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
10	1977 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
11	1977 ADDITIONS	3/31/1978	SYD / N/A	33.0000	3/23/2011	40	0
12	1978 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
13	1978 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
14	1979 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
15	15 YR-PUBLIC UTILITIES	3/1/1982	SL / N/A	33.0000	2/21/2015	36	0
16	1980 ADDITIONS	3/31/1982	SL / N/A	33.0000	3/23/2015	36	0
17	15-YR PUBLIC UTILITIES	10/1/1982	SL / N/A	33.0000	9/23/2015	35	0
18	15-YR PUBLIC UTILITIES	1/1/1983	SL / N/A	33.0000	12/24/2015	35	0
19	1984 ADDITIONS	9/30/1984	SL / N/A	33.0000	9/22/2017	33	0
20	MAINS & LINES - TRANSMISSION	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
21	CAPITALIZED PAYROLL	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
22	MAINS & LINES - TRANSMISSION	3/31/2007	SL / N/A	33.0000	3/22/2040	11	23
23	GROSS ADDITIONS 2009	3/31/2009	SL / N/A	33.0000	3/23/2042	9	25
24	2014 ADDITIONS	3/31/2014	SL / N/A	33.0000	3/23/2047	4	30
439	2015 ADDITIONS	3/31/2015	SL / N/A	33.0000	3/22/2048	3	31
635	2016 additions	12/31/2015	M / MQ	33.0000	12/22/2048	2	31
646	2016 2nd qtr additions	3/31/2016	SL / N/A	33.0000	3/23/2049	2	32
658	3rd qtr 2016 additions	6/30/2016	M / MQ	33.0000	6/22/2049	1	32
668	4th Qtr Additions 2016	9/30/2016	M / MQ	33.0000	9/22/2049	1	32
679	1st Qtr Additions 2017	12/31/2016	M / MQ	33.0000	12/23/2049	1	32
679	2nd Qtr Additions 2017	3/31/2017	M / MQ	33.0000	3/23/2050	1	33
1679	3rd Qtr Additions 2017	6/30/2017	M / MQ	33.0000	6/22/2050	0	33
682	4th Qtr Additions 2017	9/30/2017	M / MQ	33.0000	9/22/2050	0	33
Subtotal: 100-367 - Mains - Transmission							
Less dispositions and exchanges:							
Net for: 100-367 - Mains - Transmission							
100-376 - Mains - Distribution							
25	D 22 YEAR PROPERTY	9/30/1966	SL / N/A	33.0000			
26	D 1971 ADDITIONS	3/31/1978	SL / N/A	33.0000			
27	G 1972 ADDITIONS	3/31/1978	SL / N/A	33.0000			
28	G 1972 ADDITIONS	3/31/1978	SL / N/A	33.0000			
29	G 1973 ADDITIONS	3/31/1978	SL / N/A	33.0000			
30	G 1973 ADDITIONS	3/31/1978	SL / N/A	33.0000			
31	G 1974 ADDITIONS	3/31/1978	SL / N/A	33.0000			
32	G 1975 ADDITIONS	3/31/1978	SL / N/A	33.0000			
33	G 1975 ADDITIONS	3/31/1978	SL / N/A	33.0000			
34	1976 ADDITIONS	3/31/1978	SYD / N/A	33.0000	3/23/2011	40	0
35	1977 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
36	1978 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
37	1979 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
38	1979 ADDITIONS	3/31/1938	SL / N/A	33.0000	3/23/1971	80	0
39	1980 ADDITIONS	3/31/1978	SL / N/A	33.0000	3/23/2011	40	0
40	FULLY DEPRECIATED	9/30/1978	SL / N/A	33.0000	9/22/2011	39	0
41	1978 ADDITIONS	3/31/1980	SL / N/A	33.0000	3/23/2013	38	0
42	15-YR PUBLIC UTILITIES	3/1/1981	SL / N/A	33.0000	2/21/2014	37	0
43	1979 ADDITIONS	3/31/1981	SL / N/A	33.0000	3/23/2014	37	0
44	1981 ADDITIONS	3/31/1983	SYD / N/A	33.0000	3/22/2016	35	0
45	15 YR-MAINS & PIPES	3/1/1984	SL / N/A	33.0000	2/21/2017	34	0
						Average Life Remaining 28	

46	1984 ADDITIONS	9/30/1984	SL / N/A	33.0000	9/22/2017	33	0
47	15 YR-MAINS & PIPELN	3/1/1985	SL / N/A	33.0000	2/21/2018	33	0
48	15 YR-MAINS	9/1/1986	SL / N/A	33.0000	8/24/2019	31	2
50	MAINS & LINES - DISTRIBUTION	3/1/1987	SL / N/A	33.0000	2/21/2020	31	2
51	MAINS & LINES - DISTRIBUTION	6/1/1987	SL / N/A	33.0000	5/23/2020	30	3
52	MAINS & LINES - DISTRIBUTION	9/1/1987	SL / N/A	33.0000	8/23/2020	30	3
53	MAINS & LINES - DISTRIBUTION	9/1/1987	SL / N/A	33.0000	8/23/2020	30	3
54	MAINS & LINES - DISTRIBUTION	10/1/1987	SL / N/A	33.0000	9/22/2020	30	3
55	MAINS & LINES - DISTRIBUTION	11/1/1987	SL / N/A	33.0000	10/23/2020	30	3
56	MAINS & LINES - DISTRIBUTION	12/1/1987	SL / N/A	33.0000	11/22/2020	30	3
57	MAINS & LINES - DISTRIBUTION	1/1/1988	SL / N/A	33.0000	12/23/2020	30	3
58	MAINS & LINES - DISTRIBUTION	2/1/1988	SL / N/A	33.0000	1/23/2021	30	3
59	MAINS & LINES - DISTRIBUTION	3/1/1988	SL / N/A	33.0000	2/21/2021	30	3
60	MAINS & LINES - DISTRIBUTION	4/1/1988	SL / N/A	33.0000	3/24/2021	29	4
61	MAINS & LINES - DISTRIBUTION	5/1/1988	SL / N/A	33.0000	4/23/2021	29	4
62	MAINS & LINES - DISTRIBUTION	6/1/1988	SL / N/A	33.0000	5/24/2021	29	4
63	MAINS & LINES - DISTRIBUTION	7/1/1988	SL / N/A	33.0000	6/23/2021	29	4
64	MAINS & LINES - DISTRIBUTION	8/1/1988	SL / N/A	33.0000	7/24/2021	29	4
65	MAINS & LINES - DISTRIBUTION	9/1/1988	SL / N/A	33.0000	8/24/2021	29	4
66	MAINS & LINES - DISTRIBUTION	9/1/1989	SL / N/A	33.0000	8/24/2022	28	5
67	MAINS & LINES - DISTRIBUTION	10/1/1989	SL / N/A	33.0000	9/23/2022	28	5
68	MAINS & LINES - DISTRIBUTION	11/30/1989	SL / N/A	33.0000	11/22/2022	28	5
69	MAINS & LINES - DISTRIBUTION	9/30/1990	SL / N/A	33.0000	9/22/2023	27	6
70	MAINS & LINES - DISTRIBUTION	10/1/1990	SL / N/A	33.0000	9/23/2023	27	6
71	MAINS & LINES - DISTRIBUTION	12/15/1990	SL / N/A	33.0000	12/7/2023	27	6
72	MAINS & LINES - DISTRIBUTION	3/15/1991	SL / N/A	33.0000	3/6/2024	27	6
73	MAINS & LINES - DISTRIBUTION	6/15/1991	SL / N/A	33.0000	6/6/2024	26	7
74	MAINS & LINES - DISTRIBUTION	9/15/1991	SL / N/A	33.0000	9/6/2024	26	7
75	MAINS & LINES - DISTRIBUTION	12/15/1991	SL / N/A	33.0000	12/6/2024	26	7
76	MAINS & LINES - DISTRIBUTION	3/15/1992	SL / N/A	33.0000	3/7/2025	26	7
77	MAINS & LINES - DISTRIBUTION	6/15/1992	SL / N/A	33.0000	6/7/2025	25	8
78	MAINS & LINES - DISTRIBUTION	9/15/1992	SL / N/A	33.0000	9/7/2025	25	8
79	MAINS & LINES - DISTRIBUTION	6/15/1993	SL / N/A	33.0000	6/7/2026	24	9
80	MAINS & LINES - DISTRIBUTION	3/15/1994	SL / N/A	33.0000	3/7/2027	24	9
81	MAINS & LINES - DISTRIBUTION	12/15/1994	SL / N/A	33.0000	12/7/2027	23	10
82	MAINS & LINES - DISTRIBUTION	3/15/1995	SL / N/A	33.0000	3/6/2028	23	10
83	MAINS & LINES - DISTRIBUTION	6/15/1995	ME / MM	33.0000	6/6/2028	22	11
84	MAINS & LINES - DISTRIBUTION	9/15/1995	SL / N/A	33.0000	9/6/2028	22	11
85	CAPITALIZED PAYROLL	9/30/1995	SL / N/A	33.0000	9/21/2028	22	11
86	MAINS & LINES - DISTRIBUTION	12/31/1995	SL / N/A	33.0000	12/22/2028	22	11
87	MAINS & LINES - DISTRIBUTION	3/31/1996	SL / N/A	33.0000	3/23/2029	22	12
88	MAINS & LINES - DISTRIBUTION	6/30/1996	SL / N/A	33.0000	6/22/2029	21	12
89	MAINS & LINES - DISTRIBUTION	6/30/1996	SL / N/A	33.0000	6/22/2029	21	12
90	MAINS & LINES - DISTRIBUTION	9/30/1996	SL / N/A	33.0000	9/22/2029	21	12
91	CAPITALIZED PAYROLL	9/30/1996	SL / N/A	33.0000	9/22/2029	21	12
92	MAINS & LINES - DISTRIBUTION	12/31/1996	ME / HY	20.0000	12/26/2016	21	12
93	MAINS & LINES - DISTRIBUTION	6/30/1997	SL / N/A	33.0000	6/22/2030	20	13
94	CAPITALIZED PAYROLL	9/30/1997	SL / N/A	33.0000	9/22/2030	20	13
95	MAINS & LINES - DISTRIBUTION	6/30/1998	SL / N/A	33.0000	6/22/2031	19	14
96	MAINS & LINES - DISTRIBUTION	9/30/1998	SL / N/A	33.0000	9/22/2031	19	14
97	CAPITALIZED PAYROLL	9/30/1998	SL / N/A	33.0000	9/22/2031	19	14
98	MAINS & LINES - DISTRIBUTION	9/30/1999	SL / N/A	33.0000	9/21/2032	18	15
99	CAPITALIZED PAYROLL	9/30/1999	SL / N/A	33.0000	9/21/2032	18	15
100	MAINS & LINES - DISTRIBUTION	9/30/2000	SL / N/A	33.0000	9/22/2033	17	16
101	CAPITALIZED PAYROLL	9/30/2000	SL / N/A	33.0000	9/22/2033	17	16
102	MAINS & LINES - DISTRIBUTION	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
103	CAPITALIZED PAYROLL	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
104	MAINS & LINES - DISTRIBUTION	9/30/2002	SL / N/A	33.0000	9/22/2035	15	18
105	CAPITALIZED PAYROLL	9/30/2002	SL / N/A	33.0000	9/22/2035	15	18
106	MAINS & LINES - DISTRIBUTION	10/1/2002	SL / N/A	33.0000	9/23/2035	15	18
107	MAINS & LINES - DISTRIBUTION	3/31/2004	SL / N/A	33.0000	3/23/2037	14	20
108	CAPITALIZED PAYROLL	3/31/2004	SL / N/A	33.0000	3/23/2037	14	20
109	MAINS & LINES - DISTRIBUTION	3/31/2005	SL / N/A	33.0000	3/23/2038	13	21
110	CAPITALIZED PAYROLL	9/30/2005	SL / N/A	33.0000	9/22/2038	12	21
111	MAINS & LINES - DISTRIBUTION	3/31/2006	SL / N/A	33.0000	3/23/2039	12	22
112	CAPITALIZED PAYROLL	9/13/2006	SL / N/A	33.0000	9/5/2039	11	22
113	CAPITALIZED PAYROLL	3/30/2007	SL / N/A	33.0000	3/21/2040	11	23
114	MAINS & LINES - DISTRIBUTION	3/31/2007	SL / N/A	33.0000	3/22/2040	11	23
117	2008 CAPITALIZED PAYROLL	3/31/2008	ME / MM	33.0000	3/23/2041	10	24
118	CAPITALIZED PAYROLL	3/31/2008	ME / MM	33.0000	3/23/2041	10	24
119	2008 ADDITIONS	9/30/2008	SL / N/A	33.0000	9/22/2041	9	24
120	GROSS ADDITIONS 2009	3/31/2009	SL / N/A	33.0000	3/23/2042	9	25
121	2009 CAPITALIZED PAYROLL	3/31/2009	SL / N/A	33.0000	3/23/2042	9	25
122	2010 ADDITIONS (BEFORE 1/1)	12/15/2009	SL / N/A	33.0000	12/7/2042	8	25
123	2010 ADDITIONS	3/31/2010	SL / N/A	33.0000	3/23/2043	8	26
124	2011 ADDITIONS	3/31/2011	SL / N/A	33.0000	3/22/2044	7	27
125	2012 ADDITIONS	3/31/2012	SL / N/A	33.0000	3/23/2045	6	28
126	2013 ADDITIONS	3/31/2013	SL / N/A	33.0000	3/23/2046	5	29
127	2014 ADDITIONS	12/31/2013	SL / N/A	33.0000	12/23/2046	4	29

