

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 S13
JOBS ACT OF 2017 AND POSSIBLE RATE)
IMPLICATIONS)

PREFILED DIRECT TESTIMONY

OF

BONNIE J. MANN

ON BEHALF OF

SOUTH EASTERN INDIANA NATURAL GAS COMPANY, INC.

SOUTH EASTERN INDIANA NATURAL GAS COMPANY, INC.
PREFILED DIRECT TESTIMONY OF BONNIE J. MANN

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

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

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

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

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

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

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

A. No. An over simplification of the process would describe the calculation of excess accumulated deferred federal income taxes as the difference between deferred income taxes calculated at the prior tax rate and the current tax rate. But deferred federal income taxes are created by a series of individual numbers each requiring a different measurement and some of those measurements even differ by jurisdiction such as federal versus state. Some of those deferred income taxes are related to long term assets and will be paid by the utility over a number of years in the future. Some 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. Q. WHAT ARE THE UNDERLYING DEFERRED TAX ELEMENTS**
11 **FOR THE SMALL NATURAL GAS UTILITIES YOU ARE**
12 **REPRESENTING IN THE SUB DOCKETS?**

13
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 **28. Q. WHAT ARE YOUR CONCERNS RELATED TO THE COSTS OF**
16 **THIS PROCEEDING?**
17

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.

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31. Q. ARE YOU PRESENTING NEW TARIFFS IN THIS SUB DOCKET CHANGES?

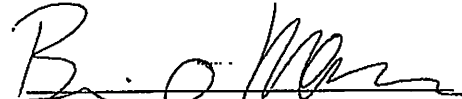
A. No. The tariffs have already been adjusted for the change in the tax rate. Therefore the only change will be to add the adjustment for the refunding of the excess accumulated deferred federal income taxes. The utilities anticipate making a compliance filing once an Order in these sub dockets have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

32. Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

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:

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L. Parvin Price

South Eastern Indiana Natural Gas

EXHIBITS

CAUSE NO. 45032-S13

South Eastern Indiana Natural Gas

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South Eastern Indiana Natural Gas
Deferred Tax Asset/Liability

Line	After Tax Act	Prior to Tax Act
1 Net Book Value, Exhibit 1 Page 2	2,018,586	2,018,586
2 Plant Costs per Federal Depr Report, Exhibit 1 Page 3	497,579	497,579
3 Other Adjustments (Exhibit 1 Page 6):		
4 Accrued Wages	(10,406)	(10,406)
5 Unamortized Rate Case	68,269	68,269
6 Unbilled Revenue	42,055	42,055
7 Difference in NBV ((Sum Line 2 - 7)- Line 1))	(1,421,089)	(1,421,089)
8 State Deferred Tax Estimate, Exhibit 1 Page 5	(65,539)	(65,539)
9 NBV less State Deferred Tax Estimate (Line 8 - Line 9)	(1,355,550)	(1,355,550)
10 Tax Rate	21.0%	34.0%
11 Current Period Deferred (Line 10 * Line 11)	(284,666)	(460,887)
12 Deferred Tax under old rate	(460,887)	
13 Deferred Tax under new rate (Line 11)	(284,666)	
14 Reg Liability (Line 12 + Line 13)	(176,222)	
Unprotected Accumulated Deferred Income Tax ("ADIT")		
	After Tax Act	Prior to Tax Act
15 Accrued Wages	(10,406)	(10,406)
16 Unamortized Rate Case	68,269	68,269
17 Unbilled Revenue	42,055	42,055
18	99,918	99,918
19 Tax Rate	21.0%	34.0%
20 Unprotected ADIT	20,983	33,972
21 Unprotected ADIT After Tax Act	20,983	
22 Unprotected ADIT Prior to Tax Act	33,972	
23 Unprotected excess ADIT	(12,989)	
24 State Deferred Tax Estimate, Exhibit 1 Page 5	(65,539)	
25 Change in tax rates (34% - 21%)	13%	
26	(8,520)	
27 Total Unprotected excess ADIT (Line 23 + Line 26)	(21,509)	

South Eastern Indiana Natural Gas
 Trial Balance
 December 31, 2017

<u>Line</u>	<u>Account</u>	<u>12/31/2016</u>	<u>12/31/2017</u>
1	101.374 Land and land rights	9,358.61	9,358.61
2	101.376 Mains	1,974,445.53	2,017,471.41
3	101.378 Regulating stations equipment	35,888.20	35,888.20
4	101.380 Services	1,258,054.56	1,324,105.53
5	101.381 Meters	378,130.86	406,061.48
6	101.382 Meter and HR installations	116,657.27	116,657.27
7	101.383 House regulators	46,633.03	47,182.50
8	101.384 House regulator installations	693.58	693.58
9	121.389 Land and land rights	50,000.00	50,000.00
10	121.390 Structures and improvements	178,842.89	178,842.89
11	121.391 Office furniture and fixtures	10,193.69	10,193.69
12	121.392 Transportation equipment	87,319.50	87,319.50
13	121.394 Tools and shop equipment	19,061.89	19,074.48
14	121.396 Power operated equipment	58,118.61	58,118.61
15	121.397 Communication equipment	15,814.50	15,814.50
16	121.398 Miscellaneous equipment	3,432.84	3,432.84
17	121.399 Computer equipment	16,813.60	17,195.59
18	122.110 Accumulated depreciation - plant	(2,047,642.44)	(2,145,658.17)
19	122.122 Accumulated depreciation - general	(221,140.74)	(233,166.68)
		<u>1,990,675.98</u>	<u>2,018,585.83</u>

South Eastern Indiana Natural Gas
Accumulated Depreciation Federal Tax Balance @ 12/31/17

35-1140829
01/01/2017 - 12/31/2017
Sorted: Group

SOUTH EASTERN IND. NATURAL GAS CO. (9506.001)
Depreciation Expense

3/9/2018
9:30:24AM

Federal
01/01/2017 - 12/31/2017

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus / Inv. %	Sec. 179 Bonus	Salvage/ Basis Adj.	Acc. Accum. Depreciation/ (Sec. 179)	Current Depreciation/ (Sec. 179)	Total Depreciation/ (Sec. 179)
Utility												
90		Gas Plant	7/1/1981 R / N/A		15.0000	24,965.00	100.0000	0.00	0.00	24,965.00	0.00	24,965.00
93		Gas Plant	7/1/1971 SL / N/A		33.4000	39,150.00	100.0000	0.00	0.00	39,150.00	0.00	39,150.00
238		Util 1Q97	3/31/1997 M / HY		15.0000	7,305.00	100.0000	0.00	0.00	7,305.00	0.00	7,305.00
239		Util 2Q97	6/30/1997 M / HY		15.0000	12,580.00	100.0000	0.00	0.00	12,580.00	0.00	12,580.00
240		Util 3Q97	9/30/1997 M / HY		15.0000	82,429.00	100.0000	0.00	0.00	82,429.00	0.00	82,429.00
241		Util 4Q97	12/31/1997 M / HY		15.0000	54,342.00	100.0000	0.00	0.00	54,342.00	0.00	54,342.00
242		Util 1Q98	3/31/1998 M / HY		15.0000	7,210.00	100.0000	0.00	0.00	7,210.00	0.00	7,210.00
243		Util 2Q98	6/30/1998 M / HY		15.0000	8,163.00	100.0000	0.00	0.00	8,163.00	0.00	8,163.00
244		Util 3Q98	9/30/1998 M / HY		15.0000	27,827.00	100.0000	0.00	0.00	27,827.00	0.00	27,827.00
245		Util 4Q98	12/31/1998 M / HY		15.0000	34,378.00	100.0000	0.00	0.00	34,378.00	0.00	34,378.00
Subtotal: Utility						663,407.00		0.00	0.00	663,901.67	0.00	663,901.67
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Utility						663,407.00		0.00	0.00	663,901.67	0.00	663,901.67
Subtotal:						4,388,051.68		226,020.65	0.00	3,757,105.61	183,967.17	3,890,472.78
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Grand Totals:						4,388,051.68		226,020.65	0.00	3,757,105.61	183,967.17	3,890,472.78

Exhibit 1 Page 1

Exhibit 1 Page 1

South Eastern Indiana Natural Gas
Accumulated Depreciation State Tax Balance @ 12/31/17

35-1149820
01/01/2017 - 12/31/2017
Sorted: Group

SOUTH EASTERN IND. NATURAL GAS CO. [9506.001]
Depreciation Expense

3/6/2018
9:39:41AM

State
01/01/2017 - 12/31/2017

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus / Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Reg. Accum. Depreciation/ (Sec. 179)	Current Depreciation/ (Sec. 179)	Total Depreciation/ (Sec. 179)
Utility												
90		Gas Plant	7/1/1981 R / N/A		15.0000	24,965.00	100.0000	0.00	0.00	24,965.00	0.00	24,965.00
93		Gas Plant	7/1/1973 SL / N/A		33.4000	39,160.00	100.0000	0.00	0.00	39,160.00	0.00	39,160.00
238		Util 1Q97	3/31/1997 M / HY		15.0000	7,305.00	100.0000	0.00	0.00	7,305.00	0.00	7,305.00
239		Util 2Q97	6/30/1997 M / HY		15.0000	12,580.00	100.0000	0.00	0.00	12,580.00	0.00	12,580.00
240		Util 3Q97	9/30/1997 M / HY		15.0000	82,429.00	100.0000	0.00	0.00	82,429.00	0.00	82,429.00
241		Util 4Q97	12/31/1997 M / HY		15.0000	54,342.00	100.0000	0.00	0.00	54,342.00	0.00	54,342.00
242		Util 1Q98	3/31/1998 M / HY		15.0000	7,210.00	100.0000	0.00	0.00	7,210.00	0.00	7,210.00
243		Util 2Q98	6/30/1998 M / HY		15.0000	8,163.00	100.0000	0.00	0.00	8,163.00	0.00	8,163.00
244		Util 3Q98	9/30/1998 M / HY		15.0000	27,827.00	100.0000	0.00	0.00	27,827.00	0.00	27,827.00
245		Util 4Q98	12/31/1998 M / HY		15.0000	34,378.00	100.0000	0.00	0.00	34,378.00	0.00	34,378.00
Subtotal: Utility						869,407.00		0.00	0.00	869,407.00	0.00	869,407.00
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Utility						869,407.00		0.00	0.00	869,407.00	0.00	869,407.00
Subtotal:						4,388,051.68		76,074.03	0.00	3,377,379.96	184,812.69	3,561,692.78
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Grand Totals:						4,388,051.68		76,074.03	0.00	3,377,379.96	184,812.69	3,561,692.78

Exhibit 1 Page 1

Exhibit 1 Page 1

South Eastern Indiana Natural Gas
State Deferred Tax Estimate

<u>Line</u>		<u>State</u>
1	Net Book Value, Exhibit 1 Page 4	2,018,586
2	Plant Costs Per State Report, net Exhibit 1 Page 6	826,359
3	Other Adjustments:	
4	Accrued Wages	(10,406)
5	Unamortized Rate Case	68,269
6	Unbilled Revenue	42,055
7	Difference in NBV ((Sum Line 2 - 7) - Line 1))	(1,092,309)
8	Tax rate	6.0%
9	State Deferred Tax Estimate (Line 9 * Line 8)	(65,539)

South Eastern Indiana Natural Gas
Deferred Income Tax

		DEFERRED STATE TAX ASSET/(LIABILITY) PER BALANCE SHEET			
		ST LIABILITY	LT LIABILITY	ST ASSET	LT ASSET
DEPRECIATION					
1	NET BOOK VALUE - BOOKS	12/31/17		2,018,585.83	
2	NET BOOK VALUE - TAX	12/31/17		<u>826,358.90</u>	
3		DIFFERENCE		(1,192,226.93)	
4		ACCRUED SALARY	(10,406.00)		
5		UNBILLED REVENUE		42,054.74	
6		UNAMORTIZED EEP EXPENSE			0.00
7		UNAMORTIZED RATE CASE			<u>68,269.11</u>
8		TOTAL DEFERRALS	(10,406.00)	(1,192,226.93)	42,054.74
9	STATE TAX AT 6.00%	(65,538.54)	(624.36)	(71,533.62)	2,523.28
10	DEFERRED STATE TAX ASSET/(LIABILITY)	(65,538.54)	(624.36)	(71,533.62)	2,523.28
11	PROOF	0.00			<u>4,096.15</u>
		DEFERRED FEDERAL TAX ASSET/(LIABILITY) PER BALANCE SHEET			
		ST LIABILITY	LT LIABILITY	ST ASSET	LT ASSET
DEPRECIATION					
12	NET BOOK VALUE - BOOKS	12/31/17		2,018,585.83	
13	NET BOOK VALUE - TAX	12/31/17		<u>497,578.90</u>	
14		DIFFERENCE		(1,521,006.93)	
15		ACCRUED SALARY	(10,406.00)		
16		UNBILLED REVENUE		42,054.74	
17		UNAMORTIZED EEP EXPENSE			0.00
18		UNAMORTIZED RATE CASE			<u>68,269.11</u>
19		TOTAL DEFERRALS	(10,406.00)	(1,521,006.93)	42,054.74
20	FEDERAL TAX (NET OF STATE) AT 34%	(460,887.18)	(3,325.76)	(492,820.93)	13,440.69
21	FEDERAL TAX (NET OF STATE) AT 21%	(284,665.61)	(2,054.14)	(304,389.40)	8,301.61
22	Difference	(176,221.57)	(1,271.61)	(188,431.53)	5,139.09
23	TOTAL FEDERAL DEFERRED TAX ASSET/(LIABILITY)	(284,665.61)	(2,054.14)	(304,389.40)	8,301.61
24	PROOF	0.00			<u>13,476.32</u>
		DEFERRED INCOME TAXES BEFORE ADJUSTMENT			

South Eastern Indiana Natural Gas
Average Rate Assumption Method ("ARAM")
December 31, 2017

Line	Account	Book NBV	Federal NAV	Diff	34%	21%	Difference	Ave. Life	Amortization
1	Auto	-	-	-	-	-	-	-	-
2	Communication	-	-	-	-	-	-	-	-
3	Computer	406	160	246	83	52	32	9	3.65
4	House Regulators Install	200	4	197	67	41	26	15	1.74
5	House Regulators	14,367	756	13,611	4,628	2,858	1,769	16	112.81
6	Land	59,359	50,000	9,359	3,182	1,965	1,217	-	-
7	Mains	763,431	137,421	626,010	212,843	131,462	81,381	22	3,766.74
8	Meter Installations	47,944	14,553	33,391	11,353	7,012	4,341	22	194.22
9	Meters	221,548	82,906	138,642	47,138	29,115	18,023	26	689.62
10	Misc	-	-	-	-	-	-	-	-
11	Office	455	-	455	155	96	59	2	26.54
12	Op Equip	15,689	-	15,689	5,334	3,295	2,040	3	707.38
13	Regulating Station Equip	15,249	1,130	14,119	4,800	2,965	1,835	19	99.18
14	Services	652,278	166,812	485,466	165,059	101,948	63,111	21	2,962.46
15	Structures	134,236	36,953	97,283	33,076	20,429	12,647	25	504.14
16	Tools	6,039	1,380	4,659	1,584	978	606	6	96.13
16	Utility	87,385	5,505	81,880	27,839	17,195	10,644	12	899.52
17		2,018,586	497,579	1,521,007	517,142	319,411	197,731		10,064.12
18		(Exhibit 2 Page 2)	(Exhibit 2 Page 3)						19.65

South Eastern Indiana Natural Gas
 Calculation of Net Book Value
 December 31, 2017

<u>Line</u>		<u>Cost Basis</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
1	Auto	\$ 87,319	\$ 87,319	\$ -
2	Communication	\$ 15,814	\$ 15,814	\$ -
3	Computer	\$ 17,195	\$ 16,789	\$ 406
4	House Regulators Install	\$ 693	\$ 493	\$ 200
5	House Regulators	\$ 38,751	\$ 24,385	\$ 14,367
6	Land	\$ 59,359	\$ -	\$ 59,359
7	Mains	\$ 1,488,996	\$ 725,565	\$ 763,431
8	Meter Installations	\$ 72,403	\$ 24,459	\$ 47,944
9	Meters	\$ 335,655	\$ 114,106	\$ 221,548
10	Misc	\$ 3,433	\$ 3,433	\$ -
11	Office	\$ 10,194	\$ 9,739	\$ 455
12	Op Equip	\$ 58,119	\$ 42,429	\$ 15,689
13	Regulating Station Equip	\$ 36,391	\$ 21,142	\$ 15,249
14	Services	\$ 1,105,764	\$ 453,487	\$ 652,278
15	Structures	\$ 178,843	\$ 44,607	\$ 134,236
16	Tools	\$ 19,074	\$ 13,035	\$ 6,039
17	Utility	\$ 869,407	\$ 782,022	\$ 87,385
18		<u>\$ 4,397,411</u>	<u>\$ 2,378,825</u>	<u>\$ 2,018,586</u>

Cost and accumulated depreciation amounts match book depreciation reports at 12/31/17.

