

**BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:

**PETITION OF ATMOS ENERGY
CORPORATION FOR APPROVAL OF
ADJUSTMENT OF ITS RATES AND
REVISED TARIFF**

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DOCKET NO. 07-00105

**NON-CONFIDENTIAL
RESPONSE OF ATMOS ENERGY CORPORATION TO THE SECOND DISCOVERY
REQUESTS OF THE CONSUMER ADVOCATE PROTECTION DIVISION**

CAPD 2-1

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

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

Response:

Subject to and without waiving its general objections, the Company responds as follows

Please see the attached CD containing the Tennessee and Shared Services Depreciation Study data files and schedules, collectively labeled CAPD DR 02-01 ATT 1 thru CAPD DR - 02 ATT 11. All of the workpapers for both depreciation studies were provided on CD in response to CAPD DR 1-047.

Witness: D. Roff

CAPD 2-2

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

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

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

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The data files for the Tennessee and Shared Services depreciation studies have been provided in the format in which the studies were performed. The data files can be located on the CD provided in response to data request CAPD DR 2-001.

Witness: D. Roff

CAPD 2-3

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

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

Response:

Subject to and without waiving its general objections, the Company responds as follows:

All data provided in the previous response (CAPD DR2-002) is exactly what was used to perform the Tennessee and Shared Services depreciation studies.

Witness: D. Roff

CAPD 2-4

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

4. Please provide the cost of removal and gross salvage data used in the Depreciation Studies' net salvage analyses. If this data differs from that reflected on the Company's books, please explain the differences and provide a reconciliation. Please provide this data in electronic (Excel or .txt) format.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please see the CD provided in response to data request CAPD DR 2-001.

Witness: D. Roff

CAPD 2-5

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

5. Please provide the following annual accumulated depreciation amounts for each plant account for the last 10 years (up to, and including, 2006). If the requested data are not available for the last 10 years, please provide the data for as many years as are available. Please provide data in both hard copy and electronic format (Excel or .txt).

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

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please reference CAPD DR2-005ATT

Witness: D. Meziere

Atmos Energy Corporation
Shared Services Reserve Rollforward
CAPD - DR2 - 5

Account	1999 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2000 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2001 Reserve
390.09	1,728,714	444,915	(270,911)				1,902,719	508,762					2,988,481
391.00	1,614,667	184,779					1,799,446	263,187					2,819,424
391.02	105,221	8,389	(40,836)	4,700			77,474	5,562					83,036
391.03	1,004,596	25,295					1,029,891	25,415					1,055,306
392.00	36,116	1,566					37,682	162	(18,796)	7,393			26,430
393.00	6,498	606					7,105	1,230					8,335
394.00	35,413	3,304					38,717	2,203					40,920
395.00	-	5,715					5,715				(5,715)		-
397.00	700,349	72,223					772,572	165,998			1,045,061		2,003,631
398.00	185,253	33,289					228,542	32,559			5,715		266,816
399.00	5,042	9,493					14,536	11,857					26,392
399.01	-	41,394					41,394	314,133			1,838,859		2,194,386
399.02	-	10,334					10,334	214,943			1,626,717		1,851,993
399.03	-	1,718					1,718	10,838			43,771		56,325
399.04	1,006,842	88,623					1,095,465	183,041	(4,505)				1,095,465
399.05	847,214	184,105	(7,417)	4,974			828,875	934,714			1,499,294		1,007,411
399.06	2,640,579	757,513	(2,832)	2,955			3,398,214	83,048			5,832,222		5,832,222
399.07	892,943	90,393					983,336	5,334,368			97,224		1,163,608
399.08	10,874,541	4,250,265	(8,032,596)				7,192,209	244,757	(1,576,780)		8,486,589		21,013,187
399.09	2,539,906	247,815					2,787,721	482,564			4,476,384		1,456,498
399.24	-	-					-	-			-		4,956,948
Total Div. 002	24,133,893	6,461,534	(8,354,592)	12,628	-	-	22,253,464	8,829,328	(1,600,081)	7,393	-	20,457,690	49,947,794
Division 012	-	-	-	-	-	-	-	-	-	-	-	-	-
390.09	-	-					-	-					-
391.00	-	-					-	-					-
397.00	-	-					-	-					-
398.00	-	-					-	-					-
399.00	-	-					-	-					-
399.01	-	-					-	-					-
399.02	-	-					-	-					-
399.03	-	-					-	-					-
399.06	-	-					-	-					-
399.07	-	-					-	-					-
399.08	-	-					-	-					-
399.24	-	-					-	-					-
Total Div. 012	-	-	-	-	-	-	-	-	-	-	-	-	-
Total SSU	24,133,893	6,461,534	(8,354,592)	12,628	-	-	22,253,464	8,829,328	(1,600,081)	7,393	-	20,457,690	49,947,794

Atmos Energy Corporation
Shared Services Reserve Rollforward
CAPD - DP2 - 5

Account	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2002 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2003 Reserve
390.09	723,687					3,718,167	748,014					4,466,181
391.00	483,782					3,283,206	410,820					3,694,028
391.02						83,038	(29,671)					53,365
391.03	25,552					1,080,858	21,478					1,102,336
392.00						28,430						26,430
393.00						8,335	(1,597)					6,738
394.00						40,920	(8,704)					32,216
395.00												
397.00	582,793					2,586,424	753,820					3,340,244
398.00	35,519					302,335	28,817	(56,636)				274,516
399.00	71,782					98,154	29,648	(8,144)				119,658
399.01	1,075,479					3,269,865	1,174,216					4,444,081
399.02	845,185					2,697,178	803,413					3,500,591
399.03	31,351					87,675	32,531					120,207
399.04						1,095,465						1,095,465
399.05	153,830					1,161,241						1,161,241
399.06	1,479,374				(372)	7,311,224	1,017,906	(8,189,732)				2,139,388
399.07	204,818				34,185	1,402,612	326,385	(861,539)				867,457
399.08	8,759,328					29,772,495	9,902,239	(9,573,067)				30,101,667
399.09	199,664					1,655,062	251,814					1,906,876
399.24	1,930,255					8,889,203	1,608,546					8,497,748
Total Div. 002	16,588,278	-	-	-	33,813	68,569,886	17,069,674	(16,689,117)	-	-	-	66,950,442
Division 012												
390.09						-	-					-
391.00						-	-					-
397.00						-	-					-
398.00						-	-					-
399.00						-	-					-
399.01						-	-					-
399.02						-	-					-
399.03						-	-					-
399.06						-	-					-
399.07						-	-					-
399.08						-	-					-
399.24						-	-					-
Total Div. 012												
Total SSU	16,588,278	-	-	-	33,813	68,569,886	17,069,674	(16,689,117)	-	-	-	66,950,442

Atmos Energy Corporation
Shared Services Reserve Rollforward
CAPD - DR2 - 5

Account	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2004 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2005 Reserve
390.09	688,667					5,155,048	702,369					5,857,417
391.00	482,163				2,196,132	6,372,321	551,000					6,923,321
391.02						53,365						53,365
391.03	24,351					1,126,687	30,256					1,156,943
392.00						26,430						26,430
393.00						6,738						6,738
394.00	242					32,458	721					33,179
395.00												
397.00	1,090,652	(34,015)	29,716		931,445	5,358,042	1,302,685					6,660,726
398.00	32,079					306,595	37,579					344,174
399.00	33,461					153,119	32,773					185,892
399.01	1,379,579					5,823,660	1,402,093					7,225,753
399.02	964,648					4,465,239	989,388					5,454,626
399.03	73,833					194,040	107,124					301,165
399.04						1,095,485						1,095,485
399.05						1,161,241						1,161,241
399.06	894,771					3,034,189	1,098,004					4,132,174
399.07	336,117					1,203,574	367,546					1,571,121
399.08	7,004,873					37,106,540	6,584,441					43,670,981
399.09	198,891					2,105,567	427,274					2,532,841
399.24	1,823,882					10,321,431	1,905,089					12,226,519
Total Div. 002	15,028,010	(34,015)	29,716	-	3,127,577	85,101,730	15,518,321	-	-	-	-	100,620,051
Division 012												
390.09						-	-					-
391.00						-	-					-
397.00						-	-					-
398.00						-	-					-
399.00						-	-					-
399.01						-	-					-
399.02						-	-					-
399.03						-	-					-
399.06						-	-					-
399.07						-	-					-
399.08						-	-					-
399.24						-	-					-
Total Div. 012												
Total SSU	15,028,010	(34,015)	29,716	-	3,127,577	85,101,730	15,518,321	-	-	-	-	100,620,051

Atmos Energy Corporation
Shared Services Reserve Rollforward
CAPD - DR2 - 5

Account	Depr. Expense	Retirements	Salvage Removal	Transfers/ Adjustments	2006 Reserve
390.09	683,215			(1,255,668)	5,264,963
391.00	510,624	(1,420,985)		(42,517)	5,970,463
391.02		(27,985)		5,787	31,167
391.03	4,044	(724,682)		2,854	439,159
392.00				132	26,562
393.00	(251)	(6,063)		334	758
394.00		(25,359)		1,819	9,639
395.00					
397.00	823,846			(6,622,043)	962,529
398.00	40,605			(2,606)	382,173
399.00	20,700			(186,858)	9,734
399.01	1,190,911			(6,934,952)	1,481,712
399.02	751,982			(5,642,815)	563,774
399.03	203,757			(172,992)	331,930
399.04				7,633	1,103,098
399.05				8,083	1,169,324
399.06	1,213,391			(1,233,316)	4,112,249
399.07	394,128			(1,075,769)	889,480
399.08	5,699,086			(31,618,326)	17,551,741
399.09	205,608			(35,644)	2,702,805
399.24	1,143,516			(13,370,035)	0
Total Div. 002	12,965,161	(2,205,054)	-	(68,376,896)	43,003,260
Division 012					
390.09	100,126			1,142,438	1,242,565
391.00	1,196			8,180	9,376
397.00	730,568			6,503,118	7,233,686
398.00	55			226	281
399.00	13,729			191,266	204,995
399.01	608,624			6,716,126	7,324,750
399.02	431,834			5,472,882	5,904,716
399.03	28,836			165,983	194,819
399.06	239,569			1,086,958	1,326,527
399.07	154,078			1,016,070	1,170,147
399.08	2,761,347			30,178,256	32,940,603
399.24	830,567			13,139,352	13,969,919
Total Div. 012	5,900,529	-	-	66,621,854	71,522,383
Total SSU	18,865,690	(2,205,054)	-	(2,755,044)	114,525,643

Atmos Energy Corporation
Tennessee Div 93 - Reserve Rollforward
CAPD - DR2 - 5

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Account	2000 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2001 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2002 Reserve
302.00	166,764	12,064					178,828	11,059				1,005	190,893
303.00	175,917						175,917	1,005				(1,005)	175,917
304.00	60,173	2,100					62,273	2,100					64,372
305.00	282,600	19,507				756	302,863	19,590					322,454
319.00	729,629						729,629						729,629
365.10	980	8,166					9,146	8,152					17,299
366.20	713	93					806	93					899
366.02	80	958					1,038	399				(1,438)	(0)
367.01	461,468	340,821					802,289	340,821					1,143,111
369.00	88,607	58,814					147,421	58,814					206,235
374.00	328,116	70,024					398,140	37,286					436,426
374.02													
375.00	174,489	10,362					184,851	10,566					195,417
376.00	62,682	4,698					67,380	4,940					72,320
376.01	10,817,971	848,373	(73,006)		(8,153)		11,585,185	881,597	(93,944)		(16,977)		12,355,861
376.02	36,786,456	2,723,399	(57,578)		(451)	(168)	38,451,658	2,769,148	(13,586)		(9,580)		41,197,640
378.00	2,376,952	203,910					2,580,863	205,409					2,786,271
379.00	514,126	31,975					546,101	34,557				1,438	582,088
380.00	15,325,849	2,247,383	(417,372)		(61,064)		17,094,795	2,520,433	(180,773)		(85,956)		19,348,500
381.00	3,939,312	401,259	(13,776)		(2,374)		4,324,421	414,295				(55)	4,738,662
382.00	4,410,106	561,179	(61,628)		(39,349)	(158,358)	4,711,950	664,220	(18,806)		(68,630)	55	5,286,789
383.00	1,127,879	120,806				95	1,248,580	122,528					1,371,108
385.00	2,302	3,293					5,595	3,212					8,807
387.00													
389.00	10,051	13,023					10,051	13,733					10,051
390.00	266,758	3,839					279,781	3,510					283,514
390.03	863	25,217					319,216	9,944					329,160
390.09	293,999	24,920					156,582	25,163				(285)	181,450
391.00	131,662	146,443	(170,476)		18,162	(10,905)	1,825,350	92,936	(220,827)		25,601	15,621	1,738,681
392.00	1,842,125	2,449					15,815	2,443				(34)	18,224
393.00	13,366	60,688	(159)		750		466,072	61,198	(1,582)			(126)	525,561
394.00	404,793	51,462					449,319	61,797					511,116
396.00	397,857	16,952					170,128	15,177	(70,277)				115,029
396.03	153,176	40,677	(16,397)				242,257	38,466	(5,853)				274,869
396.04	217,976												
396.05													
397.00	61,239	13,325	(8,866)		1,000		66,698	12,950	(3,172)				76,477
397.01	111,026	17,453					128,479	16,996	(73,237)				72,238
397.02	44,942	7,067					52,009	7,067					59,076
397.05	3,544	2,627					6,171	2,627					8,798
398.00	1,998	751				(45)	2,704	1,407				(111)	4,000
399.00		411					411	1,233					1,645
399.01	3,018						3,018						3,018
399.06	646,148	163,003					799,151	131,298					930,449
399.07	281,757	50,051					331,809	50,051				192	382,052
Grand Total	81,720,271	8,299,543	(819,256)	-	(91,478)	(168,625)	89,940,454	8,658,224	(682,057)	-	(155,542)	15,246	98,776,325

Atmos Energy Corporation
Tennessee Div 93 - Reserve Rollforward
CAPD - DR2 - 5

Account	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2003 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2004 Reserve
302.00	10,054					200,946	12,064					213,010
303.00						7,044						7,044
304.00		(175,917)	6,243	801		7,044						1,128
305.00	712	(69,299)	4,739	605		1,128						(227,494)
319.00	6,530	(615,352)	52,215	6,669		729,629						729,629
365.10						24,093	8,152					32,245
365.20	6,794					976	93					1,069
366.00	78					(0)						(0)
366.02						1,498,844	340,821					1,839,665
367.01	355,733					255,246	58,814					314,060
369.00	49,012					488,388	47,130					535,518
374.00	51,962											
374.02						208,431	15,374					223,805
375.00	13,015					83,354	26,552					109,906
376.00	11,034					13,098,721	1,054,676					13,436,005
376.01	832,438	(32,773)		(56,805)		44,916,193	2,971,756	(553,745)	3,280	(66,927)		47,596,842
376.02	3,745,553	(27,225)		224		2,959,521	213,855	(285,338)		(5,769)		3,173,376
378.00	173,250					616,091	42,803					658,893
379.00	33,995					21,328,385	2,947,049					24,039,567
380.00	2,274,467	(217,455)		(77,128)		5,075,443	429,632	(193,210)	40	(42,896)		5,495,830
381.00	351,438	(10,296)		(4,381)		5,706,619	799,274	(4,414)		(4,830)		6,451,992
382.00	609,528	(131,291)		(80,408)		1,473,590	126,116	(34,322)		(19,578)		1,599,706
383.00	102,482					13,711	8,974					22,685
385.00	4,904						64					64
387.00						10,051						10,051
389.00	11,581					305,095	13,743					318,838
390.03	3,307					11,519	4,928					16,447
390.09	44,227					373,387	8,944					383,331
391.00	22,184					203,634	28,124					231,758
392.00	53,834	(635,673)	880	3,800		1,161,522	8,656	(108,437)	9,440	307	58,102	1,129,590
393.00	2,024					20,248	2,429					22,677
394.00	71,705	(650,674)				(53,407)	38,415	(1,511)				(16,503)
396.00	52,506					563,622	58,513	(14,484)				607,651
396.03	6,552					121,581	14,324					135,905
396.04	28,795	(339,997)				(36,333)	31,481					(4,852)
396.05							617					617
397.00	10,939					87,415	13,688					101,113
397.01	9,973					82,211	11,967					94,178
397.02	5,889					64,966	7,067					72,033
397.05	2,189					10,987	2,627					13,613
398.00	5,270					9,270	14,078					23,348
399.00	1,287					2,932	2,945					5,877
399.01		(2,160)				858						858
399.06	125,461	(6,995)				1,048,915	151,054					1,199,969
399.07	41,814					423,866	51,308					475,174
Grand Total	9,132,514	(2,915,107)	64,077	(186,602)	-	102,871,207	9,569,117	(1,295,462)	12,760	(139,494)	-58,102	111,076,231

Atmos Energy Corporation
Tennessee Div 93 - Reserve Rollforward
CAPD - DR2 - 5

Account	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2005 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2006 Reserve
302.00	12,064				(0)	225,074	12,064				0	237,139
303.00					(7,044)						7,044	7,044
304.00						1,128						1,128
305.00						(227,484)						(227,484)
319.00						729,629						729,629
365.10						40,538						48,879
365.20	8,283					1,162	8,340					1,255
366.00	93					(0)	93					(0)
366.02												
367.01	340,821					2,180,487	340,821					2,521,308
369.00	58,814					372,874	58,814					431,687
374.00						535,518					(458,208)	77,310
374.02											458,208	458,208
375.00	15,374					239,179	15,374					254,553
376.00	36,586	(6,878)				139,614	44,605					184,219
376.01	1,132,726	(23,039)		(17,284)		14,528,408	1,183,187	(298,871)		(350,878)	(212)	15,060,670
376.02	3,087,860	(9,371)		(1,005)		50,645,922	3,250,292	(11,927)	36	(30,447)	28,204	53,882,240
378.00	215,411					3,388,787	223,435		197			3,612,222
379.00	39,374					688,267	54,047					752,315
380.00	3,145,640	(275,890)	50	(19,179)		26,890,187	3,398,459	(372,914)	44	(63,798)		29,852,579
381.00	437,524	(33,595)		22		5,899,782	443,822					6,343,604
382.00	880,397	(15,312)		(12,501)		7,304,566	929,121	(118,001)	7	(34,207)	(99)	8,081,388
383.00	131,884					1,731,389	134,138					1,865,527
385.00	10,896					33,581	11,958					45,537
387.00	190					253	95				(348)	-
389.00						10,051						10,051
390.00	15,834				2,289	336,961	22,378				(3,666)	355,674
390.03	2,163				836	19,446	1,242				(836)	19,852
390.09	4,365				(34,283)	353,413	3,314				34,283	391,010
391.00	39,882					271,840	42,029	(341,438)				(27,770)
392.00	2,969	(112,694)	2,160	349	(85,235)	937,159		(498,504)	3,541		89,397	531,592
393.00	2,429					25,106	2,114					18,401
394.00	39,183					22,680	34,381	(8,819)		(26)	348	(214,340)
396.00	61,782				21,665	691,098	44,854	(670,213)	500			44,073
396.03	14,324				26,695	176,923	11,543	(205,018)			(21,665)	(43,246)
396.04	43,114				85,770	124,032	32,321	(348,457)			(85,770)	(277,873)
396.05	1,217					1,834	1,223					3,056
397.00	15,827					116,940	15,955					132,895
397.01	11,967					108,145	11,967					118,112
397.02	7,067					79,100	7,067					86,167
397.05	2,627					16,240	2,627					18,867
398.00	24,971					48,319	32,057					80,376
399.00	3,295					9,172	3,251					12,423
399.01	125					983	167					1,150
399.06	12,573					1,212,543						1,212,543
399.07	12,525					487,700						487,700
Grand Total	9,871,799	(476,779)	2,210	(49,599)	(17,512)	120,406,349	10,377,153	(3,145,788)	4,326	(479,355)	19,986	127,181,671

Atmos Energy Corporation
Tennessee Div 93 - Reserve Rollforward
CAPD - DR2 - 5
Part E. - Third Party Reimbursements

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
Grand Total	49,914.04	142,386.17	14,295.00	66,225.44	9,544.00	125,690.15	916,651.03	892,265.47

CAPD 2-6

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

6. Please provide a summary of annual maintenance expense by USOA account (for all accounts) for the last 5 years. Please provide data in both hard copy and electronic format and explain what consideration, if any, was given to annual maintenance expense data in Mr. Roff's estimation of service lives, dispersion patterns and net salvage.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

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

Please see CAPD DR2-6 ATT for the summary of annual maintenance expense.

Witness: D. Meziere/D. Roff

Maintenance Expense

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
CAPD - 2nd Discovery Request
DR Item 6
Witness: Dan Meziere

TN Division 093						
Maintenance Expense	FY06	FY05	FY04	FY03	FY02	
7690 Maintenance of other equi	0.00	0.00	0.00	0.00	0.00	0.00
8340 Maintenance of compressor	0.00	0.00	0.00	24.12	0.00	0.00
8350 Maintenance of measuring	0.00	0.00	351.70	1,095.82	422.44	422.44
8432 Other storage-Maintenance	0.00	78.77	284.44	947.98	1,058.07	1,058.07
8433 Maintenance of gas holde	0.00	0.00	0.00	0.00	0.00	0.00
8630 Transmission-Maintenance	1,046.64	16,960.82	21.53	0.00	9.43	9.43
8650 Transmission-Maintenance	700.00	0.00	0.00	54.57	240.62	240.62
8660 Transmission-Maintenance	0.00	0.00	0.00	0.00	40.04	40.04
8850 Distribution-Maintenance	2,575.23	1,610.66	3,077.20	6,825.98	197.39	197.39
8860 Distribution-Maintenance	2,353.33	2,189.73	2,245.26	3,285.25	4,311.34	4,311.34
8870 Distribution-Maint of mai	203,288.85	166,758.33	140,424.11	368,635.05	528,805.47	528,805.47
8890 Maintenance of measuring	1,248.86	5,031.03	2,428.72	3,553.28	3,797.32	3,797.32
8900 Maintenance of measuring	0.00	0.00	1,180.61	1,570.79	278.19	278.19
8910 Maintenance of measuring	2,905.64	1,787.30	471.49	1,834.61	299.20	299.20
8920 Maintenance of services	170,436.06	145,687.10	144,078.44	364,816.95	496,880.82	496,880.82
8930 Maintenance of meters and	103,274.08	79,764.15	105,233.15	112,599.97	107,983.17	107,983.17
8940 Distribution-Maintenance	906.40	796.53	773.85	9,647.69	8,155.48	8,155.48
9320 A&G-Maintenance of genera	0.00	200.75	0.00	0.00	0.00	0.00
TOTAL	488,735.09	420,865.17	400,570.50	874,892.06	1,152,478.98	1,152,478.98

CAPD 2-7

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

7. Please provide the calculation of the proposed depreciation rates in electronic format (Excel) with all formulae intact. Include Excel versions of all Tables included in the Depreciation Studies, with all formulae intact.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The calculation of the proposed depreciation rates can be found in the workpapers provided in response to data request CAPD DR 1-047.

Witness: D. Roff

CAPD 2-8

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

8. At what level of aggregation does the Company maintain its book reserves, e.g. functional category, plant account?

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The book reserve is maintained by plant account.

Witness: D. Roff

CAPD 2-9

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

9. Does the Company depreciate its plant on a Tennessee regulated basis? If not, describe fully how the Company determines the depreciation expenses and reserves applicable to Tennessee plant. If the Company does not maintain its book reserve by plant account and by Tennessee jurisdiction, please provide the calculation of the recorded reserves shown in the Depreciation Studies.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Yes, Tennessee plant is depreciated on a regulated basis. Please see response to CAPD DR 2-8

Witness: D. Roff

CAPD 2-10

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

10. Please describe fully how Mr. Roff identified the reserves applicable to each plant account for his computation of remaining life depreciation. Include in your response all remaining life calculations resulting from the Depreciation Studies both in hard copy and in electronic format with all formulae intact.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The Company provided Mr. Roff the reserves applicable to each plant account for his computation of remaining life depreciation. The remaining life calculations from both depreciation studies may be found in the workpapers provided in response to data request CAPD DR 1-047.

Witness: D. Roff

CAPD 2-11

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

11. Was Equal Life Group (ELG) weighting used in any of the depreciation rate calculations? If yes, please provide all calculations using both ELG and direct weighting. Provide these calculations in hardcopy and in electronic format (Excel).

Response:

Subject to and without waiving its general objections, the Company responds as follows

Yes, Equal Life Group (ELG) was used in calculating depreciation rates. Please see the attached CD of both the Tennessee and Shared Services calculations and schedules, labeled CAPD DR 2-011ATT 1TN through CAPD DR 2-11 8TN and CAPD DR 2-11 ATT 1SSU through CAPD DR 2-11 ATT 4SSU.

Witness: D. Roff

ATMOS ENERGY CORPORATION - TENNESSEE PROPERTIES

CAPD DR 2-011 ATT

Book Depreciation Study as of September 30, 2006
Comparison of Depreciation Rates and Annual Amounts

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Account Number	Description	09/30/2006 Balance \$	Existing Rate %	Annual Amount \$	ELG Rate %	Annual Amount \$	Increase or (Decrease) \$
<u>TRANSMISSION PLANT</u>							
365.2	Rights of Way	348,971	2.39	8,340	1.50	5,235	(3,106)
366.0	Structures and Improvements	2,679	3.47	93	2.47	66	(27)
367.0	Mains	11,671,967	2.92	340,821	2.84	331,484	(9,338)
369.0	M&R Station Equipment	1,629,191	3.61	58,814	3.36	54,741	(4,073)
	Total Transmission Plant	13,652,808	2.99	408,069	2.87	391,525	(16,543)
<u>DISTRIBUTION PLANT</u>							
374.2	Rights of Way	641,460	0.00	0	0.49	3,143	3,143
375.0	Structures and Improvements	614,964	2.50	15,374	1.59	9,778	(5,596)
376.0	Mains	151,083,809	3.06	4,623,165	2.33	3,520,253	(1,102,912)
378.0	M&R Station Equipment	6,248,657	3.61	225,577	2.11	131,847	(93,730)
379.0	City Gate Equipment	2,381,748	3.46	82,408	2.96	70,500	(11,909)
380.0	Services	82,529,059	4.29	3,540,497	2.93	2,418,101	(1,122,395)
381.0	Meters	11,069,083	4.04	447,191	5.11	565,630	118,439
382.0	Meter Installations	21,126,176	4.38	925,327	4.79	1,011,944	86,617
383.0	House Regulators	3,088,762	4.38	135,288	1.76	54,362	(80,926)
385.0	Industrial M&R Equipment	323,828	3.88	12,565	3.22	10,427	(2,137)
	Total Distribution Plant	279,107,546	3.59	10,007,390	2.79	7,795,985	(2,211,405)
<u>GENERAL PLANT</u>							
390.0	Structures and Improvements	1,014,374	2.52	25,562	2.16	21,910	(3,652)
391.0	Office Furniture and Equipment	569,786	5.69	32,421	6.40	36,466	4,045
393.0	Stores Equipment	25,154	7.15	1,799	1.73	435	(1,363)
394.0	Tools, Shop and Garage Equipment	720,715	4.02	28,973	12.62	90,954	61,981
396.0	Power Operated Equipment	397,306	11.11	44,141	36.50	145,017	100,876
397.0	Communication Equipment	503,915	7.49	37,743	6.00	30,235	(7,508)
398.0	Miscellaneous Equipment	882,304	4.40	38,821	12.68	111,876	73,055
399.0	Other Tangible Property*	18,299	18.68	3,418	11.92	2,181	(1,237)
	Total General Plant	4,131,853	5.15	212,878	10.63	439,075	226,197
	Total Depreciable Plant	296,892,207	3.58	10,628,337	2.91	8,626,586	(2,001,751)
	Fully Depreciated	1,852,336					
	Intangible Plant	241,284					
	Land	921,227					
	Total Gas Plant	299,907,054					

* - Composite Existing Depreciation Rate.

STUDY AS OF SEPTEMBER 30, 2006

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ATMOS ENERGY CORPORATION - TENNESSEE PROPERTY

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EQUAL LIFE GROUP METHOD REMAINING LIFE RATE

ACCOUNT NUMBER	SURVIVING BALANCE SEPTEMBER 30 2006	ASL & CURVE	NET SLVG RATE	WHOLE LIFE	THEORETICAL RESERVE W/SALVAGE	BOOK RESERVE BY GROUP	AVERAGE REMAINING LIFE	REMAINING TO ACCRUE	ANNUAL ACCRUAL	REMAINING LIFE ACCRUAL RATE
36520000	348971.	65.085.0	0.0	1.57	35737.	48879.	57.16	300092.	5250.	1.50
36600000	2679.	30.08Q	0.0	3.33	759.	1255.	21.50	1424.	66.	2.47
36700000	11671967.	55.084.0	-35.0	2.53	3953330.	2521308.	40.00	13235947.	330929.	2.84
36900000	1628191.	40.082.0	-5.0	2.78	650985.	431687.	23.37	1278964.	54722.	3.36
	13652808.				4640812.	3003129.		14816327.	390967.	2.86

STUDY AS OF SEPTEMBER 30, 2006

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ATMOS ENERGY CORPORATION - TENNESSEE PROPERTY

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EQUAL LIFE GROUP METHOD REMAINING LIFE RATE

ACCOUNT NUMBER	SURVIVING BALANCE SEPTEMBER 30 2006	ASL & CURVE	% NET SLVG RATE	WHOLE LIFE	THEORETICAL RESERVE W/SALVAGE	BOOK RESERVE BY GROUP	AVERAGE RESERVE LIFE	REMAINING TO ACCRUE	ANNUAL ACCRUAL	REMAINING LIFE ACCRUAL RATE
37420000	641460.	65.0R5.0	0.0	1.57	54824.	458208.	58.24	183252.	3146.	0.49
37500000	614964.	45.0R5.0	0.0	2.27	99641.	254553.	36.95	360411.	9755.	1.59
37600000	151083805.	55.0R4.0	-35.0	2.51	58163476.	69127129.	38.37	134836008.	3513708.	2.33
37800000	6248657.	40.0R2.0	-5.0	2.73	2734993.	3612222.	22.39	2948868.	131702.	2.11
37900000	2381748.	40.0R2.0	-5.0	3.00	731633.	752315.	24.78	1748521.	70567.	2.96
38000000	82529059.	48.0R.5	-20.0	3.21	23097132.	29852579.	28.65	69182292.	2414920.	2.93
38100000	11065082.	36.0R2.5	-55.0	4.30	8069872.	6343604.	19.11	10813473.	585871.	5.11
38200000	21126177.	40.0R1.0	-55.0	4.84	7822723.	8081388.	24.39	24664186.	1011128.	4.79
38300000	3088766.	40.0R3.0	0.0	2.55	1314651.	186527.	22.51	1232239.	54338.	1.76
38500000	323828.	40.0R2.0	-5.0	3.28	40411.	45537.	28.22	294483.	10436.	3.22
	279107546.				102129357.	120393062.		246254732.	7785572.	2.79

STUDY AS OF SEPTEMBER 30, 2006

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ATMOS ENERGY CORPORATION - TENNESSEE PROPERTY

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EQUAL LIFE GROUP METHOD REMAINING LIFE RATE

ACCOUNT NUMBER	SURVIVING BALANCE SEPTEMBER 30 2006	ASL & CURVE NET SLVG RATE	%	WHOLE LIFE RATE	THEORETICAL RESERVE W/SALVAGE	BOOK RESERVE BY GROUP	AVERAGE REMAINING LIFE	REMAINING TO ACCRUE	ANNUAL ACCRUAL	REMAINING LIFE ACCRUAL RATE
39000000	1014375.	40.0R3.0	0.0	2.78	192812.	375526.	29.17	638849.	21903.	2.16
39100000	569785.	20.0R6.0	0.0	5.03	100431.	-27770.	16.38	597555.	36488.	6.40
39300000	25151.	35.0R1.0	0.0	2.41	15739.	18401.	15.53	6750.	435.	1.73
39400000	720713.	20.0L1.0	0.0	5.13	340755.	-214340.	10.28	935053.	90949.	12.62
39600000	397308.	10.0R5.0	0.0	9.57	221338.	-273990.	4.63	671298.	145032.	36.50
39700000	503916.	15.0R6.0	0.0	4.04	404337.	356041.	4.89	147875.	30219.	6.00
39800000	882306.	10.0R3.0	0.0	10.67	207378.	80376.	7.17	801930.	111883.	12.68
39900000	18299.	6.0R6.0	0.0	15.46	12171.	13573.	2.17	4726.	2182.	11.92
	4131853.				1494961.	327817.		3804036.	439091.	10.63

ATMOS ENERGY CORPORATION - TENNESSEE PROPERTIES

CAPD DR 2-011ATT

Book Depreciation Study as of September 30, 2006
Comparison of Depreciation Rates and Annual Amounts