619	2015 ADDITIONS	3/31/2015	SL / N/A	33.0000	3/22/2048	3	31
626	2015 Additions 1st qtr	12/31/2014	ME / HY	33.0000	12/23/2047	3	30
627	2015 Additions 2nd qtr	3/31/2015	ME / HY	33.0000	3/22/2048	3	31
636	2016 additions 1st qtr	12/31/2015	ME / MQ	33.0000	12/22/2048	2	31
647	2016 2nd qtr additions	3/31/2016	ME / MQ	33.0000	3/23/2049	2	32
659	3rd qtr 2016 additions	6/30/2016	ME / MQ	33.0000	6/22/2049	1	32
660	3rd qtr 2016 additions	6/30/2016	ME / MQ	33.0000	6/22/2049	1	32
669	4th Qtr Additions 2016	9/30/2016	ME / MQ	33.0000	9/22/2049	1	32
31	D 1974 ADDITIONS	3/31/1978	SL / N/A	33.0000			
684	2017 ADDITIONS	9/30/2017	SL / N/A	33.0000	9/22/2050	0	33
34	D 1976 ADDITIONS	3/31/1978	SYD / N/A	33.0000			

Subtotal: 100-376 - Mains - Distribution

Less dispositions and exchanges:

Net for: 100-376 - Mains - Distribution

Average Remaining Life	14
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100-379 - Reg & Station Equipment

116	MEASURING & REG STATION EQUIP	9/30/1984	SL / N/A	33.0000	9/22/2017	33	0
128	MEASURING & REG STATION EQUIP	12/15/1991	SL / N/A	33.0000	12/6/2024	26	7
129	MEASURING & REG STATION EQUIP	9/30/1999	SL / N/A	33.0000	9/21/2032	18	15
130	MEASURING & REG STATION EQUIP	9/30/2000	SL / N/A	33.0000	9/22/2033	17	16
131	MEASURING & REG STATION EQUIP	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
132	MEASURING & REG STATION EQUIP	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
133	CAPITALIZED PAYROLL	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
134	MEASURING & REG STATION EQUIP	9/30/2002	SL / N/A	33.0000	9/22/2035	15	18
135	CAPITALIZED PAYROLL	9/30/2002	SL / N/A	33.0000	9/22/2035	15	18
136	MEASURING & REG STATION EQUIP	3/1/2003	SL / N/A	33.0000	2/21/2036	15	18
137	MEASURING & REG STATION EQUIP	3/31/2004	SL / N/A	33.0000	3/23/2037	14	20
138	MEASURING & REG STATION EQUIP	3/31/2005	SL / N/A	33.0000	3/23/2038	13	21
139	GROSS ADDITIONS 2009	3/31/2009	SL / N/A	33.0000	3/23/2042	9	25
140	2010 ADDITIONS	3/31/2010	SL / N/A	33.0000	3/23/2043	8	26
141	2011 ADDITIONS	3/31/2011	SL / N/A	33.0000	3/22/2044	7	27
142	2012 ADDITIONS	3/31/2012	SL / N/A	33.0000	3/23/2045	6	28
143	2013 ADDITIONS	3/31/2013	SL / N/A	33.0000	3/23/2046	5	29
144	2014 ADDITIONS	3/31/2014	SL / N/A	33.0000	3/23/2047	4	30
624	2015 ADDITIONS	3/31/2015	SL / N/A	33.0000	3/22/2048	3	31
628	2015 additions 2nd qtr	3/31/2015	ME / HY	33.0000	3/22/2048	3	31
637	2016 additions 1st qtr	12/31/2015	ME / MQ	33.0000	12/22/2048	2	31
648	2016 2nd qtr additions	3/31/2016	ME / MQ	33.0000	3/23/2049	2	32
670	4th Qtr Additions 2016	9/30/2016	ME / MQ	33.0000	9/22/2049	1	32
686	2017 ADDITIONS	9/30/2017	SL / N/A	33.0000	9/22/2050	0	33

Subtotal: 100-379 - Reg & Station Equipment

Less dispositions and exchanges:

Net for: 100-379 - Reg & Station Equipment

Average Remaining Life	23
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100-380 - Services

145	15 YR-SERVICES	9/30/1979	SL / N/A	33.0000	9/21/2012	38	0
146	15 YR-SERVICES	3/1/1984	SL / N/A	33.0000	2/21/2017	34	0
147	15 YR-SERVICES	3/1/1985	SL / N/A	33.0000	2/21/2018	33	0
148	15 YR-SERVICES	9/1/1986	SL / N/A	33.0000	8/24/2019	31	2
149	SERVICES	10/1/1986	SL / N/A	33.0000	9/23/2019	31	2
150	SERVICES	11/1/1986	SL / N/A	33.0000	10/24/2019	31	2
151	SERVICES	12/1/1986	SL / N/A	33.0000	11/23/2019	31	2
152	SERVICES	1/1/1987	SL / N/A	33.0000	12/24/2019	31	2
153	SERVICES	3/1/1987	SL / N/A	33.0000	2/21/2020	31	2
154	SERVICES	4/1/1987	SL / N/A	33.0000	3/23/2020	30	3
155	SERVICES	5/1/1987	SL / N/A	33.0000	4/22/2020	30	3
156	SERVICES	6/1/1987	SL / N/A	33.0000	5/23/2020	30	3
157	SERVICES	7/1/1987	SL / N/A	33.0000	6/22/2020	30	3
158	SERVICES	8/1/1987	SL / N/A	33.0000	7/23/2020	30	3
159	SERVICES	9/1/1987	SL / N/A	33.0000	8/23/2020	30	3
160	SERVICES	10/1/1987	SL / N/A	33.0000	9/22/2020	30	3
161	SERVICES	11/1/1987	SL / N/A	33.0000	10/23/2020	30	3
162	SERVICES	12/1/1987	SL / N/A	33.0000	11/22/2020	30	3
163	SERVICES	2/1/1988	SL / N/A	33.0000	1/23/2021	30	3
164	SERVICES	3/1/1988	SL / N/A	33.0000	2/21/2021	30	3
165	SERVICES	4/1/1988	SL / N/A	33.0000	3/24/2021	29	4
166	SERVICES	5/1/1988	SL / N/A	33.0000	4/23/2021	29	4
167	SERVICES	6/1/1988	SL / N/A	33.0000	5/24/2021	29	4
168	SERVICES	7/1/1988	SL / N/A	33.0000	6/23/2021	29	4
169	SERVICES	8/1/1988	SL / N/A	33.0000	7/24/2021	29	4
170	SERVICES	9/1/1988	SL / N/A	33.0000	8/24/2021	29	4
171	SERVICES	10/1/1988	SL / N/A	33.0000	9/23/2021	29	4
172	SERVICES	11/1/1988	SL / N/A	33.0000	10/24/2021	29	4
173	SERVICES	12/1/1988	SL / N/A	33.0000	11/23/2021	29	4
174	SERVICES	1/1/1989	SL / N/A	33.0000	12/24/2021	29	4
175	SERVICES	2/1/1989	SL / N/A	33.0000	1/24/2022	29	4