South Eastern Indiana Natural Gas
 Calculation of Net Asset Value
 December 31, 2017

<u>Line</u>		<u>Cost Basis</u>	<u>Accumulated Depreciation</u>	<u>Net Asset Value</u>
1	Auto	\$ 87,319	\$ 87,319	\$ -
2	Communication	\$ 15,814	\$ 15,814	\$ -
3	Computer	\$ 17,195	\$ 17,035	\$ 160
4	House Regulators Install	\$ 693	\$ 690	\$ 4
5	House Regulators	\$ 38,751	\$ 37,996	\$ 756
6	Land	\$ 50,000	\$ -	\$ 50,000
7	Mains	\$ 1,488,996	\$ 1,351,575	\$ 137,421
8	Meter Installations	\$ 72,403	\$ 57,850	\$ 14,553
9	Meters	\$ 335,655	\$ 252,748	\$ 82,906
10	Misc	\$ 3,433	\$ 3,433	\$ -
11	Office	\$ 10,194	\$ 10,194	\$ -
12	Op Equip	\$ 58,119	\$ 58,119	\$ -
13	Regulating Station Equip	\$ 36,391	\$ 35,261	\$ 1,130
14	Services	\$ 1,105,764	\$ 938,953	\$ 166,812
15	Structures	\$ 178,843	\$ 141,890	\$ 36,953
16	Tools	\$ 19,074	\$ 17,695	\$ 1,380
17	Utility	\$ 869,407	\$ 863,902	\$ 5,505
18		\$ 4,388,052	\$ 3,890,473	\$ 497,579

Cost and accumulated depreciation amounts match federal depreciation reports at 12/31/17.

South Eastern Indiana Natural Gas
Book Depreciation Expense - Calculation of Remaining Useful Lives
December 31, 2017

System No.	S	Description	Date In Service	Method /	Life	Cost / Other Basis	Bus./ Inv. %	Dep. Accum. Depreciation/ (Sec. 179)	Current Depreciation/ (Sec. 179)	Total Depreciation/ (Sec. 179)
Auto										
710		Purchased Car from Sandman Br	12 31 2006	SI, N/A	5 0000	27,224.71	100 0000	27,224.71	0.00	27,224.71
790		Sandman Brothers, Inc. - New Tr	7 1 2009	SI, N/A	5 0000	60,094.54	100 0000	60,094.54	0.00	60,094.54
Subtotal: Auto						87,319.25		87,319.25	0.00	87,319.25
Less dispositions and exchanges:						0.00		0.00	0.00	0.00
Net for: Auto						87,319.25		87,319.25	0.00	87,319.25
Communication										
14		Comm IQPR	3 31 1998	SI, N/A	10 0000	847.00	100 0000	847.00	0.00	847.00
711		Tower purchased from Fountain	6 30 2006	SI, N/A	10 0000	9,833.34	100 0000	9,833.34	0.00	9,833.34
712		Communications equipment pur	6 30 2006	SI, N/A	10 0000	5,133.64	100 0000	5,133.64	0.00	5,133.64
Subtotal: Communication						15,813.98		15,813.98	0.00	15,813.98
Less dispositions and exchanges:						0.00		0.00	0.00	0.00
Net for: Communication						15,813.98		15,813.98	0.00	15,813.98
Computer										
20		Comp IQPR	3 31 1998	SI, N/A	5 0000	409.00	100 0000	402.18	0.00	402.18
43		Computer Equipment - Wire Sbj	1 8 2008	SI, N/A	5 0000	429.98	100 0000	429.98	0.00	429.98
51		Computer Equipment - Dell Mar	2 18 2008	SI, N/A	5 0000	1,293.64	100 0000	1,293.64	0.00	1,293.64
58		Computer Equipment - Net Nsg	3 5 2008	SI, N/A	5 0000	823.75	100 0000	823.75	0.00	823.75
59		Computer Equipment - Wire Sbj	3 5 2008	SI, N/A	5 0000	576.70	100 0000	576.70	0.00	576.70
738		Computer Equipment - Jason Wv	7 3 2007	SI, N/A	5 0000	302.97	100 0000	302.97	0.00	302.97
750		Net Nsg - Computer Equipm	10 23 2007	SI, N/A	5 0000	1,861.15	100 0000	1,861.15	0.00	1,861.15
756		Dell Commercial Credit - Comp	11 28 2007	SI, N/A	5 0000	3,794.26	100 0000	3,794.26	0.00	3,794.26
852		COMPUTER EQUIPMENT	10 5 2010	SI, N/A	5 0000	1,284.96	100 0000	1,284.96	0.00	1,284.96
866		UPLINK TECHNOLOGIES	11 12 2010	SI, N/A	5 0000	1,941.89	100 0000	1,941.89	0.00	1,941.89
897		UPLINK TECHNOLOGIES	4 27 2011	SI, N/A	5 0000	1,415.04	100 0000	1,415.04	0.00	1,415.04
898		UPLINK TECHNOLOGIES	5 3 2011	SI, N/A	5 0000	1,551.52	100 0000	1,551.52	0.00	1,551.52
905		UPLINK TECHNOLOGIES	6 2 2011	SI, N/A	5 0000	481.00	100 0000	481.00	0.00	481.00
910		UPLINK TECHNOLOGIES	7 12 2011	SI, N/A	5 0000	592.11	100 0000	592.11	0.00	592.11
1111		COMPUTER	3 31 2016	SI, N/A	10 0000	55.20	100 0000	4.14	5.52	9.66
1152		COMPUTER EQUIPMENT	3 31 2017	SI, N/A	10 0000	381.99	100 0000	0.00	28.65	28.65
Subtotal: Computer						17,195.16		16,755.29	34.17	16,789.46
Less dispositions and exchanges:						0.00		0.00	0.00	0.00
Net for: Computer						17,195.16		16,755.29	34.17	16,789.46
House Regulator Install										
237		II R. Install 3Q96	7 1 1996	SI, N/A	33 0000	298.00	100 0000	185.12	9.03	194.15
257		House Reg Install 2Q99	4 30 1999	SI, N/A	33 0000	229.50	100 0000	229.50	0.00	229.50
472		House Regulator Installations	4 7 2003	SI, N/A	33 0000	174.67	100 0000	72.74	5.29	78.03
Subtotal: House Regulator Install						693.17		478.36	14.32	492.68
Less dispositions and exchanges:						0.00		0.00	0.00	0.00
Net for: House Regulator Install						693.17		478.36	14.32	492.68
House Regulators										
38		House Regulators	1 7 2008	SI, N/A	33 0000	464.28	100 0000	126.63	14.07	140.70
102		House Regulators	12 31 1989	SI, N/A	33 0000	65.00	100 0000	53.35	1.97	55.32
116		House Regulators	10 31 1990	SI, N/A	33 0000	1,020.00	100 0000	811.39	30.91	842.30
129		House Reg	6 30 1991	SI, N/A	33 0000	2,471.00	100 0000	1,915.68	74.88	1,990.56
130		House Reg Install	6 30 1991	SI, N/A	33 0000	712.00	100 0000	552.09	21.58	573.67
136		House Regulators	12 31 1991	SI, N/A	33 0000	583.00	100 0000	443.22	17.67	460.89
154		House Reg 1 Q 92	2 1 1992	SI, N/A	33 0000	82.00	100 0000	61.80	2.48	64.28
155		House Reg 3 Q 92	8 1 1992	SI, N/A	33 0000	3,112.00	100 0000	2,302.49	94.30	2,396.79
156		House Reg 4 Q 92	10 1 1992	SI, N/A	33 0000	533.00	100 0000	391.64	16.15	407.79
161		House Reg 4 Q 92	12 1 1992	SI, N/A	33 0000	997.00	100 0000	727.56	30.21	757.77
175		House Reg 3Q 93	9 1 1993	SI, N/A	33 0000	38.00	100 0000	26.83	1.15	27.98
194		House Reg 1Q94	1 1 1994	SI, N/A	33 0000	111.00	100 0000	77.28	3.36	80.64
195		House Reg 3Q94	7 1 1994	SI, N/A	33 0000	1,676.00	100 0000	1,142.77	50.79	1,193.56
196		House Reg 4Q94	10 1 1994	SI, N/A	33 0000	2,607.00	100 0000	1,757.75	79.00	1,836.75
213		House Reg 1Q95	1 1 1995	SI, N/A	33 0000	294.00	100 0000	196.02	8.91	204.93

Fully Depreciated	12/31/2017 Remaining Years	Without Gs
12 30 2011	11	0
6 30 2014	9	0
Average Life Remaining	0	0

Fully Depreciated	12/31/2017 Remaining Years	Without Gs
3 28 2008	20	0
6 27 2016	12	0
6 27 2016	12	0
Average Life Remaining	0	0

Fully Depreciated	12/31/2017 Remaining Years	Without Gs
3 30 2003	20	0
1 6 2013	10	0
2 16 2013	10	0
3 4 2013	10	0
3 4 2013	10	0
7 1 2012	10	0
10 21 2012	10	0
11 26 2012	10	0
10 4 2015	7	0
11 11 2015	7	0
4 25 2016	7	0
5 1 2016	7	0
5 31 2016	7	0
7 10 2016	6	0
3 29 2026	2	8
3 29 2027	1	9
Average Life Remaining	1	9

Fully Depreciated	12/31/2017 Remaining Years	Without Gs
6 23 2029	22	12
4 21 2032	19	14
3 29 2036	15	18
Average Life Remaining	18	18

Fully Depreciated	12/31/2017 Remaining Years	Without Gs
12 29 2040	10	23
12 23 2022	28	5
10 23 2023	27	6
6 21 2024	27	7
6 21 2024	27	7
12 22 2024	26	7
1 23 2025	26	7
7 24 2025	25	8
9 23 2025	25	8
11 23 2025	25	8
6 24 2026	24	9
12 24 2026	24	9
6 23 2027	24	10
9 23 2027	23	10
12 24 2027	23	10

214	House Reg 3Q95	4 1 1995 SL	N/A	33 0000	2,084.00	100 0000	1,320.88	60.73	1,381.61	3/23/2028	23	10	10
215	House Reg 3Q95	7 1 1995 SL	N/A	33 0000	250.00	100 0000	162.97	7.58	170.55	6/22/2028	23	11	11
216	House Reg 4Q95	10 1 1995 SL	N/A	33 0000	2,084.00	100 0000	1,290.51	60.73	1,351.24	9/22/2028	22	11	11
233	House Reg 1Q96	1 1 1996 SL	N/A	33 0000	445.00	100 0000	283.08	13.48	296.56	12/23/2028	22	11	11
234	House Reg 2Q96	4 1 1996 SL	N/A	33 0000	666.00	100 0000	418.74	20.18	438.92	3/24/2029	22	11	11
235	House Reg 3Q96	7 1 1996 SL	N/A	33 0000	2,535.00	100 0000	1,574.81	76.82	1,651.63	6/23/2029	22	12	12
236	House Reg 4Q96	10 1 1996 SL	N/A	33 0000	581.00	100 0000	356.60	17.61	374.21	9/23/2029	21	12	12
256	House Reg 2Q99	4 30 1999 SL	N/A	33 0000	728.49	100 0000	728.49	0.00	728.49	4/21/2032	19	14	14
266	House Reg 2Q99	6 30 1999 SL	N/A	33 0000	232.84	100 0000	124.14	7.06	131.20	6/21/2032	19	15	15
270	House Reg 3Q99	8 31 1999 SL	N/A	33 0000	182.55	100 0000	96.31	5.53	101.84	8/22/2032	18	15	15
279	House Reg 4Q99	11 30 1999 SL	N/A	33 0000	232.85	100 0000	232.85	0.00	232.85	11/21/2032	18	15	15
283	House Reg 4Q99	12 31 1999 SL	N/A	33 0000	116.42	100 0000	116.42	0.00	116.42	12/22/2032	18	15	15
288	House Regulators	1 31 2000 SL	N/A	33 3000	263.85	100 0000	134.64	7.92	142.56	5/11/2033	18	15	15
298	House Regulators	4 30 2000 SL	N/A	33 3000	292.45	100 0000	147.07	8.78	155.85	8/9/2033	18	16	16
303	House Regulators	5 31 2000 SL	N/A	33 3000	337.18	100 0000	168.83	10.13	178.96	9/9/2033	18	16	16
311	House Regulators	7 31 2000 SL	N/A	33 3000	227.18	100 0000	112.53	6.82	119.35	11/9/2033	17	16	16
322	House Regulators	9 30 2000 SL	N/A	33 3000	497.19	100 0000	243.86	14.93	258.79	1/9/2034	17	16	16
326	House Regulators	10 31 2000 SL	N/A	33 3000	402.37	100 0000	196.30	12.08	208.38	2/9/2034	17	16	16
332	House Regulators	11 30 2000 SL	N/A	33 3000	674.10	100 0000	327.21	20.24	347.45	3/11/2034	17	16	16
351	House Regulators	3 31 2001 SL	N/A	33 0000	1,540.29	100 0000	739.10	46.68	785.78	3/23/2034	17	16	16
356	House Regulators	4 30 2001 SL	N/A	33 0000	271.78	100 0000	129.78	8.24	138.02	4/22/2034	17	16	16
363	House Regulators	6 30 2001 SL	N/A	33 0000	570.26	100 0000	269.28	17.28	286.56	6/22/2034	17	17	17
367	House Regulators	7 31 2001 SL	N/A	33 0000	42.83	100 0000	20.15	1.30	21.45	7/23/2034	16	17	17
372	House Regulators	8 31 2001 SL	N/A	33 0000	456.59	100 0000	213.37	13.84	227.21	8/23/2034	16	17	17
378	House Regulators	10 31 2001 SL	N/A	33 0000	273.30	100 0000	126.27	8.28	134.55	10/23/2034	16	17	17
383	House Regulators	11 30 2001 SL	N/A	33 0000	73.33	100 0000	33.67	2.22	35.89	11/22/2034	16	17	17
395	House Regulators	1 31 2002 SL	N/A	33 0000	472.64	100 0000	214.80	14.32	229.12	1/23/2035	16	17	17
401	House Regulators	3 31 2002 SL	N/A	33 0000	946.51	100 0000	425.42	28.68	454.10	3/23/2035	16	17	17
418	House Regulators	7 31 2002 SL	N/A	33 0000	279.46	100 0000	122.81	8.47	131.28	7/23/2035	15	18	18
422	House Regulators	8 31 2002 SL	N/A	33 0000	709.88	100 0000	310.10	21.51	331.61	8/23/2035	15	18	18
427	House Regulators	9 30 2002 SL	N/A	33 0000	30.63	100 0000	34.97	2.44	37.41	9/22/2035	15	18	18
432	House Regulators	10 31 2002 SL	N/A	33 0000	40.60	100 0000	17.53	1.23	18.76	10/23/2035	15	18	18
441	House Regulators	11 30 2002 SL	N/A	33 0000	239.32	100 0000	102.71	7.25	109.96	11/22/2035	15	18	18
442	House Regulators	12 31 2002 SL	N/A	33 0000	243.93	100 0000	104.08	7.39	111.47	12/23/2035	15	18	18
456	House Regulators	2 4 2003 SL	N/A	33 0000	220.64	100 0000	93.10	6.69	99.79	1/27/2036	15	18	18
457	House Regulators	2 25 2003 SL	N/A	33 0000	43.24	100 0000	18.23	1.31	19.54	2/17/2036	15	18	18
465	House Regulators	3 4 2003 SL	N/A	33 0000	200.35	100 0000	83.97	6.07	90.04	2/24/2036	15	18	18
466	House Regulators	3 31 2003 SL	N/A	33 0000	457.92	100 0000	192.00	13.88	205.88	3/22/2036	15	18	18
500	House Regulators	8 1 2003 SL	N/A	33 0000	103.30	100 0000	41.99	3.13	45.12	7/23/2036	14	19	19
507	House Regulators	9 3 2003 SL	N/A	33 0000	103.30	100 0000	41.73	3.13	44.86	8/23/2036	14	19	19
521	House Regulators	11 3 2003 SL	N/A	33 0000	140.31	100 0000	55.96	4.25	60.21	10/23/2036	14	19	19
529	House Regulators	12 1 2003 SL	N/A	33 0000	228.96	100 0000	90.80	6.94	97.74	11/22/2036	14	19	19
537	House Regulators	1 30 2004 SL	N/A	33 0000	309.89	100 0000	121.29	9.39	130.68	1/21/2037	14	19	19
578	House Regulators	8 6 2004 SL	N/A	33 0000	267.61	100 0000	100.70	8.11	108.81	7/29/2037	13	20	20
589	House Regulators	9 3 2004 SL	N/A	33 0000	226.33	100 0000	84.61	6.86	91.47	8/26/2037	13	20	20
596	House Regulators	10 4 2004 SL	N/A	33 0000	672.64	100 0000	249.66	20.38	270.04	9/26/2037	13	20	20
601	House Regulators	11 5 2004 SL	N/A	33 0000	372.44	100 0000	137.36	11.29	148.65	10/28/2037	13	20	20
624	House Regulators	4 5 2005 SL	N/A	33 0000	106.25	100 0000	37.83	3.22	41.05	3/28/2038	13	20	20
637	House Regulators	7 5 2005 SL	N/A	33 0000	106.24	100 0000	37.03	3.22	40.25	6/27/2038	12	21	21
730	House Regulators	5 10 2007 SL	N/A	33 0000	81.20	100 0000	23.78	2.46	26.24	5/1/2040	11	22	22
864	FORINTAINTOWN GAS CO	11 9 2010 SL	N/A	33 0000	242.89	100 0000	45.39	7.36	52.75	11/1/2043	7	26	26
871	FORINTAINTOWN GAS CO	12 8 2010 SL	N/A	33 0000	46.39	100 0000	8.58	1.41	9.99	11/30/2043	7	26	26
876	Year End Adjustment to House I	12 31 2010 M	MQ	33 0000	288.26	100 0000	288.26	0.00	288.26	12/23/2043	7	26	26
1013	House Regulators	9 30 2013 SL	N/A	33 0000	304.75	100 0000	30.00	9.23	39.23	9/22/2046	4	29	29
1181	House Reg	12 31 2017 SL	N/A	33 0000	549.47	100 0000	0.00	0.00	0.00	12/23/2050	0	33	33
Subtotal: House Regulators					38,751.48		23,269.05	1,115.51	24,384.56	Average Life Remaining	16	16	
Less dispositions and exchanges:					0.00		0.00	0.00	0.00				
Net for: House Regulators					38,751.48		23,269.05	1,115.51	24,384.56				
Land													
21	Land	12 31 1996 No Calc	N/A	0 0000	9,359.00	100 0000	0.00	0.00	0.00				
801	Land with Building	9 1 2009 No Calc	N/A	0 0000	50,000.00	100 0000	0.00	0.00	0.00				
Subtotal: Land					59,359.00		0.00	0.00	0.00				
Less dispositions and exchanges:					0.00		0.00	0.00	0.00				
Net for: Land					59,359.00		0.00	0.00	0.00				
Mains													
39	Mains	6 30 2008 SL	N/A	33 0000	2,719.67	100 0000	700.49	82.41	782.90	6/22/2041	10	24	24
45	Mains	2 29 2008 SL	N/A	33 0000	375.00	100 0000	100.35	11.36	111.71	2/29/2041	10	23	23
52	Mains	3 11 2008 SL	N/A	33 0000	770.83	100 0000	204.40	23.36	227.76	3/23/2041	10	23	23
60	Mains	4 30 2008 SL	N/A	33 0000	429.38	100 0000	112.75	13.01	125.76	4/22/2041	10	23	23
65	Mains	5 31 2008 SL	N/A	33 0000	1,675.88	100 0000	435.86	50.78	486.64	5/23/2041	10	23	23
69	Mains	9 30 1989 SL	N/A	33 0000	11,623.00	100 0000	9,627.07	352.21	9,979.28	9/22/2022	28	5	5
70	Mains	12 31 1989 SL	N/A	33 0000	6,710.00	100 0000	5,506.85	203.33	5,710.18	12/23/2022	28	5	5
91	Mains	7 1 1987 SL	N/A	33 0000	29,119.00	100 0000	26,030.51	882.39	26,912.90	6/22/2020	31	3	3
94	Mains	6 30 1988 SL	N/A	33 0000	5,966.00	100 0000	5,167.58	180.79	5,348.37	6/22/2021	30	4	4
95	Mains	12 31 1988 SL	N/A	33 0000	32,517.00	100 0000	27,672.19	985.36	28,657.55	12/23/2021	29	4	4
96	Mains	9 30 1988 SL	N/A	33 0000	28,264.00	100 0000	24,266.93	856.48	25,123.41	9/22/2021	29	4	4