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Account Number	Description	09/30/2006 Balance	Existing Rate	Annual Amount	ALG Rate	Annual Amount	Increase or (Decrease)
		\$	%	\$	%	\$	\$
TRANSMISSION PLANT							
365.2	Rights of Way	348,971	2.39	8,340	1.47	5,130	(3,211)
366.0	Structures and Improvements	2,679	3.47	93	2.47	66	(27)
367.0	Mains	11,671,967	2.92	340,821	2.72	317,478	(23,344)
369.0	M&R Station Equipment	1,629,191	3.61	58,814	2.85	46,432	(12,382)
	Total Transmission Plant	13,652,808	2.99	408,069	2.70	369,105	(38,963)
DISTRIBUTION PLANT							
374.2	Rights of Way	641,460	0.00	0	0.48	3,079	3,079
375.0	Structures and Improvements	614,964	2.50	15,374	1.55	9,532	(5,842)
376.0	Mains	151,083,809	3.06	4,623,165	2.24	3,384,277	(1,238,887)
378.0	M&R Station Equipment	6,248,657	3.61	225,577	1.81	113,101	(112,476)
379.0	City Gate Equipment	2,381,748	3.46	82,408	2.43	57,876	(24,532)
380.0	Services	82,529,059	4.29	3,540,497	2.01	1,658,834	(1,881,663)
381.0	Meters	11,069,083	4.04	447,191	4.67	516,926	69,735
382.0	Meter Installations	21,126,176	4.38	925,327	3.44	726,740	(198,586)
383.0	House Regulators	3,088,762	4.38	135,288	1.62	50,038	(85,250)
385.0	Industrial M&R Equipment	323,828	3.88	12,565	2.49	8,063	(4,501)
	Total Distribution Plant	279,107,546	3.59	10,007,390	2.34	6,528,467	(3,478,923)
GENERAL PLANT							
390.0	Structures and Improvements	1,014,374	2.52	25,562	1.89	19,172	(6,391)
391.0	Office Furniture and Equipment	569,786	5.69	32,421	6.36	36,238	3,818
393.0	Stores Equipment	25,154	7.15	1,799	1.59	400	(1,399)
394.0	Tools, Shop and Garage Equipment	720,715	4.02	28,973	9.69	69,837	40,865
396.0	Power Operated Equipment	397,306	11.11	44,141	37.47	148,871	104,730
397.0	Communication Equipment	503,915	7.49	37,743	9.77	49,232	11,489
398.0	Miscellaneous Equipment	882,304	4.40	38,821	11.64	102,700	63,879
399.0	Other Tangible Property*	18,299	18.68	3,418	12.69	2,322	(1,096)
	Total General Plant	4,131,853	5.15	212,878	10.38	428,773	215,895
	Total Depreciable Plant	296,892,207	3.58	10,628,337	2.47	7,326,346	(3,301,991)
	Fully Depreciated	1,852,336					
	Intangible Plant	241,284					
	Land	921,227					
	Total Gas Plant	299,907,054					

* - Composite Existing Depreciation Rate

STUDY AS OF SEPTEMBER 30, 2006

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ATMOS ENERGY CORPORATION - TENNESSEE PROPERTY

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AVERAGE LIFE GROUP METHOD REMAINING LIFE RATE

ACCOUNT NUMBER	SURVIVING BALANCE SEPTEMBER 30 2006	ASL & CURVE	% NET SLVG RATE	WHOLE LIFE RATE	THEORETICAL RESERVE W/SALVAGE	BOOK RESERVE BY GROUP	AVERAGE REMAINING LIFE	REMAINING TO ACCRUE	ANNUAL ACCRUAL	REMAINING LIFE ACCRUAL RATE
38520000	348971.	65.0R5.0	0.0	1.54	35017.	48879.	58.48	300092.	5132.	1.47
38600000	2679.	30.08Q	0.0	3.33	759.	1255.	21.50	1424.	66.	2.47
38700000	11671967.	55.084.0	-35.0	2.45	3827720.	2521308.	41.64	13235847.	317868.	2.72
38900000	1629191.	40.0R2.0	-5.0	2.62	531626.	431687.	27.57	1278964.	46391.	2.85
	13652808.				4395122.	3003129.		14816327.	369457.	2.71

STUDY AS OF SEPTEMBER 30, 2006

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ATMOS ENERGY CORPORATION - TENNESSEE PROPERTY

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AVERAGE LIFE GROUP METHOD REMAINING LIFE RATE

ACCOUNT NUMBER	SURVIVING BALANCE SEPTEMBER 30 2006	ASL & CURVE	NET SLVG	%	WHOLE LIFE	THEORETICAL RESERVE W/SALVAGE	BOOK RESERVE BY GROUP	AVERAGE REMAINING LIFE	REMAINING TO ACCRUE	ANNUAL ACCRUAL	REMAINING LIFE ACCRUAL RATE
37420000	641460.	65.0R5.0	0.0	0.0	1.54	53720.	458208.	59.56	183252.	3077.	0.48
37500000	614964.	45.0R5.0	0.0	0.0	2.22	97631.	254553.	37.86	360411.	9521.	1.55
37600000	151083805.	55.0R4.0	-35.0	2.45	56341948.	69127129.	39.81	39.81	134836008.	3387242.	2.24
37800000	6248657.	40.0R2.0	-5.0	2.62	2290089.	3612222.	26.04	26.04	2948868.	113251.	1.81
37900000	2381748.	40.0R2.0	-5.0	2.62	608673.	752315.	30.26	30.26	1748521.	57775.	2.43
38000000	82529059.	48.0R.5	-20.0	2.50	12795782.	29852579.	41.80	41.80	69182292.	1655151.	2.01
38100000	11069082.	36.0R2.5	-55.0	4.31	7193268.	6343604.	20.91	20.91	10813473.	517226.	4.67
38200000	21126177.	40.0R1.0	-55.0	3.87	4884258.	8081388.	33.91	33.91	24664186.	727310.	3.44
38300000	3088766.	40.0R3.0	0.0	2.50	1205492.	1865527.	24.39	24.39	1223239.	50156.	1.62
38500000	323828.	40.0R2.0	-5.0	2.62	29225.	45537.	36.56	36.56	294483.	8054.	2.49
	279107546.				85600095.	120393062.			246254732.	6528763.	2.34

STUDY AS OF SEPTEMBER 30, 2006

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DEPRECIATION SYSTEM - DSALG04 RELEASE 7.0

ATMOS ENERGY CORPORATION - TENNESSEE PROPERTY

12- 4-2006

AVERAGE LIFE GROUP METHOD REMAINING LIFE RATE

ACCOUNT NUMBER	SURVIVING BALANCE SEPTEMBER 30 2006	ASL & CURVE	% NET SLVG RATE	WHOLE LIFE	THEORETICAL RESERVE W/SALVAGE	BOOK RESERVE BY GROUP	AVERAGE REMAINING LIFE	REMAINING TO ACCRUE	ANNUAL ACCRUAL	REMAINING LIFE ACCRUAL RATE
39000000	1014375.	40.0R3.0	0.0	2.50	170307.	375526.	33.28	638849.	19194.	1.89
39100000	569785.	20.0R6.0	0.0	5.00	99830.	-27770.	16.50	597555.	38225.	6.36
39300000	25151.	35.0R1.0	0.0	2.86	13014.	18401.	16.89	6750.	400.	1.59
39400000	720713.	20.0L1.0	0.0	5.00	238215.	-214340.	13.39	935053.	69835.	9.69
39600000	397308.	10.0R5.0	0.0	10.00	218173.	-273990.	4.51	148889.	148889.	37.47
39700000	503916.	15.0R6.0	0.0	6.67	403016.	356041.	3.00	147875.	49234.	9.77
39800000	882306.	10.0R3.0	0.0	10.00	193268.	80376.	7.81	801930.	102686.	11.64
39900000	18299.	6.0R6.0	0.0	16.67	12094.	13573.	2.03	4726.	2323.	12.69
	4131853.				1347917.	327817.		3804036.	428785.	10.38

ATMOS ENERGY CORPORATION - SHARED SERVICES
Book Depreciation Study as of September 30, 2006
Comparison of Depreciation Rates and Annual Amounts

CAPD DR 2-011ATT

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Account Number	Description	09/30/2006 Balance \$	Existing Rates %	Annual Amount \$	ELG Rates %	Annual Amount \$	Increase or (Decrease) \$
GENERAL PLANT							
390.09	Improvements to Leased Premises	9,949,143	7.43	739,221	9.10	905,372	166,151
391.00	Office Furniture and Equipment	9,074,352	4.89	443,736	2.13	193,284	(250,452)
397.00	Communication Equipment	25,311,861	7.12	1,802,205	8.45	2,138,852	336,648
398.00	Miscellaneous Equipment	633,466	5.36	33,954	8.15	51,627	17,674
399.00	Other Tangible Property	224,866	15.75	35,416	4.66	10,479	(24,938)
399.01	Servers Hardware	14,567,322	14.29	2,081,670	6.95	1,012,429	(1,069,241)
399.02	Servers Software	8,647,580	14.29	1,235,739	4.00	345,903	(889,836)
399.03	Network Hardware	2,377,029	14.29	339,677	9.30	221,064	(118,614)
399.06	PC Hardware	6,691,156	16.83	1,126,122	14.86	994,306	(131,816)
399.07	PC Software	3,928,199	17.73	696,470	9.02	354,324	(342,146)
399.08	Application Software	111,323,312	8.22	9,150,776	11.11	12,368,020	3,217,244
399.24	General Startup Cost	23,172,326	8.33	1,930,255	15.89	3,682,083	1,751,828
	Total Depreciable General Plant	215,900,612	9.09	19,615,241	10.32	22,277,742	2,662,501
	Fully Depreciated	5,331,910					
	Late Retirements	4,363,383					
	Total Shared Services Facilities	225,595,905					

STUDY AS OF SEPTEMBER 30, 2006

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ATMOS ENERGY CORPORATION - SHARED SERVICES

12- 4-2006

EQUAL LIFE GROUP METHOD REMAINING LIFE RATE

ACCOUNT NUMBER	SURVIVING BALANCE SEPTEMBER 30 2006	ASL & CURVE	% NET SLVG RATE	WHOLE LIFE LIFE RATE	THEORETICAL RESERVE W/SALVAGE	BOOK RESERVE BY GROUP	AVERAGE REMAINING LIFE	REMAINING TO ACCRUE	ANNUAL ACCRUAL	REMAINING LIFE ACCRUAL RATE
39009000	9949143.	12.084.0	0.0	8.08	6734083.	6328771.	4.00	3620372.	905277.	9.10
39100000	9074352.	25.084.0	0.0	4.19	2998011.	5979839.	15.98	3094513.	193653.	2.13
39700000	25311861.	12.085.0	0.0	8.46	7390542.	7403647.	8.37	17908214.	2138948.	8.45
39800000	6333466.	15.083.0	5.0	5.71	448247.	382453.	4.25	219340.	51659.	8.15
39900000	224866.	7.085.0	0.0	13.10	196351.	214729.	0.97	10137.	10137.	4.66
39901000	14567322.	10.08Q	0.0	10.00	6282887.	8806463.	5.69	5760859.	1012987.	6.95
39902000	8647580.	10.08Q	0.0	10.00	3202109.	6468490.	6.30	2179090.	346046.	4.00
39903000	2377029.	10.08Q	0.0	10.00	375801.	515277.	8.42	1861752.	221136.	9.30
39906000	6691156.	7.081.0	0.0	14.51	2898890.	2805820.	3.91	3885336.	994524.	14.86
39907000	3928199.	8.585.0	0.0	11.81	1459495.	2043132.	5.32	1885067.	354168.	9.02
39908000	111323312.	10.083.0	0.0	9.92	56384912.	49761208.	4.98	61562104.	12372106.	11.11
39924000	23172326.	10.08Q	0.0	10.00	17379244.	13969919.	2.50	9202407.	3680962.	15.89
	215900613.				105750573.	104679748.		111189192.	22381604.	10.32

ATMOS ENERGY CORPORATION - SHARED SERVICES
 Book Depreciation Study as of September 30, 2006
 Comparison of Depreciation Rates and Annual Amounts

CAPD DR 2-011ATT

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Account Number	Description	09/30/2006 Balance	Existing Rates	Annual Amount	ALG Rates	Annual Amount	Increase or (Decrease)
		\$	%	\$	%	\$	\$
GENERAL PLANT							
390.09	Improvements to Leased Premises	9,949,143	7.43	739,221	8.82	877,514	138,293
391.00	Office Furniture and Equipment	9,074,352	4.89	443,736	1.98	179,672	(264,064)
397.00	Communication Equipment	25,311,861	7.12	1,802,205	8.28	2,095,822	293,618
398.00	Miscellaneous Equipment	633,466	5.36	33,954	7.78	49,284	15,330
399.00	Other Tangible Property	224,866	15.75	35,416	4.51	10,141	(25,275)
399.01	Servers Hardware	14,567,322	14.29	2,081,670	6.95	1,012,429	(1,069,241)
399.02	Servers Software	8,647,580	14.29	1,235,739	4.00	345,903	(889,836)
399.03	Network Hardware	2,377,029	14.29	339,677	9.30	221,064	(118,614)
399.06	PC Hardware	6,691,156	16.83	1,126,122	13.00	869,850	(256,271)
399.07	PC Software	3,928,199	17.73	696,470	8.88	348,824	(347,646)
399.08	Application Software	111,323,312	8.22	9,150,776	10.53	11,722,345	2,571,569
399.24	General Startup Cost	23,172,326	8.33	1,930,255	15.89	3,682,083	1,751,828
	Total Depreciable General Plant	215,900,612	9.09	19,615,241	9.92	21,414,931	1,799,690
	Fully Depreciated	5,331,910					
	Late Retirements	4,363,883					
	Total Shared Services Facilities	225,595,905					

AVERAGE LIFE GROUP METHOD REMAINING LIFE RATE

ACCOUNT NUMBER	SURVIVING BALANCE SEPTEMBER 30 2006	ASL & CURVE	% NET SLVG RATE	WHOLE LIFE	THEORETICAL RESERVE W/SALVAGE	BOOK RESERVE BY GROUP	AVERAGE REMAINING LIFE	REMAINING TO ACCRUE	ANNUAL ACCRUAL	REMAINING LIFE
39009000	9949143.	12.084.0	0.0	8.33	6527799.	6328771.	4.13	3620372.	877326.	8.82
39000000	9074352.	25.0R4.0	0.0	4.00	2834618.	5979839.	17.20	3094513.	179926.	1.98
39700000	25311861.	12.085.0	0.0	8.33	7280259.	7280647.	8.55	17908214.	2094888.	8.28
39800000	633466.	15.083.0	5.0	6.33	423226.	382453.	4.45	219340.	49280.	7.78
39900000	224866.	7.0R5.0	0.0	14.29	193113.	214729.	0.99	10137.	10137.	4.51
39901000	14567322.	10.08Q	0.0	10.00	6282887.	8805463.	5.69	5760859.	1012987.	6.95
39902000	8647580.	10.08Q	0.0	10.00	3202109.	6468490.	6.30	2179090.	346046.	4.00
39903000	2377029.	10.08Q	0.0	10.00	375801.	515277.	8.42	1861752.	221136.	9.30
39906000	6691156.	7.0S1.0	0.0	14.29	2423176.	2805820.	4.46	3895336.	870180.	13.00
39907000	3528199.	8.5R5.0	0.0	11.76	1430609.	2043132.	5.40	1895067.	349803.	8.88
39908000	11132312.	10.0S3.0	0.0	10.00	5286948.	49761208.	5.25	61562104.	11732405.	10.53
39924000	23172326.	10.08Q	0.0	10.00	17379244.	13969919.	2.50	9202407.	3680963.	15.89
215900613.					101218890.	104679748.		111189192.	21415878.	9.92

CAPD 2-12

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

12. If applicable, please calculate all depreciation rates using the same weighting procedure used in the current depreciation rates, i.e., the same procedure used the last time depreciation rates were calculated.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please see the response to data request CAPD DR 2-011 where the current rates are compared to both the ELG and ALG procedures.

Witness: D. Roff

CAPD 2-13

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

13. Please provide the proposed and current depreciation rates split into three separate components: capital recovery, gross salvage and cost of removal.

Response:

Subject to and without waiving its general objections, the Company responds as follows

Please see the attachments labeled CAPD DR 2-013ATT1 and CAPD DR 2-013ATT2.

Witness: D. Roff

ATMOS ENERGY CORPORATION - TENNESSEE PROPERTIES

CAPD DR 2-013ATT1

Book Depreciation Study as of September 30, 2006

Current and Proposed Depreciation Rates

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	CURRENT				PROPOSED			
		Capital Recovery %	Gross Salvage %	Cost of Removal %	Total Rate %	Capital Recovery %	Gross Salvage %	Cost of Removal %	Total Rate %
<u>TRANSMISSION PLANT</u>									
365.2	Rights of Way	2.39	0.00	0.00	2.39	1.50	0.00	0.00	1.50
366.0	Structures and Improvements	3.47	0.00	0.00	3.47	2.47	0.00	0.00	2.47
367.0	Mains	2.52	0.00	0.40	2.92	2.20	0.00	0.64	2.84
369.0	M&R Station Equipment	3.47	0.00	0.14	3.61	3.23	0.00	0.13	3.36
<u>DISTRIBUTION PLANT</u>									
374.2	Rights of Way	0.00	0.00	0.00	0.00	0.49	0.00	0.00	0.49
375.0	Structures and Improvements	2.50	0.00	0.00	2.50	1.59	0.00	0.00	1.59
376.0	Mains	2.64	0.00	0.42	3.06	1.69	0.00	0.64	2.33
378.0	M&R Station Equipment	3.47	0.00	0.14	3.61	1.98	0.00	0.13	2.11
379.0	City Gate Equipment	3.46	0.00	0.00	3.46	2.83	0.00	0.13	2.96
380.0	Services	3.08	0.00	1.21	4.29	2.51	0.00	0.42	2.93
381.0	Meters	4.04	0.00	0.00	4.04	3.58	0.00	1.53	5.11
382.0	Meter Installations	3.86	0.00	0.52	4.38	3.41	0.00	1.38	4.79
383.0	House Regulators	3.86	0.00	0.52	4.38	1.76	0.00	0.00	1.76
385.0	Industrial M&R Equipment	3.50	0.00	0.38	3.88	3.09	0.00	0.13	3.22
<u>GENERAL PLANT</u>									
390.0	Structures and Improvements	2.52	0.00	0.00	2.52	2.16	(0.13)	0.13	2.16
391.0	Office Furniture and Equipment	5.68	0.00	0.01	5.69	6.40	0.00	0.00	6.40
393.0	Stores Equipment	7.15	0.00	0.00	7.15	1.73	0.00	0.00	1.73
394.0	Tools, Shop and Garage Equipment	4.02	0.00	0.00	4.02	12.62	0.00	0.00	12.62
396.0	Power Operated Equipment	11.11	0.00	0.00	11.11	36.50	0.00	0.00	36.50
397.0	Communication Equipment	7.49	0.00	0.00	7.49	6.00	0.00	0.00	6.00
398.0	Miscellaneous Equipment	4.32	0.00	0.08	4.40	12.68	0.00	0.00	12.68
399.0	Other Tangible Property*	18.68	0.00	0.00	18.68	11.92	0.00	0.00	11.92

* - Composite existing rate between Accounts 399.0 and 399.01.

ATMOS ENERGY CORPORATION - SHARED SERVICES
 Book Depreciation Study as of September 30, 2006
 Current and Proposed Depreciation Rates

CAPD DR 2-013ATT2

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	
Account Number	Description	CURRENT				PROPOSED				Total Rate %
		Life Rate %	Salvage Rate %	COR Rate %	Total Rate %	Life Rate %	Salvage Rate %	COR Rate %		
GENERAL PLANT										
390.09	Improvements to Leased Premises	7.43	0.00	0.00	7.43	9.10	0.00	0.00	9.10	
391.00	Office Furniture and Equipment (Gnl)	4.89	0.00	0.00	4.89	2.13	0.00	0.00	2.13	
397.00	Communication Equipment	7.12	0.00	0.00	7.12	8.45	0.00	0.00	8.45	
398.00	Miscellaneous Equipment	5.36	0.00	0.00	5.36	8.48	(0.33)	0.00	8.15	
399.00	Other Tangible Property	15.75	0.00	0.00	15.75	4.66	0.00	0.00	4.66	
399.01	Servers Hardware	14.29	0.00	0.00	14.29	6.95	0.00	0.00	6.95	
399.02	Servers Software	14.29	0.00	0.00	14.29	4.00	0.00	0.00	4.00	
399.03	Network Hardware	14.29	0.00	0.00	14.29	9.30	0.00	0.00	9.30	
399.06	PC Hardware	16.83	0.00	0.00	16.83	14.86	0.00	0.00	14.86	
399.07	PC Software	17.73	0.00	0.00	17.73	9.02	0.00	0.00	9.02	
399.08	Application Software	8.22	0.00	0.00	8.22	11.11	0.00	0.00	11.11	
399.24	General Startup Cost	8.33	0.00	0.00	8.33	15.89	0.00	0.00	15.89	

CAPD 2-14

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

14. Please provide a schedule showing the calculation of test year depreciation. Show the plant depreciated at whatever level of aggregation the Company computes depreciation, the depreciation rates, and the amount of depreciation expense incorporated into the proposed revenue requirement.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please see the Company's response to AG 1-027.

Witness: T. Petersen

CAPD 2-15

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

15. Please provide electronic (Excel) versions of the net salvage studies included in the Depreciation Studies with all formulae intact. For each of the years included in the net salvage studies, explain whether gross salvage and cost of removal were normal or abnormal and why.

Response:

Subject to and without waiving its general objections, the Company responds as follows

The net salvage analysis can be found in electronic format on the CD provided in response to data request CAPD DR 1-047. Mr. Roff does not believe there is any "abnormal" net salvage.

Witness: D. Roff

CAPD 2-16

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

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

Response:

Subject to and without waiving its general objections, the Company responds as follows

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

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

050.12345 - 01202 - Materials - \$10,000
050.12345 - 01202 - Labor - \$10,000
050.12345 - 01202 - Corporate OH (@ 10%) - \$2,000
050.12345 - 01202 - Business Unit OH (@ 25%) - \$5,000

050.12345 - 01204 - Materials - \$8,000
050.12345 - 01204 - Labor - \$7,000
050.12345 - 01204 - Corporate OH (@ 10%) - \$1,500
050.12345 - 01204 - Business Unit OH (@ 25%) - \$3,750

050.12345 - 01206 - Materials - \$30,000
050.12345 - 01206 - Labor - \$12,000
050.12345 - 01206 - Corporate OH (@ 10%) - \$4,200
050.12345 - 01206 - Business Unit OH (@ 25%) - \$10,500

Total Project Cost = \$103,950

Task Translation Table:

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

Assumptions for ease of calculation:

Corporate OH rate = 10%

Business OH rate = 25%

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

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

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

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

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

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

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

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

Witness: D. Meziere

CAPD 2-17

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

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

Response:

Subject to and without waiving its general objections, the Company responds as follows

There were no retirements excluded from the life studies.

Witness: D. Roff

CAPD 2-18

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

18. Please explain the Company's procedures for distinguishing between cost of removal and cost of new additions for each plant account when new plant is replacing old plant. Provide copies of actual source documents showing this allocation.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

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

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

Please see attachment labeled CAPD DR 2-018 ATT for documents showing examples of this allocation.

Witness: E. Napier

PURPOSE AND NECESSITY

Name of Project : 7TH STREET REPLACEMENT **Date:** 8/22/2006
Town: BRISTOL TN **Region:** EASTERN **Location:** BRISTOL - MARION 3439
PROJECT DESCRIPTION: PROPOSE TO REPLACE APROX 550' OF 2" BARE STEEL WITH 2" PLASTIC ON 7TH STREET FROM 6TH STREET SOUTH TO 711 DRESSER @ MARION STREET . ATLAS PAGE'S 143 & 144
 THIS IS LINE SECTION 60 IN OUR MAIN MANAGEMENT PROGRAM.

Footage	550"	Size	2"	Type	PL	Del.Press.	R-O-W	X	Public	Private												
Projected Load:	Annual				MCF	Hourly	MCF		MAOP:													
Normal Operating Pressure:	2PSI					Estimated Project Cost: \$7,863																
APM/ ROE: % Project Life : YRS. NPV IRR % Crew Company or Contract ATO																						
Aid In Construction: Non-Refundable Contributions:				Additional Information: (flow studies, Design, apm, etc.) <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Drive</th> <th style="width: 33%;">Folder</th> <th style="width: 33%;">File Name</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>							Drive	Folder	File Name									
Drive	Folder	File Name																				
Contract Type:				Any additional comments place in Drive, Folder, & File listed above.																		
Contract Amount:																						
Contract Date:																						
Contract signed by:				Date Work is Requested:			Other Project (s) Related to this P&N:															
Request/Task No.:																						
PROJECT MANAGER:				BOBBY COX																		

APPROVALS:

Initiator: BJ BLAYLOCK	Date: 8/22/2006
Comments	
Recommend Approval:	Date:
Comments	
Recommend Approval:	Date:
Comments	
Recommend Approval:	Date:
Comments	
Recommend Approval:	Date:
Comments	
Recommend Approval:	Date:
Comments	
Recommend Approval:	Date:
Comments	
Recommend Approval:	Date:
Comments	
Recommend Approval:	Date:
Comments	
FINAL APPROVAL	Date:
Comments	

Atmos Energy - Construction Survey

SSD No: 56484

General Date: 02/20/07 By: K. H. J. Emp ID #: 111

Property Tax Code: 03303 Grid: 1143 Section: Tier: Range:

Town Name: Belton Town Number: 107 Division: 73

Address / Location: 7th St. between Marion Ave & 6th St.

Service Performed: MWD Replacement Zip: 77701 Status: T.H.

County/Parish: Se. L. N. School District: Request#:

Area: OCL Pipeline #: 7201-027 Oracle Project #: 05017837

Cost Center #: 3539

System Type:

1. Distribution
2. Rural Distribution
3. Irrigation
4. Transmission
5. Gathering
6. Storage

System M A O P (psig)

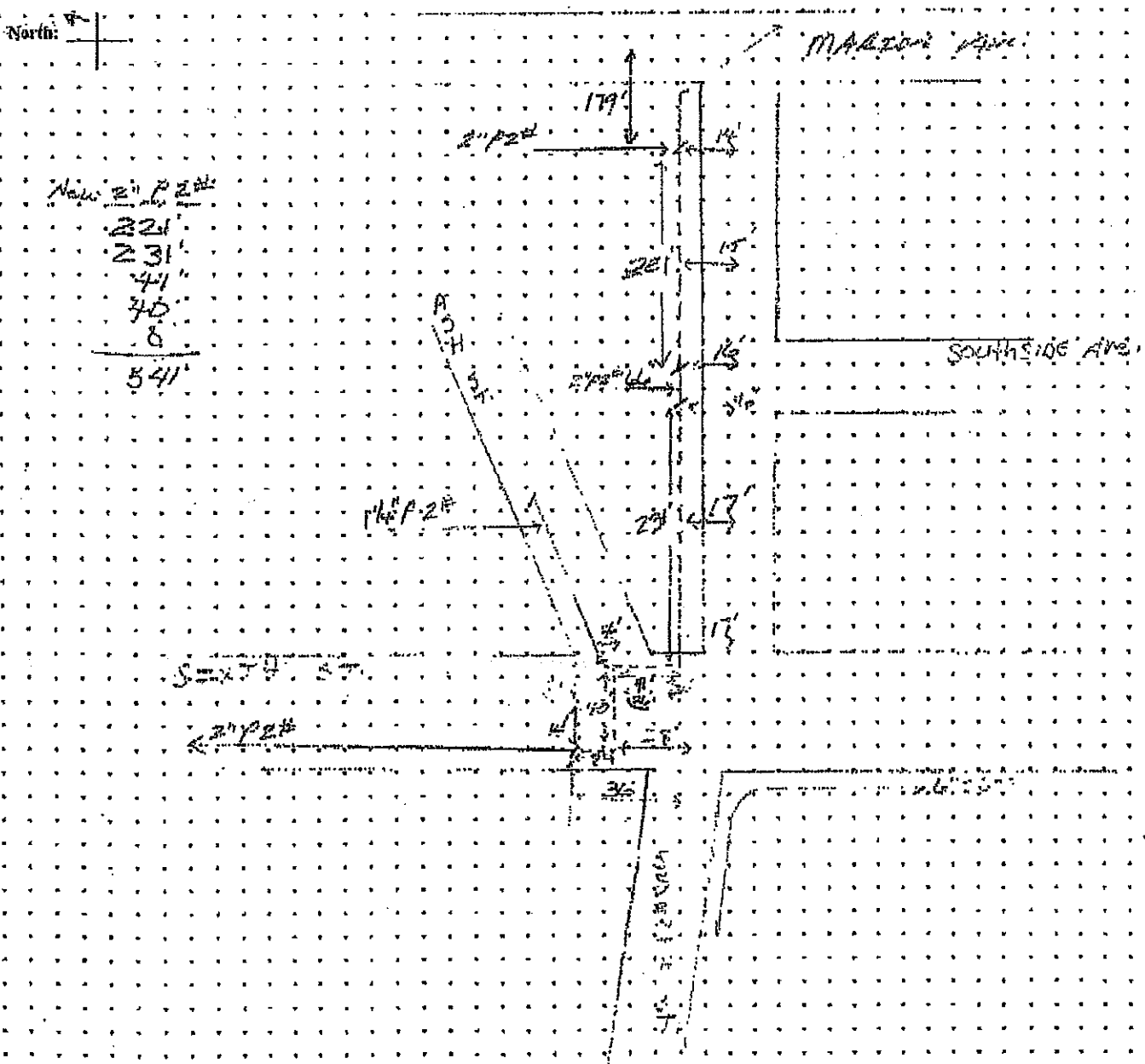
Multiple Work Orders? 1. Yes 2. No

Cover:

1. Dirt
2. Brick
3. Asphalt
4. Concrete
5. Rock
6. Liquid
7. Other

Approximate Pipe Depth (inches)

Drawing for Posting to Maps:



attach additional pages for drawing when necessary

Comments: Revised 2" pipe with 1/2"

2" PVC pipe Cor 596 1/2" 5-6-06 25"

Co. 147 1/2" 5-1-06 25"

Co. 155 1/2" 5-1-06 25"

Cathodic Protection:

N/A Type of Coating:

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

N/A Condition of Coating:

1. Excellent
2. Fair
3. Poor
4. Obscured

2 Estimated Year of Installation:

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

Visual Inspection: Yes / No

Atmospheric Corrosion: Yes / No

N/A External Corrosion:

1. None
2. Slight
3. Severe
4. Depth: _____

N/A Internal Corrosion:

1. None
2. Slight
3. Severe
4. Depth: _____

Area: _____

P/S Before: _____

P/S After: _____

Section: _____

P/S After: _____

P/S After: _____

main / service

main / service

Pressure Test:

Main: 120 psig

Service: _____ psig

Residual Gas: yes no

Duration: 1 hr / min

Duration: _____ hrs / min

Comments: 8-28-06 120 psig - 1 hr.

Medium: gas / air / H₂O

Medium: gas / air / H₂O

Medium: gas / air / H₂O

Soaped: yes / no

Soaped: yes / no

Soaped: yes / no

MAOP: 120 psig

MAOP: _____ psig

MAOP: _____ psig

Install	Remove	Materials	M/S
<u>3</u>	<u>3</u>	<u>2" PVC pipe</u>	<u>M</u>
<u>6</u>	<u>6</u>	<u>2" PVC pipe</u>	<u>M</u>
<u>8</u>	<u>8</u>	<u>2" PVC pipe</u>	<u>M</u>
<u>1</u>	<u>1</u>	<u>2" PVC pipe</u>	<u>M</u>
<u>2</u>	<u>2</u>	<u>2" PVC pipe</u>	<u>M</u>
<u>10</u>	<u>10</u>	<u>2" PVC pipe</u>	<u>M</u>
<u>5411</u>	<u>5411</u>	<u>2" PVC pipe</u>	<u>M</u>
<u>550</u>	<u>550</u>	<u>2" PVC pipe</u>	<u>M</u>

Install	Remove	Materials	M/S
<u>440</u>	<u>440</u>	<u>2" PVC pipe</u>	<u>M</u>

Oracle Task #:	Main - 0	Work Code	Size	Material	Copper - 1	Steel - 2	PVC - 3	PE - 4	ABS - 5	Other - 6	Cast Iron - 7	Base Unpr - 8	Base Prt - 9	Wall Thickness	Length of Pipe	Installation YR (If Removed)
<u>51202</u>	<u>0</u>	<u>2</u>	<u>0.2</u>	<u>4</u>										<u>0.214</u>	<u>541'</u>	
<u>07102</u>	<u>0</u>	<u>1</u>	<u>0.2</u>	<u>4</u>										<u>0.214</u>	<u>541'</u>	<u>1990</u>

Labor Hours	Hours
Emp ID:	
Contractor Labor:	
Total	

Equipment Used	Hours
Unit #:	
Total	

Office Use Only:

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

Completed By: Paul R.