176	SERVICES	3/1/1989	SL / N/A	33.0000	2/21/2022	29	4
177	SERVICES	4/1/1989	SL / N/A	33.0000	3/24/2022	28	5
178	SERVICES	5/1/1989	SL / N/A	33.0000	4/23/2022	28	5
179	SERVICES	6/1/1989	SL / N/A	33.0000	5/24/2022	28	5
180	SERVICES	7/1/1989	SL / N/A	33.0000	6/23/2022	28	5
181	SERVICES	8/1/1989	SL / N/A	33.0000	7/24/2022	28	5
182	SERVICES	9/1/1989	SL / N/A	33.0000	8/24/2022	28	5
183	SERVICES	10/1/1989	SL / N/A	33.0000	9/23/2022	28	5
184	SERVICES	4/1/1989	SL / N/A	33.0000	3/24/2022	28	5
185	SERVICES	11/1/1989	SL / N/A	33.0000	10/24/2022	28	5
186	SERVICES	12/1/1989	SL / N/A	33.0000	11/23/2022	28	5
187	SERVICES	1/1/1990	SL / N/A	33.0000	12/24/2022	28	5
188	SERVICES	2/1/1990	SL / N/A	33.0000	1/24/2023	28	5
189	SERVICES	3/1/1990	SL / N/A	33.0000	2/21/2023	28	5
190	SERVICES	4/1/1990	SL / N/A	33.0000	3/24/2023	27	6
191	SERVICES	5/1/1990	SL / N/A	33.0000	4/23/2023	27	6
192	SERVICES	6/1/1990	SL / N/A	33.0000	5/24/2023	27	6
193	SERVICES	7/1/1990	SL / N/A	33.0000	6/23/2023	27	6
194	SERVICES	8/1/1990	SL / N/A	33.0000	7/24/2023	27	6
195	SERVICES	9/1/1990	SL / N/A	33.0000	8/24/2023	27	6
196	SERVICES	10/1/1990	SL / N/A	33.0000	9/23/2023	27	6
197	SERVICES	11/1/1990	SL / N/A	33.0000	10/24/2023	27	6
198	SERVICES	12/1/1990	SL / N/A	33.0000	11/23/2023	27	6
199	SERVICES	1/1/1991	SL / N/A	33.0000	12/24/2023	27	6
200	SERVICES	2/1/1991	SL / N/A	33.0000	1/24/2024	27	6
201	SERVICES	3/1/1991	SL / N/A	33.0000	2/21/2024	27	6
202	SERVICES	4/1/1991	SL / N/A	33.0000	3/23/2024	26	7
203	SERVICES	5/1/1991	SL / N/A	33.0000	4/22/2024	26	7
204	SERVICES	6/1/1991	SL / N/A	33.0000	5/23/2024	26	7
205	SERVICES	7/1/1991	SL / N/A	33.0000	6/22/2024	26	7
206	SERVICES	8/1/1991	SYD / N/A	33.0000	7/23/2024	26	7
207	SERVICES	9/1/1991	SL / N/A	33.0000	8/23/2024	26	7
208	SERVICES	12/15/1991	SL / N/A	33.0000	12/6/2024	26	7
209	SERVICES	3/15/1992	SL / N/A	33.0000	3/7/2025	26	7
210	SERVICES	6/15/1992	SL / N/A	33.0000	6/7/2025	25	8
211	SERVICES	9/15/1992	SL / N/A	33.0000	9/7/2025	25	8
212	SERVICES	6/15/1993	SL / N/A	33.0000	6/7/2026	24	9
213	SERVICES	3/15/1994	SL / N/A	33.0000	3/7/2027	24	9
214	SERVICES	12/15/1994	SL / N/A	33.0000	12/7/2027	23	10
215	SERVICES	3/15/1995	SL / N/A	33.0000	3/6/2028	23	10
216	SERVICES	6/15/1995	SL / N/A	33.0000	6/6/2028	22	11
217	SERVICES	9/15/1995	SL / N/A	33.0000	9/6/2028	22	11
218	SERVICES	12/31/1995	SL / N/A	33.0000	12/22/2028	22	11
219	SERVICES	3/31/1996	SL / N/A	33.0000	3/23/2029	22	12
220	SERVICES	6/30/1996	SL / N/A	33.0000	6/22/2029	21	12
221	SERVICES	9/30/1996	ME / MM	33.0000	9/22/2029	21	12
222	SERVICES	12/31/1996	SL / N/A	33.0000	12/23/2029	21	12
223	SERVICES	3/31/1997	MSL / HY	33.0000	3/23/2030	21	13
224	SERVICES	6/30/1997	SL / N/A	33.0000	6/22/2030	20	13
225	SERVICES	9/30/1997	SL / N/A	33.0000	9/22/2030	20	13
226	CAPITALIZED PAYROLL	9/30/1997	SL / N/A	33.0000	9/22/2030	20	13
227	SERVICES	12/31/1997	SL / N/A	33.0000	12/23/2030	20	13
228	SERVICES	3/31/1998	SL / N/A	33.0000	3/23/2031	20	14
229	SERVICES	6/30/1998	SL / N/A	33.0000	6/22/2031	19	14
230	SERVICES	9/30/1998	SL / N/A	33.0000	9/22/2031	19	14
231	CAPITALIZED PAYROLL	9/30/1998	SL / N/A	33.0000	9/22/2031	19	14
232	CAPITALIZED PAYROLL	9/30/1999	SL / N/A	33.0000	9/21/2032	18	15
233	SERVICES	9/30/1999	SL / N/A	33.0000	9/21/2032	18	15
234	CAPITALIZED PAYROLL	9/30/2000	SL / N/A	33.0000	9/22/2033	17	16
235	SERVICES	9/30/2000	SL / N/A	33.0000	9/22/2033	17	16
236	SERVICES	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
237	CAPITALIZED PAYROLL	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
238	SERVICES	9/30/2002	SL / N/A	33.0000	9/22/2035	15	18
239	CAPITALIZED PAYROLL	9/30/2002	SL / N/A	33.0000	9/22/2035	15	18
240	SERVICES	3/1/2003	SL / N/A	33.0000	2/21/2036	15	18
241	SERVICES	3/31/2004	SL / N/A	33.0000	3/23/2037	14	20
242	CAPITALIZED PAYROLL	3/31/2004	SL / N/A	33.0000	3/23/2037	14	20
243	SERVICES	3/31/2005	SL / N/A	33.0000	3/23/2038	13	21
244	CAPITALIZED PAYROLL	9/30/2005	SL / N/A	33.0000	9/22/2038	12	21
245	SERVICES	3/31/2006	SL / N/A	33.0000	3/23/2039	12	22
246	CAPITALIZED PAYROLL	9/30/2006	SL / N/A	33.0000	9/22/2039	11	22
247	CAPITALIZED PAYROLL	3/30/2007	SL / N/A	33.0000	3/21/2040	11	23
248	SERVICES	3/31/2007	SL / N/A	33.0000	3/22/2040	11	23
249	MATERIAL ISSUES	3/31/2007	SL / N/A	33.0000	3/22/2040	11	23
250	SERVICES	3/31/2008	SL / N/A	33.0000	3/23/2041	10	24
251	CAPITALIZED PAYROLL	3/31/2008	SL / N/A	33.0000	3/23/2041	10	24
252	GROSS ADDITIONS 2009	3/31/2009	SL / N/A	33.0000	3/23/2042	9	25
253	2009 CAPITALIZED PAYROLL	3/31/2009	SL / N/A	33.0000	3/23/2042	9	25
254	2010 ADDITIONS (BEFORE 1/1)	12/15/2009	SL / N/A	33.0000	12/7/2042	8	25

255	2010 ADDITIONS	3/31/2010	SL / N/A	33.0000	3/23/2043	8	26
256	2011 ADDITIONS	3/31/2011	SL / N/A	33.0000	3/22/2044	7	27
257	2012 ADDITIONS	3/31/2012	SL / N/A	33.0000	3/23/2045	6	28
258	2013 ADDITIONS	3/31/2013	SL / N/A	33.0000	3/23/2046	5	29
259	2014 ADDITIONS	3/31/2014	SL / N/A	33.0000	3/23/2047	4	30
625	2015 ADDITIONS	3/31/2015	SL / N/A	33.0000	3/22/2048	3	31
629	2015 additions 2nd qtr	3/31/2015	ME / HY	33.0000	3/22/2048	3	31
638	2016 additions 1st qtr	12/31/2015	ME / MQ	33.0000	12/22/2048	2	31
649	2016 2nd qtr additions	3/31/2016	ME / MQ	33.0000	3/23/2049	2	32
661	3rd qtr 2016 additions	6/30/2016	ME / MQ	33.0000	6/22/2049	1	32
671	4th Qtr Additions 2016	9/30/2016	ME / MQ	33.0000	9/22/2049	1	32
145	D 15 YR-SERVICES	9/30/1979	SL / N/A	33.0000			
689	2017 ADDITIONS	9/30/2017	SL / N/A	33.0000	9/22/2050	0	33

Subtotal: 100-380 - Services

Less dispositions and exchanges:

Net for: 100-380 - Services

Average Remaining Life 11

100-381 - Meters & Regulators

260	15 YR-METER & REG 1/2 2/2 1/2 1/2	9/30/1984	SL / N/A	33.0000	9/22/2017	33	0
261	2 OF 2 15 YR-METERS & REG	3/1/1985	SL / N/A	33.0000	2/21/2018	33	0
262	15 YR-METERS & REG	9/1/1986	SL / N/A	33.0000	8/24/2019	31	2
263	METERS & REGULATORS	5/1/1987	SL / N/A	33.0000	4/22/2020	30	3
264	METERS & REGULATORS	11/1/1987	SL / N/A	33.0000	10/23/2020	30	3
265	METERS & REGULATORS	12/1/1987	SL / N/A	33.0000	11/22/2020	30	3
266	METERS & REGULATORS	1/1/1988	SL / N/A	33.0000	12/23/2020	30	3
267	METERS & REGULATORS	2/1/1988	SL / N/A	33.0000	1/23/2021	30	3
268	METERS & REGULATORS	3/1/1988	SL / N/A	33.0000	2/21/2021	30	3
269	METERS & REGULATORS	4/1/1988	SL / N/A	33.0000	3/24/2021	29	4
270	METERS & REGULATORS	5/1/1988	SL / N/A	33.0000	4/23/2021	29	4
271	METERS & REGULATORS	7/1/1988	SL / N/A	33.0000	6/23/2021	29	4
272	METERS & REGULATORS	8/1/1988	SL / N/A	33.0000	7/24/2021	29	4
273	METERS & REGULATORS	11/1/1988	SL / N/A	33.0000	10/24/2021	29	4
274	METERS & REGULATORS	12/1/1988	SL / N/A	33.0000	11/23/2021	29	4
275	METERS & REGULATORS	1/1/1989	SL / N/A	33.0000	12/24/2021	29	4
276	METERS & REGULATORS	4/1/1989	SL / N/A	33.0000	3/24/2022	28	5
277	METERS & REGULATORS	5/1/1989	SL / N/A	33.0000	4/23/2022	28	5
278	METERS & REGULATORS	6/1/1989	SL / N/A	33.0000	5/24/2022	28	5
279	METERS & REGULATORS	7/1/1989	SL / N/A	33.0000	6/23/2022	28	5
280	METERS & REGULATORS	8/1/1989	SL / N/A	33.0000	7/24/2022	28	5
281	METERS & REGULATORS	9/1/1989	SL / N/A	33.0000	8/24/2022	28	5
282	REG EQUIP CTY GATE	9/1/1989	SL / N/A	33.0000	8/24/2022	28	5
283	METERS & REGULATORS	10/1/1989	SL / N/A	33.0000	9/23/2022	28	5
284	METERS & REGULATORS	12/1/1989	SL / N/A	33.0000	11/23/2022	28	5
285	METERS & REGULATORS	2/1/1990	SL / N/A	33.0000	1/24/2023	28	5
286	METERS & REGULATORS	3/1/1990	SL / N/A	33.0000	2/21/2023	28	5
287	METERS & REGULATORS	6/1/1990	SL / N/A	33.0000	5/24/2023	27	6
288	METERS & REGULATORS	7/1/1990	SL / N/A	33.0000	6/23/2023	27	6
289	METERS & REGULATORS	8/1/1990	SL / N/A	33.0000	7/24/2023	27	6
290	REG EQUIP CTY GATE	9/1/1990	SL / N/A	33.0000	8/24/2023	27	6
291	METERS & REGULATORS	10/1/1990	SL / N/A	33.0000	9/23/2023	27	6
292	METERS & REGULATORS	1/1/1991	ME / MM	33.0000	12/24/2023	27	6
293	METERS & REGULATORS	4/1/1991	SL / N/A	33.0000	3/23/2024	26	7
294	METERS & REGULATORS	7/1/1991	SL / N/A	33.0000	6/22/2024	26	7
295	METERS & REGULATORS	12/15/1991	SL / N/A	33.0000	12/6/2024	26	7
296	METERS & REGULATORS	6/15/1992	SL / N/A	33.0000	6/7/2025	25	8
297	METERS & REGULATORS	6/15/1992	SL / N/A	33.0000	6/7/2025	25	8
298	METERS	6/15/1993	SL / N/A	33.0000	6/7/2026	24	9
299	METERS & REGULATORS	3/15/1994	SL / N/A	33.0000	3/7/2027	24	9
300	METERS & REGULATORS	3/15/1995	SL / N/A	33.0000	3/6/2028	23	10
301	METERS	12/31/1995	SL / N/A	33.0000	12/22/2028	22	11
302	METERS	3/31/1996	SL / N/A	33.0000	3/23/2029	22	12
303	METERS	6/30/1996	SL / N/A	33.0000	6/22/2029	21	12
304	METERS	9/30/1996	SL / N/A	33.0000	9/22/2029	21	12
305	METERS & REGULATORS	12/31/1996	SL / N/A	33.0000	12/23/2029	21	12
306	METERS & REGULATORS	3/31/1997	SL / N/A	33.0000	3/23/2030	21	13
307	METERS & REGULATORS	6/30/1997	SL / N/A	33.0000	6/22/2030	20	13
308	METERS & REGULATORS	9/30/1997	SL / N/A	33.0000	9/22/2030	20	13
309	METERS & REGULATORS	12/31/1997	SL / N/A	33.0000	12/23/2030	20	13
310	METERS & REGULATORS	3/31/1998	SL / N/A	33.0000	3/23/2031	20	14
311	METERS & REGULATORS	6/30/1998	SL / N/A	33.0000	6/22/2031	19	14
312	MEASURING & REGULATING	9/30/1998	SL / N/A	33.0000	9/22/2031	19	14
313	METERS & REGULATORS	9/30/1998	SL / N/A	33.0000	9/22/2031	19	14
314	METERS & REGULATORS	9/30/1999	SL / N/A	33.0000	9/21/2032	18	15
315	METERS & REGULATORS	9/30/2000	SL / N/A	33.0000	9/22/2033	17	16
316	METERS & REGULATORS	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
317	METERS & REGULATORS	9/30/2002	SL / N/A	33.0000	9/22/2035	15	18
318	METERS & REGULATORS	3/1/2003	SL / N/A	33.0000	2/21/2036	15	18
319	METERS & REGULATORS	3/31/2004	SL / N/A	33.0000	3/23/2037	14	20