Average Life Remaining	16	16
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Fully Disclosed	12/31/2017	Remaining Years	Without @
12 31 1996	21	0	0
9 1 2009	8	0	0
Average Life Remaining	0	0	0

Fully Disclosed	12/31/2017	Remaining Years	Without @
6 22 2041	10	24	24
2 29 2041	10	23	23
3 23 2041	10	23	23
4 22 2041	10	23	23
5 23 2041	10	23	23
9 22 2022	28	5	5
12 23 2022	28	5	5
6 22 2020	31	3	3
6 22 2021	30	4	4
12 23 2021	29	4	4
9 22 2021	29	4	4

103	Mans	12 31 1990 SL	N A	33 0000	8,754.00	100 0000	6,919.13	265.27	7,184.40	12 23 2023	27	6	6
104	Mans	9 30 1990 SL	N A	33 0000	21,438.00	100 0000	17,107.19	649.64	17,756.83	9 22 2023	27	6	6
105	Mans	3 31 1990 SL	N A	33 0000	124.00	100 0000	100.89	3.76	104.65	3 23 2023	28	5	5
117	Mans	3 30 1991 SL	N A	33 0000	222.00	100 0000	173.86	6.73	180.59	3 21 2024	27	6	6
118	Mans	6 30 1991 SL	N A	33 0000	139,158.00	100 0000	110,687.49	4,216.91	114,904.40	6 21 2024	27	7	7
119	Mans	9 30 1991 SL	N A	33 0000	2,853.00	100 0000	2,190.07	86.45	2,276.52	9 21 2024	26	7	7
131	Mans	12 31 1991 SL	N A	33 0000	5,960.00	100 0000	4,536.30	180.84	4,717.14	12 22 2024	26	7	7
138	Mans	2 1 1992 SL	N A	33 0000	484.00	100 0000	365.52	14.67	380.19	1 23 2025	26	7	7
139	Mans	5 1 1992 SL	N A	33 0000	415.00	100 0000	310.30	12.58	322.88	4 23 2025	26	7	7
140	Mans	8 1 1992 SL	N A	33 0000	2,310.00	100 0000	1,709.17	70.00	1,779.17	7 24 2025	25	8	8
157	Mans	10 1 1992 SL	N A	33 0000	464.00	100 0000	340.96	14.06	355.02	9 23 2025	25	8	8
162	Mans	12 1 1992 SL	N A	33 0000	1,831.00	100 0000	1,336.14	55.48	1,391.62	11 23 2025	25	8	8
166	Mans	3 1 1993 SL	N A	33 0000	531.00	100 0000	383.48	16.09	399.57	2 21 2026	25	8	8
169	Mans	6 1 1993 SL	N A	33 0000	1,275.00	100 0000	911.26	38.64	949.90	5 24 2026	25	8	8
170	Mans	9 1 1993 SL	N A	33 0000	23,056.00	100 0000	16,302.30	698.67	17,000.97	8 24 2026	24	9	9
176	Mans	12 1 1993 SL	N A	33 0000	12,151.00	100 0000	8,499.51	368.21	8,867.72	11 23 2026	24	9	9
177	Mans	11 1 1994 SL	N A	33 0000	3,414.00	100 0000	2,379.35	103.45	2,482.80	12 24 2026	24	9	9
178	Mans	7 1 1994 SL	N A	33 0000	40,479.00	100 0000	27,599.40	1,226.64	28,826.04	6 23 2027	24	10	10
197	Mans	10 1 1994 SL	N A	33 0000	38,710.00	100 0000	26,099.92	1,173.03	27,272.95	9 23 2027	23	10	10
198	Mans	1 1 1995 SL	N A	33 0000	53,067.00	100 0000	50,756.78	1,608.09	52,364.87	12 24 2027	23	10	10
199	Mans	7 1 1995 SL	N A	33 0000	26,539.00	100 0000	17,290.52	804.21	18,094.73	6 22 2028	23	11	11
217	Mans	10 1 1995 SL	N A	33 0000	36,706.00	100 0000	23,636.38	1,112.30	24,748.68	9 22 2028	22	11	11
218	Mans	1 1 1996 SL	N A	33 0000	172.00	100 0000	109.41	5.21	114.62	12 23 2028	22	11	11
219	Mans	4 1 1996 SL	N A	33 0000	2,534.00	100 0000	1,593.39	76.79	1,670.18	3 24 2029	22	11	11
220	Mans	7 1 1996 SL	N A	33 0000	45,246.00	100 0000	44,281.59	964.41	45,246.00	6 23 2029	22	12	12
221	Mans	10 1 1996 SL	N A	33 0000	13,060.00	100 0000	8,014.14	395.76	8,409.90	9 23 2029	21	12	12
253	Mans	4 30 1999 SL	N A	33 0000	216.16	100 0000	216.16	0.00	216.16	4 21 2032	19	14	14
262	Mans	6 30 1999 SL	N A	33 0000	2,630.82	100 0000	2,630.82	0.00	2,630.82	6 21 2032	19	15	15
267	Mans	7 31 1999 SL	N A	33 0000	-396.71	100 0000	-210.35	-12.02	-222.37	7 22 2032	18	15	15
268	Mans	8 31 1999 SL	N A	33 0000	20,164.79	100 0000	10,642.46	611.05	11,253.51	8 22 2032	18	15	15
272	Mans	10 31 1999 SL	N A	33 0000	938.73	100 0000	496.76	28.45	525.21	10 22 2032	18	15	15
276	Mans	11 30 1999 SL	N A	33 0000	8,050.06	100 0000	8,050.06	0.00	8,050.06	11 21 2032	18	15	15
280	Mans	12 31 1999 SL	N A	33 0000	10,898.37	100 0000	10,898.37	0.00	10,898.37	12 22 2032	18	15	15
284	Mans	1 31 2000 SL	N A	33 3000	195.00	100 0000	99.62	5.86	105.48	5 11 2033	18	15	15
289	Mans	2 29 2000 SL	N A	33 3000	442.68	100 0000	224.83	13.29	238.12	6 9 2033	18	15	15
292	Mans	3 31 2000 SL	N A	33 3000	4,876.50	100 0000	2,465.07	146.44	2,611.51	7 10 2033	18	16	16
295	Mans	4 30 2000 SL	N A	33 3000	225.08	100 0000	113.23	6.76	119.99	8 9 2033	18	16	16
299	Mans	5 31 2000 SL	N A	33 3000	332.50	100 0000	166.44	9.99	176.43	9 9 2033	18	16	16
304	Mans	6 30 2000 SL	N A	33 3000	1,641.11	100 0000	817.23	49.28	866.51	10 9 2033	18	16	16
314	Mans	7 31 2000 SL	N A	33 3000	728.70	100 0000	361.02	21.88	382.90	11 9 2033	17	16	16
318	Mans	8 31 2000 SL	N A	33 3000	1,492.50	100 0000	735.79	44.82	780.61	12 10 2033	17	16	16
323	Mans	9 30 2000 SL	N A	33 3000	37.50	100 0000	18.46	1.13	19.59	1 9 2034	17	16	16
328	Mans	10 31 2000 SL	N A	33 3000	719.46	100 0000	351.16	21.61	372.77	2 9 2034	17	16	16
339	Mans	11 30 2000 SL	N A	33 3000	8,971.25	100 0000	4,355.46	269.41	4,624.87	3 11 2034	17	16	16
343	Mans	1 31 2001 SL	N A	33 0000	30.00	100 0000	14.56	0.91	15.47	1 23 2034	17	16	16
348	Mans	2 28 2001 SL	N A	33 0000	341.21	100 0000	164.58	10.34	174.92	2 20 2034	17	16	16
352	Mans	3 31 2001 SL	N A	33 0000	97.50	100 0000	46.71	2.95	49.66	3 23 2034	17	16	16
357	Mans	4 30 2001 SL	N A	33 0000	127.50	100 0000	60.80	3.86	64.66	4 22 2034	17	16	16
360	Mans	5 31 2001 SL	N A	33 0000	120.00	100 0000	57.02	3.64	60.66	5 23 2034	17	16	16
364	Mans	6 30 2001 SL	N A	33 0000	255.00	100 0000	120.46	7.73	128.19	6 22 2034	17	17	17
368	Mans	7 31 2001 SL	N A	33 0000	528.38	100 0000	248.16	16.01	264.17	7 23 2034	16	17	17
374	Mans	8 31 2001 SL	N A	33 0000	334.47	100 0000	156.32	10.14	166.46	8 23 2034	16	17	17
379	Mans	10 31 2001 SL	N A	33 0000	7,390.63	100 0000	3,415.39	223.96	3,639.35	10 23 2034	16	17	17
386	Mans	11 30 2001 SL	N A	33 0000	360.00	100 0000	165.47	10.91	176.38	11 22 2034	16	17	17
387	Mans	9 10 2001 SL	N A	33 0000	15.00	100 0000	6.90	0.45	7.35	9 2 2034	16	17	17
392	Mans	9 11 2001 SL	N A	33 0000	30.00	100 0000	13.95	0.91	14.86	9 3 2034	16	17	17
396	Mans	1 31 2002 SL	N A	33 0000	7.50	100 0000	3.45	0.23	3.68	1 23 2035	16	17	17
403	Mans	2 28 2002 SL	N A	33 0000	22.50	100 0000	10.15	0.68	10.83	2 20 2035	16	17	17
408	Mans	4 30 2002 SL	N A	33 0000	247.50	100 0000	110.63	7.50	118.13	4 22 2035	16	17	17
411	Mans	5 31 2002 SL	N A	33 0000	1,620.00	100 0000	719.99	49.09	769.08	5 23 2035	16	17	17
414	Mans	6 30 2002 SL	N A	33 0000	1,007.71	100 0000	445.37	30.54	475.91	6 22 2035	16	18	18
419	Mans	7 31 2002 SL	N A	33 0000	6,200.56	100 0000	2,724.55	187.90	2,912.45	7 23 2035	15	18	18
423	Mans	8 31 2002 SL	N A	33 0000	1,768.12	100 0000	772.44	53.58	826.02	8 23 2035	15	18	18
429	Mans	9 30 2002 SL	N A	33 0000	2,274.68	100 0000	988.00	68.93	1,056.93	9 22 2035	15	18	18
433	Mans	10 31 2002 SL	N A	33 0000	982.68	100 0000	424.36	29.78	454.14	10 23 2035	15	18	18
434	Mans	7 11 2008 SL	N A	33 0000	161.83	100 0000	41.65	4.90	46.55	7 3 2041	9	24	24
435	Mans	11 30 2002 SL	N A	33 0000	6,712.39	100 0000	2,881.64	203.41	3,085.05	11 22 2035	15	18	18
443	Mans	12 31 2002 SL	N A	33 0000	677.95	100 0000	289.27	20.54	309.81	12 23 2035	15	18	18
447	Mans	1 31 2003 SL	N A	33 0000	112.50	100 0000	47.74	3.41	51.15	1 23 2036	15	18	18
448	Mans	2 4 2003 SL	N A	33 0000	40.00	100 0000	16.84	1.21	18.05	1 27 2036	15	18	18
449	Mans	2 17 2003 SL	N A	33 0000	15.00	100 0000	6.27	0.45	6.72	2 9 2036	15	18	18
458	Mans	2 28 2003 SL	N A	33 0000	210.00	100 0000	88.51	6.36	94.87	2 20 2036	15	18	18
467	Mans	3 31 2003 SL	N A	33 0000	67.50	100 0000	28.35	2.05	30.40	3 22 2036	15	18	18
473	Mans	4 30 2003 SL	N A	33 0000	817.50	100 0000	340.59	24.77	365.36	4 21 2036	15	18	18
474	Mans	5 31 2003 SL	N A	33 0000	2,090.45	100 0000	865.78	63.35	929.13	5 22 2036	15	18	18
478	Mans	6 3 2003 SL	N A	33 0000	2,302.50	100 0000	953.53	69.77	1,023.30	5 22 2036	15	18	18
479	Mans	6 3 2003 SL	N A	33 0000	97.72	100 0000	40.21	2.96	43.17	5 25 2036	15	18	18
480	Mans	6 16 2003 SL	N A	33 0000	8,324.91	100 0000	3,426.67	252.27	3,678.94	6 21 2036	15	19	19
486	Mans	6 30 2003 SL	N A	33 0000	712.50	100 0000	293.26	21.59	314.85	6 23 2041	9	24	24
488	Mans	7 31 2003 SL	N A	33 0000	3,615.00	100 0000	922.05	109.55	1,031.60	7 23 2041	9	24	24
488	Mans	7 31 2003 SL	N A	33 0000	507.78	100 0000	207.76	15.39	223.15	7 22 2036	14	19	19