Date: 2-5-06

Entered By: _____

Date: _____

Reviewed By: _____

Date: _____

Tech Services: _____

Date: _____

Approved By: _____

Date: _____

Maps Updated: _____

Date: _____

CAPD 2-19

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

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

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Yes. The cost assigned is determined by the work performed. Please see the response to CAPD DR 2-018 for more information.

Witness: E. Napier

CAPD 2-20

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

20. Please provide all manuals, guidelines, memoranda or other documentation that deal with the Company's policies on the assignment of capital costs and net salvage with regard to the replacement of retired plant. Include in your response a narrative explanation of the Company's procedures for assigning the value of retirements from each account. Also, please provide a sample work order for a replacement project, showing these cost assignments.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Atmos maintains its books and records in accordance with the Federal Energy Regulatory Commission's (FERC) Uniform System of Accounts (USOA) and Generally Accepted Accounting Principles (GAAP). The USOA is the prescribed methodology for maintaining utility records in all of the state jurisdictions which regulate the Company's natural gas utility operations, which currently include Colorado, Georgia, Illinois, Iowa, Kansas, Kentucky, Louisiana, Mississippi, Missouri, Tennessee, Texas and Virginia.

Please reference the account coding manual, CAPD DR 2-020 ATT1 Acct_Code_guidelines, for Company guidelines in regard to the replacement of retired plant.

Assets are retired at historic cost plus any applicable net cost of removal.

Please see the attachment labeled CAPD DR 2-020 ATT2 Sample work order for a sample work order.

Witness: D. Meziere



Note: Atmos Energy accounting practices follow Federal Energy Regulatory Commission (FERC) standards and Generally Accepted Accounting Principles (GAAP). The Account Code Manual is intended to provide guidance in applying FERC standards and GAAP to labor and invoice coding within the Atmos Energy accounting system. If any clarification is needed to ensure proper accounting treatment, please contact Dallas Accounting or the Business Unit Finance Department.



Hyperlinks have been set up for each table of contents item, so that when an underlined item is clicked, you will be taken to that section of the document.

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The basic format for a typical account distribution when recording transactions in the Oracle Financial Systems utilized by Atmos Energy Corporation is as follows:

(For recording project related transactions only)

Company	Cost Center	FERC Account	Subaccount	Service Area	Project	Task	Expenditure Type	Expenditure Org
XXX	XXXX	XXXX	XXXXX	(3)000				

Company is always coded. See the [Company Numbers](#) section for valid Company values.

Cost Center for O&M expenses is the Cost Center number of the person responsible for the charge. All other accounts should use 0000 for the Cost Center. Click the link for your Company below to see the valid values:

[Atmos Pipeline - Texas Division Cost Centers](#)
[Colorado/Kansas Division Cost Centers](#)
[Kentucky Division Cost Centers](#)
[Louisiana Division Cost Centers](#)
[Mid-States Division Cost Centers](#)
[Mid-Tex Division Cost Centers](#)
[MVG Division Cost Centers](#)
[West Texas Division Cost Centers](#)

FERC Account values depend on the type of activity being performed. Please see the table of contents in this document and select the topic that best describes the activity being performed. The link will take you to the location within the document that describes the work activity and how it should be coded.

Sub Account values further define the type of expense incurred. In the table of contents, under Invoice Coding for Common O&M Expenses, sub accounts are provided based on the type of expense being incurred. See [Subaccount Listing](#) for a complete listing of sub accounts.

Service Area is a six digit number made up of a three digit rate division number and three zeros. See the [Rate Divisions](#) section for a complete listing of rate divisions.

Coding for project related transactions: Throughout this document, project related distributions are detailed for each type of capital work activity described. Please see the [Table of Contents](#) to select the type of activity you need to code and follow the instructions given in that section of the manual.

IV

Install New Main

Definition: installation of distribution main

Examples:

- installation and fusion of pipe
- installation of taps and stubs for long side services
- contractor inspection
- completion of required paperwork
- any other activities necessary to successfully install new main
- design of major subdivision
- securing of right-of-way

Labor Coding

Project - specific capital project number set up at the beginning of the project

Task - choice should be based on size and type of pipe installed

Invoice coding for contract labor, material, etc.

Project - specific capital project number set up at the beginning of the project

Task - choice should be based on size and type of pipe installed

Expenditure type—type that best describes the charges being coded

Cost center – the cost center of the project

[Return to Table of Contents](#)

Install New Service Line

Definition: install new service line from the main to customer premises (includes pipe and meter loop)

Examples:

- installation and fusion of pipe
- installation of meter loop
- securing of right-of-way
- completion of required paperwork
- any other activities necessary to successfully install new service

Labor Coding

Project – growth functional or specific project

Task - choice should be based on size and type of pipe installed

Invoice coding for contract labor, material, easements, etc.

Project – growth functional or specific project

Task - choice should be based on size and type of pipe installed

Expenditure type–type that best describes the charges being coded

Cost center – the cost center of the project

[Return to Table of Contents](#)

Replace/Retire Existing Main

Definition: replace and retire existing distribution main

Examples:

- installation/removal and fusion of pipe
- installation/removal of taps and stubs for long side services
- completion of required paperwork
- any other activities necessary to successfully replace/retire service

Labor Coding

All labor associated with the replacement/retirement of existing main over 250' in length:

Project – specific capital project number

Task - choice should be based on size and type of pipe installed or task 98000 for retirement

All labor associated with the replacement/retirement of the existing main between 5' and 250' in length:

Project – non-growth functional or specific project

Task – choice should be made on size and type of pipe installed or task 98000 for retirement

All labor associated with the replacement/retirement of existing main under 5' in length (ex. Third party damages):

Expense account – 8870 **Subaccount** – 01000

Invoice coding for contract labor, material, easements, etc.

All invoices associated with the replacement/retirement of existing main over 5' in length:

Project – specific project set up at the beginning of the project or non-growth functional (invoices should follow the labor based on the criteria of the length outlined above)

Task - choice should be based on size and type of pipe installed or 98000 for retirement

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

All invoices associated with the replacement of the existing main under 5' in length:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8870

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Replace/Retire Service Line

Definition: replace and retire existing service line

Examples:

- installation/removal and fusion of pipe
- completion of required paperwork
- any other activities necessary to successfully replace/retire service

Labor Coding

All labor associated with the replacement/retirement of existing service line if more than half of the total distance:

Project – non-growth functional or specific project

Task - choice should be based on size and type of pipe installed or 98000 for retirement

All labor associated with the replacement/retirement of less than half the distance of existing service line, such as third party damage repair:

Account 8920

Subaccount - 01000

Invoice coding for contract labor, material, easements, etc.

All invoices associated with the replacement/retirement of more than half of the total service line:

Project – non-growth functional or specific project

Task - choice should be based on size and type of pipe installed or 98000 for retirement

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

All invoices associated with the replacement/retirement of less than half of the existing service line, such as third party damage repair:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8920

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

[Return to Table of Contents](#)

Fabricate Large Meter Set (Loop)

Definition: fabrication of a large meter set

Examples:

- build meter loop
- pressure test
- prime & paint

Labor Coding

For meter set fabricated for a new installation:

Project – growth functional or specific project

Task – 38200

For meter set fabricated for the replacement of an existing installation:

Project – non-growth functional or specific project

Task – 38200

Invoice coding for material, etc.

Invoice coding for meter set fabricated for a new installation:

Project – growth functional or specific project

Task - 38200

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Invoice coding for meter set fabricated for the replacement of an existing installation:

Project – non-growth functional or specific project

Task - 38200

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Return to [Table of Contents](#)

Install New Meter Set (Loop)

Definition: installation of customer meter

Examples:

- install meter
- check pressure
- test for leaks
- any other activities necessary to successfully complete installation

Labor Coding

Project – growth functional or specific project

Task – 38200

Invoice coding for material, etc.

Invoice coding for contract labor, material, etc.:

Project – growth functional or specific project

Task - 38200

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Return to [Table of Contents](#)

Replace/Retire Meter Set (Loop)

Definition: replacement and retirement of existing meter set

Examples:

- removal and replacement of entire set including the meter loop
- check pressure
- test for leaks
- completion of required paperwork
- relight pilot light
- any other activities necessary to successfully complete installation

Labor Coding

For the replacement of the existing meter set:

Project – non-growth functional or specific project

Task – 38200

For the retirement of the existing meter set:

Project – non-growth functional or specific project

Task - 38298

Invoice coding for material, etc.

Project – non-growth functional or specific project

Task – 38200 for replacement or 38298 for retirement

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

[Return to Table of Contents](#)

Sample/Periodic Meters (Testing)

Definition: the testing or removal/replacement of meters for testing

Examples:

- testing of periodic meters
- removal/replacement of meter for testing (if meter loop is replaced, refer to instructions for replace/retire meter set)
- completion of required paperwork
- any other activities necessary for successful completion

Labor Coding

For the testing and/or removal of meters for testing when the meter is retired:

Project: specific project set up for retirement of meters

Task: 98000

Note: If the entire meter loop is replaced and retired at the same time as the meter removal for testing, time should be charged as provided in the preceding guideline, Replace/Retire Meter Set. Also, if a meter can be returned to service, the testing should be expensed.

Invoice coding for material, etc.

Invoice coding for material, etc. when the meter is retired:

Project – specific project set up for retirement of meters

Task – 98000

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Return to [Table of Contents](#)

Install Leak Clamps

Definition: installation of leak clamps on existing pipe

Examples:

- installation of leak clamp
- check for leaks
- clean-up
- completion of required paperwork
- any other activities necessary for successful completion

Labor Coding

Installation of leak clamp, when not a temporary repair awaiting capital replacement in the near future:

Project – non-growth functional

Task – 19800 or 19898 for retirement

Installation of leak clamp as a temporary repair awaiting replacement in the near future:

Account – 8870 for mains, 8920 for services

Subaccount - 01000

Invoice coding for material, etc.

Installation of leak clamp, when not a temporary repair awaiting capital replacement in the near future:

Project – non-growth functional

Task – 19800 or 19898 for retirement

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Installation of leak clamp as a temporary repair awaiting replacement in the near future:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8870 for mains, 8920 for services

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

Return to [Table of Contents](#)

Leak Monitoring

Definition: leak monitoring for Distribution and Pipeline

Examples:

- pre and post monitor of permanent leak repairs
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8870

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8870

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

Return to [Table of Contents](#)

Customer Relations Expenses

Definition: customer relations expenses for Distribution

Examples:

- provide customer relations in regards to efficiencies, economics and safe utilization of gas equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9100

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9100

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

Return to [Table of Contents](#)

Damage Claim Expenses

Definition: damage claim expenses for distribution and pipeline

Examples:

- legal and consultant expenses for damages made to third parties
- settlement and associated payments made to third parties
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution and Pipeline Account – 9230 (legal)

Distribution and Pipeline Account – 9250 (claim payments)

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution and Pipeline Account – 9230 (legal)

Distribution and Pipeline Account – 9250 (claim payments)

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

Return to [Table of Contents](#)

Sales & Marketing Expenses

Definition: customer relations expenses for Distribution

Examples:

- programs designed to promote use of utility gas service
- technical advice to present or prospective customers in connection with promoting or retaining the use of utility gas service
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9160

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9160

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gas Supply Expenses

Definition: gas supply expenses for Distribution

Examples:

- expenses incurred in connection with gas supply functions including research and development expenses
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9200

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9210

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

Return to [Table of Contents](#)

Relocation of Meters on Customers' Property

Definition: relocated meters on customers' property

Examples:

- relocation of entire set including the meter loop requested by customer
- check pressure
- test for leaks
- completion of required paperwork
- relight pilot light
- any other activities necessary to successfully complete installation

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8920

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8920

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Pressure Investigations

Definition: pressure investigations on customer premises

Examples:

- investigation of no pressure complaints from customers
- check pressure
- test for leaks
- completion of required paperwork
- relight pilot light
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8790

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8790

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Painting Measuring Stations

Definition: painting measuring stations for Pipeline

Examples:

- sandblasting or other media to prepare measuring station equipment to be painted
- painting of measuring station
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Painting Pipeline Facilities

Definition: painting pipeline facilities

Examples:

- sandblasting or other media to prepare pipeline facilities to be painted
- paint facilities
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Environmental Maintenance

Definition: environmental maintenance for Distribution and Pipeline

Examples:

- clean up of chemical spills
- draining liquids from lines
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8870

Pipeline Account - 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8870

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Right of Way/Vegetation Management

Definition: right of way/vegetation management for Distribution and Pipeline

Examples:

- cleaning debris, cutting grass and weeds on rights-of-way
- vegetation control at measuring and regulator sites
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8940

Pipeline Account - 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8940

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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RTU/SCADA

Definition: RTU/SCADA systems for Distribution and Pipeline

Examples:

- operate and maintain distribution/transmission communications facilities , such as radio and telephone communication systems for load dispatching operations
- changing radio frequencies
- inspection and test equipment
- securing FCC authorizations to change frequencies
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8740

Pipeline Account - 8520

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8740

Pipeline Account – 8520

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Wells Expenses

Definition: storage – wells expenses for Pipeline

Examples:

- expenses incurred in operating storage gas wells
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8160

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8160

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Lines Expenses

Definition: storage – lines expenses for Pipeline

Examples:

- expenses incurred in operating underground storage lines
- walking or patrolling lines
- taking line pressures, changing charts, etc.
- completion of required paperwork
- installing line markers
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8170

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8170

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Compressor Stations

Definition: storage – compressor stations for Pipeline

Examples:

- operating and checking engines, equipment, valves and other instruments
- recording pressures and preparing reports of station operations
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8180

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8180

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Compressor Station Maintenance

Definition: storage – compressor station maintenance for Pipeline

Examples:

- expenses incurred in the maintenance of compressor stations
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8340

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8340

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Compressor Station Fuel Expense

Definition: storage – compressor station fuel expense for Pipeline

Examples:

- cost of gas, coal, oil or other fuel, or electricity used for the operation of underground storage facilities
- completion of required paperwork
- any other activities necessary to successfully complete process

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8190

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Measurement Maintenance

Definition: storage – measurement maintenance M-I -C for Pipeline

Examples:

- maintenance of storage measuring & regulating station equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8350

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8350

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Measurement Operations

Definition: storage – measurement operations M-I-C for Pipeline

Examples:

- recording pressures
- adjusting and calibrating measuring equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8200

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8200

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Purification Expenses

Definition: storage – purification expenses for Pipeline

Examples:

- emptying, cleaning and refilling purifier boxes
- removing spent oxide to refuse piles
- operating and checking equipment, valves, instruments, etc.
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8210

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8210

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Purification Maintenance Expenses

Definition: storage – purification maintenance expenses for Pipeline

Examples:

- maintaining purification equipment
- reviving oxide
- lubricating equipment, valves, etc.
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8360

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8360

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Transmission – Compressor Stations

Definition: transmission – compressor station expenses for Pipeline

Examples:

- operating and checking engines, equipment valves, machinery and other instruments
- recording pressures and preparing reports of station operations
- watching during shutdowns
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8530

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8530

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Transmission – Compressor Station Maintenance

Definition: transmission – compressor station maintenance for Pipeline

Examples:

- performing maintenance to engines, equipment valves, machinery and other instruments
- repacking valves
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8640

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8640

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Operations

Definition: gathering operations for Pipeline

Examples:

- expenses incurred in operating field lines
- walking or patrolling lines
- taking line pressures
- completion of required paperwork
- installing line makers
- any other activities necessary to successfully complete process

Labor Coding

Company -- three digit company number where work is being completed

Cost center -- four digit cost center where work is being completed

Pipeline Account - 7530

Subaccount -- 01000

Service area -- six digit service area where work is being completed

Invoice coding for material, etc.

Company -- three digit company number where work is being completed

Cost center -- four digit cost center where work is being completed

Pipeline Account - 7530

Subaccount -- subaccount that best describes the charges being coded

Service area -- six digit service area where work is being completed

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Gathering Maintenance

Definition: gathering maintenance for Pipeline

Examples:

- electrolysis and leak inspections
- protecting lines from fires, floods, land slides, etc.
- lowering and changing location of portion of lines, when the same pipe is not used
- completion of required paperwork
- replacing line markers
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7640

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7640

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Measurement Operations

Definition: gathering measurement M-I-C for Pipeline

Examples:

- recording pressures, changing charts, etc.
- calculating gas volumes from meter charts
- adjusting and calibrating measuring equipment, changing meters, etc.
- completion of required paperwork
- cleaning and lubricating equipment
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Measurement Maintenance

Definition: gathering measurement maintenance M-I-C for Pipeline

Examples:

- maintaining measurement and regulating equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7660

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7660

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Leak Survey

Definition: survey of mains and services

Examples:

- any activity involved in leak survey or recheck
- special surveys for system upgrades

Labor Coding

If leak survey completed to pinpoint a leak for a capital repair:

Project – non-growth functional or specific project number

Task - choice should be based on size and type of pipe to be installed

Leak surveys conducted for any other reason:

Account – 8740

Subaccount – 01000

Invoice coding for contract labor, material, etc.

For leak survey in conjunction with a capital repair:

Project – non-growth functional or specific project number

Task - choice should be based on size and type of pipe to be installed

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

For leak survey other than a capital repair:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8740

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Meter Reading

Definition: reading of customer meters for billing purposes

Examples:

- driving to and from customer premises
- reading meters
- upload/download data

Labor Coding

Account – 9020

Subaccount – 01000

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9020

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Measurement

Definition: planned inspection/testing, reactive/repair of other measurement devices for Distribution and Pipeline

Examples:

- any activity involved with the above

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8890

Pipeline Account - 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for contract labor, material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8890

Pipeline Account - 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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System Inspections

Definition: system inspections and monitoring for Distribution and Pipeline

Examples:

- any activity associated with code compliance work
- walking or patrolling lines
- aerial patrols
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account - 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for contract labor, material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account - 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Line Locates

Definition: locating underground lines

Examples:

- any activity involved with the location of underground facilities

Labor Coding

All labor associated with locating lines in conjunction with new construction (such as finding the main for installation of new services):

Project – specific project or growth functional

Task - choice should be based on size and type of pipe installed

All labor associated with locating lines due to a third party request:

Account - 8740

Subaccount - 01000

Invoice coding for contract labor, material, etc.

All invoices associated with locating lines in conjunction with the installation of new company facilities:

Project – specific project or functional

Task - choice should be based on size and type of pipe installed

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with locating lines due to a third party request:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8740

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Leak Calls

Definition: investigation of possible leak due to customer call

Examples:

- perform leak investigation
- minor repairs such as tightening of fittings, etc.
- any activities necessary to assure safety

Note: If repair involves replacement of more than half the total distance of a service line or replacement of entire meter set/loop, follow instructions for Replace/Retire Service Line or Replace/Retire Meter Set.

Labor Coding

Account - 8740

Subaccount - 01000

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Control & Monitor Pressures

Definition: control and monitor pressures for Distribution and Pipeline

Examples:

- any activity associated with the control and monitoring of pressures
- changing charts
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8740

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Changing Pressure Charts

Definition: change pressure charts for Distribution and Pipeline

Examples:

- recording pressures and changing charts
- adjusting and calibrating measuring equipment, changing orifice plates
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8750

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8750

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Pigging Operations

Definition: pigging operations for Pipeline

Examples:

- any activity associated with pigging of lines
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Aerial Patrols

Definition: aerial patrols for Distribution and Pipeline

Examples:

- aerial patrols of lines to determine encroachments and/or right of way issues
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Install/Replace Regulator/Border Stations

Definition: installation of new and replacement /retirement of existing stations

Examples:

- installation of new station
- replacement of existing station
- removal of existing station

Labor Coding

Project – specific project

Task – 37800 for installation/replacement of city plant
37900 for installation/replacement of TBS
98000 for retirement

Invoice coding for contract labor, material, easements, etc.

Project – specific project or functional

Task – 37800 for installation/replacement of city plant
37900 for installation/replacement of TBS
98000 for retirement

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

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Inspection/Maintenance of Regulator/Border Stations

Definition: regular inspections or minor repairs of existing stations

Examples:

- checking/recording delivery/output pressure
- inspect for proper function
- adjusting & calibrating equipment
- test valves, regulators, etc.
- check odorization
- inspect/repair scada
- clean/lubricate equipment
- minor repairs

If repair involves replacement of station, follow instructions for Install/Replace Regulator/Border Stations.

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8750

Pipeline Account – 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8750

Pipeline Account – 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Regulator & Relief Valve

Definition: planned regulator and relief valve work for Distribution and Pipeline

Examples:

- operating and maintaining regulators and associated relief valves
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8890

Pipeline Account – 8560

Pipeline Account (work at Measuring Stations) – 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8890

Pipeline Account – 8560

Pipeline Account (work at Measuring Stations) – 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Cathodic Protection

Definition: installation and maintenance of cathodic protection equipment if not associated with a steel main or service line installation

Examples:

- installation or replacement of anodes
- installation or maintenance of rectifiers
- extended coverage of existing systems
- replace faulty insulators
- annual CP reads

Labor Coding

All labor associated with the installation of new or replacement/removal of existing equipment:

Project – specific project or functional

Task – 19900 for installation of anodes, 19700 for extended coverage

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All labor associated with annual CP reads and rectifier checks:

Account – 8740

Pipeline Account – 8560

Subaccount - 01000

Invoice coding for material, etc.

All invoices associated with the installation of new or replacement equipment:

Project – specific project or functional

Task – 19900 for installation of anodes, 19700 for extended coverage

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with annual CP reads and rectifier checks:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Valve Patrol

Definition: annual check of valves

Examples:

- checking for visibility/damage
- valve lubrication
- turning valve to insure proper operation

Labor Coding

Company – three company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Odorization Readings

Definition: monthly odorization readings

Examples:

- testing of odorant levels
- completion of required paperwork

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account - 8740

Pipeline Account – 8560

Subaccount - 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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High Bill Complaints

Definition: investigating high bill complaints (HBIL) or (READ)

Examples:

- meter reread
- investigation of premises for obvious energy inefficiencies

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account - 9030

Subaccount - 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9030

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Collection Activities

Definition: work performed due to customer non-payment

Examples:

- hanging doortags (DTAG)
- turning off meter due to non-payment (DELQ)
- reconnecting meter after delinquent turn-off (RDEL)

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account - 9030

Subaccount - 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9030

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Miscellaneous Customer Work Orders

Definition: any Banner generated orders not addressed in another section

Examples:

- Read and Run (RRUN)
- Turn On Shut In (TOSI)
- Company Action Turn Off (COAC)
- Turn Off Final (FINL)
- Turn Off Seasonal (SEAS)
- Emergency Carbon Monoxide (CARB)
- Restoration of service
- Turn On/Offs Other Than Non Pay
- Meter Maintenance
- Etc.

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8780

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8780

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Dispatch Operations

Definition: dispatch for services

Examples:

- Dispatching of routine orders for service, disconnections, transfers or meter tests initiated by the customer

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9030

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9030

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Training

Definition: attending training classes

Examples:

- technical training classes
- new software instruction
- safety training

Labor Coding

All labor associated with training relating to facilities which are not conventional in nature or are new to the company's operations:

Project - specific capital project

Task - 81000

All labor associated with training to specifically operate or maintain plant facilities:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account for distribution employees – 8800

Account for pipeline employees - 8560

Account for storage employees – 8410

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for contract labor, material, etc.

All invoices associated with training relating to facilities which are not conventional in nature or are new to the company's operations:

Project – specific capital project

Task – 81000

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with training to specifically operate or maintain plant facilities:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account for distribution – 8800

Account for storage – 8410

Account for pipeline – 8560

Subaccount – 05421

Service area – six digit service area where work is being completed

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Meetings

Definition: attendance at any company meetings

Examples:

- Safety meetings
- Employee meetings
- AtmoSpirit
- Etc.

Labor Coding

Labor for these activities will be split between capital and expense based on the individual employee's fixed labor distribution.

Time should be coded to the Meetings line on the timesheet.

Invoice coding for contract labor, material, etc.

Charges should be split between capital and expense based on the labor splits for the employees attending the meeting.

Expense Portion:

Company – three digit company number of company calling the meeting

Cost center – four digit cost center for area calling the meeting

Account – 8740

Pipeline Account – 8560

Subaccount – 07499

Service area – six digit service area for area calling the meeting

Capital Portion:

Project – Overhead project for that area

Task – OVRHD

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center for area calling the meeting

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Other Activities

Definition: any other activities that have not been specifically addressed

Examples:

- Working on company buildings/grounds
- Working on company vehicles/equipment
- Etc.

Labor Coding

Labor for these activities will be split between capital and expense based on the individual employee's fixed labor distribution.

Time should be coded to the Grounds/Buildings/Vehicles/Equipment line on the timesheet.

Invoice coding for contract labor, material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – four digit FERC account number that best describes the charges being coded

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Donations

Definition: payments or donations made to other organizations

Examples:

- United Way donation
- American Heart Association donation
- Customer service advertising
- Etc.

Invoice coding for donations, etc.

Payments or donations for charitable, social or community welfare purposes that are non-operating in nature.

Company – three digit company number where work is being completed

Cost center – 0000

Account – 4261

Subaccount – subaccount that best describes the charges (307XX – see index)

Service area – six digit service area making the payment or donation

Payments or donations for advertising activities on a local or national basis of a goodwill or institutional nature which is primarily designed to improve the image of the utility or the industry, including advertisements which inform the public concerning matters affecting the company's operations, such as, the cost of providing services or the company's efforts to improve the quality of service.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9130

Subaccount – 07520

Service area – six digit service area making the payment or donation

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Information Technology

Invoice coding for Information Technology				
	Com pany	Cost Center	FERC Account	Subaccount
Distribution	3 digit Comp any	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 9320 Maintenance of General Plant	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance
				(1)000 (1) see Rate Divisi ons
Transmission	180	four digit Cost Center of person authorizing the charge	(contact IT Group for guidance)	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance
				700000
Storage	3 digit Comp any	four digit Cost Center of person authorizing the charge	(contact IT Group for guidance)	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance
				(1)000 (1) see Rate Divisi ons
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense 9320 Maintenance of General Plant	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance
				002000

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Employee Welfare

Invoice coding for Employee Welfare Expense				
Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8740 Mains and Services Expenses	07443 Uniforms
			8750 Distribution-Measuring and regulator station expenses - general	07447 Education Assistance Program *
Transmission	180	four digit Cost Center of person authorizing the charge	8760 Distribution-Measuring and regulator station expenses - industrial	07499 Misc Employee Welfare Expense
			8770 Distribution-Measuring and regulator station expenses - city gate check stations	
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8780 Meter and house regulator expenses	
			8800 Distribution-Other expenses	
Shared Services	010	four digit Cost Center of person authorizing the charge	9260 Employee Pensions and Benefits (for coffee room supplies only)	

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Marketing Expense

Invoice coding for Marketing Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 9090 Informational and Instructional Advertising Expense 9120 Demonstrating and Selling Expense 9130 Advertising Expense	04001 Safety, Newspaper 04018 MVG Safety First Program * 04021 Promotion Other, Misc 04040 Community Relations & Trade Show 04044 Advertising 04046 Customer Relations & Assistance	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	9090 Informational and Instructional Advertising Expense 9120 Demonstrating and Selling Expense 9130 Advertising Expense	04001 Safety, Newspaper 04018 MVG Safety First Program * 04021 Promotion Other, Misc 04040 Community Relations & Trade Show 04044 Advertising 04046 Customer Relations & Assistance	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8340 Maintenance of compressor station equipment 8350 Maintenance of measuring and regulating station equipment	04001 Safety, Newspaper 04018 MVG Safety First Program * 04021 Promotion Other, Misc 04040 Community Relations & Trade Show 04044 Advertising 04046 Customer Relations & Assistance	(1)000 (1) see <u>Rate Divisions</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9090 Informational and Instructional Advertising Expense 9120 Demonstrating and Selling Expense 9130 Advertising Expense	04001 Safety, Newspaper 04018 MVG Safety First Program * 04021 Promotion Other, Misc 04040 Community Relations & Trade Show 04044 Advertising 04046 Customer Relations & Assistance	002000

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Outside Services Expense

Invoice coding for Outside Services Expense				
Company	Cost Center	FERC Account	Subaccount	Service Area
3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	(1)000 (1) see <u>Rate Division</u> <u>ns</u>
180	four digit Cost Center of person authorizing the charge	8510 System control and load dispatching 8520 Communication system expenses 8560 Mains expenses	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	700000
3 digit Company	four digit Cost Center of person authorizing the charge	8160 Wells expenses	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	(1)000 (1) see <u>Rate Division</u> <u>ns</u>
010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	002000

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Rent, Maintenance, and Utility Expense

Invoice coding for Rent, Maintenance, and Utility Expense				
Company	Cost Center	FERC Account	Subaccount	Service Area
3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8810 Distribution-Rents 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	(1)000 (1) see <u>Rate Divisions</u>
180	four digit Cost Center of person authorizing the charge	8500 Transmission-Operation supervision and engineering 8510 System control and load dispatching 8530 Transmission-Compressor station labor and expenses 8540 Gas for compressor station fuel 8560 Mains Expenses 8570 Transmission-Measuring and regulation station expenses 8600 Transmission-Rents	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	700000
3 digit Company	four digit Cost Center of person authorizing the charge	8180 Compressor station expenses 8190 Compressor station fuel and power 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8260 Storage-Rents	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	(1)000 (1) see <u>Rate Divisions</u>
010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	002000

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Employee Expenses

With few exceptions, all meals and entertainment costs should be coded to sub account 05411 - Meals and Entertainment. The following are exceptions to this general rule:

1. Coffee and coffee supplies such as sugar, sweeteners and cream that are purchased for placement in shared work areas or coffee stations may be charged to sub account 07499 - Employee Welfare.
2. Company, business unit or office parties/events that are infrequent in nature and are solely for recreational, social, or similar activities for employees only may be charged to sub account 07499 - Employee Welfare. Examples would include office holiday parties, company picnics and outings.