320	METERS & REGULATORS	3/31/2005	SL / N/A	33.0000	3/23/2038	13	21
321	METERS & REGULATORS	3/31/2006	SL / N/A	33.0000	3/23/2039	12	22
322	CAPITALIZED PAYROLL	9/30/2006	SL / N/A	33.0000	9/22/2039	11	22
323	CAPITALIZED PAYROLL	3/30/2007	SL / N/A	33.0000	3/21/2040	11	23
324	METERS & REGULATORS	3/31/2007	SL / N/A	33.0000	3/22/2040	11	23
325	2008 ADDITIONS	3/31/2008	SL / N/A	33.0000	3/23/2041	10	24
326	CAPITALIZED PAYROLL	3/31/2008	SL / N/A	33.0000	3/23/2041	10	24
327	GROSS ADDITIONS 2009	3/31/2009	SL / N/A	33.0000	3/23/2042	9	25
328	2010 ADDITIONS (BEFORE 1/1)	12/15/2009	SL / N/A	33.0000	12/7/2042	8	25
329	2010 ADDITIONS	3/31/2010	SL / N/A	33.0000	3/23/2043	8	26
330	2011 ADDITIONS (THROUGH 6/30/11)	3/31/2011	SL / N/A	33.0000	3/22/2044	7	27
331	2012 ADDITIONS	3/31/2012	SL / N/A	33.0000	3/23/2045	6	28
332	2013 ADDITIONS	3/31/2013	SL / FM	33.0000	3/23/2046	5	29
333	2014 ADDITIONS	3/31/2014	SL / FM	33.0000	3/23/2047	4	30
620	2015 ADDITIONS	3/31/2015	SL / FM	33.0000	3/22/2048	3	31
639	2016 additions 1st qtr	12/31/2015	ME / MQ	33.0000	12/22/2048	2	31
650	2016 2nd qtr additions	3/31/2016	ME / MQ	33.0000	3/23/2049	2	32
662	3rd qtr 2016 additions	6/30/2016	ME / MQ	33.0000	6/22/2049	1	32
672	4th Qtr Additions 2016	9/30/2016	ME / MQ	33.0000	9/22/2049	1	32
260	D 15 YR-METER & REG 1/2 2/2 1/2 1/2	9/30/1984	SL / N/A	33.0000			
691	2016 ADDITIONS	3/31/2016	SL / FM	33.0000	3/23/2049	2	32
692	2017 ADDITIONS	3/31/2017	SL / FM	33.0000	3/23/2050	1	33

Subtotal: 100-381 - Meters & Regulators

Less dispositions and exchanges:

Net for: 100-381 - Meters & Regulators

Average Remaining Life 13

100-381.1 - Automated Meter Reading

334	AUTOMATED METER READING	3/31/2007	SL / N/A	33.0000	3/22/2040	11	23
335	AUTOMATED METER READING	3/31/2007	SL / N/A	33.0000	3/22/2040	11	23
336	2008 ADDITIONS	3/31/2008	SL / N/A	33.0000	3/23/2041	10	24
337	2010 ADDITIONS	3/31/2010	SL / N/A	33.0000	3/23/2043	8	26
338	2011 ADDITIONS (THROUGH 6/30/11)	3/31/2011	SL / N/A	33.0000	3/22/2044	7	27
339	2013 ADDITIONS	3/31/2013	SL / FM	33.0000	3/23/2046	5	29
340	2014 ADDITIONS	3/31/2014	SL / FM	33.0000	3/23/2047	4	30
622	2015 ADDITIONS	3/31/2015	SL / FM	33.0000	3/22/2048	3	31
630	2015 additions 2nd qtr	3/31/2015	ME / HY	33.0000	3/22/2048	3	31
651	2016 2nd qtr additions	3/31/2016	ME / MQ	33.0000	3/23/2049	2	32
678	4th Qtr Additions 2016	9/30/2016	M / MQ	33.0000	9/22/2049	1	32
693	2017 Additions	9/30/2017	M / MQ	33.0000	9/22/2050	0	33

Subtotal: 100-381.1 - Automated Meter Reading

Less dispositions and exchanges:

Net for: 100-381.1 - Automated Meter Reading

Average Remaining Life 28

100-382 - New Meter Installations

341	15 YR-NEW INSTALL	3/30/1984	SL / N/A	33.0000	3/22/2017	34	0
342	15 YR-NEW INSTALL	3/1/1985	SL / N/A	33.0000	2/21/2018	33	0
343	15 YR-NEW INSTALL	9/1/1986	SL / N/A	33.0000	8/24/2019	31	2
344	NEW METER INSTALL	10/1/1986	SL / N/A	33.0000	9/23/2019	31	2
345	NEW METER INSTALL	11/1/1986	SL / N/A	33.0000	10/24/2019	31	2
346	NEW METER INSTALL	12/1/1986	SL / N/A	33.0000	11/23/2019	31	2
347	NEW METER INSTALL	1/1/1987	SL / N/A	33.0000	12/24/2019	31	2
348	NEW METER INSTALL	2/1/1987	SL / N/A	33.0000	1/24/2020	31	2
349	NEW METER INSTALL	3/1/1997	SL / N/A	33.0000	2/21/2030	21	12
350	NEW METER INSTALL	4/1/1987	SL / N/A	33.0000	3/23/2020	30	3
351	NEW METER INSTALL	5/1/1987	SL / N/A	33.0000	4/22/2020	30	3
352	NEW METER INSTALL	6/1/1987	SL / N/A	33.0000	5/23/2020	30	3
353	NEW METER INSTALL	8/1/1987	SL / N/A	33.0000	7/23/2020	30	3
354	NEW METER INSTALL	9/1/1987	SL / N/A	33.0000	8/23/2020	30	3
355	NEW METERS	10/1/1987	SL / N/A	33.0000	9/22/2020	30	3
356	NEW METERS	11/1/1987	SL / N/A	33.0000	10/23/2020	30	3
357	NEW METERS	12/1/1987	SL / N/A	33.0000	11/22/2020	30	3
358	NEW METERS	2/1/1988	SL / N/A	33.0000	1/23/2021	30	3
359	NEW METERS	3/1/1988	SL / N/A	33.0000	2/21/2021	30	3
360	NEW METERS	4/1/1988	SL / N/A	33.0000	3/24/2021	29	4
361	NEW METERS	5/1/1988	SL / N/A	33.0000	4/23/2021	29	4
362	NEW METERS	6/1/1988	SL / N/A	33.0000	5/24/2021	29	4
363	NEW METERS	7/1/1988	SL / N/A	33.0000	6/23/2021	29	4
364	NEW METERS	8/1/1988	SL / N/A	33.0000	7/24/2021	29	4
365	NEW METERS	9/1/1988	SL / N/A	33.0000	8/24/2021	29	4
366	NEW METERS	10/1/1988	SL / N/A	33.0000	9/23/2021	29	4
367	NEW METERS	11/1/1988	SL / N/A	33.0000	10/24/2021	29	4
368	NEW METERS	12/1/1988	SL / N/A	33.0000	11/23/2021	29	4
369	NEW METERS	1/1/1989	SL / N/A	33.0000	12/24/2021	29	4
370	NEW METERS	2/1/1989	SL / N/A	33.0000	1/24/2022	29	4
371	NEW METERS	3/1/1989	ME / MM	33.0000	2/21/2022	29	4