489	Mans	7 31 2003 SL, N/A	33 0000	682.50	100 0000	279.18	20.68	299.86	7 22 2036	14	19	19
491	Mans	8 18 2003 SL, N/A	33 0000	5,849.00	100 0000	2,377.97	177.24	2,555.21	8 9 2036	14	19	19
494	Mans	8 25 2003 SL, N/A	33 0000	7,167.00	100 0000	2,913.83	217.18	3,131.01	8 16 2036	14	19	19
495	Mans	8 31 2003 SL, N/A	33 0000	1,980.00	100 0000	805.00	60.00	865.00	8 22 2036	14	19	19
501	Mans	9 15 2003 SL, N/A	33 0000	8,670.00	100 0000	3,503.07	262.73	3,765.80	9 6 2036	14	19	19
502	Mans	9 30 2003 SL, N/A	33 0000	4,230.62	100 0000	1,709.33	128.20	1,837.53	9 21 2036	14	19	19
503	Mans	9 30 2003 SL, N/A	33 0000	1,365.00	100 0000	551.47	41.36	592.83	9 21 2036	14	19	19
508	Mans	10 21 2003 SL, N/A	33 0000	37.55	100 0000	15.10	1.14	16.24	10 12 2036	14	19	19
509	Mans	10 31 2003 SL, N/A	33 0000	287.05	100 0000	115.27	8.70	123.97	10 22 2036	14	19	19
510	Mans	10 31 2003 SL, N/A	33 0000	1,035.00	100 0000	415.52	31.36	446.88	10 22 2036	14	19	19
515	Mans	11 3 2003 SL, N/A	33 0000	509.04	100 0000	203.16	15.43	218.59	10 25 2036	14	19	19
516	Mans	11 30 2003 SL, N/A	33 0000	1,665.00	100 0000	664.26	50.45	714.71	11 21 2036	14	19	19
522	Mans	12 31 2003 SL, N/A	33 0000	2,407.86	100 0000	954.69	72.97	1,027.66	12 22 2036	14	19	19
523	Mans	12 31 2003 SL, N/A	33 0000	120.00	100 0000	47.62	3.64	51.26	12 22 2036	14	19	19
538	Mans	2 29 2004 SL, N/A	33 0000	187.50	100 0000	72.89	5.68	78.57	2 20 2037	14	19	19
542	Mans	3 31 2004 SL, N/A	33 0000	155.60	100 0000	60.18	4.72	64.90	3 23 2037	14	19	19
543	Mans	3 31 2004 SL, N/A	33 0000	907.50	100 0000	350.63	27.50	378.13	3 23 2037	14	19	19
548	Mans	4 26 2004 SL, N/A	33 0000	12,299.00	100 0000	4,720.86	372.70	5,093.56	4 18 2037	14	19	19
549	Mans	4 30 2004 SL, N/A	33 0000	3,262.50	100 0000	1,252.23	98.86	1,351.09	4 22 2037	14	19	19
554	Mans	5 4 2004 SL, N/A	33 0000	756.05	100 0000	290.19	22.91	313.10	4 26 2037	14	19	19
555	Mans	5 21 2004 SL, N/A	33 0000	25,683.10	100 0000	9,793.35	778.28	10,571.63	5 13 2037	14	19	19
556	Mans	5 31 2004 SL, N/A	33 0000	6,933.64	100 0000	2,643.88	210.11	2,853.99	5 23 2037	14	19	19
557	Mans	5 31 2004 SL, N/A	33 0000	2,877.50	100 0000	1,089.59	86.59	1,176.18	5 23 2037	14	19	19
560	Mans	6 21 2004 SL, N/A	33 0000	55.00	100 0000	20.87	1.67	22.54	6 13 2037	14	19	19
561	Mans	6 30 2004 SL, N/A	33 0000	945.00	100 0000	358.00	28.64	386.64	6 22 2037	14	20	20
567	Mans	7 31 2004 SL, N/A	33 0000	677.65	100 0000	254.92	20.53	275.45	7 23 2037	13	20	20
568	Mans	7 31 2004 SL, N/A	33 0000	750.00	100 0000	282.23	22.73	304.96	7 23 2037	13	20	20
572	Mans	8 31 2004 SL, N/A	33 0000	45.00	100 0000	16.77	1.36	18.13	8 23 2037	13	20	20
581	Mans	9 30 2004 SL, N/A	33 0000	56.97	100 0000	21.19	1.73	22.92	9 22 2037	13	20	20
582	Mans	9 30 2004 SL, N/A	33 0000	435.00	100 0000	161.46	13.18	174.64	9 22 2037	13	20	20
591	Mans	10 31 2004 SL, N/A	33 0000	180.00	100 0000	66.31	5.45	71.76	10 23 2037	13	20	20
597	Mans	11 30 2004 SL, N/A	33 0000	67.50	100 0000	24.77	2.05	26.82	11 22 2037	13	20	20
603	Mans	8 13 2008 SL, N/A	33 0000	362.19	100 0000	92.42	10.98	103.40	8 5 2041	9	24	24
604	Mans	12 31 2004 SL, N/A	33 0000	120.00	100 0000	43.68	3.64	47.32	12 23 2037	13	20	20
610	Mans	1 31 2005 SL, N/A	33 0000	262.50	100 0000	94.74	7.95	102.69	1 23 2038	13	20	20
617	Mans	3 31 2005 SL, N/A	33 0000	75.00	100 0000	26.67	2.27	28.94	3 23 2038	13	20	20
621	Mans	4 30 2005 SL, N/A	33 0000	52.50	100 0000	18.55	1.59	20.14	4 22 2038	13	20	20
625	Mans	5 31 2005 SL, N/A	33 0000	4,240.00	100 0000	1,484.75	128.18	1,612.93	5 23 2038	13	20	20
628	Mans	6 6 2005 SL, N/A	33 0000	22.26	100 0000	7.76	0.67	8.43	6 20 2038	13	20	20
629	Mans	6 27 2005 SL, N/A	33 0000	300.00	100 0000	104.58	9.09	113.63	6 19 2038	13	20	20
630	Mans	6 30 2005 SL, N/A	33 0000	2,883.80	100 0000	1,004.98	87.39	1,092.37	6 22 2038	13	21	21
631	Mans	6 30 2005 SL, N/A	33 0000	427.50	100 0000	148.93	12.95	161.88	6 22 2038	13	21	21
638	Mans	8 31 2005 SL, N/A	33 0000	367.50	100 0000	126.25	11.14	137.39	8 23 2038	12	21	21
643	Mans	9 30 2005 SL, N/A	33 0000	390.00	100 0000	132.97	11.82	144.79	9 22 2038	12	21	21
646	Mans	8 31 2008 SL, N/A	33 0000	1,356.37	100 0000	342.50	41.10	383.60	8 23 2041	9	24	24
647	Mans	10 31 2005 SL, N/A	33 0000	116.93	100 0000	39.53	3.54	43.07	10 23 2038	12	21	21
648	Mans	10 31 2005 SL, N/A	33 0000	3,277.50	100 0000	1,109.07	99.32	1,208.39	10 23 2038	12	21	21
651	Mans	11 30 2005 SL, N/A	33 0000	1,367.65	100 0000	459.29	41.44	500.73	11 22 2038	12	21	21
652	Mans	11 30 2005 SL, N/A	33 0000	187.50	100 0000	62.95	5.68	68.63	11 22 2038	12	21	21
656	Mans	12 31 2005 SL, N/A	33 0000	594.25	100 0000	198.11	18.01	216.12	12 23 2038	12	21	21
657	Mans	12 31 2005 SL, N/A	33 0000	120.00	100 0000	40.04	3.64	43.68	12 23 2038	12	21	21
661	Mans	1 31 2006 SL, N/A	33 0000	30.00	100 0000	9.93	0.91	10.84	1 23 2039	12	21	21
664	Mans	2 28 2006 SL, N/A	33 0000	135.00	100 0000	44.31	4.09	48.40	2 20 2039	12	21	21
667	Mans	3 31 2006 SL, N/A	33 0000	30.00	100 0000	9.78	0.91	10.69	3 23 2039	12	21	21
670	Mans	4 18 2006 SL, N/A	33 0000	50.00	100 0000	16.21	1.52	17.73	4 10 2039	12	21	21
671	Mans	4 30 2006 SL, N/A	33 0000	165.00	100 0000	53.33	5.00	58.33	4 22 2039	12	21	21
674	Mans	5 31 2006 SL, N/A	33 0000	105.00	100 0000	33.66	3.18	36.84	5 23 2039	12	21	21
676	Mans	6 30 2006 SL, N/A	33 0000	121.51	100 0000	38.64	3.68	42.32	6 22 2039	12	22	22
677	Mans	6 30 2006 SL, N/A	33 0000	862.50	100 0000	274.47	26.14	300.61	6 22 2039	12	22	22
681	Mans	7 31 2006 SL, N/A	33 0000	240.00	100 0000	75.73	7.27	83.00	7 23 2039	11	22	22
686	Mans	8 10 2006 SL, N/A	33 0000	55.00	100 0000	17.40	1.67	19.07	8 2 2039	11	22	22
687	Mans	8 31 2006 SL, N/A	33 0000	150.00	100 0000	47.02	4.55	51.57	8 2 2039	11	22	22
690	Mans	9 30 2006 SL, N/A	33 0000	900.34	100 0000	279.62	27.28	306.90	9 22 2039	11	22	22
693	Mans	10 19 2006 SL, N/A	33 0000	60.21	100 0000	18.50	1.82	20.32	10 11 2039	11	22	22
694	Mans	10 31 2006 SL, N/A	33 0000	522.71	100 0000	161.04	15.84	176.88	10 23 2039	11	22	22
713	Mans - Tim Hunter - Gravel	11 1 2007 SL, N/A	33 0000	125.00	100 0000	34.74	3.79	38.53	10 23 2040	10	23	23
714	Mans - Plant Pavrol	1 31 2007 SL, N/A	33 0000	22.50	100 0000	6.74	0.68	7.42	1 23 2040	11	22	22
725	Mans	9 30 2008 SL, N/A	33 0000	3,987.04	100 0000	996.77	120.82	1,117.59	9 22 2041	9	24	24
726	Mans	4 30 2007 SL, N/A	33 0000	180.00	100 0000	52.68	5.45	58.13	4 21 2040	11	22	22
727	Mans	5 31 2007 SL, N/A	33 0000	60.00	100 0000	17.44	1.82	19.26	5 22 2040	11	22	22
731	Mans	6 30 2007 SL, N/A	33 0000	1,852.50	100 0000	553.33	56.14	589.47	6 21 2040	11	23	23
734	Mans	7 31 2007 SL, N/A	33 0000	3,452.87	100 0000	985.27	104.63	1,089.90	7 22 2040	10	23	23
739	Mans	8 31 2007 SL, N/A	33 0000	30.00	100 0000	8.49	0.91	9.40	8 22 2040	10	23	23
755	Mans	10 31 2008 SL, N/A	33 0000	384.78	100 0000	95.22	11.66	106.88	10 23 2041	9	24	24
763	CAH M Excavating	11 6 2008 SL, N/A	33 0000	42,537.00	100 0000	10,526.83	1,289.00	11,815.83	10 29 2041	9	24	24
764	Mans	11 30 2008 SL, N/A	33 0000	107.11	100 0000	26.27	3.25	29.52	11 22 2041	9	24	24
772	Mans	12 31 2008 SL, N/A	33 0000	1,336.63	100 0000	324.00	40.50	364.50	12 23 2041	9	24	24
782	Mans	3 31 2009 SL, N/A	33 0000	742.08	100 0000	174.30	22.39	196.79	3 23 2042	9	24	24
786	Mans	4 30 2009 SL, N/A	33 0000	50.92	100 0000	11.81	1.54	13.35	4 22 2042	9	24	24
790	Mans	5 31 2009 SL, N/A	33 0000	958.68	100 0000	220.30	29.05	249.35	5 23 2042	9	24	24
793	Mans	6 30 2009 SL, N/A	33 0000	155.36	100 0000	35.33	4.71	40.04	6 22 2042	9	25	25