Invoice coding for Employee Expenses					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	(1)000 (1) see <u>Rate Divisio</u> <u>ns</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8500 Transmission-Operation supervision and engineering 8510 System control and load dispatching 8520 Communication system expenses 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses 8570 Transmission-Measuring and regulation station expenses 8610 Transmission-Maintenance supervision and engineering 8620 Transmission-Maintenance of structures and improvements 8630 Transmission-Maintenance of mains 8640 Transmission-Maintenance of compressor station equipment 8650 Transmission-Maintenance of measuring and regulating station equipment 8660 Transmission-Maintenance of communication equipment 8670 Transmisison-Maintenance of other equipment	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8140 Storage-Operation supervision 8150 Storage-Maps & Records 8160 Wells expenses 8170 Lines expenses 8180 Compressor station expenses 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8310 Storage-Maintenance of structures and improvements 8330 Maintenance of lines 8340 Maintenance of compressor station equipment 8350 Maintenance of measuring and regulating station equipment 8360 Processing-Maintenance of purification equipment 8400 Other storage-Operation supervision and engineering 8410 Other storage expenses-Operation labor and expenses 8431 Other storage-Maintenance supervision and engineering 8432 Other storage-Maintenance of structures and improvements 8433 Maintenance of gas holders 8435 Maintenance of liquefaction equipment 8436 Maintenance of vaporizing equipment	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	(1)000 (1) see <u>Rate Divisio</u> <u>ns</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	002000

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Training Expense

Invoice coding for Training Expense				
Company	Cost Center	FERC Account	Subaccount	Service Area
3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8810 Distribution-Rents 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations 8920 Maintenance of services 8930 Maintenance of meters and house regulators 8940 Distribution-Maintenance of other equipment 8950 Distribution-Maintenance of other	05424 Books and Manuals 05425 Regulatory Compliance Training 05426 Safety Training 05427 Technical (Job Skills) Training 05428 Computer Skills and System 05429 Work Environment Training	(1)000 (1) see <u>Rate Divisions</u>
180	four digit Cost Center of person authorizing the charge	8560 Mains expenses	05424 Books and Manuals 05425 Regulatory Compliance Training 05426 Safety Training 05427 Technical (Job Skills) Training 05428 Computer Skills and System 05429 Work Environment Training	700000
3 digit Company	four digit Cost Center of person authorizing the charge	8180 Compressor station expenses	05424 Books and Manuals 05425 Regulatory Compliance Training 05426 Safety Training 05427 Technical (Job Skills) Training 05428 Computer Skills and System 05429 Work Environment Training	(1)000 (1) see <u>Rate Divisions</u>
010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	05424 Books and Manuals 05425 Regulatory Compliance Training 05426 Safety Training 05427 Technical (Job Skills) Training 05428 Computer Skills and System 05429 Work Environment Training	002000

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Telecom Expense

Invoice coding for Telecom Expense				
Company	Cost Center	FERC Account	Subaccount	Service Area
3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8711 Odorization 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	(1)000 (1) see <u>Rate Division:</u>
180	four digit Cost Center of person authorizing the charge	8510 System control and load dispatching 8520 Communication system expenses 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses 8570 Transmission-Measuring and regulation station expenses 8590 Transmission-Other expenses 8630 Transmission-Maintenance of mains	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	700000
3 digit Company	four digit Cost Center of person authorizing the charge	8180 Compressor station expenses 8190 Compressor station fuel and power 8210 Storage-Purification expenses	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	(1)000 (1) see <u>Rate Division:</u>

**Shared
Services**

010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	002000

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Materials and Supplies Expense

Invoice coding for Materials and Supplies					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations 9080 Customer Assistance expense 9130 Advertising Expense	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies 07591 Supplies and Expense	(1)00 (1) se <u>Rate</u> <u>Division</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8500 Transmission-Operation supervision and engineering 8510 System control and load dispatching 8520 Communication system expenses 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses 8570 Transmission-Measuring and regulation station expenses 8610 Transmission-Maintenance supervision and engineering 8620 Transmission-Maintenance of structures and improvements 8630 Transmission-Maintenance of mains 8640 Transmission-Maintenance of compressor station equipment 8650 Transmission-Maintenance of measuring and regulating station equipment 8660 Transmission-Maintenance of communication equipment 8670 Transmisison-Maintenance of other equipment 9080 Customer Assistance expense 9130 Advertising Expense	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies	70000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8150 Storage-Maps & Records 8160 Wells expenses 8170 Lines expenses 8180 Compressor station expenses 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8310 Storage-Maintenance of structures and improvements 8330 Maintenance of lines 8340 Maintenance of compressor station equipment 8350 Maintenance of measuring and regulating station equipment 8360 Processing-Maintenance of purification equipment 8400 Other storage-Operation supervision and engineering 8410 Other storage expenses-Operation labor and expenses 8431 Other storage-Maintenance supeervision and engineering 8432 Other storage-Maintenance of structures and improvements 8433 Maintenance of gas holders 8435 Maintenance of liquefaction equipment 8436 Maintenance of vaporizing equipment	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies	(1)00 (1) se <u>Rate</u> <u>Division</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies	00200

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Write-Off Expense

Invoice coding for Write-Off Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	(1)000 (1) see <u>Rate Division:</u>
Transmission	180	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	(1)000 (1) see <u>Rate Division:</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	002000

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Vehicle Expense

Invoice coding for Vehicles Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8780 Meter and house regulator expenses 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	03004 Vehicle Expense 04302 Heavy Equipment	(1)000 (1) see <u>Rate Division</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8510 System control and load dispatching 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses	03004 Vehicle Expense 04302 Heavy Equipment	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8140 Storage-Operation supervision 8160 Wells expenses 8170 Lines expenses 8180 Compressor station expenses 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses	03004 Vehicle Expense 04302 Heavy Equipment	(1)000 (1) see <u>Rate Division</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	n/a	03004 Vehicle Expense 04302 Heavy Equipment	002000

Dues and Donations Expense

Invoice coding for Dues and Donations Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	4261 Donations 9302 Miscellaneous General Expenses	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues - Deductible 07510 Association Dues 07520 Donations	(1)00 (1) se <u>Rate</u> <u>Division</u>
Transmission	180	four digit Cost Center of person authorizing the charge	4261 Donations 9302 Miscellaneous General Expenses	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues - Deductible 07510 Association Dues 07520 Donations	70000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	(n/a)	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues - Deductible 07510 Association Dues 07520 Donations	(1)00 (1) se <u>Rate</u> <u>Division</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	4261 Donations 9302 Miscellaneous General Expenses	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues - Deductible 07510 Association Dues 07520 Donations	00200

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Capital Asset Acquisition Shared Services

Definition: Purchase or construction of capital assets.

Examples:

- Computer hardware and software
- Furniture and fixtures
- Transportation equipment
- Leasehold improvements

Labor Coding

Project - specific capital project number set up at the beginning of the project

Task - choice should be based on type of acquired or constructed

Invoice coding for contract labor, material, easements, etc.

Project - specific capital project number set up at the beginning of the project

Task - choice should be based on type of asset acquired or constructed

Expenditure type -- choose type that best describes the charges being coded

Cost center – the cost center of the project

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Overhead Capitalization-Shared Services

Definition: Shared Services Cost Center Capitalization Survey

Annually, in anticipation of the Atmos Corporate Budget, a survey is conducted to determine the appropriate level of capitalization for Shared Services general and administrative expenditures.

Each cost center owner is polled to determine the extent, based on hours, to which the activities of the cost center are performed in support of the capital activities of Atmos Energy. Hours in support of capital activities (numerator) are divided by total available hours reduced by all annually accrued PTO hours (denominator). The derived percent is used as the capital factor multiplied by the budgeted cost center expenditures. The annual expenditures to be capitalized are apportioned equally and charged to the corporate overhead project each month.

Labor Coding

No labor will be charged directly to this overhead project.

Invoice coding for contract labor, material, easements, etc.

No invoices will be charged directly to this overhead project.

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Capital Asset Retirement Shared Services

Definition: Disposition of capital asset

Examples: Retirement or sale of

- Computer hardware and software
- Furniture and fixtures
- Transportation equipment
- Leasehold improvements

Labor Coding

Project - specific capital project number set up at the beginning of the project

Task - 98000

Invoice coding for contract labor, material, easements, etc.

Project - specific capital project number set up at the beginning of the project

Task - 98000

Expenditure type – choose type that best describes the charges being coded

Cost center – the cost center of the project

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H

Company Numbers

010 – Atmos Shared Services
020 – Louisiana Division
030 – Texas Division
040 – Kentucky Division
050 – Mid-States Division
060 – Colorado-Kansas Division
070 – Mississippi Division
080 – Mid-Tex Division
180 – Atmos Pipeline - Texas

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West Texas Division Cost Centers

2001	Texas Division Lubbock Energas Administration
2002	Texas Division Lubbock Energas Information Services
2003	Texas Division Lubbock Energas Human Resources
2004	Texas Division Lubbock Energas Regulatory Affairs
2005	Texas Division Lubbock Energas Technical Services
2006	Texas Division Lubbock Energas Engineering
2007	Texas Division Lubbock Energas Finance
2008	Texas Division Lubbock Energas Marketing
2009	Texas Division Lubbock Energas Measurement
2010	Texas Division Lubbock Revenue Management
2012	Texas Division Lubbock Energas Corrosion Control
2013	Texas Division Lubbock Energas Maps & Records
2014	Texas Division Lubbock Energas Supply Chain
2032	Texas Division Lubbock Energas Central Region
2034	Texas Division Lubbock C&M/Service
2035	Texas Division Littlefield C&M/Service
2036	Texas Division Plainview C&M/Service
2037	Texas Division -Lubbock-Energas Ag and Indus
2063	Texas Division HR Benefit Variance
2131	Texas Division Amarillo Energas Northern Region
2132	Texas Division Amarillo Energas Northern Region
2133	Texas Division Amarillo No. Region Public Affairs
2134	Texas Division Amarillo C&M/Service
2135	Texas Division Pampa C&M/Service
2136	Texas Division Hereford C&M/Service
2231	Texas Division Midland Energas Southern Region
2232	Texas Division Midland Energas Southern Region
2233	Texas Division Midland So. Region Pub Affairs
2234	Texas Division Midland C&M/Service
2235	Texas Division Odessa C&M/Service
2236	Texas Division Big Spring C&M/Service
2237	Texas Division Brownfield C&M/Service

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2406	Louisiana Division Engineering Service
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2409	Louisiana Division Measurement
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2412	Louisiana Division Corrosion Control
2415	Louisiana Division Compliance
2416	Louisiana Division Southern Region Admin
2433	Louisiana Division Public Affairs
2435	Louisiana Division Pineville Service/C&M
2450	Louisiana Division Lafayette Operation
2451	Louisiana Division Lafayette C&M
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2455	Louisiana Division Natchitoches Service
2463	Louisiana Division HR Benefit Variance
2467	Louisiana Division Drafting
2470	Louisiana Division North Lake Operation
2471	Louisiana Division Engineering Techs
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2532	Louisiana Division Western Sales
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2538	Louisiana Division Richland Service/C&M
2539	Louisiana Division Monroe Service

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2604	KENTUCKY DIVISION Owensboro-KENTUCKY DIVISION Regulatory Affairs
2605	KENTUCKY DIVISION Owensboro-KENTUCKY DIVISION Technical Services
2606	KENTUCKY DIVISION Owensboro-KENTUCKY DIVISION Engineering
2607	KENTUCKY DIVISION Owensboro KENTUCKY DIVISION Finance
2608	KENTUCKY DIVISION Owensboro KENTUCKY DIVISION Marketing
2609	KENTUCKY DIVISION Owensboro Measurement & Storage
2612	KENTUCKY DIVISION Compliance
2631	KENTUCKY DIVISION Madisonville West Region Admin
2632	KENTUCKY DIVISION Madisonville West Region Marketing
2634	KENTUCKY DIVISION Madisonville C&M/Service
2635	KENTUCKY DIVISION Princeton C&M/Service
2636	KENTUCKY DIVISION Owensboro C&M/Service
2637	KENTUCKY DIVISION Paducah C&M/Service
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3010	COLORADO-KANSAS DIVISION Denver Safety & Training
3012	COLORADO-KANSAS DIVISION Denver Engineering & Compliance
3016	COLORADO-KANSAS DIVISION Denver Operations
3017	COLORADO-KANSAS DIVISION Denver Employee Development
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3031	COLORADO-KANSAS DIVISION Greeley Colorado Region Admin
3032	COLORADO-KANSAS DIVISION Greeley Colorado Region Mark
3033	COLORADO-KANSAS DIVISION Greeley Colorado Region Public Affairs
3034	COLORADO-KANSAS DIVISION Greeley C&M/Service
3035	COLORADO-KANSAS DIVISION Steamboat Springs C&M/Service
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3037	COLORADO-KANSAS DIVISION Canon City C&M/Service
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3063	COLORADO-KANSAS DIVISION HR Benefit Variance
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3134	COLORADO-KANSAS DIVISION Bonner Springs C&M/Service
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3136	COLORADO-KANSAS DIVISION Herington C&M/Service
3137	COLORADO-KANSAS DIVISION Eureka C&M/Service
3138	COLORADO-KANSAS DIVISION Anthony C&M/Service
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3140	COLORADO-KANSAS DIVISION Ness City C&M/Service
3141	COLORADO-KANSAS DIVISION Olathe Operations
3142	COLORADO-KANSAS DIVISION Olathe Service
3143	COLORADO-KANSAS DIVISION Olathe C&M
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3145	COLORADO-KANSAS DIVISION Independence C&M
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3303	MID-STATES DIVISION Franklin Human Resources
3304	MID-STATES DIVISION Franklin Rates & Regulatory
3305	MID-STATES DIVISION Franklin Tech Services Admin
3306	MID-STATES DIVISION Franklin Project Engineering
3307	MID-STATES DIVISION Franklin Finance
3308	MID-STATES DIVISION Franklin Marketing
3314	MID-STATES DIVISION Franklin Environmental Services
3315	MID-STATES DIVISION Franklin Measurement & Corrosion
3320	MID-STATES DIVISION Compliance
3331	MID-STATES DIVISION Franklin Central Region Admin
3332	MID-STATES DIVISION Franklin Central Marketing
3333	MID-STATES DIVISION Franklin Central Public Affairs
3334	MID-STATES DIVISION Keokuk Operations
3335	MID-STATES DIVISION Canton Operations
3336	MID-STATES DIVISION Hannibal Operations
3337	MID-STATES DIVISION Harrisburg/Metropolis Operations
3338	MID-STATES DIVISION ILWTN Union City Operations
3339	MID-STATES DIVISION Virden Operations
3340	MID-STATES DIVISION Vandalia Operations
3341	MID-STATES DIVISION Columbia Operations
3342	MID-STATES DIVISION Franklin Operations
3343	MID-STATES DIVISION Murfreesboro Operations
3344	MID-STATES DIVISION Shelbyville Operations
3350	MID-STATES DIVISION Keokuk/Missouri Administration
3351	MID-STATES DIVISION Harrisburg/West Tn Sub Region Admin
3352	MID-STATES DIVISION Brentwood Mid Tennessee Subregion Admin
3363	MID-STATES DIVISION HR Benefit Variance
3370	MID-STATES DIVISION Kirksville Operations
3371	MID-STATES DIVISION Butler Operations
3373	MID-STATES DIVISION Caruthersville Operations
3374	MID-STATES DIVISION Sikeston Operations
3375	MID-STATES DIVISION Jackson Operations
3376	MID-STATES DIVISION Malden Operations
3377	MID-STATES DIVISION Jackson/Sikeston Central Pubic Affairs
3431	MID-STATES DIVISION Southeast Administration
3432	MID-STATES DIVISION Southeast Marketing
3433	MID-STATES DIVISION Johnson City East Region Public Affairs
3434	MID-STATES DIVISION Maryville Operations
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3436	MID-STATES DIVISION Johnson City Tri-Cities Operations
3438	MID-STATES DIVISION New River North Operations
3439	MID-STATES DIVISION New River South Operations
3450	MID-STATES DIVISION Maryville/Morristown Subregion Admin
3451	MID-STATES DIVISION-Johnson City Tri-Cities/New River Admin
3533	MID-STATES DIVISION South Public Affairs
3534	MID-STATES DIVISION-Gainesville Operations

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3535	MID-STATES DIVISION Columbus Operations
3536	MID-STATES DIVISION Columbus-Construction
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3538	MID-STATES DIVISION Columbus-O&M
3550	MID-STATES DIVISION Columbus Subregion Administration
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5008	MVG Jackson Marketing
5009	MVG Jackson Measurement Center
5010	MVG Jackson Safety & Training
5011	MVG Jackson Gas Control
5016	MVG Jackson Operations
5019	MVG Jackson Meter Reading
5031	MVG Southern Region Admin
5034	MVG Greenville
5035	MVG Indianola
5036	MVG Belzoni
5037	MVG Rolling Fork
5038	MVG Yazoo City
5039	MVG Meridian
5040	MVG Natchez
5064	MVG Office Services
5065	MVG Central Storeroom
5066	MVG Customer & Administrative
5067	MVG Purchasing Department
5068	MVG Industrial Drive
5069	MVG Apprentice Program
5070	MVG Jackson Summary
5071	MVG Jackson Service
5072	MVG Jackson Local Office Operation
5073	MVG Jackson Construction
5090	MVG Marketing Utilization
5091	MVG Building Services
5092	MVG Gas Utilization & Communication
5093	MVG Operating Services
5094	MVG Jackson District Engineering
5095	MVG Jackson Marketing
5096	MVG Jackson District Vehicle Sho
5131	MVG Northern Region Admin
5134	MVG Southhaven
5135	MVG Clarksdale
5136	MVG Cleveland
5137	MVG Bolivar Gas Dist
5138	MVG Tunica
5139	MVG Greenwood
5140	MVG Grenada
5141	MVG Winona
5142	MVG Kosciusko
5143	MVG Durant
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5145	MVG Columbus
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5148 MVG Westpoint
5170 MVG Tupelo
5171 MVG Amory
5172 MVG Amory Storage
5173 MVG Goodwin Storage Field
5174 MVG Tupelo District Transmission
5175 MVG Houston
5176 MVG Calhoun City

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4101	Mid-Tex Div Ops President
4103	Mid-Tex Div Human Resources
4104	Mid-Tex Div Rates
4105	Mid-Tex Div Balance Sheet
4106	Mid-Tex Div Gas Engineering & Const Mgt
4107	Mid-Tex Div Finance
4108	Mid-Tex Div Marketing
4109	Mid-Tex Div Gas Measurement Svcs
4110	Mid-Tex Div CIS Reversals
4111	Mid-Tex Div Claims
4113	Mid-Tex Div Community Relationship
4114	Mid-Tex Div Regulatory Accounting
4115	Mid-Tex Div Governmental Relaions
4116	Mid-Tex Div Gas Rates
4117	Mid-Tex Div Communications
4118	Mid-Tex Div Environmental
4119	Mid-Tex Div Regulatory & Compliance
4120	Mid-Tex Div Common
4121	Mid-Tex Div Relocation Expense
4122	Mid-Tex Div Gas Measurement
4123	Mid-Tex Div Gas Meter Shop
4124	Mid-Tex Div Construction Mngt
4125	Mid-Tex Div Metro Manager
4126	Mid-Tex Div Programs
4127	Mid-Tex Div Non-Metro Manager
4128	Mid-Tex Div Metro-New Service
4129	Mid-Tex Div Engineering Services
4131	Mid-Tex Div Non-Metro Ops
4132	Mid-Tex Div Non-Metro Special Projects
4140	Mid-Tex Div Gas Storage & Compression
4141	Mid-Tex Div Asset Mgmt
4142	Mid-Tex Div Reservoir Engineer
4143	Mid-Tex Div Gas Planning
4144	Mid-Tex Div Engineering Specialist
4145	Mid-Tex Div Support Services
4146	Mid-Tex Div Work Management
4147	Mid-Tex Div Safety & Insp
4148	Mid-Tex Div Tech Development
4149	Mid-Tex Div Technical Control
4150	Mid-Tex Div Gas Dispatching
4151	Mid-Tex Div Customer Service Activities
4152	Mid-Tex Div Distribution
4153	Mid-Tex Div Info Mgt LP Assets
4154	Mid-Tex Div Info Mgt HP Assets
4155	Mid-Tex Div Right of Way
4156	Mid-Tex Div GCBS
4157	Mid-Tex Div General Office Staff
4158	Mid-Tex GS&D Director
4159	Mid-Tex GS&D Gas Supply and Planning
	Mid-Tex GS&D Contract Administration
4160	Sup
4161	Mid-Tex Gas Asset Owner Admin

4162	Mid-Tex Business Systems Strategy & Supp
4163	Mid-Tex GS&D Marketing Manager
4164	Mid-Tex GS&D Industrial Marketing
4231	Mid-Tex Div North Region
4232	Mid-Tex Div North Region M-I-C East
4233	Mid-Tex Div North Region M-I-C West
4234	Mid-Tex Div North Region Survey & Corros
4235	Mid-Tex Div Athens Area
4236	Athens Area CS
4237	Mid-Tex Div Greenville Area
4238	Greenville Area CS
4239	Mid-Tex Div Longview Area
4240	Longview Area CS
4241	Mid-Tex Div Paris Area
4242	Paris Area CS
4243	Mid-Tex Div Sherman Area
4244	Mid-Tex Div Sherman Area CS
4245	Mid-Tex Div Wichita Area
4246	Mid-Tex Div Wichita Area CS
4331	Mid-Tex Div South Region
4332	Mid-Tex Div South Region M-I-C East
4333	Mid-Tex Div South Region M-I-C West
4334	Mid-Tex Div South Region Survey & Corros
4335	Mid-Tex Div Bryan Area
4336	Mid-Tex Div Bryan Area CS
4337	Mid-Tex Div Round Rock Area
4338	Mid-Tex Div Round Rock Area CS
4339	Mid-Tex Div Teague Area
4340	Teague Area CS
4341	Mid-Tex Div Temple Area
4342	Mid-Tex Div Temple Area CS
4343	Mid-Tex Div Waco Area
4344	Mid-Tex Div Waco Area CS
4431	Mid-Tex Div West Region
4432	Mid-Tex Div West Region M-I-C
4433	Mid-Tex Div West Region Survey & Corrosi
4434	Mid-Tex Div Abilene Area
4435	Mid-Tex Div Abilene Area CS
4436	Mid-Tex Div Kerrville Area
4437	Mid-Tex Div San Angelo Area
4438	Mid-Tex Div Step/Brw/East Area
4439	Mid-Tex Div Step/Brw/East Area CS
4531	Mid-Tex Div Metro Ops
4541	Mid-Tex Div Metro Tech Services
4542	Mid-Tex Div Pressure Control Metro
4543	Mid-Tex Div Metro M-I-C
4545	Mid-Tex Div Metro Survey & Corrosion
4561	Mid-Tex Div Metro Customer Services
4562	Mid-Tex Div East Metro CS
4570	Mid-Tex Div West Metro CS
4581	Mid-Tex Div Metro Const & Maint
4582	Mid-Tex Div Metro C&M Coord Mgr
4586	Mid-Tex Div C&M Metro Leak Sweep
4590	Mid-Tex Div Metro C&M Prod Support Mgr

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9600	Atmos Pipeline - Texas CIS Reversals
9601	Atmos Pipeline - Texas Vice President
9602	Atmos Pipeline - Texas Gas Supply & Deve
9603	Atmos Pipeline - Texas Gas Mktg. & Trans
9604	Atmos Pipeline - Texas Ind. Gas Mktg. &
9605	Atmos Pipeline - Texas Gas Supply & Plan
9606	Atmos Pipeline - Texas Contract Administ
9607	Atmos Pipeline - Texas Pipeline Marketin
9608	Atmos Pipeline - Texas Div Common
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9609	LSGTR
9610	Atmos Pipeline - Texas Div GCBS
9611	Atmos Pipeline - Texas GCBS-LSGTR
9612	Atmos Pipeline - Texas Gas Control
9613	Atmos Pipeline - Texas Gas Scheduling
9614	Atmos Pipeline - Texas Gas Control Opera
9615	Atmos Pipeline - Texas Business system S
9616	Atmos Pipeline - Texas General Office St
9617	Atmos Pipeline - Texas Atmos Real Estate
9618	Atmos Pipeline - Texas Info Mgt LP Asset
9619	Atmos Pipeline - Texas Metro New Serve
9620	Atmos Pipeline - Texas Regulatory & Exte
9621	Atmos Pipeline - Texas Ops President
9622	Atmos Pipeline - Texas Human Resources
9623	Atmos Pipeline - Texas Rates
9624	Atmos Pipeline - Texas Gas Engineering &
9625	Atmos Pipeline - Texas Finance
9626	Atmos Pipeline - Texas Marketing
9627	Atmos Pipeline - Texas Gas Measurement S
9628	Atmos Pipeline - Texas Claims
9629	Atmos Pipeline - Texas Community Relatio
9630	Atmos Pipeline - Texas Regulatory Accoun
9631	Atmos Pipeline - Texas Governmental Rela
9632	Atmos Pipeline - Texas Gas Rates
9633	Atmos Pipeline - Texas Communications
9634	Atmos Pipeline - Texas Environmental
9635	Atmos Pipeline - Texas Regulatory & Comp
9636	Atmos Pipeline - Texas Gas Measurement
9637	Atmos Pipeline - Texas Gas Meter Shop
9638	Atmos Pipeline - Texas Construction Mngt
9639	Atmos Pipeline - Texas Metro Manager
9640	Atmos Pipeline - Texas Programs
9641	Atmos Pipeline - Texas Non-Metro Manager
9642	Atmos Pipeline - Texas Non-Metro Ops
9643	Atmos Pipeline - Texas Gas Storage & Com
9644	Atmos Pipeline - Texas Asset Mgmt
9645	Atmos Pipeline - Texas Engineering Speci
9646	Atmos Pipeline - Texas Support Services
9647	Atmos Pipeline - Texas Work Management
9648	Atmos Pipeline - Texas Safety & Insp
9649	Atmos Pipeline - Texas Tech Development
9650	Atmos Pipeline - Texas Technical Control
9651	Atmos Pipeline - Texas Gas Dispatching
9652	Atmos Pipeline - Texas Info Mgt HP Asset

9653	Atmos Pipeline - Texas Right of Way
9654	Atmos Pipeline - Texas North Region
9655	Atmos Pipeline - Texas North Region M-I-
9656	Atmos Pipeline - Texas North Region M-I-
9657	Atmos Pipeline - Texas North Region Surv
9658	Atmos Pipeline - Texas Athens Area
9659	Atmos Pipeline - Texas Greenville Area
9660	Atmos Pipeline - Texas Longview Area
9661	Atmos Pipeline - Texas Paris Area
9662	Atmos Pipeline - Texas Sherman Area
9663	Atmos Pipeline - Texas Whichita Area
9664	Atmos Pipeline - Texas South Region
9665	Atmos Pipeline - Texas South Region M-I-
9666	Atmos Pipeline - Texas South Region M-I-
9667	Atmos Pipeline - Texas South Region Surv
9668	Atmos Pipeline - Texas Bryan Area
9669	Atmos Pipeline - Texas Round Rock Area
9670	Atmos Pipeline - Texas Teague Area
9671	Atmos Pipeline - Texas Temple Area
9672	Atmos Pipeline - Texas Waco Area
9673	Atmos Pipeline - Texas West Region
9674	Atmos Pipeline - Texas West Region M-I-C
9675	Atmos Pipeline - Texas West Region Surve
9676	Atmos Pipeline - Texas Abilene Area
9677	Atmos Pipeline - Texas Kerrville Area
9678	Atmos Pipeline - Texas San Angelo Area
9679	Atmos Pipeline - Texas Step/Brw/East Are
9680	Atmos Pipeline - Texas Metro Ops
9681	Atmos Pipeline - Texas Pressure Control
9682	Atmos Pipeline - Texas East Metro M-I-C
9683	Atmos Pipeline - Texas East Metro Survey
9684	Atmos Pipeline - Texas East Metro CS
9685	Atmos Pipeline - Texas West Metro CS
9686	Atmos Pipeline - Texas Metro Const & Mai
9687	Atmos Pipeline - Texas Metro C&M Coord
9688	Atmos Pipeline - Texas C&M Metro Leak Sw
9689	Atmos Pipeline - Texas Metro C&M Prod Su
9690	Atmos Pipeline - Texas Technical Service

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FERC Account Numbers for Operating Expenses

Operation Expenses

7230 Production-Fuel for liquefied petroleum gas process
7280 Production-Liquefied petroleum gas
7330 Production-Gas mixing expenses
7350 Production-Miscellaneous production expenses
7500 Production and gathering-Operation supervision
7510 Production and gathering-Maps and records
7520 Production and gathering-Gas wells expense
7530 Production and gathering-Field line expense
7540 Production and gathering-Field compressor station expense
7550 Production and gathering-Field compressor station fuel
7560 Production and gathering-Field M&R expenses
7570 Production & gathering-Purification expenses
7580 Production and gathering-Gas well royalties
7590 Production & gathering-Other expenses
7700 Products extraction-Operation supervision
7710 Products extraction-Operation labor
7720 Products extraction-Gas shrinkage
7730 Products extraction-Fuel
7740 Products extraction-Power
7770 Products extraction-Gas processed by others
7980 Exploration & development-Other exploration
8140 Underground storage-Operation supervision
8150 Underground storage-Maps & records
8160 Underground storage-Wells expense
8170 Underground storage-Lines expense
8180 Compressor station expenses
8190 Underground storage-Compressor station fuel and power
8200 Underground storage-Measuring & regulating station expenses
8210 Underground storage-Purification expenses
8230 Underground storage-Gas losses
8240 Underground storage-Other expenses
8250 Underground storage-Well royalties
8260 Underground storage-Rents
8400 Other storage-Operation supervision
8410 Other storage-Operation labor
8420 Other storage-Rents
8500 Transmission-Operations supervision
8510 Transmission-System control and load dispatch
8520 Communication System Expenses
8530 Transmission-Compressor station
8540 Transmission-Gas for compressor station fuel
8560 Transmission-Mains expenses

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FERC Account Numbers for Operating Expenses

Operation Expenses, cont.

8570 Transmission-Measuring & regulating station expenses
8580 Transmission-Transmission & compression of gas by others
8590 Transmission-Other expenses
8600 Transmission-Rents
8700 Distribution-Operations supervision
8710 Distribution-Load dispatching
8711 Distribution-Odorization
8720 Distribution-Compressor station expenses
8740 Distribution-Mains & services expenses
8750 Distribution-Measuring & regulating station expenses-general
8760 Distribution-Measuring & regulating station expenses-industrial
8770 Distribution-Measuring & regulating station expenses-city gate
8780 Distribution-Meter and house regulator expenses
8790 Distribution-Customer installation expenses
8800 Distribution-Other expenses
8810 Distribution-Rents
9010 Customer accounts-Operation supervision
9020 Customer accounts-Meter reading expenses
9030 Customer accounts-Customer records & collection expenses
9040 Customer accounts-Uncollectible accounts
9050 Customer accounts-Miscellaneous customer account expenses
9070 Customer service-Operation supervision
9080 Customer service-Customer assistance expenses
9090 Customer service-Informational & instructional advertising expenses
9100 Customer service-Misc. customer service & informational expenses
9110 Sales-Supervision
9120 Sales-Demonstrating & selling expenses
9130 Sales-Advertising expenses
9160 Sales-Miscellaneous sales expenses
9200 A&G-Administrative & general salaries
9210 A&G-Office supplies & expenses
9230 A&G-Outside services employed
9240 A&G-Property insurance
9250 A&G-Injuries & damages
9260 A&G-Employee pensions & benefits
9270 A&G-Franchise requirements
9280 A&G-Regulatory commission expenses
9290 A&G-Duplicate charges-credit
9302 A&G-Miscellaneous general expenses
9310 A&G-Rents

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FERC Account Numbers for Operating Expenses

Maintenance Expenses

7410 Production-Maintenance of structures & improvements
7420 Production-Maintenance of production equipment
7610 Production & gathering-Maintenance supervision & engineering
7620 Production & gathering-Maintenance of structures & improvements
7640 Production & gathering-Maintenance of field lines
7650 Production & gathering-Maintenance of field compressor stations
7660 Production & gathering-Maintenance of measuring & regulating stations
7670 Production & gathering-Maintenance of purification equipment
7690 Production & gathering-Maintenance of other equipment
7840 Products extraction-Maintenance supervision & engineering
7860 Products extraction-Maintenance of extraction & refining equipment
8300 Underground storage-Maintenance supervision & engineering
8310 Underground storage-Maintenance of structures & improvements
8320 Underground storage-Maintenance of reservoirs & wells
8330 Underground storage-Maintenance of lines
8340 Underground storage-Maintenance of compressor station equipment
8350 Underground storage-Maintenance of measuring & regulating equipment
8360 Underground storage-Maintenance of purification equipment
8431 Other storage-Maintenance supervision & engineering
8432 Other storage-Maintenance of structures & improvements
8433 Other storage-Maintenance of gas holders
8435 Other storage-Maintenance of liquefaction equipment
8436 Other storage-Maintenance of vaporizing equipment
8610 Transmission-Maintenance supervision & engineering
8620 Transmission-Maintenance of structures & improvements
8630 Transmission-Maintenance of mains
8640 Transmission-Maintenance of compressor station equipment
8650 Transmission-Maintenance of measuring & regulating station equipment
8660 Transmission-Maintenance of communication equipment
8670 Transmission-Maintenance of other equipment
8850 Distribution-Maintenance supervision & engineering
8860 Distribution-Maintenance of structures & improvements
8870 Distribution-Maintenance of mains
8890 Distribution-Maintenance of measuring & regulating station equip-general
8900 Distribution-Maintenance of measuring & regulating station equip-industrial
8910 Distribution-Maintenance of measuring & regulating station equip-city gate
8920 Distribution-Maintenance of services
8930 Distribution-Maintenance of meters & house regulators
8940 Distribution-Maintenance of other equipment
8950 Distribution-Maintenance of other plant
9350 A&G-Maintenance of general plant

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Subaccount Listing

Total Labor Expense

- 01000 Non-project Labor**
- 01001 Capital Labor**
- 01002 Capital Labor Contra**
- 01003 Deferred Project Labor**
- 01004 Deferred Project Labor Contra**

Total Benefits Expense

- 01200 Benefits Load**

Total Materials & Supplies Expense

- 02001 Inventory Materials**
- 02004 Warehouse Loading Charge**
- 02005 Non-Inventory Supplies**
- 05010 Office Supplies**

Total Vehicles & Equipment Expense

- 03001 Vehicle Depreciation**
- 03003 Capitalized Transportation**
- 03004 Vehicle Expense**
- 04302 Equipment Maintenance**

Total Print & Postage Expense

- 04053 Gas Bill Forms**
- 05111 Postage/Delivery Svc**

Total Insurance Expense

- 04070 Insurance**
- 07120 Environmental & Safety**

Total Marketing Expense

- 04044 Advertising**
- 04046 Cust Relations & Assist.**
- 04001 Safety, Newspaper**
- 04021 Promo Other, Misc**
- 04040 Community Rel & Trade Shows**

Total Employee Welfare Expense

- 07421 Service Awards**
- 07443 Uniforms**
- 07451 Restricted Stock**
- 07452 Variable Pay & Mgmt Incentive**
- 07453 Exec Compensation-Other**
- 07486 Rabbi Trust Gain/Loss**
- 07487 COLI CSV & Premiums**
- 07488 COLI Loan Interest**
- 07489 Retirement Cost**
- 07499 Misc Employee Welfare Exp**

Total Information Technology

- 04061 Emergency Data Center**
- 04201 Software Lease**
- 04065 Offsite Storage**
- 04212 IT Equip Maint**

Total Rent, Maint & Util Expense

- 04580 Building Lease/Rents Capitalized**
- 04581 Building Lease/Rents**
- 04582 Building Maintenance**
- 04590 Utilities**
- 04599 Capitalized Utility Costs**