372	NEW METERS	5/1/1989	ME / MM	33.0000	4/23/2022	28	5
373	NEW METERS	6/1/1989	SL / N/A	33.0000	5/24/2022	28	5
374	NEW METERS	7/1/1989	SL / N/A	33.0000	6/23/2022	28	5
375	NEW METERS	8/1/1989	SL / N/A	33.0000	7/24/2022	28	5
376	NEW METERS	9/1/1989	SL / N/A	33.0000	8/24/2022	28	5
377	NEW METERS	10/1/1989	SL / N/A	33.0000	9/23/2022	28	5
378	NEW METERS	11/1/1989	SL / N/A	33.0000	10/24/2022	28	5
379	NEW METERS	12/1/1989	SL / N/A	33.0000	11/23/2022	28	5
380	NEW METERS	1/1/1990	SL / N/A	33.0000	12/24/2022	28	5
381	NEW METERS	2/1/1990	SL / N/A	33.0000	1/24/2023	28	5
382	NEW METERS	3/1/1990	SL / N/A	33.0000	2/21/2023	28	5
383	NEW METERS	4/1/1930	SL / N/A	33.0000	3/24/1963	87	0
384	NEW METERS	5/1/1990	SL / N/A	33.0000	4/23/2023	27	6
385	NEW METERS	6/1/1990	SL / N/A	33.0000	5/24/2023	27	6
386	NEW METERS	7/1/1990	SL / N/A	33.0000	6/23/2023	27	6
387	NEW METERS	8/1/1990	SL / N/A	33.0000	7/24/2023	27	6
388	NEW METERS	9/1/1990	SL / N/A	33.0000	8/24/2023	27	6
389	NEW METERS	12/15/1990	SL / N/A	33.0000	12/7/2023	27	6
390	NEW METERS	3/15/1991	SL / N/A	33.0000	3/6/2024	27	6
391	NEW METERS	6/15/1991	SL / N/A	33.0000	6/6/2024	26	7
392	NEW METERS	9/15/1991	SL / N/A	33.0000	9/6/2024	26	7
393	NEW METERS INSTALL	12/15/1991	SL / N/A	33.0000	12/6/2024	26	7
394	NEW METERS INSTALL	3/15/1992	SL / N/A	33.0000	3/7/2025	26	7
395	NEW METERS INSTALL	6/15/1992	SL / N/A	33.0000	6/7/2025	25	8
396	NEW METERS INSTALL	9/15/1992	SL / N/A	33.0000	9/7/2025	25	8
397	NEW METERS INSTALL	6/15/1993	SL / N/A	33.0000	6/7/2026	24	9
398	NEW METERS INSTALL	3/15/1994	SL / N/A	33.0000	3/7/2027	24	9
399	NEW METERS INSTALL	3/15/1995	SL / N/A	33.0000	3/6/2028	23	10
400	NEW METERS INSTALL	12/31/1995	SL / N/A	33.0000	12/22/2028	22	11
401	NEW METERS INSTALL	3/31/1996	SL / N/A	33.0000	3/23/2029	22	12
402	NEW METERS INSTALL	6/30/1996	SL / N/A	33.0000	6/22/2029	21	12
403	NEW METERS INSTALL	9/30/1996	SL / N/A	33.0000	9/22/2029	21	12
404	NEW METERS INSTALL	12/31/1996	SL / N/A	33.0000	12/23/2029	21	12
405	NEW METERS INSTALL	3/31/1997	SL / N/A	33.0000	3/23/2030	21	13
406	NEW METERS INSTALL	6/30/1997	SL / N/A	33.0000	6/22/2030	20	13
407	NEW METERS INSTALL	9/30/1997	SL / N/A	33.0000	9/22/2030	20	13
408	CAPITALIZED PAYROLL	9/30/1997	SL / N/A	33.0000	9/22/2030	20	13
409	NEW METERS INSTALL	12/31/1997	SL / N/A	33.0000	12/23/2030	20	13
410	NEW METERS INSTALL	3/31/1998	SL / N/A	33.0000	3/23/2031	20	14
411	NEW METERS INSTALL	6/30/1998	SL / N/A	33.0000	6/22/2031	19	14
412	NEW METERS INSTALL	9/30/1998	SL / N/A	33.0000	9/22/2031	19	14
413	CAPITALIZED PAYROLL	9/30/1998	SL / N/A	33.0000	9/22/2031	19	14
414	NEW METERS INSTALL	9/30/1999	SL / N/A	33.0000	9/21/2032	18	15
415	CAPITALIZED PAYROLL	9/30/1999	SL / N/A	33.0000	9/21/2032	18	15
416	NEW METERS INSTALL	9/30/2000	SL / N/A	33.0000	9/22/2033	17	16
417	CAPITALIZED PAYROLL	9/30/2000	SL / N/A	33.0000	9/22/2033	17	16
418	NEW METERS INSTALL	9/30/2001	SL / N/A	33.0000	9/22/2034	16	17
419	NEW METERS INSTALL	9/30/2002	SL / N/A	33.0000	9/22/2035	15	18
420	NEW METERS INSTALL	3/1/2003	SL / N/A	33.0000	2/21/2036	15	18
421	NEW METERS INSTALL	3/31/2004	SL / N/A	15.0000	3/28/2019	14	2
422	CAPITALIZED PAYROLL	3/31/2004	SL / N/A	33.0000	3/23/2037	14	20
423	NEW METERS INSTALL	3/31/2005	SL / N/A	33.0000	3/23/2038	13	21
424	CAPITALIZED PAYROLL	9/30/2005	SL / N/A	33.0000	9/22/2038	12	21
425	NEW METERS INSTALL	3/31/2006	SL / N/A	33.0000	3/23/2039	12	22
426	CAPITALIZED PAYROLL	9/30/2006	SL / N/A	33.0000	9/22/2039	11	22
427	CAPITALIZED PAYROLL	3/30/2007	SL / N/A	33.0000	3/21/2040	11	23
428	NEW METERS INSTALL	3/31/2007	SL / N/A	33.0000	3/22/2040	11	23
429	MATERIAL ISSUE	3/31/2007	SL / N/A	33.0000	3/22/2040	11	23
430	2008 ADDITIONS	3/31/2008	SL / N/A	33.0000	3/23/2041	10	24
431	CAPITALIZED PAYROLL	3/31/2008	SL / N/A	33.0000	3/23/2041	10	24
432	GROSS ADDITIONS 2009	3/31/2009	SL / N/A	33.0000	3/23/2042	9	25
433	2009 CAPITALIZED PAYROLL	3/31/2009	SL / N/A	33.0000	3/23/2042	9	25
434	2010 ADDITIONS	3/31/2010	SL / N/A	33.0000	3/23/2043	8	26
435	2011 ADDITIONS (through 6/30/11)	3/31/2011	SL / N/A	33.0000	3/22/2044	7	27
436	2012 ADDITIONS	3/31/2012	SL / N/A	33.0000	3/23/2045	6	28
437	2013 ADDITIONS	3/31/2013	SL / N/A	33.0000	3/23/2046	5	29
438	2014 ADDITIONS	3/31/2014	SL / N/A	33.0000	3/23/2047	4	30
623	2015 ADDITIONS	3/31/2015	SL / N/A	33.0000	3/22/2048	3	31
631	2015 Additions 2nd qtr	3/31/2015	ME / HY	33.0000	3/22/2048	3	31
640	2016 additions 1st qtr	12/31/2015	ME / MQ	33.0000	12/22/2048	2	31
652	2016 2nd qtr additions	3/31/2016	ME / MQ	33.0000	3/23/2049	2	32
663	3rd qtr 2016 additions	6/30/2016	ME / MQ	33.0000	6/22/2049	1	32
673	4th Qtr Additions 2016	9/30/2016	ME / MQ	33.0000	9/22/2049	1	32
341	D 15 YR-NEW INSTALL	3/30/1984	SL / N/A	33.0000			
695	2017 ADDITIONS	3/31/2017	SL / N/A	33.0000	3/23/2050	1	33

Subtotal: 100-382 - New Meter Installations

Less dispositions and exchanges:

Net for: 100-382 - New Meter Installations

Average Remaining Life	12
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100-389 - Land

441	LAND	10/1/2001	No Calc / N/A	0.0000
442	LAND	3/31/2011	No Calc / N/A	0.0000

Subtotal: 100-389 - Land

Less dispositions and exchanges:

Net for: 100-389 - Land

100-390 - Office Structures

440	2015 ADDITIONS	3/31/2015	SL / N/A	33.0000	3/22/2048	3	31
443	BUILDING 1/2	9/30/1970	SL / N/A	33.0000	9/22/2003	47	0
444	BUILDING 2/2	9/30/1970	SL / N/A	33.0000	9/22/2003	47	0
445	BUILDING ADDITION	9/1/1988	SL / N/A	33.0000	8/24/2021	29	4
446	BUILDING ADDITION	3/15/1994	SL / N/A	33.0000	3/7/2027	24	9
447	BUILDING ADDITION	9/30/2002	MSL / MM	33.0000	9/22/2035	15	18
448	BUILDING ADDITION	3/31/2007	SL / N/A	33.0000	3/22/2040	11	23
449	2008 ADDITIONS	3/31/2008	SL / N/A	33.0000	3/23/2041	10	24
450	CAPITALIZED PAYROLL	3/31/2008	SL / N/A	33.0000	3/23/2041	10	24
451	GROSS ADDITION 2009	3/31/2009	SL / N/A	33.0000	3/23/2042	9	25
452	2011 ADDITIONS (through 6/30/11) 1/2	3/31/2011	SL / N/A	33.0000	3/22/2044	7	27
453	2012 ADDITIONS 1/2	3/31/2012	SL / N/A	33.0000	3/23/2045	6	28
454	2013 ADDITIONS	3/31/2013	SL / N/A	33.0000	3/23/2046	5	29
455	2014 ADDITIONS	3/31/2014	SL / N/A	33.0000	3/23/2047	4	30
632	2015 additions 2nd qtr	3/31/2015	M / HY	33.0000	3/22/2048	3	31
641	2016 additions 1st qtr	12/31/2015	MSL / MQ	33.0000	12/22/2048	2	31
653	2016 2nd qtr additions	3/31/2016	SL / N/A	33.0000	3/23/2049	2	32
664	3rd qtr 2016 additions	6/30/2016	SL / N/A	33.0000	6/22/2049	1	32
443	D BUILDING 1/2	9/30/1970	SL / N/A	33.0000	9/22/2003	47	0
697	2016 ADDITIONS	3/31/2016	SL / N/A	33.0000	3/23/2049	2	32
698	2017 ADDITIONS	3/31/2017	SL / N/A	33.0000	3/23/2050	1	33

Subtotal: 100-390 - Office Structures

Less dispositions and exchanges:

Net for: 100-390 - Office Structures

Average Remaining Life 22

100-390.1 - Office Structures - Garage

456	2011 ADDITIONS (through 6/30/11) 2/2	3/31/2011	SL / N/A	33.0000	3/22/2044	7	27
457	2012 ADDITIONS	3/31/2012	SL / N/A	33.0000	3/23/2045	6	28
458	2013 ADDITIONS	3/31/2013	SL / N/A	33.0000	3/23/2046	5	29

Subtotal: 100-390.1 - Office Structures - Garage

Less dispositions and exchanges:

Net for: 100-390.1 - Office Structures - Garage

Average Remaining Life 28

100-390.2 - Office Structures - Remod

459	2012 ADDITIONS	3/31/2012	SL / N/A	33.0000	3/23/2045	6	28
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Subtotal: 100-390.2 - Office Structures - Remod

Less dispositions and exchanges:

Net for: 100-390.2 - Office Structures - Remod

Average Remaining Life 28

100-391 - Office Equipment

460	5-YR OFFICE EQUIPMENT	3/1/1984	SL / N/A	20.0000	2/25/2004	34	0
461	5-YR OFFICE EQUIPMENT	9/30/1984	SL / N/A	20.0000	9/25/2004	33	0
462	5-YR OFFICE EQUIPMENT	3/1/1985	SL / N/A	20.0000	2/24/2005	33	0
463	OFFICE EQUIPMENT	9/1/1989	SL / N/A	20.0000	8/27/2009	28	0
464	PHOTOCOPIER	10/1/1989	SL / N/A	20.0000	9/26/2009	28	0
465	OFFICE EQUIPMENT	11/15/1991	SL / N/A	20.0000	11/10/2011	26	0
466	OFFICE EQUIPMENT	3/15/1994	SL / N/A	20.0000	3/10/2014	24	0
467	WORD PROCESSOR-CALC	3/15/1994	SL / N/A	20.0000	3/10/2014	24	0
468	OFFICE EQUIPMENT	3/15/1994	SL / N/A	20.0000	3/10/2014	24	0
469	OFFICE EQUIPMENT	12/31/1995	SL / N/A	20.0000	12/26/2015	22	0
470	OFFICE EQUIPMENT	6/30/1996	SL / N/A	20.0000	6/25/2016	21	0
471	OFFICE EQUIPMENT	10/31/1996	SL / N/A	20.0000	10/26/2016	21	0
472	OFFICE EQUIPMENT	9/30/1999	SL / N/A	20.0000	9/25/2019	18	2
473	OFFICE EQUIPMENT	9/30/2000	SL / N/A	20.0000	9/25/2020	17	3
474	OFFICE EQUIPMENT	9/30/2002	SL / N/A	20.0000	9/25/2022	15	5
475	OFFICE EQUIPMENT	3/31/2004	SL / N/A	20.0000	3/26/2024	14	7
476	OFFICE EQUIPMENT	12/1/2005	SL / N/A	20.0000	11/26/2025	12	8
477	2012 ADDITIONS	3/31/2012	SL / N/A	20.0000	3/26/2032	6	15
614	2015 ADDITIONS	3/31/2015	SL / N/A	20.0000	3/26/2035	3	18
654	2016 2nd qtr additions	3/31/2016	M / MQ	20.0000	3/26/2036	2	19