796	Mains	7 31 2009 SL	N A	33 0000	1,358.51	100 0000	305.34	41.17	346.51	7 23 2042	8	25	25
802	Mains	8 31 2009 SL	N A	33 0000	1,676.14	100 0000	372.46	50.79	423.25	8 23 2042	8	25	25
805	Mains	9 30 2009 SL	N A	33 0000	1,570.54	100 0000	345.03	47.59	392.62	9 22 2042	8	25	25
808	Demaree Trucking	10 16 2009 SL	N A	33 0000	231.01	100 0000	50.75	7.00	57.75	10 8 2042	8	25	25
809	Sieve Delap Trucking LLC	10 19 2009 SL	N A	33 0000	157.00	100 0000	34.11	4.76	38.87	10 11 2042	8	25	25
810	Mains	10 31 2009 SL	N A	33 0000	564.73	100 0000	122.62	17.11	139.73	10 23 2042	8	25	25
813	Mains	12 1 2009 SL	N A	33 0000	8,819.46	100 0000	1,893.09	267.26	2,160.35	11 23 2042	8	25	25
819	Mains	1 31 2010 SL	N A	33 0000	979.61	100 0000	205.36	29.69	235.05	1 23 2043	8	25	25
823	Mains	2 28 2010 SL	N A	33 0000	731.57	100 0000	151.49	22.17	173.66	2 20 2043	8	25	25
826	Mains	3 31 2010 SL	N A	33 0000	869.13	100 0000	177.80	26.34	204.14	3 23 2043	8	25	25
832	Mains	4 30 2010 SL	N A	33 0000	1,305.32	100 0000	263.73	39.56	303.29	4 22 2043	8	25	25
835	Mains	5 31 2010 SL	N A	33 0000	1,340.10	100 0000	267.35	40.61	307.96	5 23 2043	8	25	25
839	Mains	6 30 2010 SL	N A	33 0000	1,931.50	100 0000	380.45	58.53	438.98	6 22 2043	8	25	26
842	Mains	7 31 2010 SL	N A	33 0000	4,028.86	100 0000	783.41	122.09	905.50	7 23 2043	7	26	26
846	Mains	8 31 2010 SL	N A	33 0000	3,916.58	100 0000	751.64	118.68	870.32	8 23 2043	7	26	26
849	Mains	9 30 2010 SL	N A	33 0000	3,564.00	100 0000	675.00	108.00	783.00	9 22 2043	7	26	26
853	MAINS	10 31 2010 SL	N A	33 0000	46,465.46	100 0000	8,682.91	1,408.04	10,090.95	10 23 2043	7	26	26
857	MAINS	11 30 2010 SL	N A	33 0000	2,454.30	100 0000	452.42	74.37	526.79	11 22 2043	7	26	26
859	C & H M EXCAVATING INC	11 12 2010 SL	N A	33 0000	11,696.20	100 0000	2,073.54	336.25	2,409.79	11 4 2043	7	26	26
860	UTILITY SAFFY AND DESIG	11 9 2010 SL	N A	33 0000	720.00	100 0000	134.56	21.82	156.38	11 1 2043	7	26	26
861	LARRY L EATON	11 9 2010 SL	N A	33 0000	330.00	100 0000	61.67	10.00	71.67	11 1 2043	7	26	26
867	C & H M EXCAVATING INC	12 7 2010 SL	N A	33 0000	169,625.00	100 0000	31,269.25	5,140.15	36,409.40	11 29 2043	7	26	26
868	UTILITY SAFETY AND DESIG	12 8 2010 SL	N A	33 0000	888.00	100 0000	163.70	26.91	190.61	11 30 2043	7	26	26
869	TOWN OF VERSAILLES	12 28 2010 SL	N A	33 0000	375.00	100 0000	68.16	11.36	79.52	12 20 2043	7	26	26
871	HANSON AGGREGATES INC	12 28 2010 SL	N A	33 0000	88.22	100 0000	16.02	2.67	18.69	12 20 2043	7	26	26
872	Mains	12 31 2010 SL	N A	33 0000	1,119.38	100 0000	203.52	33.92	237.44	12 23 2043	7	26	26
877	Year End Adjustment to Mains	12 31 2010 M	MQ	33 0000	12,210.96	100 0000	12,210.96	0.00	12,210.96	12 23 2043	7	26	26
881	Mains	1 31 2011 SL	N A	33 0000	1,998.29	100 0000	358.25	60.55	418.80	1 23 2044	7	26	26
885	MAINS	2 28 2011 SL	N A	33 0000	3,073.53	100 0000	543.32	93.14	636.46	2 20 2044	7	26	26
889	MAINS	3 31 2011 SL	N A	33 0000	1,060.49	100 0000	184.81	32.14	216.95	3 22 2044	7	26	26
893	MAINS	4 30 2011 SL	N A	33 0000	2,308.51	100 0000	396.38	69.95	466.33	4 21 2044	7	26	26
899	MAINS	5 31 2011 SL	N A	33 0000	2,278.56	100 0000	385.53	69.05	454.58	5 22 2044	7	26	26
902	MAINS	6 30 2011 SL	N A	33 0000	2,297.47	100 0000	382.91	69.62	452.53	6 21 2044	7	27	27
906	MAINS	7 31 2011 SL	N A	33 0000	832.05	100 0000	136.55	25.21	161.76	7 22 2044	6	27	27
911	MAINS	8 31 2011 SL	N A	33 0000	796.50	100 0000	128.75	24.14	152.89	8 22 2044	6	27	27
914	HANSON AGGREGATES INC	9 14 2011 SL	N A	33 0000	753.32	100 0000	121.76	22.83	144.59	9 5 2044	6	27	27
915	DAVE OMARKA CONTRACTO	9 23 2011 SL	N A	33 0000	1,500.00	100 0000	238.61	45.45	284.06	9 14 2044	6	27	27
916	MAINS	9 30 2011 SL	N A	33 0000	2,568.55	100 0000	408.61	77.83	486.44	9 21 2044	6	27	27
921	MAINS	10 31 2011 SL	N A	33 0000	2,738.74	100 0000	428.78	82.99	511.77	10 22 2044	6	27	27
925	MAINS	11 30 2011 SL	N A	33 0000	28,938.15	100 0000	4,457.63	876.91	5,334.54	11 21 2044	6	27	27
929	MAINS	12 31 2011 SL	N A	33 0000	2,040.39	100 0000	309.15	61.83	370.98	12 22 2044	6	27	27
934	MAINS	1 31 2012 SL	N A	33 0000	955.85	100 0000	142.44	28.97	171.41	1 22 2045	6	27	27
937	MAINS	2 29 2012 SL	N A	33 0000	-1,613.07	100 0000	-236.25	-48.88	-285.13	2 20 2045	6	27	27
941	MAINS	3 31 2012 SL	N A	33 0000	-812.71	100 0000	-116.99	-24.63	-141.62	3 23 2045	6	27	27
944	MAINS	4 30 2012 SL	N A	33 0000	5,780.68	100 0000	817.46	175.17	992.63	4 22 2045	6	27	27
947	MAINS	5 31 2012 SL	N A	33 0000	1,510.09	100 0000	209.73	45.76	255.49	5 23 2045	6	27	27
951	MAINS	6 30 2012 SL	N A	33 0000	9,584.72	100 0000	1,307.03	290.45	1,597.48	6 22 2045	6	28	28
957	MAINS	7 31 2012 SL	N A	33 0000	1,885.29	100 0000	252.32	57.13	309.45	7 23 2045	5	28	28
963	ADJUSTMENT TO INVENTOR	8 31 2012 SL	N A	33 0000	350.39	100 0000	46.02	10.62	56.64	8 23 2045	5	28	28
964	MAINS	8 30 2012 SL	N A	33 0000	1,242.41	100 0000	163.15	37.65	200.80	8 22 2045	5	28	28
970	CAJIM EXCAVATING INC	9 4 2012 SL	N A	33 0000	3,425.00	100 0000	449.76	103.79	553.55	8 27 2045	5	28	28
972	MAINS	9 30 2012 SL	N A	33 0000	1,379.90	100 0000	177.74	41.82	219.56	9 22 2045	5	28	28
976	MAINS	10 31 2012 SL	N A	33 0000	23,098.74	100 0000	2,916.50	699.96	3,616.46	10 23 2045	5	28	28
980	Mains	11 30 2012 SL	N A	33 0000	1,210.04	100 0000	149.74	36.67	186.41	11 22 2045	5	28	28
982	Mains	1 31 2013 SL	N A	33 0000	-348.30	100 0000	-41.32	-10.55	-51.87	1 23 2046	5	28	28
984	Mains	2 28 2013 SL	N A	33 0000	1,050.92	100 0000	122.09	31.85	153.94	2 20 2046	5	28	28
987	Mains	12 31 2012 SL	N A	33 0000	9,455.27	100 0000	1,146.08	286.52	1,432.60	12 23 2045	5	28	28
991	Mains	3 31 2013 SL	N A	33 0000	1,122.92	100 0000	127.61	34.03	161.64	3 23 2046	5	28	28
992	Mains	4 30 2013 SL	N A	33 0000	951.92	100 0000	105.78	28.85	134.63	4 22 2046	5	28	28
996	Mains	5 31 2013 SL	N A	33 0000	1,634.74	100 0000	177.52	49.54	227.06	5 23 2046	5	28	28
1000	Mains	6 30 2013 SL	N A	33 0000	951.92	100 0000	100.98	28.85	129.83	6 22 2046	5	28	28
1002	Mains	7 31 2013 SL	N A	33 0000	-5,342.09	100 0000	-553.09	-161.88	-714.97	7 23 2046	4	29	29
1005	Mains	8 31 2013 SL	N A	33 0000	9,987.57	100 0000	1,008.83	302.65	1,311.48	8 23 2046	4	29	29
1009	Mains	9 30 2013 SL	N A	33 0000	11,340.29	100 0000	1,176.83	362.10	1,538.93	9 22 2046	4	29	29
1014	Mains	10 31 2013 SL	N A	33 0000	2,556.22	100 0000	245.29	77.46	322.75	10 23 2046	4	29	29
1018	Mains	11 30 2013 SL	N A	33 0000	1,122.53	100 0000	104.89	34.02	138.91	11 22 2046	4	29	29
1022	MAINS	12 31 2013 SL	N A	33 0000	-13,918.73	100 0000	-1,265.34	-421.78	-1,687.12	12 23 2046	4	29	29
1033	Mains	1 31 2014 SL	N A	33 0000	13,180.29	100 0000	1,164.92	399.40	1,564.32	1 23 2047	4	29	29
1036	MAINS	2 28 2014 SL	N A	33 0000	2,482.49	100 0000	213.15	75.23	288.38	2 20 2047	4	29	29
1039	MAINS	3 31 2014 SL	N A	33 0000	1,858.13	100 0000	154.85	36.31	211.16	3 23 2047	4	29	29
1043	MAINS	4 30 2014 SL	N A	33 0000	2,863.58	100 0000	231.41	86.78	318.19	4 22 2047	4	29	29
1046	MAINS	5 31 2014 SL	N A	33 0000	2,450.54	100 0000	191.84	74.26	266.10	5 21 2047	4	29	29
1049	MAINS	6 30 2014 SL	N A	33 0000	23,776.37	100 0000	1,801.25	720.50	2,521.75	6 22 2047	4	30	30
1052	MAINS	7 31 2014 SL	N A	33 0000	12,308.22	100 0000	901.37	372.98	1,274.35	7 23 2047	3	30	30
1056	MAINS	8 31 2014 SL	N A	33 0000	12,060.48	100 0000	852.76	365.47	1,218.23	8 23 2047	3	30	30
1059	MAINS	9 30 2014 SL	N A	33 0000	35,033.91	100 0000	2,388.67	1,061.63	3,450.30	9 22 2047	3	30	30
1062	MAINS	10 31 2014 SL	N A	33 0000	7,500.48	100 0000	492.46	227.29	719.75	10 23 2047	3	30	30
1065	MAINS	11 30 2014 SL	N A	33 0000	1,136.65	100 0000	71.75	34.44	106.19	11 22 2047	3	30	30
1068	MAINS	12 31 2014 SL	N A	33 0000	1,650.40	100 0000	100.02	50.01	150.03	12 23 2047	3	30	30
1071	MAINS	1 31 2015 SL	N A	33 0000	662.78	100 0000	38.40	20.08	58.57	1 23 2048	3	30	30
1074	MAINS	2 28 2015 SL	N A	33 0000	1,215.14	100 0000	67.50	36.82	104.32	2 20 2048	3	30	30

818	Meter Installations	12 31 2009 SL	N A	33 0000	24,810.00	100 0000	5,262.74	751.82	6,014.56	12 23 2042	8	25
821	Meter & IIR Installations	1 31 2010 SL	N A	33 0000	45.00	100 0000	9.41	1.36	10.77	1 23 2043	8	25
830	Meter and IIR Installations	3 31 2010 SL	N A	33 0000	54.00	100 0000	11.07	1.64	12.71	3 23 2043	8	25
838	Meter and IIR Installations	5 31 2010 SL	N A	33 0000	54.00	100 0000	10.80	1.64	12.44	5 23 2043	8	25
843	Meter and IIR Installations	7 31 2010 SL	N A	33 0000	360.00	100 0000	70.01	10.91	80.92	7 23 2043	7	26
851	Meter and IIR Installations	9 30 2010 SL	N A	33 0000	36.00	100 0000	6.81	1.09	7.90	9 22 2043	7	26
856	METER INSTALLATIONS	10 31 2010 SL	N A	33 0000	36.00	100 0000	6.72	1.09	7.81	10 23 2043	7	26
863	METER AND IIR INSTALLAT	11 30 2010 SL	N A	33 0000	99.00	100 0000	18.25	3.00	21.25	11 22 2043	7	26
875	Meter and IIR Installations	12 31 2010 SL	N A	33 0000	63.00	100 0000	11.46	1.91	13.37	12 23 2043	7	26
880	Year End Adjustment to Meter h	12 31 2010 M	MQ	33 0000	36.00	100 0000	36.00	0.00	36.00	12 23 2043	7	26
884	Meter and IIR Installations	1 31 2011 SL	N A	33 0000	351.00	100 0000	62.95	10.64	73.59	1 23 2044	7	26
888	METER AND IIR INSTALLAT	2 28 2011 SL	N A	33 0000	72.00	100 0000	12.72	2.18	14.90	2 20 2044	7	26
892	METER AND IIR INSTALLAT	3 31 2011 SL	N A	33 0000	36.00	100 0000	6.27	1.09	7.36	3 22 2044	7	26
896	METER AND IIR INSTALLAT	4 30 2011 SL	N A	33 0000	36.00	100 0000	6.18	1.09	7.27	4 21 2044	7	26
920	METER INSTALLATIONS	9 30 2011 SL	N A	33 0000	99.00	100 0000	15.75	3.00	18.75	9 21 2044	6	27
924	METER AND IIR INSTALLAT	10 31 2011 SL	N A	33 0000	36.00	100 0000	5.63	1.09	6.72	10 22 2044	6	27
928	METER AND IIR INSTALLAT	11 30 2011 SL	N A	33 0000	108.00	100 0000	16.62	3.27	19.89	11 21 2044	6	27
933	METER AND IIR INSTALLAT	12 31 2011 SL	N A	33 0000	72.00	100 0000	10.90	2.18	13.08	12 22 2044	6	27
940	METER AND IIR INSTALLAT	2 29 2012 SL	N A	33 0000	36.00	100 0000	5.27	1.09	6.36	2 20 2045	6	27
956	METER AND IIR INSTALLAT	6 30 2012 SL	N A	33 0000	72.00	100 0000	9.81	2.18	11.99	6 22 2045	6	28
961	METER INSTALLATIONS	7 31 2012 SL	N A	33 0000	18.00	100 0000	2.43	0.55	2.98	7 23 2045	5	28
995	Meter Installations	4 30 2013 SL	N A	33 0000	783.00	100 0000	87.01	23.73	110.74	4 22 2046	5	28
999	Meters and IIR Installations	5 31 2013 SL	N A	33 0000	36.00	100 0000	3.91	1.09	5.00	5 23 2046	5	28
1008	Meter Installations	8 31 2013 SL	N A	33 0000	108.00	100 0000	10.90	3.27	14.17	8 23 2046	4	29
1012	Meter Installations	9 30 2013 SL	N A	33 0000	108.00	100 0000	10.63	3.27	13.90	9 22 2046	4	29
1017	Meter Installations	10 31 2013 SL	N A	33 0000	297.00	100 0000	28.50	9.00	37.50	10 23 2046	4	29
1021	Meter Installations	11 30 2013 SL	N A	33 0000	162.00	100 0000	15.14	4.91	20.05	11 22 2046	4	29
1025	METER INSTALLATIONS	12 31 2013 SL	N A	33 0000	162.00	100 0000	14.73	4.91	19.64	12 23 2046	4	29
1026	Meter Installation	1 31 2014 SL	N A	33 0000	72.00	100 0000	8.54	2.18	10.72	1 23 2046	5	28
1027	Meter Installation	2 28 2014 SL	N A	33 0000	108.00	100 0000	12.53	3.27	15.80	2 20 2046	5	28

Subtotal: Meter Installations					72,403.11		22,273.69	2,185.55	24,459.24	Average Life Remaining			23	23
Less dispositions and exchanges:					0.00		0.00	0.00	0.00					
Net for: Meter Installations					72,403.11		22,273.69	2,185.55	24,459.24					

Meters												
25	Meters	1 7 2008 SL	N A	33 0000	6,480.84	100 0000	1,767.51	196.39	1,963.90	12 29 2040	10	23
49	Meters	2 11 2008 SL	N A	33 0000	9,472.16	100 0000	2,559.44	287.04	2,846.48	2 2 2041	10	23
54	Meters	3 26 2008 SL	N A	33 0000	13,737.60	100 0000	3,642.54	416.29	4,058.83	3 18 2041	10	23
99	Meters	12 31 1988 SL	N A	33 0000	12,607.00	100 0000	10,728.68	382.03	11,110.71	12 23 2021	29	4
134	Meters	12 31 1991 SL	N A	33 0000	615.00	100 0000	467.55	18.64	486.19	12 22 2024	26	7
164	Meters IQ 93	3 1 1993 SL	N A	33 0000	515.00	100 0000	372.04	15.61	387.65	2 21 2026	25	8
286	Meters	1 31 2000 SL	N A	33 0000	992.25	100 0000	506.60	29.80	536.40	5 11 2033	18	15
309	Meters	7 31 2000 SL	N A	33 0000	60.38	100 0000	29.87	1.81	31.68	11 9 2033	17	16
316	Meters	8 31 2000 SL	N A	33 0000	3,749.00	100 0000	1,848.19	112.58	1,960.77	12 10 2033	17	16
320	Meters	9 30 2000 SL	N A	33 0000	745.50	100 0000	465.70	22.39	488.09	1 9 2034	17	16
341	Meters	1 31 2001 SL	N A	33 0000	9,988.13	100 0000	4,842.72	302.67	5,145.39	1 23 2034	17	16
370	Meters	8 31 2001 SL	N A	33 0000	1,758.75	100 0000	821.71	53.30	875.01	8 23 2034	16	17
421	Meters	8 31 2002 SL	N A	33 0000	679.92	100 0000	296.98	20.60	317.58	8 23 2035	15	18
438	Meters	11 30 2002 SL	N A	33 0000	1,897.03	100 0000	814.44	57.49	871.93	11 22 2035	15	18
446	Meters	1 31 2003 SL	N A	33 0000	97.50	100 0000	41.30	2.95	44.25	1 23 2036	15	18
513	Meters	10 3 2003 SL	N A	33 0000	275.60	100 0000	110.64	8.35	118.99	9 24 2036	14	19
532	Meters	11 3 2003 SL	N A	33 0000	1,204.17	100 0000	480.45	36.49	516.94	10 25 2036	14	19
546	Meters	3 1 2004 SL	N A	33 0000	1,017.60	100 0000	395.78	30.84	426.62	2 21 2037	14	19
564	Meters	6 4 2004 SL	N A	33 0000	151.69	100 0000	57.88	4.60	62.48	5 27 2037	14	19
565	Meters	6 30 2004 SL	N A	33 0000	105.00	100 0000	39.75	3.18	42.93	6 22 2037	14	19
575	Meters	8 6 2004 SL	N A	33 0000	375.17	100 0000	141.18	11.37	152.55	7 29 2037	13	20
576	Meters	8 6 2004 SL	N A	33 0000	322.84	100 0000	121.44	9.78	131.22	7 29 2037	13	20
586	Meters	9 3 2004 SL	N A	33 0000	1,898.65	100 0000	709.54	57.53	767.07	8 26 2037	13	20
587	Meters	9 3 2004 SL	N A	33 0000	252.75	100 0000	94.47	7.66	102.13	8 26 2037	13	20
594	Meters	10 31 2004 SL	N A	33 0000	15.00	100 0000	5.48	0.45	5.93	10 23 2037	13	20
600	Meters	11 1 2004 SL	N A	33 0000	1,208.40	100 0000	445.54	36.62	482.16	10 24 2037	13	20
607	Meters	12 30 2004 SL	N A	33 0000	671.83	100 0000	244.32	20.36	264.68	12 22 2037	13	20
615	Meters	2 4 2005 SL	N A	33 0000	1,988.56	100 0000	718.10	60.26	778.36	1 27 2038	13	20
627	Meters	5 3 2005 SL	N A	33 0000	4,309.16	100 0000	1,523.43	130.58	1,654.01	4 25 2038	13	20
636	Meters	7 5 2005 SL	N A	33 0000	3,330.03	100 0000	1,160.47	100.91	1,261.38	6 27 2038	12	21
660	Meters	12 30 2005 SL	N A	33 0000	1,129.96	100 0000	376.64	34.24	410.88	12 22 2038	12	21
692	Meters	9 30 2006 SL	N A	33 0000	0.00	100 0000	0.00	0.00	0.00	9 22 2039	11	22
707	Meters	12 29 2006 SYD	N A	33 0000	105,205.01	100 0000	53,446.40	4,313.22	57,759.62	12 21 2039	11	22
729	Meters	5 10 2007 SL	N A	33 0000	8,325.03	100 0000	2,438.61	252.27	2,690.88	5 1 2040	11	22
736	Meters	7 31 2007 SL	N A	33 0000	682.50	100 0000	194.74	20.68	215.42	7 22 2040	10	23
784	Meters - Fountaintown Gas Co	3 9 2009 SL	N A	33 0000	663.29	100 0000	157.45	20.10	177.55	3 1 2042	21	24
788	Meters	4 30 2009 SL	N A	33 0000	468.00	100 0000	108.71	14.18	122.89	4 22 2042	9	24
804	Meters	8 31 2009 SL	N A	33 0000	126.00	100 0000	28.01	3.82	31.83	8 23 2042	8	25
807	Meters	9 30 2009 SL	N A	33 0000	117.00	100 0000	25.74	3.55	29.29	9 22 2042	8	25
812	Meters	10 31 2009 SL	N A	33 0000	306.00	100 0000	66.44	9.27	75.71	10 23 2042	8	25
817	Meters	12 31 2009 SL	N A	33 0000	10,024.12	100 0000	2,126.32	303.76	2,430.08	12 23 2042	8	25
822	Meters	1 31 2010 SL	N A	33 0000	695.57	100 0000	145.80	21.08	166.88	1 23 2043	8	25
825	Meters	2 28 2010 SL	N A	33 0000	695.57	100 0000	144.05	21.08	165.13	2 29 2043	8	25
829	Meters	3 31 2010 SL	N A	33 0000	695.57	100 0000	142.29	21.08	163.37	3 23 2043	8	25