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Subaccount Listing

Total Directors, Shareholders & PR Exp

- 04111 Directors Fees
- 04112 Board Meeting Expenses
- 04113 Directors Retirement Exps
- 04120 Newswire/Blast Fax/Mail List
- 04121 Inv Relations/Bnkg Inst
- 04122 Annual Report Design, Printing
- 04124 Fin Notice & Qtrly Rpt
- 04125 Proxy Solicitation Exp
- 04126 Transfer Agent Administration
- 04127 Tr & Reg of Bonds/Debt Fee
- 04129 NYSE Fees & Exps
- 04130 Bank Service Charge
- 04140 Analyst Activities
- 04141 Web Site
- 04143 NAIC
- 04145 Printing/Slides/Graphics
- 04146 Public Relations

Total Telecom Expense

- 05365 CDPD Cellular
- 05380 Video Conference
- 05390 Audit Conference
- 05399 Capitalized Telecom Costs
 - 05310 Monthly lines and service
 - 05312 Long Distance
 - 05314 Toll Free Long Distance
 - 05316 Maintenance & Repair
 - 05323 Measurement & Meter Reading
 - 05331 WAN/LAN/Internet Service
 - 05364 Switched Cellular

Total Travel, Meals & Ent. Expense

- 05411 Meals & Entertainment
- 05412 Spousal & Dependent Travel
- 05413 Transportation
- 05414 Lodging
- 05419 Misc Employee Expense

Total Dues & Donations Expense

- 05415 Membership Fees
- 05416 Club Dues - Nondeductible
- 05417 Club Dues - Deductible
- 07510 Association Dues
- 07520 Donations

Total Training Expense

- 05421 Training

Total Outside Service Expenses

- 06111 Contract Labor/Services
- 06112 Collection Fees
- 06116 Bill Print Fees
- 06121 Legal

Total Write-Off Expense

- 09927 Cust Uncol Acct-Write Off
- 09929 Cust Uncol Acct-Collectns

Total Miscellaneous Expense

- 07590 Misc General Expense

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Donation Subaccounts to be used with Account 4261

30702 Colleges & Univ
30703 United Way Agencies
30704 Ffa, Fha, 4H, Stock Shows
30705 Hospital, Nursing, Medical
30706 Museums & Arts
30707 Public Schools
30708 Research Foundations
30709 Salvation Army
30710 Youth Clubs & Centers
30711 Heat Help Assist. Program
30712 Agricultural
30713 American Red Cross
30714 Blindness
30715 Boy Scouts
30716 Boy's Ranch
30717 Cancer
30718 Cerebral Palsy
30719 Christmas Funds
30720 Churches
30721 Festivals
30722 Fireman & Police Activities
30723 Girl Scouts
30724 Heart Fund
30725 March of Dimes
30726 Mental Associations
30727 Multiple Sclerosis
30728 Muscular Dystrophy
30729 Rodeos
30730 Sports Programs
30731 YMCA
30732 YWCA
30733 Civic Clubs
30734 Children's Funds
30735 Scholarship Funds
30736 Community Improvement
30737 Political Activities
30738 Leukemia Society of America

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Capital Tasks

Distribution Plant

01000	Mains	Mains -- Not chargeable (parent task)
01102	Mains stl 2"	Mains stl $x \leq 2$ "
01103	Mains stl 3"	Mains stl $2 < x \leq 3$ "
01104	Mains stl 4"	Mains stl $3 < x \leq 4$ "
01105	Mains stl 5"	Mains stl $4 < x \leq 5$ "
01106	Mains stl 6"	Mains stl $5 < x \leq 6$ "
01108	Mains stl 8"	Mains stl $6 < x \leq 8$ "
01112	Mains stl 12"	Mains stl $8 < x \leq 12$ "
01113	Mains stl >12"	Mains stl $x > 12$ "
0120125	Mains pe 1.25"	Mains pe $x \leq 1.25$ "
01202	Mains pe 2"	Mains pe $1.25 < x \leq 2$ "
01203	Mains pe 3"	Mains pe $2 < x \leq 3$ "
01204	Mains pe 4"	Mains pe $3 < x \leq 4$ "
01205	Mains pe 5"	Mains pe $4 < x \leq 5$ "
01206	Mains pe 6"	Mains pe $5 < x \leq 6$ "
01502	Mains pvc 2"	Mains pvc $x \leq 2$ "
01503	Mains pvc 3"	Mains pvc $2 < x \leq 3$ "
01504	Mains pvc 4"	Mains pvc $3 < x \leq 4$ "
02000	Services	Service -- Not chargeable (parent task)
02101	Services stl 1"	Services stl $x \leq 1$ "
02102	Services stl 2"	Services stl $1 < x \leq 2$ "
02103	Services stl 3"	Services stl $2 < x \leq 3$ "
02104	Services stl 4"	Services stl $3 < x \leq 4$ "
02106	Services stl 6"	Services stl $4 < x \leq 6$ "
02108	Services stl 8"	Services stl $6 < x \leq 8$ "
02112	Services stl >8"	Services stl $x > 8$ "
02201	Services pe 1"	Services pe $x \leq 1$ "
0220125	Services pe 1.25"	Services pe $1 < x \leq 1.25$ "
02202	Services pe 2"	Services pe $1.25 < x \leq 2$ "
02203	Services pe 3"	Services pe $2 < x \leq 3$ "
02204	Services pe 4"	Services pe $3 < x \leq 4$ "
02206	Services pe 6"	Services pe $4 < x \leq 6$ "
02208	Services pe 8"	Services pe $6 < x \leq 8$ "
02212	Services pe >8"	Services pe $x > 8$ "
02501	Services pvc 1"	Services pvc $x \leq 1$ "
02502	Services pvc 2"	Services pvc $1 < x \leq 2$ "
02503	Services pvc 3"	Services pvc $2 < x \leq 3$ "
02504	Services pvc 4"	Services pvc $3 < x \leq 4$ "

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Capital Tasks

37400	Land & Land Rights	Land & Land Rights
37420	Rights of Way	Rights of Way
37500	Structure & Improve	Structure & Improvements
37600	Mains Cathodic Protect	Mains Cathodic Protection
37700	Comp Sta Equip	Compressor Station Equipment
37800	Meas & Reg Sta	Meas & Reg Station – City Plant
37900	Meas & Reg TBS	Meas & Reg Town Border Station
38100	Meters	Meters
38200	Mtr. Loops	Meter Loops Installations
38300	House Regulators	House Regulators
38400	House Reg Instal	House Regulator Installation
38500	Industrial Meas & Reg	Industrial Meas & Reg Installation
38600	Other Property	Other Property on Customer Premises
38700	Other Equip	Other Equipment
98000	Retire	Retirements

Functional Tasks

01000	Mains	Mains – Not chargeable (parent task)
01102	Mains stl 2"	Mains stl $x \leq 2$ "
01103	Mains stl 3"	Mains stl $2 < x \leq 3$ "
01104	Mains stl 4"	Mains stl $3 < x \leq 4$ "
01105	Mains stl 5"	Mains stl $4 < x \leq 5$ "
01106	Mains stl 6"	Mains stl $5 < x \leq 6$ "
01108	Mains stl 8"	Mains stl $6 < x \leq 8$ "
01112	Mains stl 12"	Mains stl $8 < x \leq 12$ "
01113	Mains stl >12"	Mains stl $x > 12$ "
0120125	Mains pe 1.25"	Mains pe $x \leq 1.25$ "
01202	Mains pe 2"	Mains pe $1.25 < x \leq 2$ "
01203	Mains pe 3"	Mains pe $2 < x \leq 3$ "
01204	Mains pe 4"	Mains pe $3 < x \leq 4$ "
01205	Mains pe 5"	Mains pe $4 < x \leq 5$ "
01206	Mains pe 6"	Mains pe $5 < x \leq 6$ "
01502	Mains pvc 2"	Mains pvc $x \leq 2$ "
01503	Mains pvc 3"	Mains pvc $2 < x \leq 3$ "
01504	Mains pvc 4"	Mains pvc $3 < x \leq 4$ "
02000	Services	Service – Not chargeable (parent task)
02101	Services stl 1"	Services stl $x \leq 1$ "
02102	Services stl 2"	Services stl $1 < x \leq 2$ "
02103	Services stl 3"	Services stl $2 < x \leq 3$ "
02104	Services stl 4"	Services stl $3 < x \leq 4$ "
02106	Services stl 6"	Services stl $4 < x \leq 6$ "
02108	Services stl 8"	Services stl $6 < x \leq 8$ "

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Capital Tasks

02112	Services stl >8"	Services stl x>8"
02201	Services pe 1"	Services pe x<=1"
0220125	Services pe 1.25"	Services pe 1"<x<=1.25"
02202	Services pe 2"	Services pe 1.25"<x<=2"
02203	Services pe 3"	Services pe 2"<x<=3"
02204	Services pe 4"	Services pe 3"<x<=4"
02206	Services pe 6"	Services pe 4"<x<=6"
02208	Services pe 8"	Services pe 6"<x<=8"
02212	Services pe >8"	Services pe x>8"
02501	Services pvc 1"	Services pvc x<=1"
02502	Services pvc 2"	Services pvc 1"<x<=2"
02503	Services pvc 3"	Services pvc 2"<x<=3"
02504	Services pvc 4"	Services pvc 3"<x<=4"
19800	Leak Clamps	Leak Clamps
19700	Extend Cover	Extended Coverage
19900	Anodes	Anodes
38200	Mtr Loops	Meter Loops
01980	Retire	Functional Main Retirement
02980	Retire	Functional Service Retirement
19898	Retire	Functional Leak Clamp Retirement
38298	Retire	Functional Meter Loop Retirement

Transmission Plant

01000	Mains	Mains – Not chargeable (parent task)
01102	Mains stl 2"	Mains stl x<=2"
01103	Mains stl 3"	Mains stl 2"<x<=3"
01104	Mains stl 4"	Mains stl 3"<x<=4"
01105	Mains stl 5"	Mains stl 4"<x<=5"
01106	Mains stl 6"	Mains stl 5"<x<=6"
01108	Mains stl 8"	Mains stl 6"<x<=8"
01112	Mains stl 12"	Mains stl 8"<x<=12"
01113	Mains stl >12"	Mains stl x>12"
0120125	Mains pe 1.25"	Mains pe x<=1.25"
01202	Mains pe 2"	Mains pe 1.25"<x<=2"
01203	Mains pe 3"	Mains pe 2"<x<=3"
01204	Mains pe 4"	Mains pe 3"<x<=4"
01205	Mains pe 5"	Mains pe 4"<x<=5"
01206	Mains pe 6"	Mains pe 5"<x<=6"
01502	Mains pvc 2"	Mains pvc x<=2"
01503	Mains pvc 3"	Mains pvc 2"<x<=3"
01504	Mains pvc 4"	Mains pvc 3"<x<=4"

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Capital Tasks

02000	Services	Service – Not chargeable (parent task)
02101	Services stl 1"	Services stl $x \leq 1$ "
02102	Services stl 2"	Services stl $1 < x \leq 2$ "
02103	Services stl 3"	Services stl $2 < x \leq 3$ "
02104	Services stl 4"	Services stl $3 < x \leq 4$ "
02106	Services stl 6"	Services stl $4 < x \leq 6$ "
02108	Services stl 8"	Services stl $6 < x \leq 8$ "
02112	Services stl > 8 "	Services stl $x > 8$ "
02201	Services pe 1"	Services pe $x \leq 1$ "
0220125	Services pe 1.25"	Services pe $1 < x \leq 1.25$ "
02202	Services pe 2"	Services pe $1.25 < x \leq 2$ "
02203	Services pe 3"	Services pe $2 < x \leq 3$ "
02204	Services pe 4"	Services pe $3 < x \leq 4$ "
02206	Services pe 6"	Services pe $4 < x \leq 6$ "
02208	Services pe 8"	Services pe $6 < x \leq 8$ "
02212	Services pe > 8 "	Services pe $x > 8$ "
02501	Services pvc 1"	Services pvc $x \leq 1$ "
02502	Services pvc 2"	Services pvc $1 < x \leq 2$ "
02503	Services pvc 3"	Services pvc $2 < x \leq 3$ "
02504	Services pvc 4"	Services pvc $3 < x \leq 4$ "

36510	Land & Land Rights	Land & Land Rights
36520	Rights of Way	Rights of Way
36600	Structure & Improve	Structure & Improvements
36700	Mains Cathodic Protect	Mains Cathodic Protection
36800	Comp Sta Equip	Compressor Station Equipment
36900	Meas & Reg Sta	Meas & Reg Station
37000	Communication Equip	Communication Equipment
37100	Other Equip	Other Equipment
98000	Retire	Retirements

General Plant

38900	Land & Land Rights	Land & Land Rights
39000	Structures & Improve	Structures & Improvements
39100	Office Furn & Equip	Office Furniture & Equipment
39200	Transportation Equip	Transportation Equipment
39300	Stores Equip	Stores Equipment
39400	Tools, Shop Equip	Tools, Shop Garage Equipment
39600	POE	Power Operated Equipment
39603	Ditchers	Ditchers
39604	Backhoes	Backhoes
39605	Welders	Welders
39700	Communication Equip	Communication Equipment – Telephone
39701	Communication Equip	Communication Equipment – Radio
39702	Communication Equip	Communication Equipment – Telemeter

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Capital Tasks

39800	Misc Equip	Miscellaneous Equipment
39900	Other Tang Prop	Other Tangible Property
39901	Servers Hardware	Servers Hardware
39902	Servers Software	Servers Software
39903	Network Hardware	Network Hardware
39904	Mainframe CPU	Mainframe CPU
39905	Mainframe Hardware	Mainframe Hardware
39906	PC Hardware	PC Hardware
39907	PC Software	PC Software
39908	Application Software	Application Software
39909	Mainframe Software	Mainframe Software
98000	Retire	Retirement

Underground Storage Plant

35010	Land & Land Rights	Land & Land Rights
35020	Rights of Way	Rights of Way
35100	Struc & Improve	Structures & Improvements
35200	Wells	Wells
35210	Storage Lease	Storage Leaseholds & Rights
35220	Reservoirs	Reservoirs
35230	Non Recover Gas	Non Recoverable Gas
35300	Lines	Lines
35400	Comp Sta Equip	Compressor Station Equipment
35500	Meas & Reg Sta	Meas & Reg Station Equipment
35600	Purification Equip	Purification Equipment
35700	Other Equip	Other Equipment
36200	Gas Holders	Gas Holders
98000	Retire	Retirement

Miscellaneous Tasks (Common Cost)

80000	Prelim Eng	Preliminary Engineering
98200	AIC	Aid in Construction
98300	Reimburse	Reimbursement

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Capital Expenditure Types

Type	Description	Category
AFUDC	Allowance for funds used during construction	Capitalized Interest
AIC	Aid in Construction	Reimbursements
Consulting	Consulting Costs	Other
Contractor-Equipment	Contractor Equipment	Contractor Services
Contractor-Labor	Contractor Labor	Contractor Services
Contractor-Material	Contractor Material	Contractor Services
Contractor-Services	Contractor Services	Contractor Services
Equipment Rental	Equipment Rental	Other
Labor-Overhead	Employee Benefits	Labor
Labor-Overtime	Company overtime labor	Labor
Labor-Regular	Company regular labor	Labor
Land	Land Acquisition	Other
Land Rights	Right-of-Way Acquisitions	Other
Legal	Legal Expenses	Other
Lodgings	Lodging Expenses	Employee Expenses
MEC Refund	Main extension contract refund	Reimbursements
Material w/Stores	Inventory material with stores overhead	Material
Material w/o Stores	Material purchased without stores overhead	Material
Meals & Entertainment	Meals & Entertainment expenses	Employee Expenses
Miscellaneous	Miscellaneous	Other
Miscellaneous-GL	Miscellaneous GL source entries	Other
Other Employee Exp.	Other employee expenses	Employee Expenses
Permits	Permit fees	Other
Personal Vehicle Mile	Personal vehicle mileage	Employee Expenses
Reimbursements	Reimbursements	Reimbursements
Salvage	Proceeds from sale of asset	Other
Stores Overhead	Overhead applied by system to materials	Material
Transportation	Transportation charges allocated by system	Other
Travel Expense	Travel expenses	Employee Expenses
Vehicle Expense	Vehicle expenses	Other

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Capital Overhead Projects

Location	Project	Task
Corporate A&G	OH.010.10000	OVRHD
Louisiana Division BU A&G	OH.020.10000	OVRHD
Texas Division BU A&G	OH.030.10000	OVRHD
Kentucky Division BU A&G	OH.040.10000	OVRHD
Mid-States Division BU A&G	OH.050.10000	OVRHD
Colorado/Kansas Div BU A&G	OH.060.10000	OVRHD
Mississippi Division BU A&G	OH.070.10000	OVRHD
Mid-Tex BU A&G	OH.080.10000	OVRHD
Atmos Pipeline – Texas BU A&G	OH.180.10000	OVRHD
Illinois State A&G	OH.050.10001	OVRHD
Tennessee State A&G	OH.050.10002	OVRHD
Georgia State A&G	OH.050.10005	OVRHD
Virginia State A&G	OH.050.10006	OVRHD
Missouri State A&G	OH.050.10007	OVRHD
Iowa State A&G	OH.050.10008	OVRHD
Colorado State A&G	OH.060.10001	OVRHD
Kansas State A&G	OH.060.10002	OVRHD

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Cross Reference – FIM Department ID's to Atmos Cost Centers

Mid-Tex/Atmos Pipeline-Texas Divisions DeptIDs/Cost Centers

Organization	FIM Dept IDs				Atmos Cost Centers	
	ATMDS	Rolls up to	ATMPL	Rolls up to	080	180
President (Fischer)	140102	142000R	101105	104000R	4101	9621
Finance (Weathersbee)	143500R	142000R	101500R	104000R	4107	
Financial Management Support Admin	143510	143500R	101108	101500R	4107	9625
Claims	143511	143500R	104600	101500R	4111	9628
Human Resources (Fletcher)						
Human Resources Client Support	143700	142000R	101107	104000R	4103	9622
Marketing						
Marketing Admin	143950	142000R	104950	104000R	4108	9626
Metro Operations (Powell)	142400R	142000R	104400R	104000R		
Metro Area Operations Admin	142401	142400R	104401	104400R	4531	9680
Metro Customer Service (Martinez)	142402R	142400R	104402R	104400R		
East Metro Customer Service	142402	142402R	104402	104402R	4561, 4562	9684
West Metro Customer Service	142403	142402R	104403	104402R	4570	9685
Metro Technical Services (Wernicke)	142410R	142400R	104410R	104400R		
Pressure Control	142411	142410R	104411	104410R	4542	9681
M-I-C	142412	142410R	104412	104410R	4541, 4543	9682
Survey & Corrosion	142413	142410R	104413	104410R	4545	9683
Metro Construction & Maintenance (Chapman)	142420R	142400R	104420R	104400R		
C & M Admin	142421	142420R	104421	104420R	4581	9686
C & M Coordination	142422	142420R	104422	104420R	4582	9687
Leak Sweep Coordination	142423	142420R	104423	104420R	4586	9688
C & M Production Support	142424	142420R	104424	104420R	4590	9689
Non-Metro Operations (Hardgrave)	142500R	142000R	104500R	104000R		
Non-Metro Area Operations Admin	142501	142500R	104501	104500R	4131	9642
North Region (Kelley)	142510R	142500R	104510R	104500R		
North Region Admin	142511	142510R	104511	104510R	4231	9654
North Region M-I-C East	142512	142510R	104512	104510R	4232	9655
North Region M-I-C West	142513	142510R	104513	104510R	4233	9656
North Region Survey & Corrosion	142514	142510R	104514	104510R	4234	9657
Athens Area	142515	142510R	104515	104510R	4235	9658
Greenville Area	142517	142510R	104517	104510R	4237	9659
Longview Area	142519	142510R	104519	104510R	4239	9660
Paris Area	142521	142510R	104521	104510R	4241	9661
Sherman Area	142523	142510R	104523	104510R	4243	9662
Sherman Area CS	142524	142510R	104524	104510R	4244	N/A
Wichita Falls Area	142525	142510R	104525	104510R	4245	9663
Wichita Falls Area CS	142526	142510R	104526	104510R	4246	N/A
South Region (Vacant)	142530R	142500R	104530R	104500R		
South Region Admin	142531	142530R	104531	142530R	4331	9664
South Region M-I-C East	142532	142530R	104532	142530R	4333	9666
South Region M-I-C West	142533	142530R	104533	142530R	4332	9665
South Region Survey & Corrosion	142534	142530R	104534	142530R	4334	9667
Bryan Area	142535	142530R	104535	104530R	4335	9668
Bryan Area CS	142536	142530R	104536	104530R	4336	N/A
Round Rock Area	142537	142530R	104537	104530R	4337	9669
Round Rock Area CS	142538	142530R	104538	104530R	4338	N/A
Teague Area	142539	142530R	104539	104530R	4339	9670
Temple Area	142541	142530R	104541	104530R	4341	9671

Mid-Tex/Atmos Pipeline-Texas Divisions

DeptIDs/Cost Centers

Organization	FIM Dept IDs				Atmos Cost Centers	
	ATMDS	Rolls up to	ATMPL	Rolls up to	080	180
Waco Area	142543	142530R	104543	104530R	4343	9672
Waco Area CS	142544	142530R	104544	104530R	4344	N/A
West Region (Martin)	142550R	142500R	104550R	104500R		
West Region Admin	142551	142550R	104551	104550R	4431	9673
West Region M-I-C	142552	142550R	104552	104550R	4432	9674
West Region Survey & Corrosion	142553	142550R	104553	104550R	4433	9675
Abilene Area	142554	142550R	104554	104550R	4434	9676
Abilene Area CS	142555	142550R	104555	104550R	4435	N/A
Kerrville Area	142556	142550R	104556	104550R	4436	9677
San Angelo Area	142558	142550R	104558	104550R	4437	9678
Step/Brw/East Area	142560	142550R	104560	104550R	4438	9679
Step/Brw/East Area CS	142561	142550R	104561	104550R	4439	N/A
Gas Storage (Trivedi)	142570R	142500R	104570R	104500R		
Gas Storage	142571	142570R	104571	104570R	4140, 4156	9643
Technical Services (Richards)	142200R	142000R	104200R	104000R		
Technical Services Admin	142201	142200R	104201	104200R	4106	9690
Gas Asset Management (Murdock)	141130R	142200R	101980R	104200R		
AIS System Planning	141130	141130R	101980	101980R	4141	9644
Info Mgmt HP Assets	141155	141130R	101981	101980R	4154	9652
Info Mgmt LP Assets	141153	141130R	104827	101980R	4153	9618
Pipeline Integrity Team	143826	141130R	104826	101980R	4144	9645
Right-of-Way	143825	141130R	104825	101980R	4155	9653
Support Services (Thigpen)	142100R	142200R	104100R	104200R		
Support Services Admin	142101	142100R	104101	104100R	4145	9646
Safety & Inspection (Schauwecker)	142102	142100R	104102	104100R	4147	9648
Technical Development (Kolkmeier)	142103	142100R	104103	104100R	4148	9649
SCADA/RTU (Sprinkle)	142104	142100R	104104	104100R	4149	9650
Gas Dispatch (Parks)	142105	142100R	104105	104100R	4150	9651
Work Management (Jackson)	142106	142100R	104106	104100R	4146	9647
Gas Engineering & Construction (Knights)	142300R	142200R	104300R	104200R		
Gas Engineering Services Admin	142301	142300R	104301	104300R	4129	9624
Gas Engineering Programs	142302	142300R	104302	104300R	4126	9640
Gas Engineering Non Metro	142303	142300R	104303	104300R	4127	9641
Gas Engineering Metro	142304	142300R	104304	104300R	4125	9639
Gas Engineering Metro New Serve	141217	142300R	104306	104300R	4128	9619
Gas Construction Management (Andrews)	142305	142200R	104305	104200R	4124	9638
Gas Measurement Services (Vinson)	141490R	142200R	101901R	104200R		
Gas Measurement Admin	141491	141490R	101943	101943R	4109	9627
Regional Measurement Managers	141491	141490R	101943	101943R	4109	9627
Gas Meter Shop	141492	141490R	101944	101943R	4123	9637
Gas Measurement Engineering	141498	141490R	101961	101943R	4122	9636
Regulatory & External Affairs (Yarbrough)	142220R	142000R	104220R	104000R		
Regulatory & External Affairs Admin	143800	142220R	104800	104220R	4104	9620
Communications	143803	142220R	104803	104220R	4117	9633
Community Relations	146460	142220R	104460	104220R	4113	9629
Compliance Monitoring & Reporting	142200	142220R	104200	104220R	4119	9635
Environmental	143804	142220R	104804	104220R	4118	9634
Gas Rates	143805	142220R	104805	104220R	4116	9632
Governmental Relations	143806	142220R	104806	104220R	4115	9631
Regulatory Accounting	143807	142220R	104807	104220R	4114	9630

**Mid-Tex/Atmos Pipeline-Texas Divisions
DeptIDs/Cost Centers**

Organization	FIM Dept IDs				Atmos Cost Centers	
	ATMDS	Rolls up to	ATMPL	Rolls up to	080	180
President - Atmos Pipeline-Texas	143800R	140008R	101075R	101006R		
President - Atmos Pipeline (Erskine)	143801	143800R	101261	101075R	N/A	9601
Business Systems Strategy & Support	143802	143800R	101150	101075R	4151	9615
Customer Service Activities (SLA)	140175	143800R				
 Gas Supply & Development (Jones)	140260R	143800R				
GS&D Director	140293	140260R			N/A	9602
GS&D Gas Supply and Planning	140296	140260R			N/A	9605
GS&D Contract Administration Supply	140298	140260R			N/A	9606
GS&D Marketing Manager Rollup	149300R	140260R				
GS&D Marketing Manager	149310	149300R			N/A	9603
GS&D Industrial Marketing	149320	149300R			N/A	9604
 Pipeline Marketing (Gordon)			101075R	101075R	N/A	9607
Transportation Services			101262	101075R	N/A	9607
 Gas Control (Reynolds)			101264R	101075R	N/A	
Gas Control Admin			101264	101264R	N/A	9612
Gas Scheduling			101265	101264R	N/A	9613
Gas Control Operations			101266	101264R	N/A	9614
 Gas Corporate						
GCBS	140053	LSGD	101053		4156	9610
Distribution	140000	140008R			4152	N/A
Oncor Group Admin	140031	140008R				
Asset Services Admin	142001	142000R	104001	104000R	4101	9621
Total Common	140005R	140008R				
General Office Staff	140098	140003R			4157	N/A
Common Distribution	140095	140003R			4120	N/A
Division Common	140090	140003R			4105	N/A
Fort Worth Environs RC	141807	140003R				
 Corporate Department LSP			101090		N/A	9608
General Office Staff			101098		N/A	9616

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Atmos Energy Corporation

Rate Divisions

Shared Services

002000 Shared Services General Office
012000 Call Center

Louisiana Division

007000 TransLa
023000 Trans La Meter Shop
077000 AE Louisiana - LGS
107000 AE Louisiana Overhead

West Texas Division

001000 Amarillo Transmission
003000 Amarillo City Plant Distribution
004000 Fritch & Sanford City Plant Distribution
005000 West Texas City Plant Distribution
006000 Dalhart City Plant Distribution
008000 Tex Div-West Texas Rural Irrigation
010000 Tex Div
011000 Fain 10"
013000 Amarillo Rural Distribution
014000 Non-Regulated Industrial
015000 Regulated Industrial
016000 Lubbock City Plant
017000 Dalhart Rural Distribution
018000 Dalhart Rural Irrigation
019000 Tex Div- Triangle Pipeline
021000 West Texas Rural Distribution
022000 Tex Div Meter Shop

Kentucky Division

009000 WKG

Mid States Division

070000 Kirksville
071000 Butler
072000 Southeast Missouri
088000 Central Region
089000 Southern Region
090000 Eastern Region Admin
091000 Division office
092000 Illinois
093000 Tennessee
095000 Georgia
096000 Virginia
097000 Missouri
098000 Iowa
099000 Fort Benning System

Elimination Divisions

979000 Amarillo Elimination

Mississippi Valley Gas

170000 MVG

Mid Tex Division

190000 Mid Tex Division

Colorado/Kansas Division

024000 Greeley Meter Shop
029000 Missouri
030000 GGC/Denver Company Office
031000 Colorado ADM
033000 Northeast Colorado
034000 Northwest & Central Colorado
035000 Southeast Colorado
036000 Southwest Colorado
037000 Central Colorado
038000 Cortez
040000 CNG
041000 Buena Vista Division
080000 Kansas ADM
081000 GGC-Kansas
082000 Kaw Valley
083000 Central Kansas
084000 Cane
085000 Eastern Kansas
086000 Southwest Kansas

Non Utility

042000 Atmos Cng
047000 Cng Trans La Cng
050000 Egasco
052000 TLGP
053000 AEP
054000 Enemart Energy Services Trust
055000 Corporate-AES
056000 TLIG-LGSI
057000 TLGP-LGSN
058000 TLGP-Pine Pipeline JV
059000 TLIG
700000 Atmos Pipeline - Texas
800000 Storage-Corporate
810000 TransLa Energy Services
811000 WKG Energy Services
812000 United Cities Energy Services
813000 Greeley Energy Services
814000 Energas Energy Services Trust
815000 Atmos Energy Marketing LLC
817000 WKG Storage Inc
818000 Atmos Pipeline & Storage Inc (Formerly A
820000 AEHI Corporate

980000 Triangle Elimination
981000 Atmos Energy Corporation Cons (Elim)
982000 Atmos Energy Company (BU Elim)
983000 Atmos Storage (Elim)
984000 Atmos Energy Services (Elim) Atmos Storage
985000 Enertrust Inc. (Elim)
986000 Atmos Energy Marketing (Elim)
987000 Other Operating Companies (Elim)
988000 Tex Div Enermart (Elim)

821000 Woodward Corporate
822000 TLGS-Corporate
823000 TLIG-Corporate
824000 WMLLC Franklin
825000 WMLLC Owensboro
826000 WMLLC New Orleans
870000 Utility Services
880000 Rental
890000 Atmos Power Systems (Formerly Leasing)
910000 AEM Intracompany Elims
930000 MS Energy

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CAPD 2-21

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

21. Please identify and explain the Company's expectations with respect to future removal requirements and markets for retired equipment and materials. Please provide the basis for these expectations.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

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

Witness: G. Waller

CAPD 2-22

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

22. Please explain how the Company accounts for third party reimbursements and how they are reflected in the Depreciation Studies. If third-party reimbursements were excluded from the net salvage studies, was the related retirement also excluded from the life studies?

Response:

Subject to and without waiving its general objections, the Company responds as follows

Third party reimbursements are credited to construction work orders, and as such are incorporated in the Company's books and records. No third party reimbursements were excluded from the net salvage studies.

Witness: D. Roff

CAPD 2-23

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

23. For calendar year 2006 and for the test year ended May 31, 2007 in this case, please identify the amount and proportion of each account that was (will be) capitalized as overhead to construction and the proportion and amount that was treated as an annual expense.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

As related to power-operated equipment, stores equipment, and tools shop and garage equipment:

	Calendar Year 2006		Test Year Jan 07 - May 07	
	\$\$	%	\$\$	%
39600 Annual Expense	\$11,201.64	15.0%	\$3,543.56	15.0%
39300 Annual Expense	\$932.37	47.7%	\$379.96	50.7%
39400 Annual Expense	\$14,924.26	47.0%	\$6,230.82	50.7%
 39600 Capitalized as Overhead To Construction	 \$63,476.05	 85.0%	 \$20,080.13	 85.0%
39300 Capitalized as Overhead To Construction	\$1,023.77	52.3%	369.44	49.3%
39400 Capitalized as Overhead To Construction	<u>\$16,815.88</u>	<u>53.0%</u>	<u>\$6,058.31</u>	<u>49.3%</u>
TOTAL	\$108,373.97	100%	\$36,662.22	100%

Witness: D. Meziere

CAPD 2-24

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

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

Response:

Subject to and without waiving its general objections, the Company responds as follows:

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

Witness: D. Roff

CAPD 2-25

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

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

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Price level changes are automatically reflected at the time of retirement. The expectation is that the proportion of cost of removal incurred today will be similar in the future. The Company has no reason to expect that inflation will suddenly cease and believes that these historic proportions are the best way to determine future levels of cost of removal.

Additionally, the appropriate methodology is outlined on page 18 of the NARUC Public Utility Depreciation Practices Book.