699	2017 ADDITIONS	3/31/2017	SL / N/A	20.0000	3/26/2037	1	20
Subtotal: 100-391 - Office Equipment					Average Remaining Life		
Less dispositions and exchanges:					11		
Net for: 100-391 - Office Equipment							
100-392 - Transportation Equipment							
478	BACKHOE	8/1/1988	SL / N/A	5.0000	7/31/1993	29	0
479	1987 CHEVY S-10	5/1/1995	SL / N/A	5.0000	4/29/2000	22	0
480	6" PIPE TRAILER	8/30/2001	SL / N/A	5.0000	8/29/2006	16	0
481	DUMP TRUCK	9/30/2003	SL / N/A	5.0000	9/28/2008	14	0
482	TRANSPORTATION EQUIPMENT	12/1/2005	SL / N/A	5.0000	11/30/2010	12	0
483	GROSS ADDITIONS 2009	3/31/2009	SL / FM	5.0000	3/30/2014	9	0
484	2010 DODGE RAM	11/1/2009	SL / N/A	5.0000	10/31/2014	8	0
485	2010 DODGE RAM	11/1/2009	SL / N/A	5.0000	10/31/2014	8	0
486	2011 ADDITION (through 6/30/11)	3/31/2011	SL / N/A	5.0000	3/29/2016	7	0
487	2013 JEEP GRAND CHEROKEE	6/30/2013	SL / N/A	5.0000	6/29/2018	4	1
488	2013 TRADESMAN RAM REG CAP	6/30/2013	SL / N/A	5.0000	6/29/2018	4	1
489	2012 FORD SUPER DUTY	6/30/2013	SL / N/A	5.0000	6/29/2018	4	1
490	2014 ADDITIONS	3/31/2014	SL / N/A	5.0000	3/30/2019	4	2
615	2015 ADDITIONS	3/31/2015	SL / N/A	5.0000	3/29/2020	3	3
642	2016 additions 1st qtr	12/31/2015	M / MQ	5.0000	12/29/2020	2	3
655	2016 2nd qtr additions	3/31/2016	M / MQ	5.0000	3/30/2021	2	4
665	3rd qtr 2016 additions	6/30/2016	M / MQ	5.0000	6/29/2021	1	4
674	4th Qtr Additions 2016	9/30/2016	M / MQ	5.0000	9/29/2021	1	4
700	2017 ADDITIONS	3/31/2017	SL / N/A	5.0000	3/30/2022	1	5
Subtotal: 100-392 - Transportation Equipment					Average Remaining Life		
Less dispositions and exchanges:					3		
Net for: 100-392 - Transportation Equipment							
100-394 - Misc Tools & Equip							
491	5 YR-MISC TOOLS	3/1/1984	SL / N/A	20.0000	2/25/2004	34	0
492	5 YR-MISC TOOLS	9/30/1984	SL / N/A	20.0000	9/25/2004	33	0
493	5 YR-MISC TOOLS	3/1/1985	SL / N/A	20.0000	2/24/2005	33	0
494	5 YR-MISC TOOLS	9/1/1986	SL / N/A	20.0000	8/27/2006	31	0
495	SCREW PLUB & SHELL	12/1/1986	SL / N/A	20.0000	11/26/2006	31	0
496	SQUEEZE OFF TOOL	4/1/1987	SL / N/A	20.0000	3/27/2007	30	0
497	PIPE WRENCH	8/1/1997	SL / N/A	20.0000	7/27/2017	20	0
498	1987	8/1/1987	SL / N/A	20.0000	7/27/2007	30	0
499	MISC TOOLS & EQUIP	9/1/1988	SL / N/A	20.0000	8/27/2008	29	0
500	MISC TOOLS & EQUIP	4/1/1989	SL / N/A	20.0000	3/27/2009	28	0
501	MISC TOOLS & EQUIP	6/1/1989	SL / N/A	20.0000	5/27/2009	28	0
502	MISC TOOLS & EQUIP	7/1/1989	SL / N/A	20.0000	6/26/2009	28	0
503	MISC TOOLS & EQUIP	8/1/1989	SL / N/A	20.0000	7/27/2009	28	0
504	MISC TOOLS & EQUIP	9/1/1989	SL / N/A	20.0000	8/27/2009	28	0
505	MISC TOOLS & EQUIP	12/1/1989	SL / N/A	20.0000	11/26/2009	28	0
506	MISC TOOLS & EQUIP	1/1/1990	SL / N/A	20.0000	12/27/2009	28	0
507	MISC TOOLS & EQUIP	4/1/1990	SL / N/A	20.0000	3/27/2010	27	0
508	MISC TOOLS & EQUIP	9/1/1990	SL / N/A	20.0000	8/27/2010	27	0
509	MISC TOOLS & EQUIP	3/15/1991	SL / N/A	20.0000	3/10/2011	27	0
510	MISC TOOLS & EQUIP	12/15/1991	SL / N/A	20.0000	12/10/2011	26	0
511	MISC TOOLS & EQUIP	6/15/1992	SL / N/A	20.0000	6/10/2012	25	0
512	MISC TOOLS & EQUIP	6/15/1993	SL / N/A	20.0000	6/10/2013	24	0
513	MISC TOOLS & EQUIP	3/15/1994	SL / N/A	20.0000	3/10/2014	24	0
514	MISC TOOLS & EQUIP	3/31/1996	SL / N/A	20.0000	3/26/2016	22	0
515	MISC TOOLS & EQUIP	6/30/1996	SL / N/A	20.0000	6/25/2016	21	0
516	MISC TOOLS & EQUIP	9/30/1996	SL / N/A	20.0000	9/25/2016	21	0
517	MISC TOOLS & EQUIP	9/30/1996	SL / N/A	20.0000	9/25/2016	21	0
518	MISC TOOLS & EQUIP	9/30/1999	SL / N/A	20.0000	9/25/2019	18	2
519	MISC TOOLS & EQUIP	9/30/2000	SL / N/A	20.0000	9/25/2020	17	3
520	MISC TOOLS & EQUIP	9/30/2001	SL / N/A	20.0000	9/25/2021	16	4
521	MISC TOOLS & EQUIP	9/30/2002	SL / N/A	20.0000	9/25/2022	15	5
522	MISC TOOLS & EQUIP	3/1/2003	SL / N/A	20.0000	2/24/2023	15	5
523	MISC TOOLS & EQUIP	3/31/2004	SL / N/A	20.0000	3/26/2024	14	7
524	MISC TOOLS & EQUIP	3/31/2005	SL / N/A	20.0000	3/26/2025	13	8
525	MISC TOOLS & EQUIP	3/31/2006	SL / N/A	20.0000	3/26/2026	12	9
526	MISC TOOLS & EQUIP	3/31/2007	SL / N/A	20.0000	3/26/2027	11	10
527	2008 ADDITION	3/31/2008	SL / N/A	20.0000	3/26/2028	10	11
528	GROSS ADDITIONS 2009	3/31/2009	SL / N/A	20.0000	3/26/2029	9	12
529	2010 ADDITIONS	3/31/2010	SL / N/A	20.0000	3/26/2030	8	13
530	2011 ADDITIONS (through 6/30/11)	3/31/2011	SL / N/A	20.0000	3/26/2031	7	14
531	2012 ADDITIONS	3/31/2012	SL / N/A	20.0000	3/26/2032	6	15
532	INFARED SCANNER	12/31/2012	SL / N/A	20.0000	12/26/2032	5	15
533	2013 ADDITIONS	3/31/2013	SL / N/A	20.0000	3/26/2033	5	16
534	2014 ADDITIONS	10/31/2013	SL / N/A	20.0000	10/26/2033	4	16
535	2014 ADDITIONS	11/30/2013	SL / N/A	20.0000	11/25/2033	4	16

536	2014 ADDITIONS	12/31/2013	SL / N/A	20.0000	12/26/2033	4	16
537	2014 ADDITIONS	2/28/2014	SL / N/A	20.0000	2/23/2034	4	16
538	2014 ADDITIONS	3/30/2014	SL / N/A	20.0000	3/25/2034	4	17
539	2014 ADDITIONS	4/30/2014	SL / N/A	20.0000	4/25/2034	3	17
540	2014 ADDITIONS	5/30/2014	SL / N/A	20.0000	5/25/2034	3	17
541	2014 ADDITIONS	6/30/2014	SL / N/A	20.0000	6/25/2034	3	17
542	2014 ADDITIONS	6/30/2014	SL / N/A	20.0000	6/25/2034	3	17
543	2014 ADDITIONS	7/31/2014	SL / N/A	20.0000	7/26/2034	3	17
544	2014 ADDITIONS	7/31/2014	SL / N/A	20.0000	7/26/2034	3	17
545	2014 ADDITIONS	8/31/2014	SL / N/A	20.0000	8/26/2034	3	17
546	2014 ADDITIONS	8/31/2014	SL / N/A	20.0000	8/26/2034	3	17
547	2014 ADDITIONS	9/30/2014	SL / N/A	20.0000	9/25/2034	3	17
616	2015 ADDITIONS	9/30/2015	SL / N/A	20.0000	9/25/2035	2	18
633	2015 additions 2nd qtr	3/31/2015	M / HY	20.0000	3/26/2035	3	18
643	2016 additions 1st qtr	12/31/2015	M / MQ	20.0000	12/26/2035	2	18
666	3rd qtr 2016 additions	6/30/2016	M / MQ	20.0000	6/25/2036	1	19
675	4th Qtr Additions 2016	9/30/2016	M / MQ	20.0000	9/25/2036	1	19
701	2017 ADDITIONS	9/30/2017	SL / N/A	20.0000	9/25/2037	0	20
491	D 5 YR-MISC TOOLS	3/1/1984	SL / N/A	20.0000			

Subtotal: 100-394 - Misc Tools & Equip
Less dispositions and exchanges:
Net for: 100-394 - Misc Tools & Equip

Average Remaining Life	14
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100-396 - Power Operated Equipment

548	5 YEAR	3/1/1981	SL / N/A	20.0000	2/24/2001	37	0
549	5 YEAR	10/1/1982	SL / N/A	20.0000	9/26/2002	35	0
550	5 YEAR	1/1/1983	SL / N/A	20.0000	12/27/2002	35	0
551	5 YEAR	1/1/1983	SL / N/A	20.0000	12/27/2002	35	0
552	5 YEAR	9/30/1984	SL / N/A	20.0000	9/25/2004	33	0
553	5 YEAR-POWER OPERATED EQUIP	9/1/1986	SL / N/A	20.0000	8/27/2006	31	0
554	POWER OPERATED EQUIP	9/1/1988	SL / N/A	20.0000	8/27/2008	29	0
555	POWER OPERATED EQUIP	11/15/1991	SL / N/A	20.0000	11/10/2011	26	0
556	POWER OPERATED EQUIP	5/15/1992	SL / N/A	20.0000	5/10/2012	25	0
557	POWER OPERATED EQUIP	6/15/1993	SL / N/A	20.0000	6/10/2013	24	0
558	POWER OPERATED EQUIP	3/15/1994	SL / N/A	20.0000	3/10/2014	24	0
559	POWER OPERATED EQUIP	9/30/1998	SL / N/A	20.0000	9/25/2018	19	1
560	POWER OPERATED EQUIP	9/30/1999	SL / N/A	20.0000	9/25/2019	18	2
561	POWER OPERATED EQUIP	3/31/2002	SL / N/A	20.0000	3/26/2022	16	5
562	POWER OPERATED EQUIP	3/31/2005	SL / N/A	20.0000	3/26/2025	13	8
563	2008 ADDITIONS	3/13/2008	SL / N/A	20.0000	3/8/2028	10	10
564	GROSS ADDITIONS 2009	3/31/2009	SL / N/A	20.0000	3/26/2029	9	12
565	2010 ADDITIONS	3/31/2010	SL / N/A	20.0000	3/26/2030	8	13
566	2011 ADDITIONS (through 6/30/11)	3/31/2011	SL / N/A	20.0000	3/26/2031	7	14
567	2012 ADDITIONS	3/31/2012	SL / N/A	20.0000	3/26/2032	6	15
568	2013 ADDITIONS	3/31/2013	SL / N/A	20.0000	3/26/2033	5	16
569	2014 ADDITIONS	3/31/2014	SL / N/A	20.0000	3/26/2034	4	17
617	2015 ADDITIONS	3/31/2015	SL / N/A	20.0000	3/26/2035	3	18
676	4th Qtr Additions 2016	9/30/2016	M / MQ	20.0000	9/25/2036	1	19
703	2017 ADDITIONS	3/31/2017	SL / N/A	20.0000	3/26/2037	1	20

Subtotal: 100-396 - Power Operated Equipment
Less dispositions and exchanges:
Net for: 100-396 - Power Operated Equipment

Average Remaining Life	12
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100-397 - Communications Equipment