Early Disposed	12/31/2017 Remaining Years	Without @
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	12 29 2040	10	23	23
	2 2 2041	10	23	23
	3 18 2041	10	23	23
	12 23 2021	29	4	4
	12 22 2024	26	7	7
	2 21 2026	25	8	8
	5 11 2033	18	15	15
	11 9 2033	17	16	16
	12 10 2033	17	16	16
	1 9 2034	17	16	16
	1 23 2034	17	16	16
	8 23 2034	16	17	17
	8 23 2035	15	18	18
	11 22 2035	15	18	18
	1 23 2036	15	18	18
	9 24 2036	14	19	19
	10 25 2036	14	19	19
	2 21 2037	14	19	19
	5 27 2037	14	19	19
	6 22 2037	14	19	19
	7 29 2037	13	20	20
	8 26 2037	13	20	20
	8 26 2037	13	20	20
	8 26 2037	13	20	20
	10 23 2037	13	20	20
	10 24 2037	13	20	20
	12 22 2037	13	20	20
	1 27 2038	13	20	20
	4 25 2038	13	20	20
	6 27 2038	12	21	21
	12 22 2038	12	21	21
	9 22 2039	11	22	22
	12 21 2039	11	22	22
	5 1 2040	11	22	22
	7 22 2040	10	23	23
	3 1 2042	21	24	24
	4 22 2042	9	24	24
	8 23 2042	8	2	

834	Meters	4 30 2010 SL N A	33 0000	695.57	100 0000	140.53	21.08	161.61	4 22 2043	8	25	25
837	Meters	5 31 2010 SL N A	33 0000	782.10	100 0000	156.02	23.70	179.72	5 23 2043	8	25	25
841	Meters	6 30 2010 SL N A	33 0000	1,173.15	100 0000	231.08	35.55	266.63	6 22 2043	8	26	26
848	Meters	8 31 2010 SL N A	33 0000	782.10	100 0000	150.10	23.70	173.80	8 23 2043	7	26	26
883	Meters	1 31 2011 SL N A	33 0000	796.05	100 0000	142.71	24.12	166.83	1 23 2044	7	26	26
887	METERS	2 28 2011 SL N A	33 0000	796.05	100 0000	140.70	24.12	164.82	2 20 2044	7	26	26
891	METERS	3 31 2011 SL N A	33 0000	796.05	100 0000	138.69	24.12	162.81	3 22 2044	7	26	26
895	METERS	4 30 2011 SL N A	33 0000	796.05	100 0000	136.68	24.12	160.80	4 21 2044	7	26	26
901	METERS	5 31 2011 SL N A	33 0000	796.05	100 0000	134.67	24.12	158.79	5 22 2044	7	26	26
904	METERS	6 30 2011 SL N A	33 0000	1,194.07	100 0000	198.99	36.18	235.17	6 21 2044	7	27	27
909	METERS	7 31 2011 SL N A	33 0000	796.05	100 0000	130.65	24.12	154.77	7 22 2044	6	27	27
913	METERS	8 31 2011 SL N A	33 0000	796.05	100 0000	128.64	24.12	152.76	8 22 2044	6	27	27
918	METERS	9 7 2011 SL N A	33 0000	3,210.00	100 0000	518.77	97.27	616.04	9 29 2044	6	27	27
919	METERS	9 30 2011 SL N A	33 0000	796.05	100 0000	126.63	24.12	150.75	9 21 2044	6	27	27
923	METERS	10 31 2011 SL N A	33 0000	796.05	100 0000	124.47	24.09	148.56	10 22 2044	6	27	27
927	METERS	11 30 2011 SL N A	33 0000	1,194.07	100 0000	183.91	36.18	220.09	11 21 2044	6	27	27
932	METERS	12 31 2011 SL N A	33 0000	1,921.05	100 0000	291.05	58.21	349.26	12 22 2044	6	27	27
936	METERS	1 31 2012 SL N A	33 0000	810.41	100 0000	120.75	24.56	145.31	1 22 2045	6	27	27
939	METERS	2 29 2012 SL N A	33 0000	810.41	100 0000	118.71	24.56	143.27	2 20 2045	6	27	27
943	METERS	3 31 2012 SL N A	33 0000	810.41	100 0000	116.66	24.56	141.22	3 23 2045	6	27	27
946	METERS	4 30 2012 SL N A	33 0000	810.41	100 0000	114.61	24.56	139.17	4 22 2045	6	27	27
949	METERS	5 31 2012 SL N A	33 0000	1,215.61	100 0000	168.85	36.84	205.69	5 23 2045	6	27	27
955	METERS	6 30 2012 SL N A	33 0000	810.41	100 0000	110.52	24.56	135.08	6 22 2045	6	28	28
960	METERS	7 31 2012 SL N A	33 0000	810.41	100 0000	108.47	24.56	133.03	7 23 2045	5	28	28
966	METERS	8 31 2012 SL N A	33 0000	810.41	100 0000	106.43	24.56	130.99	8 23 2045	5	28	28
974	METERS	9 30 2012 SL N A	33 0000	894.23	100 0000	115.18	27.10	142.28	9 22 2045	5	28	28
978	METERS	10 31 2012 SL N A	33 0000	1,341.34	100 0000	169.38	40.65	210.03	10 23 2045	5	28	28
986	Meters	11 30 2012 SL N A	33 0000	894.23	100 0000	110.66	27.10	137.76	11 22 2045	5	28	28
989	Meters	12 31 2012 SL N A	33 0000	894.23	100 0000	108.40	27.10	135.50	12 23 2045	5	28	28
994	Meters	4 30 2013 SL N A	33 0000	951.92	100 0000	105.78	28.85	134.63	4 22 2046	5	28	28
998	Meters	5 31 2013 SL N A	33 0000	1,427.88	100 0000	155.95	43.27	198.32	5 23 2046	5	28	28
1001	Meters	6 30 2013 SL N A	33 0000	951.92	100 0000	100.98	28.85	129.83	6 22 2046	5	28	28
1004	Meters	7 31 2013 SL N A	33 0000	951.92	100 0000	98.57	28.85	127.42	7 23 2046	4	29	29
1007	Meters	8 31 2013 SL N A	33 0000	951.92	100 0000	96.17	28.85	125.02	8 23 2046	4	29	29
1011	Meters	9 30 2013 SL N A	33 0000	2,809.44	100 0000	276.67	85.13	361.80	9 22 2046	4	29	29
1016	Meters	10 31 2013 SL N A	33 0000	1,427.88	100 0000	137.02	43.27	180.29	10 23 2046	4	29	29
1020	Meters	11 30 2013 SL N A	33 0000	951.92	100 0000	88.95	28.85	117.80	11 22 2046	4	29	29
1024	METERS	12 31 2013 SL N A	33 0000	634.61	100 0000	57.69	19.23	76.92	12 23 2046	4	29	29
1028	Meters	1 31 2014 SL N A	33 0000	951.92	100 0000	113.80	28.85	141.85	1 23 2046	5	28	28
1029	Meters	2 28 2014 SL N A	33 0000	2,437.19	100 0000	283.09	73.85	356.04	2 20 2046	5	28	28
1030	Meters	3 31 2014 SL N A	33 0000	951.92	100 0000	108.19	28.85	137.04	3 23 2046	5	28	28
1034	Meters	1 31 2014 SL N A	33 0000	983.65	100 0000	86.95	29.81	116.76	1 23 2047	4	29	29
1038	METERS	2 28 2014 SL N A	33 0000	1,316.82	100 0000	113.05	30.90	152.95	2 20 2047	4	29	29
1041	METERS	3 31 2014 SL N A	33 0000	983.65	100 0000	81.98	29.81	111.79	3 23 2047	4	29	29
1042	METERS	4 30 2014 SL N A	33 0000	1,475.48	100 0000	119.23	44.71	163.94	4 22 2047	4	29	29
1047	METERS	5 31 2014 SL N A	33 0000	983.65	100 0000	77.01	29.81	106.82	5 23 2047	4	29	29
1051	METERS	6 30 2014 SL N A	33 0000	7,108.65	100 0000	538.53	215.41	753.94	6 22 2047	4	30	30
1055	METERS	7 31 2014 SL N A	33 0000	983.65	100 0000	72.04	29.81	101.85	7 23 2047	3	30	30
1058	METERS	8 31 2014 SL N A	33 0000	983.66	100 0000	69.56	29.81	99.37	8 23 2047	3	30	30
1061	METERS	9 30 2014 SL N A	33 0000	983.65	100 0000	67.07	29.81	96.88	9 22 2047	3	30	30
1064	METERS	10 31 2014 SL N A	33 0000	1,475.48	100 0000	96.87	44.71	141.58	10 23 2047	3	30	30
1067	METERS	11 30 2014 SL N A	33 0000	983.65	100 0000	62.10	29.81	91.91	11 22 2047	3	30	30
1070	METERS	12 31 2014 SL N A	33 0000	4,358.65	100 0000	264.16	132.08	396.24	12 23 2047	3	30	30
1073	METERS	1 31 2015 SL N A	33 0000	1,011.05	100 0000	58.73	30.64	89.37	1 23 2048	3	30	30
1075	METERS	2 28 2015 SL N A	33 0000	1,038.46	100 0000	57.69	31.47	89.16	2 20 2048	3	30	30
1078	METERS	3 31 2015 SL N A	33 0000	1,038.46	100 0000	55.07	31.47	86.54	3 22 2048	3	30	30
1081	METERS	4 30 2015 SL N A	33 0000	1,557.69	100 0000	78.67	47.20	125.87	4 21 2048	3	30	30
1084	METERS	5 31 2015 SL N A	33 0000	1,038.46	100 0000	49.83	31.47	81.30	5 22 2048	3	30	30
1087	METERS	6 30 2015 SL N A	33 0000	1,038.46	100 0000	47.21	31.47	78.68	6 21 2048	3	31	31
1090	METERS	7 31 2015 SL N A	33 0000	1,096.15	100 0000	47.06	33.22	80.28	7 22 2048	2	31	31
1093	METERS	8 31 2015 SL N A	33 0000	1,153.85	100 0000	46.63	34.97	81.60	8 22 2048	2	31	31
1096	METERS	9 30 2015 SL N A	33 0000	1,730.77	100 0000	65.56	52.45	118.01	9 21 2048	2	31	31
1099	METERS	10 31 2015 SL N A	33 0000	1,153.84	100 0000	40.79	34.96	75.75	10 22 2048	2	31	31
1100	METERS	1 1 2016 SL N A	33 0000	1,182.69	100 0000	35.84	35.84	71.68	1 23 2048	2	31	31
1102	METERS	11 30 2015 SL N A	33 0000	1,153.85	100 0000	37.88	34.97	72.85	11 21 2048	2	31	31
1105	METERS	12 31 2015 SL N A	33 0000	1,153.85	100 0000	34.97	34.97	69.94	12 22 2048	2	31	31
1107	METERS	2 29 2016 SL N A	33 0000	1,182.69	100 0000	29.87	35.84	65.71	2 20 2049	2	31	31
1110	METERS	3 31 2016 SL N A	33 0000	1,774.04	100 0000	40.32	35.76	94.08	3 23 2049	2	31	31
1114	METERS	4 30 2016 SL N A	33 0000	1,182.69	100 0000	23.89	35.84	59.73	4 22 2049	2	31	31
1117	METERS	5 31 2016 SL N A	33 0000	1,182.69	100 0000	20.91	35.84	56.75	5 23 2049	2	31	31
1122	METERS	6 30 2016 SL N A	33 0000	1,240.38	100 0000	18.80	37.59	56.39	6 22 2049	2	32	32
1125	METERS	7 31 2016 SL N A	33 0000	1,969.11	100 0000	24.86	59.67	84.53	7 23 2049	1	32	32
1129	METERS	8 31 2016 SL N A	33 0000	1,947.12	100 0000	19.67	59.00	78.67	8 23 2049	1	32	32
1132	METERS	9 30 2016 SL N A	33 0000	1,298.08	100 0000	9.84	39.34	49.18	9 22 2049	1	32	32
1135	METERS	10 31 2016 SL N A	33 0000	1,298.08	100 0000	6.56	39.34	45.90	10 23 2049	1	32	32
1138	METERS	11 30 2016 SL N A	33 0000	1,298.08	100 0000	3.28	39.34	42.62	11 22 2049	1	32	32
1141	METERS	12 31 2016 SL N A	33 0000	1,298.08	100 0000	0.00	39.34	39.34	12 23 2049	1	32	32
1145	METERS	1 31 2017 SL N A	33 0000	477.98	100 0000	0.00	13.27	13.27	1 23 2050	1	32	32
1148	METERS	2 28 2017 SL N A	33 0000	1,298.08	100 0000	0.00	32.78	32.78	2 20 2050	1	32	32
1151	METERS	3 31 2017 SL N A	33 0000	1,947.12	100 0000	0.00	44.25	44.25	3 23 2050	1	32	32
1155	METERS	4 30 2017 SL N A	33 0000	1,298.08	100 0000	0.00	26.23	26.23	4 22 2050	1	32	32