Witness: D. Roff

CAPD 2-26

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

26. Please state whether the company's capital and construction budgets for the next five years anticipate any change in the rate of retirements from any of the plant accounts. For each such instance, describe fully and quantify the change.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The company does not anticipate any change in the rate of retirements from any of the plant accounts

Witness: E. Napier

CAPD 2-27

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

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

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please reference CAPD DR2-27 ATT

Witness: J. Cagle

Atmos Energy Corporation
Shared Services Reserve Rollforward
CAPD - DR2 - 27

Account	1999	Depr.	Refirements	Salvage	Cost of	Transfers/	2000	Depr.	Refirements	Salvage	Cost of	Transfers/	2001
Division 002	Reserve	Expense			Removal	Adjustments	Reserve	Expense			Removal	Adjustments	Reserve
390.09	1,728,714	444,915	(270,911)				1,902,719	508,762				577,000	2,988,481
391.00	1,614,667	184,779					1,799,446	253,187				766,790	2,819,424
391.02	105,221	8,389	(40,838)	4,700			77,474	5,562					83,036
391.03	1,004,596	25,295					1,029,891	25,415					1,055,306
392.00	36,116	1,568					37,682	152	(18,798)	7,393			26,430
393.00	6,488	508					7,105	1,230					8,335
394.00	35,413	3,304					38,717	2,203					40,920
395.00	-	5,715					5,715					(5,715)	-
397.00	700,349	72,223					772,572	185,998			1,045,061		2,003,631
398.00	195,253	33,289					228,542	32,559			5,715		266,816
399.00	5,042	9,493					14,535	11,857					26,392
399.01	-	41,394					41,394	314,133					2,194,386
399.02	-	10,334					10,334	214,943					1,851,995
399.03	-	1,718					1,718	10,838					56,325
399.04	1,006,842	88,623					1,095,465		(4,505)				1,095,465
399.05	647,214	184,105	(7,417)	4,974			828,875	183,041					1,007,411
399.06	2,840,579	757,513	(2,832)	2,955			3,398,214	934,714					5,832,222
399.07	892,949	90,393					983,336	83,048					1,183,608
399.08	10,974,541	4,250,265	(8,032,596)				7,192,209	5,334,368					21,013,167
399.09	2,539,906	247,615					2,787,521	244,767	(1,576,780)				1,455,498
399.24	-	-					-	482,564					4,958,949
Total Div. 002	24,133,893	6,461,534	(8,354,592)	12,628	-	-	22,253,464	8,829,328	(1,800,081)	7,393	-	20,457,690	49,947,794
Division 012													
390.09	-	-					-	-					-
391.00	-	-					-	-					-
397.00	-	-					-	-					-
398.00	-	-					-	-					-
399.00	-	-					-	-					-
399.01	-	-					-	-					-
399.02	-	-					-	-					-
399.03	-	-					-	-					-
399.06	-	-					-	-					-
399.07	-	-					-	-					-
399.08	-	-					-	-					-
399.24	-	-					-	-					-
Total Div. 012													
Total SSU	24,133,893	6,461,534	(8,354,592)	12,628	-	-	22,253,464	8,829,328	(1,800,081)	7,393	-	20,457,690	49,947,794

Atmos Energy Corporation
Shared Services Reserve Rollforward
CAPD - DR2 - 27

Account Division 002	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2002 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2003 Reserve
390.09	729,687					3,718,167	748,014					4,466,181
391.00	463,782					3,283,206	410,820					3,694,026
391.02						83,036	(29,671)					53,365
391.03	25,552					1,080,858	21,478					1,102,336
392.00						26,430						26,430
393.00						8,335	(1,597)					6,738
394.00						40,920	(6,704)					32,216
395.00												
397.00	582,793					2,586,424	753,820					3,340,244
398.00	35,519					302,335	28,817	(56,636)				274,516
399.00	71,762					98,154	29,648	(8,144)				119,658
399.01	1,075,479					3,289,865	1,174,216					4,464,081
399.02	845,185					2,687,178	803,413					3,500,591
399.03	31,351					87,675	32,531					120,207
399.04						1,095,465						1,095,465
399.05	153,830					1,161,241						1,161,241
399.06	1,479,374				(372)	7,311,224	1,017,906	(6,189,732)				2,139,398
399.07	204,818				34,185	1,402,612	326,385	(861,539)				867,457
399.08	8,759,328					29,772,495	9,902,239	(9,673,067)				30,101,667
399.09	199,564					1,655,062	251,814					1,906,876
399.24	1,930,255					6,889,203	1,608,546					8,497,748
	16,588,278				33,813	66,569,886	17,089,674	(16,689,117)				66,950,442
Total Div. 002												
Division 012												
390.09												
391.00												
397.00												
398.00												
399.00												
399.01												
399.02												
399.03												
399.06												
399.07												
399.08												
399.24												
Total Div. 012												
Total SSU	16,588,278				33,813	66,569,886	17,089,674	(16,689,117)				66,950,442

Amos Energy Corporation
Shared Services Reserve Rollforward
CAPD - DR2 - 27

Account	Depr.	Retirements	Salvage	Cost of	Transfers/	2004	Depr.	Retirements	Salvage	Cost of	Transfers/	2005
Division 002	Expense			Removal	Adjustments	Reserve	Expense			Removal	Adjustments	Reserve
390.09	688,867					5,155,048	702,389					5,857,417
391.00	482,163				2,196,132	6,372,321	551,000					6,923,321
391.02						53,365						53,365
391.03	24,351					1,126,687	30,256					1,156,943
392.00						28,430						28,430
393.00						8,738						8,738
394.00	242					32,458	721					33,179
395.00												
397.00	1,080,652	(34,015)	29,716		931,445	5,358,042	1,302,685					6,660,726
398.00	32,079					306,595	37,579					344,174
398.00	33,461					153,119	32,773					185,892
399.01	1,379,579					5,823,660	1,402,093					7,225,753
399.02	964,648					4,465,239	989,368					5,454,608
399.03	73,833					194,040	107,124					301,165
399.04						1,095,465						1,095,465
399.05						1,161,241						1,161,241
399.06	894,771					3,034,169	1,088,004					4,132,174
399.07	336,117					1,203,574	387,546					1,571,121
399.08	7,004,873					37,106,540	6,564,441					43,670,981
399.09	188,891					2,105,567	427,274					2,532,841
399.24	1,823,662					10,821,431	1,905,089					12,228,519
	15,028,010	(34,015)	29,716	-	3,127,577	85,101,730	15,518,321	-	-	-	-	100,620,051
Total Div. 002												
Division 012												
390.09						-						-
391.00						-						-
397.00						-						-
398.00						-						-
399.00						-						-
399.01						-						-
399.02						-						-
399.03						-						-
399.06						-						-
399.07						-						-
399.08						-						-
399.24						-						-
Total Div. 012												
Total \$50	15,028,010	(34,015)	29,716	-	3,127,577	85,101,730	15,518,321	-	-	-	-	100,620,051

Atmos Energy Corporation
Shared Services Reserve Rollforward
CAPD - DR2 - 27

Account	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2006 Reserve
Division 002						
390.09	683,215				(1,255,688)	5,294,963
391.00	510,624	(1,420,965)			(42,517)	5,970,463
391.02		(27,985)			5,787	31,167
391.03	4,044	(724,682)			2,854	439,159
392.00					132	26,562
393.00	(251)	(6,063)			334	756
394.00		(25,359)			1,819	9,639
395.00						
397.00	923,846				(6,622,043)	962,529
398.00	40,605				- (2,606)	392,173
398.00	20,700				(196,858)	9,734
399.01	1,190,911				(6,994,952)	1,481,712
399.02	751,992				(5,642,815)	563,774
399.03	203,757				(172,992)	331,930
399.04					7,633	1,103,096
399.05					8,083	1,169,324
399.06	1,213,391				(1,233,316)	4,112,249
399.07	394,128				(1,076,789)	899,480
399.08	5,699,086				(31,818,326)	17,551,741
399.09	205,608				(35,644)	2,702,805
399.24	1,143,516				(13,370,036)	0
Total Div. 002	12,965,161	(2,205,054)	-	-	(98,376,896)	43,003,260
Division 012						
390.09	100,126				1,142,436	1,242,565
391.00	1,196				8,180	9,376
397.00	730,588				6,503,118	7,233,686
398.00	55				226	281
399.00	13,729				191,266	204,995
399.01	608,624				6,716,126	7,324,750
399.02	431,834				5,472,862	5,904,716
399.03	28,636				165,983	194,619
399.06	239,569				1,086,958	1,326,527
399.07	154,078				1,016,070	1,170,147
399.08	2,761,347				30,179,256	32,940,603
399.24	830,567				13,139,352	13,969,919
Total Div. 012	5,900,529	-	-	-	65,621,854	71,522,383
Total SSU	18,865,690	(2,205,054)	-	-	(2,755,044)	114,525,643

Atmos Energy Corporation
Tennessee Div 93 - Reserve Rollforward
CAPD - DR2 - 27

	Account	2002 Reserve
302.00		190,893
303.00		-
304.00		175,917
305.00		64,372
319.00		322,454
365.10		729,629
365.20		17,299
366.00		899
366.02		(0)
367.01		1,143,111
369.00		206,235
374.00		436,426
374.02		-
375.00		195,417
376.00		72,320
376.01		12,355,861
376.02		41,197,640
378.00		2,786,271
379.00		582,096
380.00		19,348,500
381.00		4,738,662
382.00		5,289,789
383.00		1,371,108
385.00		6,807
387.00		-
389.00		10,051
390.00		293,514
390.03		8,212
390.09		329,160
391.00		181,450
392.00		1,738,881
393.00		18,224
394.00		525,561
395.00		511,116
396.03		115,029
396.04		274,869
396.05		-
397.00		76,477
397.01		72,238
397.02		59,076
397.05		8,798
398.00		4,000
399.00		1,845
399.01		3,018
399.06		930,449
399.07		382,052
Grand Total		<u>96,776,325</u>

Atmos Energy Corporation
Tennessee Div 93 - Reserve Rollforward
CAPD - DR2 - 27

Account	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2003 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments
302.00	10,054					200,946	12,064				
303.00						7,044					
304.00		(175,917)	6,243	801		1,128					
305.00	712	(69,299)	4,739	605		(227,484)					
319.00	6,530	(615,352)	52,215	6,668		729,629					
365.10						24,093	8,152				
365.20	6,794					976	93				
366.00	78					(0)					
366.02						1,498,844	340,821				
367.01	355,733					255,246	58,814				
369.00	49,012					488,388	47,130				
374.00	51,962										
374.02											
375.00	13,015					208,431	15,374				
376.00	11,034					83,354	26,552				
376.01	832,438	(32,773)		(56,805)		13,098,721	1,054,676	(653,745)		(66,927)	
376.02	3,745,553	(27,225)		224		44,916,193	2,971,756	(285,336)	3,280	(5,769)	
378.00	173,250					2,959,521	213,855				
379.00	33,995					616,081	42,803				
380.00	2,274,467	(217,455)		(77,128)		21,328,385	2,947,049	(193,210)	40	(42,656)	
381.00	351,436	(10,296)		(4,361)		5,075,443	429,632	(4,414)		(4,830)	
382.00	609,528	(131,291)		(80,408)		5,706,819	799,274	(34,322)		(19,578)	
383.00	102,482					1,473,590	126,116				
385.00	4,904					13,711	8,974				
387.00							64				
389.00						10,051					
390.00	11,581					305,095	13,743				
390.03	3,307					11,519	4,928				
390.09	44,227					373,387	9,944				
391.00	22,184					203,834	28,124				
392.00	53,834	(635,673)	880	3,800		1,161,522	8,656	(108,437)	9,440	307	58,102
393.00	2,024					20,248	2,429				
394.00	71,705	(650,674)				(53,407)	38,415	(1,511)			
396.00	52,506					563,622	58,513	(14,484)			
396.03	6,552					121,581	14,324				
396.04	28,795	(339,997)				(36,333)	31,481				
396.05							617				
397.00	10,939					87,415	13,698				
397.01	9,973					82,211	11,987				
397.02	5,889					64,966	7,067				
397.05	2,189					10,987	2,627				
398.00	5,270					9,270	14,078				
399.00	1,287					2,932	2,945				
399.01		(2,160)				858					
399.06	125,461	(6,995)				1,048,915	151,054				
399.07	41,814					423,866	51,308				
Grand Total	9,132,514	(2,915,107)	64,077	(186,602)	-	102,871,207	9,569,117	(1,285,462)	12,760	(139,494)	58,102

Alamos Energy Corporation
Tennessee Div 93 - Reserve Rollforward
CAPD - DR2 - 27

Account	2004 Reserve
302.00	213,010
303.00	-
304.00	7,044
305.00	1,128
319.00	(227,484)
365.10	729,629
365.20	32,245
366.00	1,069
366.02	(0)
367.01	1,839,665
369.00	314,080
374.00	535,518
374.02	-
375.00	223,805
376.00	109,906
376.01	13,436,005
376.02	47,596,842
378.00	3,173,376
379.00	658,893
380.00	24,039,567
381.00	5,495,830
382.00	6,451,992
383.00	1,599,706
385.00	22,685
387.00	64
389.00	10,051
390.00	318,838
390.03	16,447
390.09	383,331
391.00	231,758
392.00	1,129,590
393.00	22,677
394.00	(16,503)
395.00	607,651
396.03	135,905
396.04	(4,852)
396.05	617
397.00	101,113
397.01	94,178
397.02	72,033
397.05	13,613
398.00	23,348
399.00	5,877
399.01	858
399.06	1,199,969
399.07	475,174
Grand Total	<u>111,076,231</u>

Account	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2005 Reserve	Depr. Expense	Retirements	Salvage	Cost of Removal	Transfers/ Adjustments	2006 Reserve
302.00	12,064					225,074	12,064				0	237,139
303.00						-						7,044
304.00					(7,044)	1,128						1,128
305.00						(227,484)						(227,484)
319.00						729,629						729,629
365.20	8,293					40,538	8,340					48,879
366.00	93					1,162	93					1,255
366.02						(0)						(0)
367.01	340,821					2,160,487	340,821					2,521,308
369.00	58,814					372,874	58,814					431,687
374.00						535,518					(458,208)	77,310
374.02						-					458,208	458,208
375.00	15,374					239,179	15,374					254,553
376.00	36,596	(6,878)				139,614	44,605					184,219
376.01	1,132,726	(23,039)		(17,284)		14,528,408	1,183,187					15,060,670
376.02	3,087,660	(9,371)		(1,005)	(28,204)	50,645,922	3,250,292	(299,871)	36	(350,878)	(212)	53,882,240
378.00	215,411					3,388,787	223,435	(11,927)	197	(30,447)	28,204	3,612,222
379.00	39,374					698,267	54,047					752,315
380.00	3,145,640	(275,890)	50	(19,179)		26,890,187	3,398,459	(372,314)	44	(63,798)		29,852,579
381.00	437,524	(33,595)		22		5,899,782	443,822					6,343,604
382.00	880,387	(15,312)		(12,501)		7,304,566	929,121	(118,001)	7	(34,207)	(99)	8,081,388
383.00	131,684					1,731,389	134,138					1,965,827
385.00	10,896					33,581	11,956					45,537
387.00	190					253	95				(348)	-
388.00						10,051						10,051
390.00	15,834				2,289	336,961	22,378				(3,666)	355,674
390.03	2,163				836	19,446	1,242				(836)	19,852
390.09	4,365				(34,283)	353,413	3,314				34,283	391,010
391.00	39,882					271,640	42,029	(341,438)				(27,770)
392.00	2,989			349	(85,235)	937,159		(498,504)	3,541		89,397	531,592
393.00	2,429	(112,694)	2,160			25,106	2,114	(8,819)				18,401
394.00	39,183					22,680	34,381	(272,224)		(25)	348	(214,340)
396.00	61,782				21,685	691,098	44,854	(670,213)	500		(21,685)	44,073
396.03	14,324				26,695	176,923	11,543	(205,018)			(26,695)	(43,246)
396.04	43,114				85,770	124,032	32,321	(348,457)			(85,770)	(277,873)
396.05	1,217					1,834	1,223					3,056
397.00	15,827					116,940	15,955					132,895
397.01	11,967					106,145	11,967					118,112
397.02	7,067						7,067					86,167
397.05	2,627					79,100	2,627					18,867
398.00	24,971					16,240	2,627					80,376
399.00	3,295				-	48,319	32,057					12,423
399.01	125					9,172	3,251					1,150
399.06	12,573				-	983	167					1,212,543
399.07	12,525				-	1,212,543						487,700
Grand Total	9,571,799	(476,779)	2,210	(49,599)	(17,512)	120,406,349	10,377,153	(3,146,788)	4,326	(479,355)	19,996	127,181,671

CAPD 2-28

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

28. If not provided in the work papers, please provide the retirement rate analysis ranking of best-fit life/curve combinations for each account. For any accounts where Mr. Roff did not base his service life/curve selection on the results of his retirement rate analysis, explain why he did not. Also, explain in detail how each service life/curve combinations was selected.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The retirement rate analysis of life/curve combinations and basis for live/curve selections is contained in the workpapers, which were provided in response to data request CAPD DR 1-047.

Witness: D. Roff

CAPD 2-29

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

29. Please provide copies of any and all actuarial, semi-actuarial studies, and life extension studies prepared by the Company since the last depreciation study(ies). Life extension refers to any program, maintenance or capital, designed to extend lives and/or increase capacity of existing plant. Identify the functions to which these studies relate.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

There were no actuarial or semi-actuarial studies prepared by the Company since the last depreciation study. Additionally, no formal life extension studies have been conducted by the Company. However, as a normal operational practice, certain tasks are performed that naturally extend the life of existing plant assets.

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

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

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

Witness: D. Roff/E. Napier

CAPD 2-30

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

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

Response:

Subject to and without waiving its general objections, the Company responds as follows:

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

Witness: D. Roff

CAPD 2-31

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

31. Please provide the ARO/ARC calculations for each of ATMOS's property accounts assuming that ATMOS has legal ARO's for all of its plant.

Response:

In addition to its general objections, Atmos objects to this request on the grounds that it is irrelevant and assumes facts not in evidence. Atmos further objects to the request that it is to create the referenced calculations.

CAPD 2-32

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

32. Please provide all manuals, guidelines, memoranda or other documentation that deal with the Company's policies with regard to the physical removal of retired mains and, separately, services from the ground as opposed to capping these pipes and leaving them in place. Include in your response a narrative explanation of typical Main and Service replacement project with a sample work order showing the retirement of gas main.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

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

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

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

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

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

service. Again, this minimizes clean-up and limits our disturbance in customers yards as much as possible.

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

Please see the response to CAPD DR 2-020.

Witness: E. Napier

CAPD 2-33

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

33. Please explain the process by which the labor associated with Mains and Services replacement projects is split between the new asset and cost of removal. Please identify and explain the three largest Mains and Services replacement projects currently taking place.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

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

As mandated in Director Miller's Motion regarding Docket No. 05-00258, Atmos Energy is required to replace 45,000 feet of bare steel annually in Tennessee. There are approximately 77 individual bare steel replacement projects to be completed in 2007. Of these, the three largest are 1,800 feet in Morristown; 1,740 feet in Johnson City; and 1,150 feet in Elizabethton.

Witness: E. Napier

CAPD 2-34

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

34. Please provide a summary of the last 10 years of Mains and Services additions, up to and including 2006. Identify on a year-by-year basis the new additions vs. replacement additions. Please explain any anticipated changes to these proportions.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please see below for a summary of new and replacement mains and services. Records for service lines are only available from our database beginning in 1999. New mains average between 80-90% of total, while new services are generally 90% of total. There are no anticipated changes in these proportions.

Year	New Main (ft.)	New Services	Replaced Main (ft.)	Replaced Services
1997	421,787		44,449	
1998	360,595		63,634	
1999	365,734	4,227	32,293	501
2000	204,934	5,255	30,375	423
2001	192,868	3,148	22,095	563
2002	309,282	3,031	39,212	272
2003	273,121	4,515	33,412	435
2004	207,015	4,432	52,054	476
2005	310,293	3,836	61,748	391
2006	317,759	3,759	65,904	352
Grand Total	2,963,388	32,203	445,176	3,413
Average	296,339	4,025	44,518	427

Witness: E. Napier

CAPD 2-35

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

35. Please provide a summary of all Mains and Service Replacement projects during 2006. Separately identify all major costs, including the removal of the existing Main and/or Service.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please reference CAPD DR2-35ATT

Witness: E. Napier

Atmos Energy Corporation
Docket No. 07-00105
DR Item 35
Tennessee Division (093) Mains and Services Replacement Projects Calendar Year 2006
Witness: Ernie Napier

Sum of amount		account			
Budget Category	project	Project name	task	Task Name	Grand Total
Public Improvements	050.16271	050.MAV.FIVE POINT	01202	Mains pe 2"	18,700.07
			98000	Retire	(14.68)
	050.16271	Total			18,700.07
	050.16883	050.fra.McEwen Interchange	01106	Mains stl 6"	18,422.68
			01108	Mains stl 8"	15,539.94
			01112	Mains stl 12"	10,784.85
			37400	Land & Land Rights	16,232.29
			37800	Meas & Reg Sta	2,065.25
			98000	Retire	3,042.60
			98300	Reimburse	-
Public Improvements	050.16883	Total			63,045.01
	050.17190	050.TRI.BROAD ST. BRIDGE RELO	01104	Mains steel 4"	9,584.36
			98000	Retire	1,241.56
	050.17190	Total			9,584.36
	050.17514	NRS-BR 1410 VOLUNTEER PKWY	98000	Retire	-
	050.17514	Total			-
	050.17517	050.MUR.OLD NASHVILLE HWY RELO	01104	Mains steel 4"	18,572.12
			01108	Mains stl 8"	189,202.89
			98000	Retire	1,213.78
	050.17517	Total			207,775.01
Public Improvements	050.17701	050.TRI.G.WOODLAND TO ROSEDALE	01204	Mains pe 4"	299,104.45
			98000	Retire	8,228.01
	050.17701	Total			89,649.03
	050.17702	050.TRI.G.ROSEDALE TO B. KATE	01204	Mains pe 4"	57,105.87
			98000	Retire	4,677.07
	050.17702	Total			57,105.87
	050.17812	050.mav.Ionas dr	01202	Mains pe 2"	21,852.36
			98000	Retire	478.69
	050.17812	Total			21,852.36
	050.17880	050.UC.Bare Pipe Retirement	01202	Mains pe 2"	6,560.61
System Improvements			98000	Retire	834.09
	050.17880	Total			6,560.61
				834.09	7,394.70

050.17951	050.TRI. E. D. ST. L/S 26	01204 98000	Mains pe 4" Retire	36,321.12	3,072.07	36,321.12	3,072.07	36,321.12	3,072.07
050.17951	Total			-	3,072.07	36,321.12	3,072.07	36,321.12	3,072.07
System Improvements Total									
050.16096	050.MAV.WALES AVE. REPL.	01202 98000	Mains pe 2" Retire	488.10	(1.81)	488.10	(1.81)	488.10	(1.81)
050.16096	Total			488.10	(1.81)	488.10	(1.81)	488.10	(1.81)
050.16103	050.MAV.GILL ST. REPLACEMENT	01202 98000	Mains pe 2" Retire	4,872.61	(320.36)	4,872.61	(320.36)	4,872.61	(320.36)
050.16103	Total			4,872.61	(320.36)	4,872.61	(320.36)	4,872.61	(320.36)
050.16854	050.MAV.YOUNG AVENUE	01202 98000	Mains pe 2" Retire	69.32	(12.46)	69.32	(12.46)	69.32	(12.46)
050.16854	Total			69.32	(12.46)	69.32	(12.46)	69.32	(12.46)
050.16855	050.MAV.S.CEDAR	01202 98000	Mains pe 2" Retire	1,719.65	(2.64)	1,719.65	(2.64)	1,719.65	(2.64)
050.16855	Total			1,719.65	(2.64)	1,719.65	(2.64)	1,719.65	(2.64)
050.16889	050.MAV.LINDSAY STREET	01202 98000	Mains pe 2" Retire	479.94	(230.81)	479.94	(230.81)	479.94	(230.81)
050.16889	Total			479.94	(230.81)	479.94	(230.81)	479.94	(230.81)
050.16891	050.MAV.SANDERSON ST.	01202 98000	Mains pe 2" Retire	2,676.11	(230.14)	2,676.11	(230.14)	2,676.11	(230.14)
050.16891	Total			2,676.11	(230.14)	2,676.11	(230.14)	2,676.11	(230.14)
050.16918	050.TRI.ALLEY NEW TO BAXTER	01202 98000	Mains pe 2" Retire	8,629.24	(13.56)	8,629.24	(13.56)	8,629.24	(13.56)
050.16918	Total			8,629.24	(13.56)	8,629.24	(13.56)	8,629.24	(13.56)
050.16922	050.MAV.GLASCOCK(E.)	01202 98000	Mains pe 2" Retire	299.92	(410.46)	299.92	(410.46)	299.92	(410.46)
050.16922	Total			299.92	(410.46)	299.92	(410.46)	299.92	(410.46)
050.16983	050.TRI.MILLIGAN @ SR 359	01204 98000	Mains pe 4" Retire	(44,834.61)	(6.46)	(44,834.61)	(6.46)	(44,834.61)	(6.46)
050.16983	Total			(44,834.61)	(6.46)	(44,834.61)	(6.46)	(44,834.61)	(6.46)
050.16988	050.MAV.LOCUST & POPLAR	01202 98000	Mains pe 2" Retire	6,268.12	(562.69)	6,268.12	(562.69)	6,268.12	(562.69)
050.16988	Total			6,268.12	(562.69)	6,268.12	(562.69)	6,268.12	(562.69)
050.16989	050.MAV.MAPLE & BIRCH REPL.	01202 98000	Mains pe 2" Retire	5,627.84	(1,024.50)	5,627.84	(1,024.50)	5,627.84	(1,024.50)
050.16989	Total			5,627.84	(1,024.50)	5,627.84	(1,024.50)	5,627.84	(1,024.50)
050.16991	050.MAV.FORD & CEDAR REPL.	01202 98000	Mains pe 2" Retire	1,584.85	(79.27)	1,584.85	(79.27)	1,584.85	(79.27)
050.16991	Total			1,584.85	(79.27)	1,584.85	(79.27)	1,584.85	(79.27)

050.16992	050.MAV.WRIGHT ST. REPL.	01202 98000	Mains pe 2" Retire	8,717.90 (31.18)	8,717.90 (31.18)	8,717.90 (31.18)
050.16992	Total					
050.16997	050.TRI.WAT.AVE.& E. G ST.	01202 98000	Mains pe 2" Retire	811.76 (7.02)	811.76 (7.02)	811.76 (7.02)
050.16997	Total					
050.16999	050.TRI.G. WILLIAMS TO TAYLOR	01204 98000	Mains pe 4" Retire	8,842.28 (6.46)	8,842.28 (6.46)	8,842.28 (6.46)
050.16999	Total					
050.17011	050.MAV. B AVE. REPLACEMENT	01202 98000	Mains pe 2" Retire	1,972.60 (153.31)	1,972.60 (153.31)	1,972.60 (153.31)
050.17011	Total					
050.17012	050.MAV.LINCOLN ST. REPL	01202 98000	Mains pe 2" Retire	289.35 (262.29)	289.35 (262.29)	289.35 (262.29)
050.17012	Total					
050.17055	050.TN.ColumbiaIntegFunct2006	01102 01202 01204 01206 01980 02101 02201 02980 19800 19900 38200 38298	Mains 2" steel Mains pe 2" Mains pe 4" Mains pe 6" Mains Retire Services stl 1" Services pe <=1" Service retire Leak Clamps Anodes Meter Loops Retire Mtr Loop	3,803.03 18,980.33 1,977.25 (237.14) 60.78 17.85 41,933.02 1,843.37 32,744.46 8,242.24 11,311.10 8,500.03	3,803.03 18,980.33 1,977.25 (237.14) 60.78 17.85 41,933.02 1,843.37 32,744.46 8,242.24 11,311.10 8,500.03	3,803.03 18,980.33 1,977.25 (237.14) 60.78 17.85 41,933.02 1,843.37 32,744.46 8,242.24 11,311.10 8,500.03
050.17055	Total					
050.17057	050.TN.FranklinIntegFunct2006	01102 01106 01108 01202 01204 01980 02201 02980 19900 38200 38298	Mains 2" steel Mains stl 6" Mains stl 8" Mains pe 2" Mains pe 4" Mains Retire Services pe <=1" Service retire Anodes Meter Loops Retire Mtr Loop	118,772.14 1,611.67 852.49 4.93 10,131.82 (4,801.41) 56,644.36 4,321.94 3,997.13 16,570.24 2,649.01	118,772.14 1,611.67 852.49 4.93 10,131.82 (4,801.41) 56,644.36 4,321.94 3,997.13 16,570.24 2,649.01	118,772.14 1,611.67 852.49 4.93 10,131.82 (4,801.41) 56,644.36 4,321.94 3,997.13 16,570.24 2,649.01
050.17057	Total					

050.17059	050. TN. Marywill IntegFunct2006	01102	Mains 2" steel	1.46	1.46	
		01108	Mains stl 8"	464.33	464.33	
		01202	Mains pe 2"	10,313.72	10,313.72	
		01204	Mains pe 4"	20,439.39	20,439.39	
		01208	Mains pe 8"	751.89	751.89	
		01980	Mains Retire	1,152.24	1,152.24	
		02101	Services stl 1"	1,253.40	1,253.40	
		02201	Services pe <=1"	83,011.11	83,011.11	
		02980	Service retire	14,880.82	14,880.82	
		19800	Leak Clamps	33,506.40	33,506.40	
		19900	Anodes	1,517.71	1,517.71	
		38200	Meter Loops	16,950.57	16,950.57	
		38298	Retire Mtr Loop	1,951.32	24,219.97	26,171.29
050.17059 Total				170,161.30	40,253.03	210,414.33
050.17061	050. TN. Morristown IntegFunct2006	01102	Mains 2" steel	158.08	158.08	
		01104	Mains steel 4"	22.27	22.27	
		01202	Mains pe 2"	12,755.36	12,755.36	
		01204	Mains pe 4"	47.08	47.08	
		01980	Mains Retire	1,333.58	1,333.58	
		02101	Services stl 1"	787.18	787.18	
		02201	Services pe <=1"	25,069.19	25,069.19	
		02202	Services pe 2"	800.58	800.58	
		02204	Services pe 4"	1,079.14	1,079.14	
		02980	Service retire	7,635.60	7,635.60	
		19800	Leak Clamps	47,085.34	47,085.34	
		19900	Anodes	2,799.78	2,799.78	
		38200	Meter Loops	27,362.66	27,362.66	
		38298	Retire Mtr Loop	9,376.46	9,376.46	
050.17061 Total				117,966.66	18,345.64	136,312.30
050.17063	050. TN. Murfreesboro IntegFunct2006	01102	Mains 2" steel	10,689.30	10,689.30	
		01104	Mains steel 4"	(7,685.73)	(7,685.73)	
		01108	Mains stl 8"	182.26	182.26	
		01112	Mains stl 12"	6,368.18	6,368.18	
		01202	Mains pe 2"	12,149.26	12,149.26	
		01204	Mains pe 4"	10,053.45	10,053.45	
		02101	Services stl 1"	(13,660.45)	(13,660.45)	
		02201	Services pe <=1"	160,818.08	160,818.08	
		02202	Services pe 2"	661.70	661.70	
		02204	Services pe 4"	301.40	301.40	
		02980	Service retire	1,847.87	1,847.87	
		19800	Leak Clamps	41,144.35	41,144.35	
		38200	Meter Loops	42,330.92	42,330.92	

		38298	Retire Mtr Loop		2,889.09	2,889.09
		98200	AIC	(1,000.00)	(1,000.00)	
050.17063	Total			262,352.72	4,736.96	267,089.68
050.17065	050. TN.ShelbyvilleInteg2006	01102	Mains 2" steel	2,057.80		2,057.80
		01103	Mains steel 3"	619.57		619.57
		01106	Mains stl 6"	402.99		402.99
		01202	Mains pe 2"	31,470.24		31,470.24
		01204	Mains pe 4"	6,004.71		6,004.71
		01206	Mains pe 6"	795.73		795.73
		01980	Mains Retire	528.86		528.86
		02101	Services stl 1"	0.60		0.60
		02102	Services stl 2"	485.59		485.59
		02201	Services pe <=1"	60,167.72		60,167.72
		02202	Services pe 2"	710.07		710.07
		02980	Service retire	2,822.01		2,822.01
		19700	Extended Coverage	6,076.37		6,076.37
		19800	Leak Clamps	38,150.11		38,150.11
		19900	Anodes	2,307.93		2,307.93
		38200	Meter Loops	14,806.58		14,806.58
		38298	Retire Mtr Loop	119.90	5,378.50	5,499.40
050.17065	Total			164,175.91	8,730.37	172,906.28
050.17067	050. TN.TrnCiteIntegFunc12006	01102	Mains 2" steel	2,276.21		2,276.21
		01103	Mains steel 3"	940.54		940.54
		01104	Mains steel 4"	59.07		59.07
		01106	Mains stl 6"	(16,923.01)		(16,923.01)
		0120125	Mains pe 1 1/4"	322.10		322.10
		01202	Mains pe 2"	111,060.85		111,060.85
		01204	Mains pe 4"	61,815.04		61,815.04
		01980	Mains Retire	6,827.95		6,827.95
		02201	Services pe <=1"	57,981.38		57,981.38
		0220125	Services pe 1.25"	235.82		235.82
		02204	Services pe 4"	0.16		0.16
		02980	Service retire	9,334.53		9,334.53
		19800	Leak Clamps	158,020.89		158,020.89
		19900	Anodes	22,543.75		22,543.75
		38200	Meter Loops	77,376.42		77,376.42
		38298	Retire Mtr Loop	3,557.57		3,557.57
050.17067	Total			475,709.22	19,720.05	495,429.27