570	5 YR-COMMUNICATION	9/30/1984	SL / N/A	20.0000	9/25/2004	33	0
571	5 YR-COMMUNICATION	3/1/1985	SL / N/A	20.0000	2/24/2005	33	0
572	2WAY RADIO TRUCK #4	6/1/1987	SL / N/A	20.0000	5/27/2007	30	0
573	COMMUNICATION EQUIP	10/1/1989	SL / N/A	20.0000	9/26/2009	28	0
574	COMMUNICATION EQUIP	5/15/1992	SL / N/A	20.0000	5/10/2012	25	0
575	COMMUNICATION EQUIP	7/15/1992	SL / N/A	20.0000	7/10/2012	25	0
576	COMMUNICATION EQUIP	3/15/1994	SL / N/A	20.0000	3/10/2014	24	0
577	COMMUNICATION EQUIP	4/15/1995	SL / N/A	20.0000	4/10/2015	22	0
578	COMMUNICATION EQUIP	9/30/1996	SL / N/A	20.0000	9/25/2016	21	0
579	COMMUNICATION EQUIP	9/30/2000	SL / N/A	20.0000	9/25/2020	17	3
580	COMMUNICATION EQUIP	3/1/2003	SL / N/A	20.0000	2/24/2023	15	5
581	COMMUNICATION EQUIP	3/31/2005	SL / N/A	20.0000	3/26/2025	13	8
582	COMMUNICATION EQUIP	3/31/2007	SL / N/A	20.0000	3/26/2027	11	10
704	2017 Additions	3/31/2017	SL / N/A	20.0000	3/26/2037	1	20

Subtotal: 100-397 - Communications Equipment
Less dispositions and exchanges:
Net for: 100-397 - Communications Equipment

Average Remaining Life	9
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100-398 - Misc Comp & Software

583	COMPUTER EQUIP	3/31/1996	SL / N/A	5.0000	3/30/2001	22	0
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584	COMPUTER EQUIP	6/30/1996	SL / N/A	5.0000	6/29/2001	21	0
585	COMPUTER EQUIP	9/30/1996	SL / N/A	5.0000	9/29/2001	21	0
586	MISC COMPUTER EQUIP	2/28/1997	SL / N/A	5.0000	2/27/2002	21	0
587	MISC EQUIP - COMPUTERS & SOFTWARE	9/30/1999	SL / N/A	5.0000	9/28/2004	18	0
588	MISC EQUIP - COMPUTERS & SOFTWARE	9/30/2000	SL / N/A	5.0000	9/29/2005	17	0
589	MISC EQUIP - COMPUTERS	9/30/2001	SL / N/A	5.0000	9/29/2006	16	0
590	MISC EQUIP - COMPUTERS & SOFTWARE	3/1/2003	SL / N/A	5.0000	2/28/2008	15	0
591	COMPUTER	3/31/2004	SL / N/A	5.0000	3/30/2009	14	0
592	COMPUTER & SOFTWARE	3/31/2005	SL / N/A	5.0000	3/30/2010	13	0
593	MISC COMPUTER EQUIP	3/31/2006	SL / N/A	5.0000	3/30/2011	12	0
594	MISC COMPUTER EQUIP	3/31/2007	SL / N/A	5.0000	3/29/2012	11	0
595	2008 ADDITIONS	3/31/2008	SL / N/A	5.0000	3/30/2013	10	0
596	GROSS ADDITIONS 2009	3/31/2009	SL / N/A	5.0000	3/30/2014	9	0
597	2010 ADDITIONS	3/31/2010	SL / N/A	5.0000	3/30/2015	8	0
598	2011 ADDITIONS (through 2011)	3/31/2011	SL / N/A	5.0000	3/29/2016	7	0
599	2012 ADDITIONS	3/31/2012	SL / N/A	5.0000	3/30/2017	6	0
600	2013 ADDITIONS	3/31/2013	SL / N/A	5.0000	3/30/2018	5	1
601	2014 ADDITIONS	12/31/2013	SL / N/A	5.0000	12/30/2018	4	1
602	2014 ADDITIONS	4/30/2014	SL / N/A	5.0000	4/29/2019	3	2
603	2014 ADDITIONS	5/30/2014	SL / N/A	5.0000	5/29/2019	3	2
604	2014 ADDITIONS	5/30/2014	SL / N/A	5.0000	5/29/2019	3	2
605	2014 ADDITIONS	6/30/2014	SL / N/A	5.0000	6/29/2019	3	2
606	2014 ADDITIONS	6/30/2014	SL / N/A	5.0000	6/29/2019	3	2
607	2014 ADDITIONS	6/30/2014	SL / N/A	5.0000	6/29/2019	3	2
608	2014 ADDITIONS	6/30/2014	SL / N/A	5.0000	6/29/2019	3	2
609	2014 ADDITIONS	6/30/2014	SL / N/A	5.0000	6/29/2019	3	2
610	2014 ADDITIONS	7/31/2014	SL / N/A	5.0000	7/30/2019	3	2
611	2014 ADDITIONS	7/31/2014	SL / N/A	5.0000	7/30/2019	3	2
612	2014 ADDITIONS	8/31/2014	SL / N/A	5.0000	8/30/2019	3	2
613	2014 ADDITIONS	9/30/2014	SL / N/A	5.0000	9/29/2019	3	2
618	2015 ADDITIONS	9/30/2015	SL / N/A	5.0000	9/28/2020	2	3
634	2015 additions	3/31/2015	M / HY	5.0000	3/29/2020	3	3
644	2016 additions 1st qtr	12/31/2015	M / MQ	5.0000	12/29/2020	2	3
656	2016 2nd qtr additions	3/31/2016	M / MQ	5.0000	3/30/2021	2	4
667	3rd qtr 2016 additions	6/30/2016	M / MQ	5.0000	6/29/2021	1	4
677	4th Qtr Additions 2016	9/30/2016	M / MQ	5.0000	9/29/2021	1	4
705	2017 ADDITIONS	9/30/2017	SL / N/A	5.0000	9/29/2022	0	5
Subtotal: 100-398 - Misc Comp & Software							
Less dispositions and exchanges:							
Net for: 100-398 - Misc Comp & Software							
							Average Remaining Life 2

Indiana Utilities Corporation
Refundable Excess Deferred Income Taxes Calculation
As of March 31, 2011

Line		
1	Accumulated Federal Deferred Income Taxes at 34%	(765,291)
2	Accumulated Federal Deferred Income Taxes at 21%	<u>(472,680)</u>
3	Excess Accumulated Federal Deferred Income Taxes as of 3/31/2011	<u><u>(292,611)</u></u>

INDIANA UTILITIES CORPORATION
Deferred Tax at 34%
March 31, 2011

Line		ST LIABILITY	LT LIABILITY	ST ASSET	LT ASSET
	DEFERRED TAX ASSET/(LIABILITY) PER BALANCE SHEET				
	DEPRECIATION				
1	NET BOOK VALUE - BOOKS 3/31/11		5,702,256		
2	NET BOOK VALUE - TAX 3/31/11		<u>3,326,475</u>		
3	DIFFERENCE		(2,375,780)		
4	CAPITALIZED PAYROLL TAXES		(145,021)		
5	UNAMORTIZED RATE CASE				54,145
6	UNREALIZED GAIN ON MARKETABLE SECURITIES		(136,804)		
7	Capital Loss Carryforward				<u>6,701</u>
8	TOTAL DEFERRALS		<u>(2,657,605)</u>		<u>60,846</u>
9	STATE TAX AT 8.5%	(220,724)	-	(225,896)	-
10	FEDERAL TAX (NET OF STATE) AT 34%	<u>(807,852)</u>	-	<u>(826,781)</u>	-
11	TOTAL DEFERRED TAX ASSET/(LIAB), 03/31/11	<u>(1,028,576)</u>	-	<u>(1,052,677)</u>	<u>24,101</u>
12	Protected items		(2,375,780)		
13	State deferred taxes		(201,941)		
14	Federal deferred taxes net of state taxes		(739,105)		
15	Unprotected items		Total	State Taxes	Federal Taxes
16	Capitalized payroll taxes		(145,021)	(12,327)	(45,116)
17	Unrealized gain on marketable securities (not in income)		0	0	0
18	Unamortized rate case expense		54,145	4,602	16,845
19	Capital loss carryforward		6,701	570	2,085
19	Total		(84,175)	(7,155)	(26,186)
20	Accumulated Federal Deferred Income Taxes (Line 14 + Line 19)	<u>(765,291)</u>			

INDIANA UTILITIES CORPORATION
Deferred Tax at 21%
March 31, 2011

Line		ST LIABILITY	LT LIABILITY	ST ASSET	LT ASSET
	DEFERRED TAX ASSET/(LIABILITY) PER BALANCE SHEET				
1	DEPRECIATION				
2	NET BOOK VALUE - BOOKS 3/31/11		5,702,256		
3	NET BOOK VALUE - TAX 3/31/11		<u>3,326,475</u>		
4	DIFFERENCE		(2,375,780)		
5	CAPITALIZED PAYROLL TAXES		(145,021)		
6	UNAMORTIZED RATE CASE				54,145
7	UNREALIZED GAIN ON MARKETABLE SECURITIES		(136,804)		
8	Capital Loss Carryforward				<u>6,701</u>
9	TOTAL DEFERRALS		<u>(2,657,605)</u>		<u>60,846</u>
10	STATE TAX AT 8.5%	(220,724)	-	(225,896)	-
11	FEDERAL TAX (NET OF STATE) AT 21%	<u>(498,967)</u>	-	<u>(510,659)</u>	-
12	TOTAL DEFERRED TAX ASSET/(LIAB), 03/31/11	<u>(719,691)</u>	-	<u>(736,555)</u>	<u>16,864</u>
12	Protected items		(2,375,780)		
13	State deferred taxes		(201,941)		
14	Federal deferred taxes net of state taxes		(456,506)		
15	Unprotected items		Total	State Taxes	Federal Taxes
16	Capitalized payroll taxes		(145,021)	(12,327)	(27,866)
17	Unrealized gain on marketable securities (not in income)		0	0	0
18	Unamortized rate case expense		54,145	4,602	10,404
19	Capital loss carryforward		<u>6,701</u>	<u>570</u>	<u>1,288</u>
20	Total		(84,175)	(7,155)	(16,174)
21	Accumulated Federal Deferred Income Taxes (Line 14 + Line 19)	<u>(472,680)</u>			

Indiana Utilities Corp
First 4 Months of 2018 Summary

EXHIBIT 4
CAUSE NO. 45032-S10
PAGE 1

	Blocks	Customer Count	Step-Rate Therms	Adjustments	Therms	Redistribution	Step Therms Final	Pre-TAJCA Rates	Post-TAJCA Rates	Rate Difference	Over Collection	NTA Therms	NTA Rate Diff	NTA Rate Difference	Net Overcollection
Residential		-													
	1 - 100	6,845	380,346	-	380,346	-	380,346	0.48338	0.44291	0.04047	15,392.60				
	> 100	3,414	558,786	-	558,786	-	558,786	0.39897	0.36557	0.03340	18,663.45				
		10,259	939,132	-	939,132	-	939,132				34,056.05	22,016	0.03340	735.33	34,791.38
Sm Comm	0	-													
	1 - 100	889	41,049	-	41,049	-	41,049	0.48338	0.44291	0.04047	1,661.25				
	> 100	881	244,142	-	244,142	-	244,142	0.39897	0.36557	0.03340	8,154.34				
		1,770	285,191	-	285,191	-	285,191				9,815.59	7,828	0.03340	261.46	10,077.05
Lg Comm		-													
	All	572	1,025,760	-	1,025,760	-	1,025,760	0.38066	0.35594	0.02472	25,356.79				
		572	1,025,760	-	1,025,760	-	1,025,760				25,356.79	14,077	0.02472	347.98	25,704.77
Ind		-													
	All	8	45,813	-	45,813	-	45,813	0.20108	0.189	0.01208	553.42				
		8	45,813	-	45,813	-	45,813				553.42				553.42
Ind Tport	0	-													
	General	12	415,916	-	415,916	-	415,916	0.20108	0.189	0.01208	5,024.27				
	Large	4	448,005	-	448,005	-	448,005	0.08300	0.07789	0.00511	2,289.31				
		16	863,921	-	863,921	-	863,921				7,313.58				7,313.58
					3,159,817	-	3,159,817				77,095	43,921		1,345	78,440.20