1158	METERS	5 31 2017 SL	N A	33 0000	1,298.08	100 0000	0.00	22.95	22.95
1161	METERS	6 30 2017 SL	N A	33 0000	1,298.08	100 0000	0.00	19.67	19.67
1164	METERS	7 31 2017 SL	N A	33 0000	1,298.08	100 0000	0.00	16.39	16.39
1167	METERS	8 31 2017 SL	N A	33 0000	1,947.12	100 0000	0.00	19.67	19.67
1171	METERS	9 30 2017 SL	N A	33 0000	2,272.60	100 0000	0.00	17.22	17.22
1174	METERS	10 31 2017 SL	N A	33 0000	1,298.08	100 0000	0.00	6.56	6.56
1177	Meters	11 30 2017 SL	N A	33 0000	6,748.66	100 0000	0.00	17.04	17.04
1180	Meters	12 31 2017 SL	N A	33 0000	6,748.66	100 0000	0.00	0.00	0.00
Subtotal: Meters					335,684.52	103,421.49	10,684.74	114,106.23	
Less dispositions and exchanges:					0.00	0.00	0.00	0.00	
Net for: Meters					335,684.52	103,421.49	10,684.74	114,106.23	
Misc									
337	Adjustment to actual	12 31 2000 SL	N A	10 0000	369.00	100 0000	369.00	0.00	369.00
407	Miscellaneous equipment	4 30 2002 SL	N A	10 0000	637.14	100 0000	637.14	0.00	637.14
701	Miscellaneous Equipment	11 22 2006 SL	N A	10 0000	2,426.56	100 0000	2,426.56	0.00	2,426.56
Subtotal: Misc					3,432.70	3,432.70	0.00	3,432.70	
Less dispositions and exchanges:					0.00	0.00	0.00	0.00	
Net for: Misc					3,432.70	3,432.70	0.00	3,432.70	
Office									
34	Furniture	4 1 1990 SL	N A	10 0000	1,380.00	100 0000	1,380.00	0.00	1,380.00
35	Furniture	1 1 1990 SL	N A	10 0000	1,091.00	100 0000	1,091.00	0.00	1,091.00
36	Furniture	6 30 1991 SL	N A	10 0000	1,303.00	100 0000	1,303.00	0.00	1,303.00
40	Office 4Q94	10 3 1994 SL	N A	10 0000	533.00	100 0000	533.00	0.00	533.00
41	Office Equip 4Q94	12 2 1994 SL	N A	10 0000	674.00	100 0000	674.00	0.00	674.00
42	Office Equip 3Q95	8 10 1995 SL	N A	10 0000	407.00	100 0000	407.00	0.00	407.00
338	Adjustment to actual	12 31 2000 SL	N A	10 0000	2,239.00	100 0000	2,239.00	0.00	2,239.00
709	Office furniture & fixtures	12 29 2006 SL	N A	10 0000	545.87	100 0000	545.87	0.00	545.87
831	Icon Office Solutions	3 23 2010 SL	N A	10 0000	2,021.23	100 0000	1,364.31	202.12	1,566.43
Subtotal: Office					10,194.10	9,537.18	202.12	9,739.30	
Less dispositions and exchanges:					0.00	0.00	0.00	0.00	
Net for: Office					10,194.10	9,537.18	202.12	9,739.30	
Power Op Equip									
487	Power Operated Equip	6 18 2003 SL	N A	10 0000	4,326.50	100 0000	4,326.50	0.00	4,326.50
865	DIAMOND EQUIPMENT INC	11 19 2010 SL	N A	10 0000	53,792.11	100 0000	32,723.53	5,379.21	38,102.74
Subtotal: Power Op Equip					58,118.61	37,050.03	5,379.21	42,429.24	
Less dispositions and exchanges:					0.00	0.00	0.00	0.00	
Net for: Power Op Equip					58,118.61	37,050.03	5,379.21	42,429.24	
Regulating Station Equip									
71	Reg. Stations Equip	12 31 1989 SL	N A	33 0000	73.00	100 0000	59.85	2.21	62.06
106	Reg. Stations Equip	12 31 1990 SL	N A	33 0000	8,402.00	100 0000	6,641.08	254.61	6,895.69
120	Reg. Station	6 30 1991 SL	N A	33 0000	1,063.00	100 0000	824.04	32.21	856.25
132	Reg. Station	12 31 1991 SL	N A	33 0000	2,468.00	100 0000	1,875.98	74.79	1,950.77
141	Reg. Station Equip	8 1 1992 SL	N A	33 0000	178.00	100 0000	131.61	5.39	137.00
142	Reg. Station Equip	10 1 1992 SL	N A	33 0000	126.00	100 0000	92.63	3.82	96.45
158	Reg. Stations Equip	11 1 1992 SL	N A	33 0000	7.00	100 0000	5.08	0.21	5.29
179	Reg. Stat Equip 2Q94	4 1 1994 SL	N A	33 0000	4,056.00	100 0000	2,796.20	122.91	2,919.11
180	Reg. Stat Equip 3Q94	7 1 1994 SL	N A	33 0000	1,149.00	100 0000	783.45	34.82	818.27
181	Reg. Stat Equip 4Q94	10 1 1994 SL	N A	33 0000	1,036.00	100 0000	698.43	31.39	729.82
204	Reg. Stat Equip 3Q95	7 1 1995 SL	N A	33 0000	1,133.00	100 0000	738.10	34.33	772.43
250	Reg. Station Equipment 1Q99	3 1 1999 SL	N A	33 0000	39.39	100 0000	39.39	0.00	39.39
264	Reg. Station Equip	6 30 1999 SL	N A	33 0000	2,566.25	100 0000	1,367.45	77.77	1,445.22
344	Reg. station equipment	2 28 2001 SL	N A	33 0000	7.50	100 0000	3.66	0.23	3.89
420	Regulating stations equipment	8 31 2002 SL	N A	33 0000	1,845.88	100 0000	808.47	55.94	864.41
424	Regulating stations equipment	9 30 2002 SL	N A	33 0000	957.58	100 0000	415.95	29.02	444.97
430	Regulating stations equipment	10 31 2002 SL	N A	33 0000	2,596.55	100 0000	1,121.19	78.08	1,199.87
524	Regulating Stations Equipment	12 31 2003 SL	N A	33 0000	30.00	100 0000	11.91	0.91	12.82
682	Regulating Stations Equipment	7 25 2006 SL	N A	33 0000	570.26	100 0000	180.00	17.28	197.28
695	Regulating Stations Equipment	10 31 2006 SL	N A	33 0000	180.00	100 0000	55.41	5.45	60.86
704	Regulating Stations Equipment	12 31 2006 SL	N A	33 0000	45.00	100 0000	13.60	1.36	14.96
720	Regulating stations equipment	8 31 2008 SL	N A	33 0000	150.00	100 0000	37.92	4.55	42.47
745	King Tool Company	10 19 2007 SL	N A	33 0000	71.07	100 0000	19.71	2.15	21.86
751	Comerstone Controls, Inc. - Reg	11 28 2007 SL	N A	33 0000	591.63	100 0000	162.86	17.93	180.79
752	Greebner & Associates, Inc.	11 28 2007 SL	N A	33 0000	130.88	100 0000	36.06	3.97	40.03
771	Regulating Station Equipment	12 31 2008 SL	N A	33 0000	7.50	100 0000	1.84	0.23	2.07
827	Regulating Station Equipment	3 31 2010 SL	N A	33 0000	18.00	100 0000	3.71	0.55	4.26
844	Regulating Station Equip	7 31 2010 SL	N A	33 0000	782.10	100 0000	152.08	23.70	175.78
855	REGULATING STATIONS EQU	10 31 2010 SL	N A	33 0000	1,564.20	100 0000	292.30	47.40	339.70
858	REGULATING STATIONS EQU	11 30 2010 SL	N A	33 0000	782.10	100 0000	144.17	23.70	167.87
873	Regulating Stations Equipment	12 31 2010 SL	N A	33 0000	2,423.61	100 0000	441.00	73.50	514.50
878	Year End Adjustment to Repair	12 31 2010 M	MO	33 0000	36.00	100 0000	36.00	0.00	36.00
930	REGULATING STATIONS EQU	12 31 2011 SL	N A	33 0000	71.49	100 0000	10.85	2.17	13.02

5 23 2050	1	32	32		
6 22 2050	1	33	33		
7 23 2050	0	33	33		
8 23 2050	0	33	33		
9 22 2050	0	33	33		
10 23 2050	0	33	33		
11 22 2050	0	33	33		
12 23 2050	0	33	33		
Average Life Remaining				26	26

Fully Disposed	12/31/2017	Remaining Years	Without Os		
12 29 2010	17	0	0		
4 27 2012	16	0	0		
11 19 2016	11	0	0		
Average Life Remaining				0	0

Fully Disposed	12/31/2017	Remaining Years	Without Os		
3 29 2000	28	0	0		
12 30 1999	28	0	0		
6 27 2001	27	0	0		
9 30 2004	23	0	0		
11 29 2004	23	0	0		
8 7 2005	22	0	0		
12 29 2010	17	0	0		
12 26 2016	11	0	0		
3 20 2020	8	2	2		
Average Life Remaining				0	2

Fully Disposed	12/31/2017	Remaining Years	Without Os		
6 15 2013	15	0	0		
11 16 2020	7	3	3		
Average Life Remaining				1	3

Fully Disposed	12/31/2017	Remaining Years	Without Os
12 23 2022	28	5	5
12 23 2023	27	6	6
6 21 2024	27	7	7
12 22 2024	26	7	7
7 24 2025	25	8	8
9 23 2025	25	8	8
10 24 2025	25	8	8
3 24 2027	24	9	9
6 23 2027	24	10	10
9 23 2027	23	10	10
6 22 2028	23	11	11
3 22 2032	19	14	14
6 21 2032	19	15	15
2 20 2034	17	16	16
8 23 2035	15	18	18
9 22 2035	15	18	18
10 23 2035	15	18	18
12 22 2036	14	19	19
7 17 2039	11	22	22
10 23 2039	11	22	22
8 23 2041	9	24	24
11 19 2040	10	23	23
12 23 2041	9	24	24
3 23 2043	8	25	25
7 23 2043	7	26	26
10 23 2043	7	26	26
11 22 2043	7	26	26
12 23 2043	7	26	26
12 23 2043	7	26	26
12 22 2044	6	27	27

952	RIGULATING STATIONS EQ	6 30 2012 SL	N A	33 0000	54.00	100 0000	7.38	1.64	9.02	6 22 2045	6	28	28
958	RIGULATING STATION EQU	7 31 2012 SL	N A	33 0000	36.00	100 0000	4.81	1.09	5.90	7 23 2045	5	28	28
1097	RIG STATION EQUIPMENT	1 31 2016 SL	N A	33 0000	950.00	100 0000	26.39	28.79	55.18	1 22 2049	2	31	31
1120	RIG STATION EQUIPMENT	6 30 2016 SL	N A	33 0000	191.25	100 0000	2.90	5.80	8.70	6 22 2049	2	32	32

Subtotal: Regulating Station Equip										20,041.46		1,100.50		21,141.96	
Less dispositions and exchanges:										0.00		0.00		0.00	
Net for: Regulating Station Equip										20,041.46		1,100.50		21,141.96	

Average Life Remaining	19	19
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Services													
23	Services	1 31 2008 SL	N A	33 0000	225.00	100 0000	60.81	6.82	67.63	1 22 2041	10	23	23
46	Services	2 29 2008 SL	N A	33 0000	102.55	100 0000	27.47	3.11	30.58	2 20 2041	10	23	23
53	Services	3 31 2008 SL	N A	33 0000	196.17	100 0000	51.98	5.94	57.92	3 23 2041	10	23	23
63	Services	4 30 2008 SL	N A	33 0000	225.00	100 0000	59.11	6.82	65.93	4 22 2041	10	23	23
66	Services	5 31 2008 SL	N A	33 0000	223.99	100 0000	58.28	6.79	65.07	5 23 2041	10	23	23
68	Services	12 31 1989 SL	N A	33 0000	12,983.00	100 0000	10,655.13	393.42	11,048.55	12 23 2022	28	5	5
72	Services	3 31 1989 SL	N A	33 0000	131.00	100 0000	110.50	3.97	114.47	3 23 2022	29	4	4
73	Services	6 30 1989 SL	N A	33 0000	592.00	100 0000	494.84	17.94	512.78	6 22 2022	29	5	5
74	Services	9 30 1989 SL	N A	33 0000	6,216.00	100 0000	5,148.51	188.36	5,336.87	9 22 2022	28	5	5
92	Services	7 1 1987 SL	N A	33 0000	8,450.00	100 0000	7,553.77	256.06	7,809.83	6 22 2020	31	3	3
98	Services	12 31 1988 SL	N A	33 0000	25,719.00	100 0000	21,887.03	779.36	22,666.39	12 23 2021	29	4	4
107	Services	3 31 1990 SL	N A	33 0000	600.00	100 0000	487.83	18.18	506.01	3 23 2023	28	5	5
108	Services	6 30 1990 SL	N A	33 0000	4,350.00	100 0000	3,504.21	131.82	3,636.03	6 22 2023	28	6	6
109	Services	9 30 1990 SL	N A	33 0000	3,145.00	100 0000	2,509.57	95.30	2,604.87	9 22 2023	27	6	6
110	Services	12 31 1990 SL	N A	33 0000	18,457.00	100 0000	14,588.41	599.30	15,147.71	12 23 2023	27	6	6
121	Services	3 31 1991 SL	N A	33 0000	2,440.00	100 0000	1,910.12	73.94	1,984.06	3 22 2024	27	7	7
122	Services	6 30 1991 SL	N A	33 0000	53,199.00	100 0000	41,242.64	1,612.09	42,854.73	6 21 2024	27	7	7
123	Services	9 30 1991 SL	N A	33 0000	231.00	100 0000	177.33	7.00	184.33	9 21 2024	26	7	7
133	Services	12 31 1991 SL	N A	33 0000	13,151.00	100 0000	9,996.21	398.52	10,394.73	12 22 2024	26	7	7
143	Services 1 Q 92	2 1 1992 SL	N A	33 0000	3,127.00	100 0000	2,361.10	94.76	2,455.86	1 23 2025	26	7	7
144	Services 2 Q 92	5 1 1992 SL	N A	33 0000	1,830.00	100 0000	1,367.77	55.45	1,423.22	4 23 2025	26	7	7
145	Services 3 Q 92	8 1 1992 SL	N A	33 0000	2,761.00	100 0000	2,042.94	83.67	2,126.61	7 24 2025	25	8	8
146	Services 4 Q 92	10 1 1992 SL	N A	33 0000	1,654.00	100 0000	1,215.41	50.12	1,265.53	9 23 2025	25	8	8
159	Services 1 Q 93	12 1 1992 SL	N A	33 0000	11,573.00	100 0000	8,446.02	350.70	8,796.72	11 23 2025	25	8	8
161	Services 2 Q 93	3 1 1993 SL	N A	33 0000	400.00	100 0000	353.92	14.85	368.77	2 21 2026	25	8	8
167	Services 3 Q 93	6 1 1993 SL	N A	33 0000	413.00	100 0000	295.26	12.52	307.78	5 24 2026	25	8	8
171	Services 4 Q 93	9 1 1993 SL	N A	33 0000	4,806.00	100 0000	3,498.27	145.64	3,643.91	8 24 2026	24	9	9
172	Services 1 Q 94	12 1 1993 SL	N A	33 0000	12,711.00	100 0000	8,891.24	385.18	9,276.42	11 23 2026	24	9	9
182	Services 1Q94	1 1 1994 SL	N A	33 0000	6,106.00	100 0000	4,255.69	185.03	4,440.72	12 24 2026	24	9	9
183	Services 2Q94	4 1 1994 SL	N A	33 0000	2,730.00	100 0000	1,882.11	82.73	1,964.84	3 24 2027	24	9	9
184	Services 3Q94	7 1 1994 SL	N A	33 0000	5,059.00	100 0000	3,449.25	153.30	3,602.55	6 23 2027	24	10	10
185	Services 4Q94	10 1 1994 SL	N A	33 0000	28,898.00	100 0000	19,484.32	875.70	20,360.02	9 23 2027	23	10	10
201	Services 1Q95	1 1 1995 SL	N A	33 0000	20,828.00	100 0000	13,885.30	631.15	14,516.45	12 24 2027	23	10	10
202	Services 2Q95	4 1 1995 SL	N A	33 0000	2,737.00	100 0000	1,803.94	82.94	1,886.88	3 23 2028	23	10	10
203	Services 3Q95	7 1 1995 SL	N A	33 0000	9,263.00	100 0000	6,035.05	280.70	6,315.75	6 22 2028	23	11	11
204	Services 4Q95	10 1 1995 SL	N A	33 0000	17,500.00	100 0000	11,268.88	530.30	11,799.18	9 22 2028	22	11	11
221	Services 1Q96	1 1 1996 SL	N A	33 0000	9,566.00	100 0000	6,087.48	289.88	6,377.36	12 23 2028	22	11	11
222	Services 2Q96	4 1 1996 SL	N A	33 0000	4,253.00	100 0000	2,674.26	128.88	2,803.14	3 24 2029	22	11	11
223	Services 3Q96	7 1 1996 SL	N A	33 0000	7,158.00	100 0000	4,446.65	216.91	4,663.56	6 23 2029	22	12	12
224	Services 4Q96	10 1 1996 SL	N A	33 0000	42,354.00	100 0000	25,989.86	1,283.45	27,273.31	9 23 2029	21	12	12
246	Services 1Q99	1 31 1999 SL	N A	33 0000	93.53	100 0000	93.53	0.00	93.53	1 23 2032	19	14	14
248	Services 1Q99	2 28 1999 SL	N A	33 0000	1,778.43	100 0000	1,778.43	0.00	1,778.43	2 20 2032	19	14	14
251	Services 1Q99	3 31 1999 SL	N A	33 0000	1,843.44	100 0000	1,843.44	0.00	1,843.44	3 22 2032	19	14	14
254	Services 2Q99	4 30 1999 SL	N A	33 0000	535.40	100 0000	535.40	0.00	535.40	4 21 2032	19	14	14
260	Services 2Q99	5 31 1999 SL	N A	33 0000	566.18	100 0000	566.18	0.00	566.18	5 22 2032	19	14	14
263	Services 3Q99	6 30 1999 SL	N A	33 0000	3,740.30	100 0000	3,740.30	0.00	3,740.30	6 21 2032	19	15	15
269	Services 3Q99	8 31 1999 SL	N A	33 0000	23,602.83	100 0000	20,481.65	715.24	21,196.89	8 22 2032	18	15	15
271	Services 4Q99	9 30 1999 SL	N A	33 0000	1,106.59	100 0000	581.19	33.53	614.72	9 21 2032	18	15	15
273	Services 4Q99	10 31 1999 SL	N A	33 0000	4,927.19	100 0000	2,575.60	149.31	2,724.91	10 22 2032	18	15	15
277	Services 4Q99	11 30 1999 SL	N A	33 0000	8,330.70	100 0000	8,330.70	0.00	8,330.70	11 21 2032	18	15	15
281	Services 4Q99	12 31 1999 SL	N A	33 0000	5,828.52	100 0000	5,828.52	0.00	5,828.52	12 22 2032	18	15	15
285	Services	1 31 2000 SL	N A	33 3000	896.14	100 0000	457.47	26.91	484.38	5 11 2033	18	15	15
290	Services	2 29 2000 SL	N A	33 3000	-554.81	100 0000	-281.83	-16.66	-298.49	6 9 2033	18	15	15
293	Services	3 31 2000 SL	N A	33 3000	3,508.76	100 0000	1,773.73	105.37	1,879.10	7 10 2033	18	16	16
296	Services	4 30 2000 SL	N A	33 3000	1,492.69	100 0000	750.90	44.83	795.73	8 9 2033	18	16	16
300	Services	5 31 2000 SL	N A	33 3000	2,134.53	100 0000	1,068.33	64.10	1,132.43	9 8 2033	18	16	16
305	Services	6 30 2000 SL	N A	33 3000	804.12	100 0000	406.49	24.15	424.64	10 9 2033	18	16	16
308	Services	7 31 2000 SL	N A	33 3000	2,529.58	100 0000	1,253.34	75.96	1,329.30	11 9 2033	17	16	16
315	Services	8 31 2000 SL	N A	33 3000	3,596.22	100 0000	1,772.84	107.99	1,880.83	12 10 2033	17	16	16
319	Services	9 30 2000 SL	N A	33 3000	2,536.12	100 0000	1,243.95	76.16	1,320.11	1 9 2034	17	16	16
324	Services	10 31 2000 SL	N A	33 3000	3,067.84	100 0000	1,497.11	92.13	1,589.24	2 9 2034	17	16	16
327	Services	6 30 2008 SL	N A	33 0000	646.24	100 0000	166.43	19.58	186.01	6 22 2041	10	24	24
329	Services	11 30 2000 SL	N A	33 3000	13,101.54	100 0000	6,360.61	393.44	6,754.05	3 11 2034	17	16	16
334	Services	12 31 2000 SL	N A	33 3000	90.00	100 0000	43.43	2.70	46.13	4 11 2034	17	16	16
340	Services	1 31 2001 SL	N A	33 0000	504.57	100 0000	244.64	15.29	259.93	1 23 2034	17	16	16
345	Services	2 28 2001 SL	N A	33 0000	543.10	100 0000	261.99	16.46	278.45	2 20 2034	17	16	16
349	Services	3 31 2001 SL	N A	33 0000	2,349.13	100 0000	1,127.17	71.19	1,198.36	3 23 2034	17	16	16
353	Services	4 30 2001 SL	N A	33 0000	1,099.88	100 0000	524.95	33.33	558.28	4 22 2034	17	16	16
358	Services	5 31 2001 SL	N A	33 0000	941.52	100 0000	446.97	28.53	475.50	5 23 2034	17	16	16
361	Services	6 30 2001 SL	N A	33 0000	2,216.37	100 0000	1,046.58	67.16	1,113.74	6 22 2034	17	17	17