050.17069	050. TN. Union City Integ Funct 2006	01202	Mains pe 2"	7,708.27	7,708.27	7,708.27
		01980	Mains Retire	2,864.06	2,595.16	5,449.22
		02101	Services stl 1"	2,281.88		2,281.88
		02102	Services stl 2"	311.86		311.86
		02201	Services pe <=1"	29,456.69		29,456.69
		02980	Service retire	5,152.16		5,152.16
		19800	Leak Clamps	25,627.10		25,627.10
		19900	Anodes	474.33		474.33
		38200	Meter Loops	26,474.18		26,474.18
		38298	Retire Mtr Loop	12,232.04		12,232.04
050.17069	Total			95,188.37	19,979.36	115,167.73
050.17075	050. TN. NRSouth Integ Funct 2006	01102	Mains 2" steel	285.47		285.47
		01104	Mains steel 4"	177.10		177.10
		01202	Mains pe 2"	16,180.78		16,180.78
		01204	Mains pe 4"	19.88		19.88
		01980	Mains Retire	265.60		265.60
		02201	Services pe <=1"	27,379.37		27,379.37
		02980	Service retire	3,341.31		3,341.31
		19700	Extended Coverage	509.02		509.02
		19800	Leak Clamps	32,809.19		32,809.19
		19900	Anodes	15,798.97		15,798.97
		38200	Meter Loops	39,716.31		39,716.31
050.17075	Total			132,876.09	3,606.91	136,483.00
050.17086	050. MOR. HILL & MAIN REPL.	01202	Mains pe 2"	1,212.09		1,212.09
		98000	Retire	(77.94)	(77.94)	(77.94)
050.17086	Total			1,212.09		1,134.15
050.17391	050. TRI. W. ELK @ HUDSON REPL.	01202	Mains pe 2"	1,971.55		1,971.55
		98000	Retire	449.71		449.71
050.17391	Total			1,971.55		2,421.26
050.17611	050. MOR. Algonquin Scenic @ Brown	01202	Mains pe 2"	123,945.31		123,945.31
		98000	Retire	593.87		593.87
050.17611	Total			123,945.31	593.87	124,539.18
050.17613	050. MAV. Benford Lane Repl	01202	Mains pe 2"	7,495.05		7,495.05
		98000	Retire	4,422.48		4,422.48
050.17613	Total			7,495.05		11,917.53
050.17732	050. TRI. E. 9th @ LESTER HARRIS	01202	Mains pe 2"	38,614.12		38,614.12
		98000	Retire	-	2,345.52	2,345.52
050.17732	Total			38,614.12	2,345.52	40,959.64
050.17733	050. TRI. W. HIGHLAND/KNOX REPL	01202	Mains pe 2"	43,117.91		43,117.91
		98000	Retire	4,246.42		4,246.42
050.17733	Total			43,117.91		47,364.33
050.17735	050. MAR. Willard Ave	01202	Mains pe 2"	9,315.70		9,315.70

050.17735 Total	98000	Retire	4,046.56	4,046.56	4,046.56
050.17771 050. TRI.OAKLAND/MYRTLE	01202	Mains pe 2"	9,315.70	4,046.56	13,362.26
	98000	Retire	24,128.01		24,128.01
050.17771 Total			24,128.01	2,062.05	2,062.05
050.17772 050. TRI.DIVISION ST.REPL.	01202	Mains pe 2"	31,972.22	2,062.05	26,190.06
	98000	Retire			31,972.22
050.17772 Total			31,972.22	2,920.43	2,920.43
050.17773 050. TRI.W. G, LINDA CIRCLE	01204	Mains pe 4"	62,287.01	2,920.43	34,892.65
	98000	Retire	(0.00)	5,915.43	62,287.01
050.17773 Total			62,287.01	5,915.43	5,915.43
050.17775 050. TRI.MILLIGAN RIDGEFIELD	01204	Mains pe 4"	49,116.59	5,915.43	68,202.44
	98000	Retire			49,116.59
050.17775 Total			49,116.59	5,253.66	5,253.66
050.17776 050. TRI.TWIN OAKS QUARRY RD	01204	Mains pe 4"	37,046.70	5,253.66	54,370.25
	98000	Retire			37,046.70
050.17776 Total			37,046.70	3,387.76	3,387.76
050.17817 050. TRI.McARTHUR REPL L/S11	01202	Mains pe 2"	9,640.82	3,387.76	40,434.46
	98000	Retire			9,640.82
050.17817 Total			9,640.82	2,126.04	2,126.04
050.17821 050. TRI.SOUTHWEST AVE L/S 96	01204	Mains pe 4"	38,148.36	2,126.04	11,766.86
	98000	Retire			38,148.36
050.17821 Total			38,148.36	4,184.04	4,184.04
050.17824 050. WOODLAND DR. L/S 108	01202	Mains pe 2"	10,377.99	4,184.04	42,332.40
	98000	Retire			10,377.99
050.17824 Total			10,377.99	980.49	980.49
050.17825 050. TRI.S. ROAN W. G L/S 18	01202	Mains pe 2"	4,565.29	980.49	11,358.48
	98000	Retire			4,565.29
050.17825 Total			4,565.29	676.38	676.38
050.17852 050. TRI.JOHNSON AVE. L/S 47	01202	Mains pe 2"	19,874.17	676.38	5,241.67
	98000	Retire			19,874.17
050.17852 Total			19,874.17	537.60	537.60
050.17856 050. TRI.EARNEST L/S 105,119	01202	Mains pe 2"	18,089.68	537.60	20,411.77
	98000	Retire			18,089.68
050.17856 Total			18,089.68	1,931.53	1,931.53
050.17871 050. TRI.CHESTNUT L/S 113	01202	Mains pe 2"	25,178.75	1,931.53	20,021.21
	98000	Retire			25,178.75
050.17871 Total			25,178.75	2,354.60	2,354.60
			25,178.75	2,354.60	27,533.35

050.17916	050. TN. Franklin Integ Funct 2007	01106	Mains stl 6"	9,151.72	9,151.72	9,151.72
		01108	Mains stl 8"	1,514.70	1,514.70	1,514.70
		01202	Mains pe 2"	2,542.27	2,542.27	2,542.27
		01204	Mains pe 4"	295.01	295.01	295.01
		02201	Services pe <=1"	12,783.42	12,783.42	12,783.42
		02980	Service retire	145.37	145.37	145.37
		38200	Meter Loops	2,827.70	2,827.70	2,827.70
050.17916	Total			29,114.82	145.37	29,260.19
050.17918	050. TN. Maryville Integ Funct 2007	01104	Mains steel 4"	13,076.25	13,076.25	13,076.25
		01202	Mains pe 2"	11,122.17	11,122.17	11,122.17
		01204	Mains pe 4"	127.63	127.63	127.63
		01980	Mains Retire	138.46	138.46	138.46
		02101	Services stl 1"	595.51	595.51	595.51
		02201	Services pe <=1"	22,235.68	22,235.68	22,235.68
		02202	Services pe 2"	891.62	891.62	891.62
		02204	Services pe 4"	194.44	194.44	194.44
		02980	Service retire	1,421.49	1,421.49	1,421.49
		19800	Leak Clamps	35,885.49	35,885.49	35,885.49
		38200	Meter Loops	3,622.25	3,622.25	3,622.25
		38298	Retire Mtr Loop	14,172.27	14,172.27	14,172.27
050.17918	Total			87,751.04	15,732.22	103,483.26
050.17920	050. TN. Morristown Integ Funct 2007	01202	Mains pe 2"	1,165.46	1,165.46	1,165.46
		01204	Mains pe 4"	891.20	891.20	891.20
		01980	Mains Retire	3,224.27	3,224.27	3,224.27
		02201	Services pe <=1"	6,211.63	6,211.63	6,211.63
		02980	Service retire	2,499.58	2,499.58	2,499.58
		19800	Leak Clamps	16,231.28	16,231.28	16,231.28
		19900	Anodes	1,328.39	1,328.39	1,328.39
		38200	Meter Loops	5,188.22	5,188.22	5,188.22
		38298	Retire Mtr Loop	734.16	734.16	734.16
050.17920	Total			34,240.45	3,233.74	37,474.19
050.17922	050. TN. Murfreesboro Integ Funct 2007	01102	Mains 2" steel	1,055.01	1,055.01	1,055.01
		01108	Mains stl 8"	539.40	539.40	539.40
		01202	Mains pe 2"	10,116.65	10,116.65	10,116.65
		01204	Mains pe 4"	865.40	865.40	865.40
		02101	Services stl 1"	809.71	809.71	809.71
		02201	Services pe <=1"	48,400.91	48,400.91	48,400.91
		02980	Service retire	214.08	214.08	214.08
		19800	Leak Clamps	7,648.76	7,648.76	7,648.76
		38200	Meter Loops	11,964.38	11,964.38	11,964.38
		38298	Retire Mtr Loop	1,950.96	1,950.96	1,950.96
050.17922	Total			81,400.22	2,165.04	83,565.26

050.17926	050.TN.TriCitIntegFunct2007	01106	Mains stl 6"	1,615.38	1,615.38	1,615.38
		0120125	Mains pe 1 1/4"	2,322.06	2,322.06	2,322.06
		01202	Mains pe 2"	13,861.14	13,861.14	13,861.14
		01204	Mains pe 4"	2,662.86	2,662.86	2,662.86
		02101	Services stl 1"	1,208.54	1,208.54	1,208.54
		02201	Services pe <=1"	18,402.79	18,402.79	18,402.79
		02980	Service retire	2,629.00	2,629.00	2,629.00
		19800	Leak Clamps	33,740.24	33,740.24	33,740.24
		19900	Anodes	365.82	365.82	365.82
		38200	Meter Loops	15,869.07	15,869.07	15,869.07
050.17926	Total			90,047.90	2,629.00	92,676.90
050.17928	050.TN.UnionCitIntegFunct2007	01202	Mains pe 2"	3,705.00	3,705.00	3,705.00
		02201	Services pe <=1"	14,962.75	14,962.75	14,962.75
		02980	Service retire	191.12	191.12	191.12
		19800	Leak Clamps	10,435.52	10,435.52	10,435.52
		38200	Meter Loops	9,060.75	9,060.75	9,060.75
		38298	Retire Mtr Loop	1,557.24	1,557.24	1,557.24
050.17928	Total			38,164.02	1,748.36	39,912.38
050.17930	050.TN.NRSouthIntegFunct2007	01202	Mains pe 2"	2,480.61	2,480.61	2,480.61
		02201	Services pe <=1"	12,394.25	12,394.25	12,394.25
		02980	Service retire	3,995.47	3,995.47	3,995.47
		19700	Extended Coverage	1,616.21	1,616.21	1,616.21
		19800	Leak Clamps	13,859.09	13,859.09	13,859.09
		19900	Anodes	2,744.12	2,744.12	2,744.12
		38200	Meter Loops	8,182.66	8,182.66	8,182.66
050.17930	Total			41,276.94	3,995.47	45,272.41
050.17943	050.TN.ShelbyvIntegFunct2007	01102	Mains 2" steel	439.52	439.52	439.52
		01202	Mains pe 2"	10,100.25	10,100.25	10,100.25
		01204	Mains pe 4"	12,553.07	12,553.07	12,553.07
		02102	Services stl 2"	61.98	61.98	61.98
		02201	Services pe <=1"	11,238.51	11,238.51	11,238.51
		02980	Service retire	353.74	353.74	353.74
		19800	Leak Clamps	1,828.92	1,828.92	1,828.92
		38200	Meter Loops	2,336.24	2,336.24	2,336.24
		38298	Retire Mtr Loop	19.42	19.42	19.42
050.17943	Total			38,558.49	373.16	38,931.65
050.17950	050.TRI.BOYD ST. L/S 98	01202	Mains pe 2"	36,396.50	36,396.50	36,396.50
		98000	Retire	3,080.44	3,080.44	3,080.44
050.17950	Total			36,396.50	3,080.44	39,476.94
System Integrity Total				2,663,776.32	211,329.18	2,875,105.50
Grand Total				3,174,369.76	234,102.37	3,408,472.13



CAPD 2-36

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

36. Provide a copy of the Company's most recent prior depreciation studies and the Order(s) and/or Settlement Agreements establishing the present depreciation rates. Identify and explain all changes between the current studies and the most recent prior studies.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please see the attached 1990 Tennessee Depreciation Study labeled CAPD DR 2-036ATT1, the attached 1992 Tennessee Rate Order labeled CAPD DR 2-036ATT2, the attached 2002 Shared Services Depreciation Study labeled CAPD DR 2-036ATT3, and the attached 2005 Tennessee Motion labeled CAPD DR 2-036ATT4.

Witness: D. Roff

ARTHUR
ANDERSEN
& CO.

UNITED CITIES GAS COMPANY

STUDY OF DEPRECIATION RATES

AS OF DECEMBER 31, 1990

ARTHUR ANDERSEN & Co.

133 PEACHTREE STREET, N.E.
ATLANTA, GEORGIA 30303
(404) 658-1776

September 2, 1991

Mr. James B. Ford
Senior Vice President and Treasurer
United Cities Gas Company
5300 Maryland Way
Brentwood, Tennessee 37027

Dear Mr. Ford:

We have completed our review of the depreciation rates of United Cities Gas Company (the "Company") as of December 31, 1990 with respect to the production, transmission, distribution, and general plant properties in its Georgia, Illinois, Iowa, Kansas, Missouri, South Carolina, Tennessee, and Virginia divisions. The purpose of this study was to develop rates for each division to be used by the Company to determine the proper depreciation rates applicable to the Company's property, giving consideration to the various factors that affect such rates.

In summary, our work consisted principally of:

- . Organization of meetings to provide orientation for team members, preparation of a detailed plan for all phases of the work, and determination of availability of data and further data requirements.
- . Analysis of historical plant and depreciation data.
- . Performance of statistical studies of mass plant accounts utilizing plant retirement experience.
- . Preparation of forecast studies to establish estimated retirement dates for property units with the assistance of company engineers, as documented in the separate report included herein, and other company personnel.
- . Review of progress to date with the Company and evaluation of reasonableness of forecast, statistical, and analytical data.
- . Development of estimated remaining lives, net salvage values, and depreciation rates, including comparison of present and proposed estimates with those used for other natural gas distribution utilities.

- . Review with engineering personnel, as documented in the separate report herein, of the reasonableness for future use of depreciation rates developed in light of expected future use of all facilities, giving consideration to present condition, technological obsolescence, gas supply, etc.
- . Finalization of depreciation rates and review of results with the Company.
- . Administration of study and preparation of report summarizing results of our review.

We believe that the study forms a sound basis for management to determine the depreciation rates that will best reflect the expiration of the property's ability to render service, giving consideration to a number of factors, including economic usefulness, wear and tear, and obsolescence. The rates proposed in the study fall within a zone of reasonableness, and such rates, if properly and consistently applied, should result in a current annual provision for depreciation which is reasonable. We believe that the rates proposed are representative of those used within the natural gas distribution industry. Our conclusion assumes that the study will be periodically updated for changes in operating conditions affecting the economic and physical usefulness of the property.

Very truly yours,

ARTHUR ANDERSEN & Co.

UNITED CITIES GAS COMPANY

STUDY OF DEPRECIATION RATES

AS OF DECEMBER 31, 1990

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- Exhibit 3.1: Computation of Depreciation Rates—Iowa
- Exhibit 3.2: Estimated Impact of Recommended Rates on 1990 Depreciation Expense—Iowa
- Exhibit 3.3: Reconciliation of Depreciable Plant to Plant in Service—Iowa
- Exhibit 4.1: Computation of Depreciation Rates—Kansas
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- Exhibit 5.1: Computation of Depreciation Rates—Missouri
- Exhibit 5.2: Estimated Impact of Recommended Rates on 1990 Depreciation Expense—Missouri
- Exhibit 5.3: Reconciliation of Depreciable Plant to Plant in Service—Missouri
- Exhibit 6.1: Computation of Depreciation Rates—South Carolina
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APPENDIX A: ENGINEER'S OPINION

UNITED CITIES GAS COMPANY

STUDY OF DEPRECIATION RATES

AS OF DECEMBER 31, 1990

INTRODUCTION

The definitions of depreciation most widely accepted in the gas utility industry are the essentially consistent definitions set forth by the Federal Energy Regulatory Commissioners and the National Association of Regulatory Utility Commissioners, as follows:

"Depreciation," as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, and changes in demand and requirements of public authorities.

This is basically consistent with the definition of depreciation accounting by the American Institute of Certified Public Accounts ("AICPA"):

Depreciation accounting is a system of accounting which aims to distribute cost or other basic value of tangible capital assets, less salvage (if any) over the estimated useful life of the unit (which may be a group of assets) in a systematic and rational manner. It is a process of allocation, not of valuation. Depreciation for the year is the portion of the total charge under such a system that is allocated to the year. Although the allocation may properly take into account occurrences during the year, it is not intended to be a measurement of the effect of all such occurrences.

The ultimate objective of depreciation accounting, as set forth in both definitions, is to provide for the full recovery of the capital invested in depreciable assets and to apportion such recovery over the useful lives of the assets. Capital invested in a corporation is placed in the trust of its board of directors and officers who must account for it and use it prudently. A public utility is characterized by its large investment in fixed depreciable assets. The allocation of this investment to its period of use takes on substantial proportions in that it is usually one of the largest expenses on the operating statement, and it is one for which the outlay of cash is not coincident in time with the period in which the cost of its use is charged against income.

BASIS OF STUDY

Remaining Life Approach

The purpose of this study is to develop depreciation accrual rates which will allow the Company to recover the costs of its depreciable utility plant as of the December 31, 1990 study date, plus the costs of removal, less any salvage, over the remaining useful lives of the related assets. This "remaining life" concept of depreciation maintains that the original investment in depreciable property, less all depreciation accrued to date, plus or minus the allowance for net salvage (the difference between gross salvage and cost of removal) upon retirement, shall be amortized in equal amounts over the remaining service life of the property. In the history of rate regulation, it has been determined that this concept is an appropriate method to be followed to allow for full recovery of invested capital within the generally accepted definition of depreciation.

Estimating Remaining Lives

In developing estimates of remaining lives, a number of alternative methodologies exist, the application of each to a given plant account being based upon the nature of the assets involved. The most widely used methodology in utility depreciation studies is the development of statistical studies based on past retirement experience. Examples are survivor curves from actual plant mortality data or, more frequently and in the absence of such data, the use of simulated plant records ("SPR") analyses to infer survivor curves from additions and retirements posted to the plant accounts. These methodologies are widely used for purposes of estimating average service lives and remaining lives of mass property accounts where specific identification and monitoring of individual assets and their mortality statistics are not feasible.

The most commonly used formulation of SPR analysis is known as the "balances" method which has been used in this study. This method was used in conjunction with discussions with engineering personnel knowledgeable as to planned future use of the facilities as well as their present physical condition. The SPR balances method is an approach that applies survivor characteristics of an assumed mortality pattern to each vintage year of book additions and compares the sum of the simulated survivors of each vintage year to the actual plant balances. However, one complicating consideration in applying this approach to United Cities Gas Company's accounts is the fact that the Company prices retirements of mass plant account assets on the first-in, first-out basis. This results in stated account balances being the result of additions, which are priced at actual costs in the year of placement, less retirements, which are stated at prices which may be decades old. Consequently, to the extent that the SPR-balances method attempts to infer unit mortality experience from the dollar value of plant account transactions, retirements are generally understated relative to additions, due to the increasing unit cost of property additions.

In order to adjust for the impact of changing price levels impacting the unit cost of additions, for the major property accounts--those to which statistical

life analysis methods were applied--the calculation of remaining life has been adjusted to compensate for the effects of inflation using the Handy-Whitman Index of Public Utility Construction Costs. For the less significant accounts and those to which the engineering judgment-based forecast method described below was applied, no inflation adjustment was considered necessary.

We also estimated remaining lives using the forecast method, which is generally used for those accounts for which there is no reliable mortality dispersion history. Following this approach, one develops a direct estimate of the service life of a particular discreet facility or primary account and, by adjusting this for the age and condition as of the study date, one develops an estimate of its remaining useful life over which its undepreciated cost, after adjusting for anticipated net salvage values, should be apportioned. The application of this forecast method necessarily draws heavily upon engineering estimates of remaining usefulness based upon the particular circumstances and environment, comparable industry experience, etc.

In this study, we have made use of each of these methods of estimating remaining lives when and where applicable, with the results obtained having been closely scrutinized for reasonableness based upon their comparability to current industry practice, the Company's actual historical experience, the actual condition of the physical plant, and the plant's anticipated future use.

Allocating Reserves to Primary Accounts

For those divisions in which accumulated depreciation balances were not available at the primary account level, it was necessary to develop a methodology whereby the book amounts of accumulated depreciation at the study date could be allocated to each primary account. This was accomplished by developing theoretical reserves for each account and then allocating the actual reserves per books on a proportional basis. For each account, the theoretical reserve percentage was computed as being equal to the ratio of the average age estimated for the account to the average service life estimated for the account.

Estimating Net Salvage Values

In order to obtain the service value of plant (i.e., original cost plus or minus anticipated net salvage values) to be apportioned to future periods on a remaining life basis, we developed an estimated percentage of these net salvage values to their respective book values. To estimate these percentages, we considered, as appropriate, actual experience in recent years, engineering estimates, and comparable industry experience.

THE PROPERTY UNDER STUDY

The following provides companywide general descriptions of the accounts included in our study. The following also discusses various circumstances requiring special consideration during the course of our work.

Account 305--Structures and Improvements for Production Plant

Structures and improvements for production plant includes buildings and improvements to buildings that house, support, or shelter peak shaving and propane air plants. The majority of the investments in this account are in the Tennessee, Georgia, Illinois, and Virginia divisions. Included in this account, along with the actual buildings, are fences, piping, tanks that are constructed as part of the buildings, lighting, and various other components that are permanently attached to the structures. Recent additions to this account include the peak-shaving facilities acquired in connection with the acquisition of the Tennessee-Virginia Energy Corporation and the city of Franklin, Tennessee.

Account 311--Liquefied Petroleum Gas Equipment

Liquefied petroleum gas equipment includes the cost of installed equipment used for the production of gas from propane. Included in this account is the purchase and installation of odorizing and vaporizing equipment, compressors, pumps, valves, etc., that are used exclusively for the production of gas. The majority of the investments in this account relate to the propane air plant in the Missouri division which has been in operation since 1979. Few retirements have been observed since that time.

Account 319--Gas Mixing Equipment

Gas mixing equipment includes the cost of installed equipment used for the production of gas from propane before the delivery of such gas to the distribution system. Components of this account include engines, compressors, mixers, meters, piping, and odorizers. The majority of the cost in this account is installed in the Tennessee division. In Tennessee, there are propane air plants located in Shelbyville, Franklin, Maryville, Bristol, Johnson City, and Kingsport. Also included in this account in Tennessee is a liquefied natural gas storage and vaporization facility in Murfreesboro. The Georgia division also has a large propane air plant recorded in this account.

The remainder of this account is composed of a propane air plant in Harrisburg, Illinois, and propane air plants in three Virginia towns. The largest additions to this account in recent years are the peak-shaving facilities acquired in connection with acquisition of the Tennessee-Virginia Energy Corporation and the city of Franklin, Tennessee.

Account 325.4--Rights-of-Way for Production and Gathering Plant

Rights-of-way for production and gathering plant includes the cost of all interests in land where pipelines and like property are used. All of these rights-of-way are located in the Kansas division.

Account 328--Field Measuring and Regulating Station Structures

Structures and improvements for production and gathering plant includes buildings and improvements to buildings used for the housing of meters, regulators, and appliances that measure and regulate natural gas before it enters the transmission or distribution system. All of the investment in this account is located in the Kansas division.

Account 332--Field Lines

Field lines includes the cost of installed lines used to convey natural gas from the wells to the point where it enters the transmission or distribution system. Costs in this account include pipe, valves, fittings, supports, and cathodic protection. The field lines in this account are located in the Kansas division and run from the United Cities Gas Storage Company fields located in Kansas to various distribution points throughout the state. The Company's field lines include steel pipe ranging from two to six inches in diameter. Due to a safety order by the Kansas Corporation Commission, increased additions and retirements have taken place in 1990 to ensure safe underground lines.

Account 334--Field Measuring and Regulating Station Equipment

Field measuring and regulating station equipment includes installation costs of meters, gauges, and other equipment used to measure and regulate natural gas before it enters the transmission and distribution systems. This account includes odorizers, cleaners, scrubbers, meters, regulators, headers, and heaters. The Kansas division is the only division with investments recorded in this account. The Kansas safety order has also caused increased additions and retirements in this account in 1990.

Account 361--Structures and Improvements for Other Storage Plant

Structures and improvements for other storage plant includes buildings and improvements to buildings that house, support, or shelter the storage of gas in holders. The majority of the investment in this account is recorded in the Georgia division, with the balance recorded in the Virginia division. Most of the investment included in this account was installed in 1974 with the exception of a 1,200-square-foot addition to the Columbus, Georgia, load control center installed in 1990.

Account 362--Gas Holders

Gas holders includes the installation of holders and related equipment used in the storage of gas above ground. This account includes concrete tank holders, pumps, foundations, piping, ventilating equipment, and tanks. The majority of the investment in this account is in the Georgia division with the remainder in the Virginia division. Georgia's plant has been in service since 1974 and is related to the liquefied natural gas facility in that division. Most of Virginia's plant has been in place since the early 1970s and is related to propane air plants located in Pulaski, Radford, and Blacksburg.

Account 363--Purification Equipment

Purification equipment includes various equipment used for purification, vaporization, and liquefaction of natural gas. This account includes the installation of condensers, tanks, pumps, vaporizers, dehydrators, scrubbers, and piping. The entire investment in this account is related to the liquefied natural gas facility in the Georgia division. No recent additions or retirements have occurred.

Account 365.2--Rights-of-Way for Transmission Plant

Rights-of-way for transmission plant includes the cost of all interests in land connected with transmission operations. With the exception of Iowa and Virginia, all of the Company's divisions have investments recorded in this account. The majority of the investment is recorded in Georgia and Kansas.

Account 366--Structures and Improvements for Transmission Plant

Structures and improvements for transmission plant includes buildings and improvements to buildings that house, support, or shelter items in connection with transmission operations. With the exception of Iowa and Virginia, there are small amounts recorded in each division. The only recent addition to this account has been the acquisition of the Missouri properties of Great River Gas and the Kansas properties of Union Gas Company.

Account 367--Transmission Mains

Transmission mains includes the cost of all transmission system mains. Each of the Company's divisions has investments recorded in this account. In addition to main, this account includes cathodic protection equipment, pipe supports, valves, pipe coating, fittings, pipe laying, and pavement replacement. United Cities' transmission mains consist of approximately 600 miles of pipe of which 97% is steel and cast iron pipe and 3% is plastic pipe. Approximately 80% of the steel pipe is currently under cathodic protection. The Kansas division makes up approximately one-third of the total company investment. Georgia, Tennessee, and Illinois comprise the majority of the remainder, with each of the other divisions representing less than 5% each. With the exception of the Kansas division where the safety program is in progress, there has been little recent activity in this account.

Account 368--Compressor Station Equipment for Transmission

Compressor station equipment for transmission includes the installation of compressor station equipment and associated appliances used for transmission operations. This account includes compressors, generators, water supply and circulation equipment, gas lines and equipment, and miscellaneous tools. Kansas is the only division with assets recorded in this account.

Accounts 369 and 378--Measuring and Regulating Station Equipment for Transmission and Distribution

Measuring and regulating station equipment for transmission and distribution includes equipment used to measure and regulate gas for transmission and distribution systems. This account includes meters, gauges, regulators, headers, boilers, and odorizers. Each division has investments recorded in these two accounts, with Kansas, Georgia, and Tennessee comprising the majority.

In all divisions except Kansas, Missouri, and Virginia, for purposes of applying the SPR balances method, we combined these two accounts in order to obtain the greatest possible amount of addition and retirement history. Inasmuch as the average service life of measuring and regulating station

equipment should not vary appreciably based on its classification as either transmission or distribution plant, this approach is reasonable.

Account 370--Communication Equipment for Transmission

Communication equipment for transmission includes any type of communication equipment used within the transmission system. Only Georgia and Kansas have amounts recorded in this account with the majority composed of telemetering equipment and the balance composed of base and mobile radio equipment.

Account 371--Other Equipment for Transmission

Other equipment for transmission includes any equipment for the transmission system that is not assignable to any other transmission account. Kansas has recorded items such as painting and cleaning equipment in this account. No other division has amounts recorded in this account.

Account 375--Structures and Improvements for Distribution

Structures and improvements for distribution includes buildings and improvements to buildings used in connection with the distribution operations. The Company's divisions use this account primarily to record small enclosures constructed to shelter regulator and city gate station equipment. However, some of the Tennessee and Virginia towns have some or all of their office buildings in this account.

Account 376--Distribution Mains

Distribution mains includes the installed cost of distribution system mains. This account includes pipe, valves, pipe coating, cathodic protection, replacement costs of pavement, welding, backfill, and other related costs. Each of the Company's divisions is represented in this account. United Cities' distribution mains consist of approximately 6,000 miles of pipe of which 60% is steel and cast iron pipe and 40% is plastic pipe. Approximately 80% of the steel pipe is currently under cathodic protection. While it is generally believed that cathodic protection may serve to prolong the useful life of steel mains, as of the study date, the Company has had insufficient experience with the effects of such protection to allow for any definite conclusions to be drawn in this regard. The safety orders in the Company's Kansas and Missouri divisions have caused increased additions and retirements in the past few years.

Account 379--Measuring and Regulating Station Equipment--City Gate Stations

Measuring and regulating station equipment--city gate stations includes the installation costs of equipment used in measuring and regulating the receipt of gas at entry points to the distribution system. This account includes meters, gauges, regulators, headers, boilers, and odorizers. The majority of the amounts are recorded in Tennessee and Virginia and were added in connection with the acquisition of the Tennessee-Virginia Energy Corporation.

Account 380--Services

Services includes the installation costs of service lines from distribution mains to customers' premises. This account includes pipe, fittings, valves, pipe coating, permits, landscaping, backfill, and pavement replacement. Since 1974, the Company has been installing primarily plastic services which now comprise approximately one-half of the Company's almost 200,000 service lines. Again, the safety programs currently in progress in Kansas and Missouri have increased additions and retirements in this account during 1990.

Account 381--Meters

Meters includes the cost of meters used for measuring gas delivered to customers. This account includes the meter and any initial testing. The cost of the meter is capitalized at the time of purchase. The majority of the meters recorded in this account are in service; however, a small portion remains in inventory.

Accounts 382 and 383--Meter Installations and Regulators

In several of the Company's divisions, prior to 1969, regulators were recorded as part of meter installations in Account 382. Since that date, all additions of regulators have been recorded in Account 383, with the related retirements being credited to Account 382 until such time as all regulators in that account have been retired. Therefore, for purposes of this study, in all jurisdictions except Kansas (where we were able to analyze the separate accounts), we have combined these accounts in order to provide a reliable history of additions and retirements upon which to base our life analysis.

Since 1969, meter installations includes the cost of labor and materials used and expenses incurred in connection with the original installation of meters for residential and small commercial customers.

Since 1969, regulators includes the cost of all house regulators used in the regulation of gas delivery to customers.

Account 385--Industrial Measuring and Regulating Station Equipment

Industrial measuring and regulating station equipment includes the cost of installations serving industrial and large commercial customers. This account includes all labor and material used to install the meter. The Tennessee and Georgia divisions comprise the majority of the investment in this account.

Account 386--Other Property on Customer's Premises

Other property on customer's premises includes the first setting and connecting of equipment on customers' premises that is not includable in other accounts. Only Illinois and Missouri have investments recorded in this account. There has been no addition or retirement activity in recent years. This account includes some conversion equipment that was placed in service when customers converted from propane to natural gas.

Account 387--Other Equipment for Distribution Plant

Other equipment for distribution plant includes equipment used for the distribution system not assignable to any other distribution account. This account includes paint equipment, scrubbers, buffers, fire extinguishers, lockers, street lighting equipment, explosimeters, and carbon monoxide testers. Amounts recorded in Iowa, Kansas, and Missouri comprise the majority of the total company investment.

Account 390--Structures and Improvements for General Plant

Structures and improvements for general plant includes the cost of buildings and improvements to buildings used for utility purposes not properly includable in any of the other structures and improvements accounts. Most of the company-owned town and division offices are recorded in this account. Georgia, Kansas, and Illinois have the largest investments recorded in this account.

Account 391--Office Furniture and Fixtures

Office furniture and fixtures includes all furniture and office fixtures and equipment that are not permanently attached to the buildings. Included are desks, chairs, credenzas, floor coverings, typewriters, copy machines, fax machines, filing cabinets, etc.