Indiana Utilities Corp
Determination of Refund Credit Tracker

EXHIBIT 4
CAUSE NO. 45032-S10
PAGE 2

	Metered	NTA	Weather		Tariff	Tariff	Tariff	Tariff	Tariff	
	Volume	Volume	Adjusted	%	1R/IG	2	3	4	5	
January										
Residential	398,793	(11,475)	387,318	42.49%	245,274					
Sm Comm	129,340	(3,733)	125,607	13.78%	79,545					
Lg Comm	396,394	(9,610)	386,784	42.44%		244,985				
Industrial	11,747	-	11,747	1.29%			7,447			
Total GCA	936,274	(24,818)	911,456	100.00%	577,250					
General Transport	129,938	-	129,938	50.02%				130,062		
Large Transport	129,815	-	129,815	49.98%					129,938	
Total Transport	259,753	-	259,753	100.00%	260,000					
Total All Volumes	1,196,027	(24,818)	1,171,209		837,250					
February										
Residential	203,257	70,086	273,343	42.49%	254,558					
Sm Comm	62,073	21,439	83,512	12.98%	77,763					
Lg Comm	218,429	56,928	275,357	42.80%		256,415				
Industrial	11,141	-	11,141	1.73%			10,364			
Total GCA	494,900	148,453	643,353	100.00%	599,100					
General Transport	88,423	-	88,423	47.00%				88,359		
Large Transport	99,714	-	99,714	53.00%					99,641	
Total Transport	188,137	-	188,137	100.00%	188,000					
Total All Volumes	683,037	148,453	831,490		787,100					
March										
Residential	200,087	(10,475)	189,612	39.83%	186,604					
Sm Comm	58,006	(3,050)	54,956	11.55%	54,112					
Lg Comm	229,204	(9,196)	220,008	46.23%		216,588				
Industrial	11,368	-	11,368	2.39%			11,197			
Total GCA	498,665	(22,721)	475,944	100.00%	468,500					
General Transport	89,325	-	89,325	45.10%				89,749		
Large Transport	108,735	-	108,735	54.90%					109,251	
Total Transport	198,060	-	198,060	100.00%	199,000					
Total All Volumes	696,725	(22,721)	674,004		667,500					
April										
Residential	136,995	(26,120)	110,875	35.87%	74,287					
Sm Comm	35,772	(6,828)	28,944	9.37%	19,405					
Lg Comm	181,733	(24,045)	157,688	51.02%		105,662				
Industrial	11,557	-	11,557	3.74%			7,746			
Total GCA	366,057	(56,993)	309,064	100.00%	207,100					
General Transport	108,230	-	108,230	49.65%				108,244		
Large Transport	109,741	-	109,741	50.35%					109,756	
Total Transport	217,971	-	217,971	100.00%	218,000					
Total All Volumes	584,028	(56,993)	527,035		425,100					
Estimated Tariff Sales January - April, 2019					2,716,950	991,548	823,650	36,754	416,414	448,586
Refund Due Customers					\$ 78,440.20	\$ 44,868.43	\$ 25,704.77	\$ 553.42	\$ 5,024.27	\$ 2,289.31
Refund Tracker Per Therm					\$ 0.0453	\$ 0.0312	\$ 0.0151	\$ 0.0121	\$ 0.0051	

Indiana Utilities Corp
January 2018

EXHIBIT 4
CAUSE NO. 45032-S10
PAGE 3

Blocks	Customer Count	Step-Rate Therms	Adjustment	Form C Therms	redistribut	Step Therms Final	Pre-TAJCA Rates	Post-TAJCA Rates	Rate Difference	Over Collection	NTA Therms	NTA Rate Diff	NTA Rate Difference	Net Overcollection
Residential														
I - 100	631	39,902		39,902	-	39,902	0.48338	0.44291	0.04047	1,614.83				
0	1,951	358,891		358,891	-	358,891	0.39897	0.36557	0.03340	11,986.96				
	2,582	398,793	-	398,793	-	398,793				13,601.79	(11,475)	0.03340	(383.27)	13,218.52
Sm Comm														
0	-													
I - 100	110	5,732		5,732	-	5,732	0.48338	0.44291	0.04047	231.97				
> 100	344	123,608		123,608	-	123,608	0.39897	0.36557	0.03340	4,128.51				
	454	129,340	-	129,340	-	129,340				4,360.48	(3,733)	0.03340	(124.68)	4,235.80
Lg Comm														
All	143	396,394		396,394	-	396,394	0.38066	0.35594	0.02472	9,798.86				
	143	396,394	-	396,394	-	396,394				9,798.86	(9,610)	0.02472	(237.56)	9,561.30
Ind														
All	2	11,747		11,747	-	11,747	0.20108	0.189	0.01208	141.90				
	2	11,747	-	11,747	-	11,747				141.90				141.90
Ind Tport														
0														
General	3	129,938		129,938	-	129,938	0.20108	0.189	0.01208	1,569.65				
Lange	1	129,815		129,815	-	129,815	0.08300	0.07789	0.00511	663.35				
	4	259,753	-	259,753	-	259,753				2,233.00				2,233.00
				1,196,027	-	1,196,027				30,136	(24,818)		(746)	29,390.52

Indiana Utilities Corp
Feb 2018

EXHIBIT 4
CAUSE NO. 48032-S10
PAGE 4

	Blocks	Customer Count	Step-Rate Therms	Adjustments	Form C Therms	Redistribution	Step Therms Final	Pre-TAJCA Rates	Post-TAJCA Rates	Rate Difference	Over Collection	NTA Therms	NTA Rate Diff	NTA Rate Difference	Net Overcollection
Residential		-													
	1 - 100	1,941	116,249		116,249	-	116,249	0.48338	0.44291	0.04047	4,704.60				
	> 100	635	87,008		87,008	-	87,008	0.39897	0.36557	0.03340	2,906.07				
		2,576	203,257	-	203,257	-	203,257				7,610.67	70,086	0.03340	2,340.87	9,951.54
Sm Comm	0	-													
	1 - 100	224	11,039		11,039	-	11,039	0.48338	0.44291	0.04047	446.75				
	> 100	222	51,034		51,034	-	51,034	0.39897	0.36557	0.03340	1,704.54				
		446	62,073	-	62,073	-	62,073				2,151.29	21,439	0.03340	716.06	2,867.35
Lg Comm	All	-													
		143	218,429		218,429	-	218,429	0.38066	0.35594	0.02472	5,399.56				
		143	218,429	-	218,429	-	218,429				5,399.56	56,928	0.02472	1,407.26	6,806.82
Ind	All	-													
		2	11,141		11,141	-	11,141	0.20108	0.189	0.01208	134.58				
		2	11,141	-	11,141	-	11,141				134.58				134.58
Ind Tport	0														
	General	3	88,423		88,423	-	88,423	0.20108	0.189	0.01208	1,068.15				
	Large	1	99,714		99,714	-	99,714	0.08300	0.07789	0.00511	509.54				
		4	188,137	-	188,137	-	188,137				1,577.69				1,577.69
					683,037	-	683,037				16,874	148,453		4,464	21,337.98

Indiana Utilities Corp
March 2018

EXHIBIT 4
CAUSE NO. 45032-S10
PAGE 5

Blocks	Customer Count	Step-Rate Therms	Adjustments	Form C Therms	Redistribution	Step Therms Final	Pre-TAJCA Rates	Post-TAJCA Rates	Rate Difference	Over Collection	NTA Therms	NTA Rate Diff	NTA Rate Difference	Net Overcollection
Residential	-													
1 - 100	1,910	111,797		111,797	-	111,797	0.48338	0.44291	0.04047	4,524.42				
> 100	642	88,290		88,290	-	88,290	0.39897	0.36557	0.03340	2,948.89				
	<u>2,552</u>	<u>200,087</u>	-	<u>200,087</u>	-	<u>200,087</u>				<u>7,473.31</u>	(10,475)	0.03340	(349.87)	7,123.44
Sm Comm	0	-												
1 - 100	231	10,712		10,712	-	10,712	0.48338	0.44291	0.04047	433.51				
> 100	206	47,294		47,294	-	47,294	0.39897	0.36557	0.03340	1,579.62				
	<u>437</u>	<u>58,006</u>	-	<u>58,006</u>	-	<u>58,006</u>				<u>2,013.13</u>	(3,050)	0.03340	(101.87)	1,911.26
Lg Comm	-													
All	143	229,204		229,204	-	229,204	0.38066	0.35594	0.02472	5,665.92				
	<u>143</u>	<u>229,204</u>	-	<u>229,204</u>	-	<u>229,204</u>				<u>5,665.92</u>	(9,196)	0.02472	(227.33)	5,438.59
Ind	-													
All	2	11,368		11,368	-	11,368	0.20108	0.189	0.01208	137.33				
	<u>2</u>	<u>11,368</u>	-	<u>11,368</u>	-	<u>11,368</u>				<u>137.33</u>				137.33
Ind Tport	0													
General	3	89,325		89,325	-	89,325	0.20108	0.189	0.01208	1,079.05				
Large	1	108,735		108,735	-	108,735	0.08300	0.07789	0.00511	555.64				
	<u>4</u>	<u>198,060</u>	-	<u>198,060</u>	-	<u>198,060</u>				<u>1,634.69</u>				1,634.69
				<u>696,725</u>	-	<u>696,725</u>				<u>16,924</u>	<u>(22,721)</u>		<u>(679)</u>	<u>16,245.31</u>

	Blocks	Customer Count	Step-Rate Therms	Adjustments	Therms	Redistribution	Step Therms Final	Pre-TAJCA Rates	Post-TAJCA Rates	Rate Difference	Over Collection	NTA Therms	NTA Rate Diff	NTA Rate Difference	Net Overcollection
Residential		-													
	1 - 100	2,363	112,398		112,398	-	112,398	0.48338	0.44291	0.04047	4,548.75				
	> 100	186	24,597		24,597	-	24,597	0.39897	0.36557	0.03340	821.54				
		<u>2,549</u>	<u>136,995</u>	<u>-</u>	<u>136,995</u>	<u>-</u>	<u>136,995</u>				<u>5,370.29</u>	(26,120)	0.03340	(872.41)	4,497.88
Sm Comm	0	-													
	1 - 100	324	13,566		13,566	-	13,566	0.48338	0.44291	0.04047	549.02				
	> 100	109	22,206		22,206	-	22,206	0.39897	0.36557	0.03340	741.68				
		<u>433</u>	<u>35,772</u>	<u>-</u>	<u>35,772</u>	<u>-</u>	<u>35,772</u>				<u>1,290.70</u>	(6,828)	0.03340	(228.06)	1,062.64
Lg Comm		-													
	All	143	181,733		181,733	-	181,733	0.38066	0.35594	0.02472	4,492.44				
		<u>143</u>	<u>181,733</u>	<u>-</u>	<u>181,733</u>	<u>-</u>	<u>181,733</u>				<u>4,492.44</u>	(24,045)	0.02472	(594.39)	3,898.05
Ind		-													
	All	2	11,557		11,557	-	11,557	0.20108	0.189	0.01208	139.61				
		<u>2</u>	<u>11,557</u>	<u>-</u>	<u>11,557</u>	<u>-</u>	<u>11,557</u>				<u>139.61</u>				139.61
Ind Tport	0														
	General	3	108,230		108,230	-	108,230	0.20108	0.189	0.01208	1,307.42				
	Large	1	109,741		109,741	-	109,741	0.08300	0.07789	0.00511	560.78				
		<u>4</u>	<u>217,971</u>	<u>-</u>	<u>217,971</u>	<u>-</u>	<u>217,971</u>				<u>1,868.20</u>				1,868.20
					<u>584,028</u>	<u>-</u>	<u>584,028</u>				<u>13,161</u>	(56,993)		(1,695)	11,466.38