Fully Deprec	12/31/2017	Remaining Years	Without 6s
10	10	23	23
10	10	23	23
10	10	23	23
10	10	23	23
10	10	23	23
28	28	5	5
29	29	4	4
29	29	5	5
28	28	5	5
31	31	3	3
29	29	4	4
28	28	5	5
27	27	6	6
27	27	6	6
27	27	6	6
27	27	7	7
26	26	7	7
26	26	7	7
26	26	7	7
25	25	8	8
25	25	8	8
25</			

Subtotal: Utility	869,407.00	773,360.48	8,661.48	782,021.96
Less dispositions and exchanges:	0.00	0.00	0.00	0.00
Net for: Utility	869,407.00	773,360.48	8,661.48	782,021.96
Subtotal:	4,397,410.68	2,268,783.05	110,041.80	2,378,824.85
Less dispositions and exchanges:	0.00	0.00	0.00	0.00
Grand Totals:	4,397,410.68	2,268,783.05	110,041.80	2,378,824.85

Average Life Remaining	4	12
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South Eastern Indiana Natural Gas Company

Refundable Excess Deferred Income Taxes Calculation

As of July 31, 2011

Accumulated Federal Deferred Income Taxes at 34%	(441,094)
Accumulated Federal Deferred Income Taxes at 21%	<u>(272,442)</u>
Excess Accumulated Federal Deferred Income Taxes as of 7/31/2011	<u><u>(168,652)</u></u>

**SOUTH EASTERN INDIANA NATURAL GAS CO.
 DEFERRED TAX
 7/31/11**

DEFERRED STATE TAX ASSET/(LIABILITY) PER BALANCE SHEET					
		ST LIABILITY	LT LIABILITY	ST ASSET	LT ASSET
DEPRECIATION					
NET BOOK VALUE - BOOKS	7/31/11			1,936,695.00	
NET BOOK VALUE - TAX	7/31/11			<u>1,039,217.00</u>	
DIFFERENCE					(897,478.00)
ACCRUED SALARY		(3,303.00)			
UNBILLED REVENUE				8,181.00	
DEFERRED CREDITS - REFUNDS		(5,048.00)			
UNAMORTIZED RATE CASE					2,911.00
TOTAL DEFERRALS		<u>(8,351.00)</u>	<u>(897,478.00)</u>	<u>8,181.00</u>	<u>2,911.00</u>
STATE TAX AT 8.50%	(76,052.65)	<u>(709.84)</u>	<u>(76,285.63)</u>	<u>695.39</u>	<u>247.44</u>
DEFERRED STATE TAX ASSET/(LIABILITY)	<u>(76,053.00)</u>	<u>(709.84)</u>	<u>(76,285.63)</u>	<u>695.39</u>	<u>247.44</u>

DEFERRED FEDERAL TAX ASSET/(LIABILITY) PER BALANCE SHEET					
		ST LIABILITY	LT LIABILITY	ST ASSET	LT ASSET
DEPRECIATION					
NET BOOK VALUE - BOOKS	7/31/11			1,936,695.00	
NET BOOK VALUE - TAX	7/31/11			<u>541,054.00</u>	
DIFFERENCE					(1,395,641.00)
ACCRUED SALARY		(3,303.00)			
UNBILLED REVENUE				8,181.00	
DEFERRED CREDITS - REFUNDS		(5,048.00)			
UNAMORTIZED RATE CASE					2,911.00
CONTRIBUTION CARRYOVER DEDUCTION					<u>26,200.00</u>
TOTAL DEFERRALS		<u>(8,351.00)</u>	<u>(1,395,641.00)</u>	<u>8,181.00</u>	<u>29,111.00</u>
FEDERAL TAX (NET OF STATE) AT 34%	<u>(438,820.10)</u>	<u>(2,598.00)</u>	<u>(448,580.83)</u>	<u>2,545.11</u>	<u>9,813.61</u>
TOTAL FEDERAL DEFERRED TAX ASSET/(LIABILITY)	<u>(438,820.00)</u>	<u>(2,598.00)</u>	<u>(448,580.83)</u>	<u>2,545.11</u>	<u>9,813.61</u>

Protected items	(1,395,641.00)
State deferred taxes	(76,286)
Federal deferred taxes net of state taxes	(448,581)

Unprotected items	Total	State Taxes	Federal Taxes
Accrued Salary (short term)	0		
Unbilled revenue (short term)	0		
Deferred credits refunds	(5,048.00)	(429)	(1,570)
Unamortized rate case	2,911.00	247	906
Contribution carryover deduction	26,200.00	2,227	8,151
	<u>24,063.00</u>	<u>2,045.00</u>	<u>7,487.00</u>

**SOUTH EASTERN INDIANA NATURAL GAS CO.
 DEFERRED TAX
 7/31/11**

DEFERRED STATE TAX ASSET/(LIABILITY) PER BALANCE SHEET					
		<u>ST LIABILITY</u>	<u>LT LIABILITY</u>	<u>ST ASSET</u>	<u>LT ASSET</u>
DEPRECIATION					
NET BOOK VALUE - BOOKS	7/31/11		1,936,695.00		
NET BOOK VALUE - TAX	7/31/11		<u>1,039,217.00</u>		
	DIFFERENCE		(897,478.00)		
	ACCRUED SALARY	(3,303.00)			
	UNBILLED REVENUE			8,181.00	
	DEFERRED CREDITS - REFUNDS	(5,048.00)			
	UNAMORTIZED RATE CASE				2,911.00
	TOTAL DEFERRALS	<u>(8,351.00)</u>	<u>(897,478.00)</u>	<u>8,181.00</u>	<u>2,911.00</u>
	STATE TAX AT 8.50%	(76,052.65)	(76,285.63)	695.39	247.44
	DEFERRED STATE TAX ASSET/(LIABILITY)	<u>(76,053.00)</u>	<u>(76,285.63)</u>	<u>695.39</u>	<u>247.44</u>

DEFERRED FEDERAL TAX ASSET/(LIABILITY) PER BALANCE SHEET					
		<u>ST LIABILITY</u>	<u>LT LIABILITY</u>	<u>ST ASSET</u>	<u>LT ASSET</u>
DEPRECIATION					
NET BOOK VALUE - BOOKS	7/31/11		1,936,695.00		
NET BOOK VALUE - TAX	7/31/11		<u>541,054.00</u>		
	DIFFERENCE		(1,395,641.00)		
	ACCRUED SALARY	(3,303.00)			
	UNBILLED REVENUE			8,181.00	
	DEFERRED CREDITS - REFUNDS	(5,048.00)			
	UNAMORTIZED RATE CASE				2,911.00
	CONTRIBUTION CARRYOVER DEDUCTION				<u>26,200.00</u>
	TOTAL DEFERRALS	<u>(8,351.00)</u>	<u>(1,395,641.00)</u>	<u>8,181.00</u>	<u>29,111.00</u>
	FEDERAL TAX (NET OF STATE) AT 21%	(271,035.94)	(277,064.63)	1,571.98	6,061.35
	TOTAL FEDERAL DEFERRED TAX ASSET/(LIABILITY)	<u>(1,604.64)</u>	<u>(277,064.63)</u>	<u>1,571.98</u>	<u>6,061.35</u>

Protected items	(1,395,641.00)
State deferred taxes	(76,286)
Federal deferred taxes net of state taxes	(277,065)

Unprotected items	Total	State Taxes	Federal Taxes
Accrued Salary (short term)	0		
Unbilled revenue (short term)	0		
Deferred credits refunds	(5,048.00)	(429)	(970)
Unamortized rate case	2,911.00	247	559
Contribution carryover deduction	26,200.00	2,227	5,034
	<u>24,063.00</u>	<u>2,045.00</u>	<u>4,623.00</u>

	Blocks	Customer Count	Step-Rate Dbl	Adjustments	Dbl	Redistribution	Step Therms Final	Pre-TAJCA Rates	Post-TAJCA Rates	Rate Difference	Over Collection	NTA Dbl	NTA Rate Diff	NTA Rate Difference	Net Overcollection
Residential	1 - 5.1	1,289	32,792	-	32,792	-	32,792	5.14020	4.9596	0.18060	5,922				
	> 5.1	5,746	43,201	-	43,201	-	43,201	3.68000	3.5507	0.12930	5,586				
		<u>7,035</u>	<u>75,993</u>	<u>-</u>	<u>75,993</u>	<u>-</u>	<u>75,993</u>				<u>11,508</u>	(4,042)	0.12930	(522.62)	10,985.53
Small Commercial	1 - 5.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	5.1 - 25.6	155	5,580	-	5,580	-	5,580	5.14020	4.9596	0.18060	1,008				
	> 25.6	553	14,206	-	14,206	-	14,206	3.68000	3.5507	0.12930	1,837				
		<u>468</u>	<u>36,859</u>	<u>-</u>	<u>36,859</u>	<u>-</u>	<u>36,859</u>	<u>3.25870</u>	<u>3.14420</u>	<u>0.11450</u>	<u>4,220</u>				
	<u>1,176</u>	<u>56,645</u>	<u>-</u>	<u>56,645</u>	<u>-</u>	<u>56,645</u>				<u>7,065</u>	(2,983)	0.11450	(342)	6,723.47	
											<u>18,573</u>	<u>(7,025)</u>	<u>(864)</u>	<u>17,709</u>	

**South Eastern Indiana Natural Gas Company
Determination of Refund Credit Tracker**

EXHIBIT 4
CAUSE NO. 45032-S13
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	Metered Volume	NTA Volume	Weather Adjusted Volume	%	Tariff RS	Tariff GS	
January							
Residential	27,546	(4,398)	23,148	57.72%	22,492		
Sm Comm	19,967	(3,010)	16,957	42.28%		16,476	
Total GCA	<u>47,513</u>	<u>(7,408)</u>	<u>40,105</u>	<u>100.00%</u>	38,968		
February							
Residential	18,516	3,131	21,647	58.66%	18,976		
Sm Comm	13,197	2,060	15,257	41.34%		13,373	
Total GCA	<u>31,713</u>	<u>5,191</u>	<u>36,905</u>	<u>100.00%</u>	32,349		
March							
Residential	17,938	(198)	17,741	56.31%	14,568		
Sm Comm	13,999	(232)	13,767	43.69%		11,303	
Total GCA	<u>31,937</u>	<u>(430)</u>	<u>31,508</u>	<u>100.00%</u>	25,871		
April							
Residential	11,993	(2,578)	9,415	55.07%	6,986		
Sm Comm	9,482	(1,800)	7,682	44.93%		5,699	
Total GCA	<u>21,475</u>	<u>(4,378)</u>	<u>17,097</u>	<u>100.00%</u>	12,685		
Estimated Tariff Sales January - April, 2019					<u>109,873</u>	<u>63,022</u>	<u>46,851</u>
Refund Due Customers					<u>\$ 17,709.00</u>	<u>\$ 10,985.53</u>	<u>\$ 6,723.47</u>
Refund Tracker Per Therm					<u>\$ 0.1743</u>	<u>\$ 0.1435</u>	

Block	Customer	Step Rate	Step (M)	Adjustments	Libraries	Redistribution	Step (M)	Per-TVA/CA Rates	Per-TVA/CA	Per-TVA/CA	Rate	Collection	Rate	NTA	Basic/DIT	NTA Rate	Overcollection
1-51	242	8.353	-	-	8.353	-	8.353	5.14020	3.68000	4.9596	0.18060	1,508.58	0.12930	NTA	Basic/DIT	NTA Rate	Overcollection
> 5.1	1,516	10.163	-	-	10.163	-	10.163	3.68000	3.5907	3.5907	0.12930	1,314.08	0.12930	NTA	Basic/DIT	NTA Rate	Overcollection
	1,758	18.516	-	-	18.516	-	18.516					2,822.66		NTA	Basic/DIT	NTA Rate	Overcollection
1-51	29	1.417	-	-	1.417	-	1.417	5.14020	3.68000	4.9596	0.18060	255.90	0.12930	NTA	Basic/DIT	NTA Rate	Overcollection
	115	3.685	-	-	3.685	-	3.685	3.68000	3.5907	3.5907	0.12930	476.52	0.12930	NTA	Basic/DIT	NTA Rate	Overcollection
	294	13.197	-	-	13.197	-	13.197	3.25870	3.14420	4.9596	0.11450	1,699.28	0.11450	NTA	Basic/DIT	NTA Rate	Overcollection
> 25.6	115	8.095	-	-	8.095	-	8.095					926.86		NTA	Basic/DIT	NTA Rate	Overcollection
	294	13.197	-	-	13.197	-	13.197					1,699.28		NTA	Basic/DIT	NTA Rate	Overcollection
	2,060	0.11450	-	-	0.11450	-	0.11450					235.86		NTA	Basic/DIT	NTA Rate	Overcollection
	5,191	-	-	-	-	-	-					4,482		NTA	Basic/DIT	NTA Rate	Overcollection
	641	-	-	-	-	-	-					5123		NTA	Basic/DIT	NTA Rate	Overcollection

	Customer Blocks	Step-Rate Therms	Adjustments	Therms	Redistribution	Step Therms Final	Pre-TAJCA Rates	Post-TAJCA Rates	Rate Difference	Over Collection	NTA Therms	NTA Rate/Bill	NTA Rate Difference	Net Overcollection
Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1 - 5.1	289	8,234	-	8,234	-	5,14020	4,9596	0.18060	1,487.05	-	-	-	-
	> 5.1	1,475	9,705	-	9,705	-	3,68000	3,5507	0.12930	1,254.79	-	-	-	-
		<u>1,764</u>	<u>17,938</u>	<u>-</u>	<u>17,938</u>	<u>-</u>				<u>2,741.84</u>	(198)	0.12930	(25.55)	2,716.29
Small Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1 - 5.1	35	1,399	-	1,399	-	5,14020	4,9596	0.18060	252.69	-	-	-	-
	5.1 - 25.6	148	3,420	-	3,420	-	3,68000	3,5507	0.12930	442.20	-	-	-	-
	> 25.6	111	9,180	-	9,180	-	3,25870	3,14420	0.11450	1,051.08	-	-	-	-
		<u>294</u>	<u>13,999</u>	<u>-</u>	<u>13,999</u>	<u>-</u>				<u>1,745.97</u>	(232)	0.11450	(26.58)	1,719.39
				<u>31,937</u>	<u>-</u>	<u>31,937</u>				<u>4,488</u>	(430)		(52)	<u>4,436</u>

	Customer Blocks	Step-Rate Therms	Adjustments Therms	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 - 5.1	632	7,661	7,661	-	7,661	5.14020	-4.9596	0.18060	1,383.56			
	> 5.1	1,131	4,332	4,332	-	4,332	3.68000	3.5507	0.12930	560.15			
		<u>1,763</u>	<u>11,993</u>	<u>-</u>	<u>11,993</u>	<u>-</u>	<u>11,993</u>			<u>1,943.71</u>	(2,578)	0.12930	(333.32)
Small Commercial	1 - 5.1	73	1,322	1,322	-	1,322	5.14020	-4.9596	0.18060	238.69			
	5.1 - 25.6	153	2,481	2,481	-	2,481	3.68000	3.5507	0.12930	320.75			
	> 25.6	67	5,680	5,680	-	5,680	3.25870	3.14420	0.11450	650.31			
		<u>293</u>	<u>9,482</u>	<u>-</u>	<u>9,482</u>	<u>-</u>	<u>9,482</u>			<u>1,209.75</u>	(1,800)	0.11450	(206.11)
				<u>21,475</u>	<u>-</u>	<u>21,475</u>			<u>3,153</u>	<u>(4,378)</u>		<u>(539)</u>	<u>2,614</u>