Account 391.2--Owned Computer Equipment

Owned computer equipment includes the costs of hardware and related computer equipment. All of the Company's divisions except Virginia have investments recorded in this account. The majority of the investment is recorded in Tennessee; however, significant amounts are also recorded in Iowa and Kansas.

Account 392--Transportation Equipment

Transportation equipment includes equipment used in the refueling of vehicles utilizing compressed natural gas as their source of fuel. Georgia is the only division with this type of equipment.

Account 393--Stores Equipment

Stores equipment includes the cost of equipment used for the storing, receiving, shipping, or handling of supplies. This account is comprised primarily of shelving and other storage-type equipment used in the Company's warehouse facilities.

Account 394--Tools, Shop, and Garage Equipment

Tools, shop, and garage equipment includes tools used in construction and repair work. The majority of the Company's tools include compressors, generators, rock drills, pneumatic tools, pipe-threading tools, and gas indicators.

Account 395--Laboratory Equipment

Laboratory equipment includes the cost of lab equipment used for general purposes. Only Kansas and Missouri have investments recorded in this account.

Account 396--Power-Operated Equipment

Power-operated equipment includes equipment used for construction and related accessories. The majority of the investments in this account is composed of backhoes and related trailers.

Account 397--Communication Equipment

Communication equipment includes installed costs for all equipment used for communication. Telephone systems, radio systems, and cellular phones are recorded in this account.

Account 398--Miscellaneous Equipment

Miscellaneous equipment includes all other equipment useful to gas operations that is not properly included in any other account. The majority of the investment in this account is composed of equipment such as ice makers, microwaves, and refrigerators.

CONTINUING STUDY

From the standpoint of developing appropriate depreciation rates, the characteristics of depreciable utility plant are constantly changing from one period of time to the next. As the Company's service area experiences growth in the normal course of business, the relative proportions of production, transmission, distribution, and general plant will shift, requiring revisions to any composite rate used in depreciating total plant. Moreover, where growth is experienced within any particular primary account (e.g., a net increase in the number of services or miles of transmission lines), there is a corresponding change in the average age, and hence average remaining lives. To the extent that technological changes occur in the fundamental nature of plant assets (e.g., changes from steel to plastic piping), average service lives may be altered, again resulting in changes to average remaining lives.

As a result of those considerations, it is important that a review be made of the adequacy of the Company's depreciation rates on a periodic basis. We therefore recommend that the Company continue its policy of updating the results obtained from this study every five years. It is only in this way that assurance can be obtained that the substantial amounts of capital invested in utility plant are ratably recovered over the remaining lives of the related assets.

UNITED STATES GAS COMPANY - TENNESSEE DIVISION
COMPUTATION OF DEPRECIATION RATES - DECEMBER 31, 1990

EXHIBIT 7.1

Acct #	Account Description	Cost	Salvage Percent	Salvage Dollars	Service Value	Depreciation Reserve	Depreciable Base	Average Service Life	Remaining Service Life	Annual Depreciation	Method	Rate
305	Structures and improvements	69,299	0.0%	0	69,299	37,758	31,541	40.0	15.0	2,103	FOR	3.03%
319	Gas mixing equipment	1,563,305	0.0%	0	1,563,305	851,889	711,416	40.0	15.0	47,441	FOR	3.03%
	Total production plant	1,632,604		0	1,632,604	889,647	743,157			49,544		3.03%
365.2	Rights of way	6,180	0.0%	0	6,180	1,629	4,551	44.0	30.7	148	FOR	2.39%
366	Structures and improvements	2,679	0.0%	0	2,679	464	2,215	29.7	23.8	93	FOR	3.47%
367	Transmission mains	1,974,745	-16.1%	(317,934)	2,292,679	520,572	1,772,507	44.0	30.7	57,750	SPR	2.92%
369	M&R station equipment	442,121	-4.0%	(17,685)	459,806	80,285	379,521	29.7	23.8	15,946	SPR	3.61%
	Total transmission plant	2,425,725		(335,619)	2,761,344	602,750	2,158,594			73,917		3.05%
375	Structures and improvements	417,228	2.5%	10,431	406,797	67,290	339,507	40.0	32.6	10,414	FOR	2.50%
376	Distribution mains	42,701,556	-16.1%	(10,094,951)	72,796,507	16,283,684	56,512,823	42.3	29.5	1,915,689	SPR	3.04%
378	M&R station equipment	3,102,633	-4.0%	(124,105)	3,226,738	563,409	2,663,329	29.7	23.8	111,905	SPR	3.61%
379	M&R station equip.-city gate	837,373	0.0%	0	837,373	130,269	707,104	29.7	24.4	28,980	FOR	3.46%
380	Services	20,133,301	-39.5%	(7,932,654)	28,065,955	5,446,288	22,619,667	37.9	26.2	864,109	SPR	4.20%
381	Meters	5,407,655	4.1%	221,714	5,185,941	2,348,169	2,837,772	26.4	13.0	218,290	SPR	4.04%
382	Water installations	3,715,562	-13.6%	(505,098)	4,218,720	1,294,018	2,924,702	30.4	18.0	162,483	SPR	4.38%
383	Regulators	1,384,576	-13.6%	(186,302)	1,572,878	482,453	1,090,425	30.4	18.0	60,579	SPR	4.38%
385	Industrial M&R station equip.	730,423	-11.0%	(80,347)	810,770	98,623	712,147	29.7	25.1	28,572	FOR	3.88%
387	Other equipment	58,854	0.0%	0	58,854	23,851	35,003	18.5	9.9	3,536	IND	6.01%
	Total distribution plant	98,487,261		(18,713,272)	117,200,533	26,738,054	90,462,479			3,404,357		3.46%
390	Structures	1,366,977	0.0%	0	1,366,977	470,362	896,615	43.2	26.0	34,485	SPR	2.52%
391	Office furniture and fixtures	2,103,806	-0.2%	(4,208)	2,108,014	707,757	1,400,257	18.6	11.7	119,680	SPR	5.69%
391.2	Owned computer equipment	3,837,768	5.1%	195,726	3,642,042	0	3,642,042	5.0	5.0	728,488	FOR	18.98%
393	Stores equipment	28,700	0.0%	0	28,700	21,517	7,183	25.0	3.5	2,052	IND	7.15%
394	Tools, shop & garage equip.	1,510,201	3.3%	49,837	1,460,364	361,659	1,098,705	24.5	18.1	60,702	SPR	4.02%
396	Power operated equipment	2,102,607	5.4%	113,530	1,988,877	704,354	1,284,523	9.4	5.5	233,550	SPR	11.11%
397	Communication equipment	428,307	2.1%	8,994	419,313	214,075	205,238	19.0	6.4	32,048	FOR	7.49%
398	Miscellaneous equipment	6,767	-1.9%	(129)	6,896	527	6,369	23.5	21.4	298	IND	4.40%
	Total general plant	11,384,933		363,750	11,021,183	2,680,251	8,340,932			1,211,243		10.64%
	Total depreciable plant	113,930,723		(18,685,141)	132,615,864	30,710,702	101,905,162			4,739,061		4.16%

SPR = Simulated Plant Records Method

FOR = Forecast Method

IND = Industry Average

UNITED CITIES GAS COMPANYTENNESSEE DIVISIONESTIMATED IMPACT OF RECOMMENDED RATESON 1990 DEPRECIATION EXPENSE

DEPRECIATION EXPENSE USING RATES DETERMINED IN THIS STUDY	\$4,739,061
DEPRECIATION EXPENSE BASED ON CURRENT RATES	<u>4,249,616</u>
ESTIMATED INCREASE IN DEPRECIATION EXPENSE	<u>\$ 489,445</u>

UNITED CITIES GAS COMPANYTENNESSEE DIVISIONRECONCILIATION OF DEPRECIABLE PLANTTO PLANT IN SERVICEDECEMBER 31, 1990

Depreciable plant, as given in Exhibit I to this report, may be reconciled to total plant in service at December 31, 1990, as follows:

Total depreciable plant \$113,930,723
Add:

<u>Account</u>	<u>Description</u>	
301	Organization	97,581
302	Franchises and Consents	233,369
303	Miscellaneous Intangible Plant	2,932,071
304	Production Plant Land and Land Rights	145,568
365.1	Transmission Plant Land and Land Rights	21,047
374	Distribution Plant Land and Land Rights	224,162
389	General Plant Land and Land Rights	51,651
390.1	Leasehold Improvements	614,430
	Total plant in service	<u>\$118,250,602</u>

TENNESSEE PUBLIC SERVICE COMMISSION
450 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243-0505



TRANSMITTAL LETTER

I have attached a copy of a recent Commission Order which is being sent to parties of record and/or other interested parties.


Paul Allen
Executive Director

BEFORE THE TENNESSEE PUBLIC SERVICE COMMISSION

January 13, 1995

Nashville, Tennessee

IN RE: Petition of United Cities Gas Company To Place Into
Effect Revised Tariff Sheets

Docket No. 92-02987

Final Order

This matter is before the Commission as a result of a management audit conducted by the Liberty Consulting Group (Liberty). This audit was agreed to by stipulation between the Commission's Staff (Staff) and United Cities Gas Company (the Company) in the Company's last rate case.

The results of the management audit, dated September 21, 1994, were provided to the Commission on October 4, 1994. There were several areas of disagreement between Liberty and the Company. Because of these disagreements, the Staff in a memorandum dated October 25, 1994, requested that a hearing be conducted to resolve these disputes. The Consumer Advocate (CA) filed a memorandum on October 28, 1994, supporting the position of the Staff; and in addition, petitioned the Commission to convene a Show Cause Proceeding based upon the audit findings.

The Commission first considered this matter at its regularly scheduled Commission Conference scheduled on October 31, 1994. The matter was continued at that time to enable the Company time to file a response to the requests for a hearing.

This matter was subsequently considered at the Commission Conference held on November 29, 1994. It was concluded after careful consideration of the entire record including all the written submissions of the parties in the docket, all applicable rules and statutes that a hearing on the findings of the management audit was not necessary at this time and that the petition for a Show Cause should be denied.

United Cities is a public utility, engaged in the distribution and sale of natural gas in various communities throughout the State of Tennessee. It is anticipated that the Company will be filing a rate case in early 1995 and that the results of the management audit could be considered at that time. To assure this, the Commission finds that the Company shall include in its next general rate case filing its position with regard to those management audit recommendations with which it disagrees, together with a detailed explanation of why it believes these recommendations should not be implemented. The CA may file for intervention in this proceeding and present its position as to the audit findings at that time as well. The Commission will consider the appropriateness of these findings and their rate impact at that time.

If, however, the Company has not filed such a rate petition by May 15, 1995, the Commission Staff should be directed to prepare a Show Cause order directing the Company to appear and show cause why the audit recommendations should not be fully

implemented. In addition, the Company shall file a report with the Commission not later than April 1, 1995, on the progress that they have made in implementing the recommendations with which there was either partial or complete agreement. This report should include a quantification of the savings associated with each of the recommendations and when the Company expects those savings to be achieved.

IT IS THEREFORE ORDERED:

1.. That the Staff's recommendation for a hearing on the management audit is denied.

2. That the Consumer Advocate's Petition for a Show Cause is likewise denied.

3. That United Cities shall file a report with the Commission no later than April 1, 1995, on the progress they have made in implementing the recommendations of the management audit, as described herein.

4. That the Company shall include in its next rate filing a statement of position with regard to the management audit recommendations with which it disagrees, as described herein.

5. That if the Company has not filed a rate petition by May 15, 1995, the Commission's Staff is directed to prepare a Show Cause Order, as described herein.

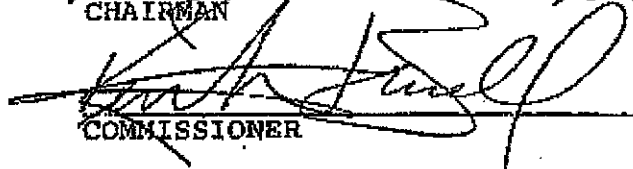
6. That any party aggrieved with the Commission's decision in this matter may file a Petition to Reconsider with the

Commission within ten (10) days from and after the effective date of this Order.

7. That any party aggrieved with the Commission's decision in this matter has the right of judicial review by filing a Petition for Review in the Tennessee Court of Appeals, Middle Section, with sixty (60) days from and after the date of this Order.



 CHAIRMAN



 COMMISSIONER

 COMMISSIONER

ATTEST:



 EXECUTIVE DIRECTOR

BEFORE THE TENNESSEE PUBLIC SERVICE COMMISSION
September 21, 1992 Nashville, Tennessee

IN RE: PETITION OF UNITED CITIES GAS COMPANY TO PLACE INTO
EFFECT REVISED TARIFF SHEETS

DOCKET NO. 92-02987

O R D E R

This matter is before the Tennessee Public Service Commission upon the Petition of United Cities Gas Company for a rate increase of \$2,896,950 in annual revenue. The Petition was filed on March 30, 1992, and was heard by the Commission on September 2, 1992, Commissioner Frank Cochran, and Commissioner Keith Bissell presiding.

Appearances were entered as follows:

For the Petitioner:

Jack M. Irion
Bomar, Shofner, Irion & Rambo
104 Depot Street, P.O. Box 129
Shelbyville, TN 37160

For the Intervenor

Associated Valley Industries Intervenor Group:

Daniel R. Loftus
Boult, Cummings, Connors & Berry
P.O. Box 198062
Nashville, TN 37219

For the Commission Staff:

D. Billye Sanders, Assistant General Counsel
460 James Robertson Parkway
Nashville, TN 37243-0505

In addition, there were two Petitions to Intervene filed on behalf of Nashville Gas Company and Chattanooga Gas Company, both filed on September 1, 1992. Upon objection of the Staff and

recommendation of the Administrative Judge, these interventions were denied as not having been timely filed.

In August of 1992, the Commission's Utility Service Division conducted a service hearing in Columbia (August 1), Maryville (August 30), Elizabethton (August 25) and Union City (August 27) to allow the public the opportunity to discuss the quality of service provided by United Cities Gas Company. The Director of the Utility Service Division presented a summary of the hearings to the Commission and indicated that they are investigating any concerns raised by the eight customers who attended.

The Commission considered the petition, exhibits, testimony of witnesses, and the resolution of the issues as described below at its Commission Conference held on September 18, 1992. In accordance with Tennessee Code Annotated §4-5-314, the Commission makes the following findings of fact and conclusions of law:

I. Description of Petitioner.

United Cities Gas Company ("United Cities," "Company," or "Petitioner") is a natural gas distribution company, organized and existing under the laws of the States of Illinois and Virginia. It operates franchises in the following areas of Tennessee which will be affected by the revised tariffs filed herewith, to-wit:

- (1) Bristol, Tennessee, and environs in Sullivan County;
- (2) Columbia, Tennessee, and environs in Maury County;
- (3) Elizabethton, Tennessee, and environs in Carter County;

- (4) Franklin and Nolensville, Tennessee, and environs in Williamson County;
- (5) Greeneville, Tennessee, and environs in Greene County;
- (6) Johnson City and Jonesboro, Tennessee, and environs in Washington County;
- (7) Kingsport, Tennessee, and environs in Sullivan County;
- (8) Lynchburg, Tennessee, and environs in Moore County;
- (9) Maryville and Alcoa, Tennessee, and environs in Blount County;
- (10) Morristown, Tennessee, and environs in Hamblen County;
- (11) Murfreesboro, Tennessee, and environs in Rutherford County;
- (12) Shelbyville, Tennessee, and environs in Bedford County;
- (13) Spring Hill, Tennessee, and environs in Maury and Williamson County;
- (14) Union City, Tennessee, and environs in Obion County.

United Cities last filed an application for general rate relief in the year 1989 in Docket No. U-89-10017. Since 1970, United Cities' rates have been subject to a Purchased Gas Adjustment (PGA) provision in its rate tariff which permits the Company to track increases or decreases in its purchased gas cost. This PGA has recently been revised pursuant to the generic proceeding in Docket No. G-86-1. United Cities' rates are also subject to an experimental Weather Normalization Adjustment (WNA) which was approved pursuant to the generic proceeding in Docket No. 91-01712.

II. Criteria for Establishing Just and Reasonable Rates.

The Commission has traditionally considered petitions such as this one, filed pursuant to Tennessee Code Annotated §65-5-203, in light of the following considerations:

1. The investment or rate base upon which the utility should be permitted to earn a fair rate of return.
2. The proper level of revenues for the utility.
3. The proper level of expenses for the utility.
4. The rate of return the utility should earn.
5. The safety, adequacy and efficiency of the services provided the utility.

III. Prehearing Conference and Resolution of Issues.

The parties attended a prehearing conference on August 27, 1992 conducted before Administrative Judge, Mack H. Cherry. Prior to this date the parties had held informal settlement negotiations and an agreement was reached between the Company and the Staff on capital structure and rate of return. At the prehearing conference various stipulations and positions were discussed, however, no additional stipulations were agreed upon. Following this prehearing conference a Prehearing Conference Order was filed with the Commission, and is attached as Appendix A to this Order.

On the date of the hearing, settlement of the case was reached as between the Commission Staff and United Cities Gas Company. Their agreement is fully set out in a stipulation filed with the Commission and attached to this Order as Appendix B. This stipulation is adopted and incorporated by reference as a part of

this Order. It should be noted that this stipulation is an agreement between the Staff and the Company only. The industrial intervenors are not a party thereto. Upon representation of the parties that a complete settlement might be possible, the Commission allowed additional time for further discussions. These further discussions ultimately led to a settlement among all three parties on the issue of rate design. Once the rate design issue was resolved, it was announced at the hearing that the industrial intervenors (AVIG), while not necessarily supporting the stipulation agreement, between the Company and Staff, did not oppose the same.

IV. The Settlement.

A. Methodology and Underlying Principles.

The parties agreed at the outset, and it is specifically understood that their settlement represents a negotiated settlement in the public interest with respect to the various rate matters described below. Neither United Cities, the Commission, its Staff, nor the Intervenor shall be prejudiced or bound thereby in any other proceeding except as specifically provided herein. Neither United Cities, the Commission, its Staff, nor the Intervenor shall be deemed to have approved, accepted or agreed to any concept, methodology, theory, or principle underlying or supposed to underlie any of the matters provided for in said settlement except as specifically provided.

B. Revenue Deficiency.

For purposes of determining the revenue deficiency, and for no other purpose, the parties agreed to use as a starting point the Staff's test period, rate base, revenues, expenses, and rate of return. After extensive discussions the Company and the Staff agreed upon a revenue deficiency of \$1,700,000. This figure is found in the Joint Exhibit attached to the stipulation, which Joint Exhibit is also adopted and incorporated by reference as a part of this Order. The Commission, upon consideration of all evidence, finds the settlement as to the revenue deficiency to be reasonable and approves the same.

C. Rate Design

Certain rate design issues are covered in the stipulations between the Company and the Staff, which are incorporated herein by reference. However, additional rate design issues were covered by the subsequent settlement between the Company, the Staff and Associated Valley Industries Group (AVIG) as follows:

The parties agreed that the rates of the industrial customers with a two part rate and interruptible and transportation customers should be reduced by \$650,000. The commodity charge for the first 2,000 mcf would accordingly be reduced by \$.054 per mcf (i.e. from \$.95 to \$.896) and for quantities over 2,000 mcf the rate would be reduced by \$.11

per mcf (i.e., from \$.76 to \$.650). An equal percentage of the rate shift due to the reduction in rates for the above classes of customers will be spread among commercial and residential customers.

In reaching just and reasonable rates the Commission considers, among other things, the utility's total cost, the value of the service provided to individual customers or customer groups, the impact of the rate change on the various classes of customers, and customers' ability to convert to alternate fuels. Taking these factors into consideration, the rate design appears to be reasonable and is approved.

D. Other Issues.

The remaining issues in this proceeding were likewise settled as between United Cities and the Commission's Staff. Their agreements are set forth in the attached and incorporated stipulation to which reference is hereby made.

V. Commission Determination.

The Commission has fully reviewed the settlement as described above and finds it to be reasonable and in the public interest. Therefore, the Commission approves and ratifies the foregoing settlement and resolution of the issues as a whole and orders that the same be implemented as indicted below.

IT IS THEREFORE ORDERED:

1. That the Petition of United Cities Gas Company for a rate increase of \$2,896,960 is denied.

2. That the Company shall file tariffs consistent with this Order and designed to produce \$1,700,000 in additional annual revenue, to become effective as of October 1, 1992, for service rendered on and after that date.

3. That the stipulations between the Commission Staff and United Cities Gas Company which are attached as Appendix B are hereby approved as though copied into this Order verbatim.

4. That any party aggrieved with the Commission's decision in this matter may file a Petition for Reconsideration with the Commission within ten (10) days from and after the date of this Order; and

5. That any party aggrieved with the Commission's decision in this matter has the right of judicial review by filing a Petition for Review in the Tennessee Court of Appeals, Middle Section, within thirty (30) days from and after the date of this Order.

ATTEST:

EXECUTIVE DIRECTOR

CHAIRMAN

COMMISSIONER

COMMISSIONER

Appendix A

BEFORE THE TENNESSEE PUBLIC SERVICE COMMISSION
Nashville, Tennessee
September 2, 1992

IN RE: PETITION OF UNITED CITIES GAS COMPANY TO PLACE
INTO EFFECT REVISED TARIFF SHEETS.

DOCKET NO. 92-02987

PRE-HEARING CONFERENCE ORDER

This Pre-hearing Conference was held pursuant to a Notice of Hearing and Procedural Schedule issued in this matter July 31, 1992.

The Pre-hearing Conference took place August 27, 1992 in Nashville, Tennessee before Administrative Judge Mack H. Cherry. Representatives of United Cities Gas Company (Petitioner), the Associated Valley Industries Intervention Group (Intervener) and the Commission Staff attended.

The following determinations and agreements were reached.

I.

The hearing will commence at 10 a.m., September 2, 1992 at the Commission Hearing Room in Nashville as opposed to 9:30 a.m. reflected in the original Notice of Hearing.

II.

The parties agreed to provide stipulations which could be made a part of this Pre-hearing Conference Order not later than Monday afternoon, August 31, 1992. It was learned Monday that the parties had reached agreement. However, this agreement has not been reduced to writing at this time. It will be submitted at the time of the hearing.

III.

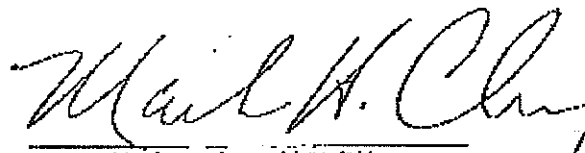
Since the agreement between the parties has not yet been reduced to writing, there exists the contingency that any agreement might be premature. In the event the parties do not come to agreement as earlier anticipated, the parties

should be expected to first identify those issues on which they now agree as well as those issues on which they disagree. In this event, it should be anticipated that the petitioner will first present testimony followed by the intervenor and the Commission Staff. Post hearing briefs would then be due September 10, 1992.

IV.

Interventions on behalf of Chattanooga Gas Company and Nashville Gas Company were filed September 1, 1992. These interventions have not been timely filed pursuant to T.C.A. Section 4-5-310 in that they were not filed seven days prior to the date of the hearing. However, the Commission may grant one or both of these interventions should it be found that the interventions are "in the interests of justice and shall not impair the orderly and prompt conduct of the proceedings". See T.C.A. Section 4-5-310(b).

ENTERED THIS 2nd DAY OF SEPTEMBER, 1992.



MACK H. CHERRY
ADMINISTRATIVE JUDGE

Appendix B

BEFORE THE TENNESSEE PUBLIC SERVICE COMMISSION
Nashville, Tennessee

IN RE: UNITED CITIES GAS COMPANY REQUEST FOR A RATE INCREASE
DOCKET NO. 92-02987

STIPULATIONS BETWEEN THE COMMISSION STAFF
AND UNITED CITIES GAS COMPANY

At the prehearing conference on August 27, 1992, in this docket, the Administrative Judge instructed the parties to submit a list of stipulations and issues remaining in this docket. Subsequent to the prehearing conference all issues have been resolved as between the Commission Staff (Staff) and United Cities Gas Company (United Cities or Company). These stipulations are not, however, necessarily joined in by the Intervenor. As was anticipated at the prehearing conference, the other party in this case, Associated Valley Industries Intervention Group (AVIIG) did not participate in the development of these stipulations.

Stipulations

1. Methodology and Underlying Principles.

The parties agreed at the outset, and it is specifically understood that their settlement represents a negotiated settlement in the public interest with respect to the various rate matters described below. Neither United Cities, the Commission, its Staff, nor AVIIG shall be prejudiced or bound thereby in any other proceeding except as specifically provided

herein. Neither United Cities, the Commission, its Staff, nor AVIIG shall be deemed to have approved, accepted or agreed to any concept, methodology, theory, or principle underlying or supposed to underlie any of the matters provided for in said settlement except as specifically provided.

2. Revenue Deficiency.

The Company's original rate request was for a rate increase of \$2,896,960. The initial filing incorporated an agreed-upon capital structure and overall rate of return of 11.03% (incorporating a return on equity of 12.60%), and this settlement likewise incorporates these returns. After extensive discussions the Company and the Staff have agreed upon a revenue deficiency of \$1,700,000. The Company and Staff will prepare a joint exhibit showing calculations of the revenue deficiency.

3. FAS 106 Costs.

The parties have agreed that United Cities will be authorized to defer, as a regulatory asset, Other Postretirement Employee Benefits (OPEB) calculated in accordance with FAS 106, in excess of the current cash basis. (This amount shall be referred to as the deferred balance.) A generic proceeding will be initiated no later than the first quarter of 1993 to determine the manner in which these FAS 106 costs will be treated for ratemaking purposes. In that proceeding the Commission will decide whether an amount in excess of the current cash basis may be recovered. United Cities will be allowed to recover carrying

charges on any portion of the deferred balance as determined recoverable in the generic docket. Carrying charges will be computed on the same basis as such charges are presently computed for PGA balances.

4. Management Audit.

United Cities has agreed to a management audit on matters other than purchased gas costs which are currently being audited. Said audit shall be conducted by a nationally recognized accounting or consulting firm. The consultant shall be selected by the Commission upon recommendation of the Staff, with the right of the Company to object to said recommendation. The Company will be involved in the selection of the finalist list from which the Staff will make its recommendation, and any dispute between the Company and Staff during this process shall be resolved by the Commission. The costs of this audit, as specified in the consultant's contract, with carrying charges computed on the same basis as such charges are presently computed for PGA balances, shall be deferred until the Company's next rate case. The audit shall begin on or after April 1, 1993.

5. Accumulated Deferred Federal Income Taxed (ADFIT)

ADFIT are currently reflected on the Company's books on a Company-wide basis. The Company has agreed to separate future accruals of the Tennessee portion of ADFIT. The Company and Staff agreed to do a study to determine how, consistent with IRS

requirements, the current accrued balance will be separated to identify portions attributable to Tennessee.

6. Weather Normalization Adjustment.

The parties have agreed that the WNA methodology shall continue as specified in Docket No. 91-01712.

7. Depreciation Study.

The parties agree that the rates in the Company's Depreciation Study, filed as Exhibit 11 to the original filing, should be approved.

8. Tariff and Rate Design Issues.

a. The parties have agreed to the miscellaneous charges included on the attached Schedule 2.

b. The Company currently recovers 100% of margin loss that occurs as a result of negotiated rates. The parties have agreed to lower this recovery level to 90%.

c. The parties have agreed that the Company shall recover 90% of margin loss resulting from customers shifting from 2-part rates, as discussed in the next subsection, to interruptible rates. This recovery would be limited to only those customers eligible for the 2-part rate as of the effective date of the Commission's order adopting this stipulation. This margin recovery on such eligible 2 part rate customers will be in effect until the effective date of the Company's next rate case.

d. The Company agrees to implement a 2-part, demand-commodity rate schedule for those customers using 27,000 Mcf/year

or more. The commodity margin for this rate will be the Company's current interruptible margin.

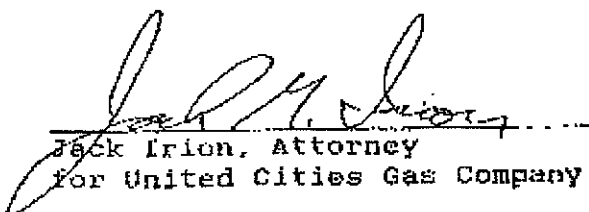
e. An equal percentage of the agreed-upon revenue increase will be spread to all customers other than the demand-commodity, interruptible, and transportation customers.

f. The Company has agreed to require a one-time contribution in aid of construction for telemetering equipment and applicable taxes from all new customers on its large firm tariff and all transportation customers (new and existing).

g. Other agreed-to rates and/or tariff provisions include: (1) an experimental school rate to encourage the use of air conditioning equipment (Schedule 3), (2) an economic development rate to encourage new gas load and to promote jobs and industrial growth (Schedule 4), (3) tariff provisions applicable to mobile home parks, (4) balancing provisions applicable to transportation customers which mirror the similar provisions of the Company's upstream pipeline supplier.

9. Should the Commission modify the stipulations, the parties reserve the right to present testimony on the various issues raised in this case.

Respectfully submitted this 2nd day of September, 1992.


Jack Irion, Attorney
for United Cities Gas Company


D. Billye Sanders
Assistant General Counsel

TENNESSEE PUBLIC SERVICE COMMISSION
460 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243-0505

MAY 20 1992

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JOHN HEWLETT, CHAIRMAN
FRANK COCHRAN, COMMISSIONER
KEITH BISSELL, COMMISSIONER



PAUL ALLEN, EXECUTIVE DIRECTOR
HENRY M. WALKER, GENERAL COUNSEL

TRANSMITTAL LETTER

I HAVE ATTACHED A COPY OF A RECENT COMMISSION
ORDER WHICH IS BEING SENT TO PARTIES OF RECORD
AND/OR OTHER INTERESTED PARTIES.


PAUL ALLEN
EXECUTIVE DIRECTOR

BEFORE THE TENNESSEE PUBLIC SERVICE COMMISSION

Nashville, Tennessee

MAY 15, 1992

IN RE: PETITION OF UNITED CITIES GAS COMPANY TO PLACE INTO EFFECT REVISED TARIFF SHEETS

DOCKET NO. 92-02987

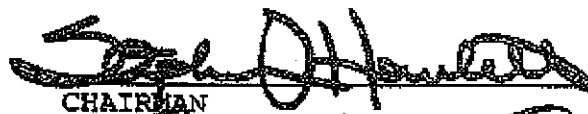
ORDER

This matter is before the Tennessee Public Service Commission upon receipt of the above captioned petition.

Upon consideration of this matter, the Commission is of the opinion that the proposed tariffs for the above captioned docket should be suspended to determine the justness and reasonableness of this matter.

IT IS THEREFORE ORDERED:

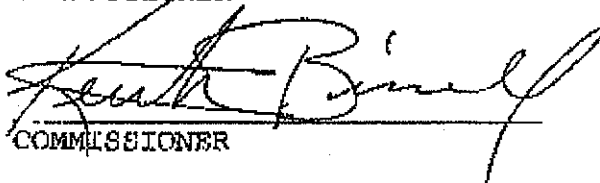
1. That the proposed tariffs for the above captioned petition, proposed to become effective April 29, 1992, be suspended for a period of ninety (90) days, or until July 28, 1992, unless sooner cancelled, changed, or extended.


CHAIRMAN


COMMISSIONER

ATTEST:

EXECUTIVE DIRECTOR


COMMISSIONER

Atmos Energy Corporation

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

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

Tel: (214) 840-7000
www.deloitte.com

**Deloitte
& Touche**

October 2002

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

Attention: Mr. Thomas Petersen

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

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

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

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

Deloitte
Touche
Tohmatsu

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

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

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

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

Yours truly,

Deloitte & Touche LLP

PURPOSE OF DEPRECIATION

Book depreciation accounting is the process of recognizing in financial statements the consumption of physical assets in the process of providing a service or a product. Generally accepted accounting principles require the recording of depreciation provisions to be systematic and rational. To be systematic and rational, depreciation should, to the extent possible, match either the consumption of the facilities or the revenues generated by the facilities. Accounting theory requires the matching of expenses with either consumption or revenues to ensure that financial statements reflect the results of operations and changes in financial position as accurately as possible. The matching principle is often referred to as the cause and effect principle; thus, both the cause and the effect are required to be recognized for financial accounting purposes. This study was conducted in a manner consistent with the matching principle of accounting.

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

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

DEPRECIATION DEFINITIONS

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

"Depreciation" as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities, and in the case of natural gas companies, the exhaustion of mutual resources.

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

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

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

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

As is clear from the wording of the salvage value and cost of removal definitions, it is the salvage that will actually be received and the cost of removal that will actually be incurred, both measured at the price level at the time of receipt or incurrence, that is required to be recognized in the depreciation rates of the Company.

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

ACCOMPLISHMENT OF ACCOUNTING AND REGULATORY PRINCIPLES

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

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

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

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

THE BOOK DEPRECIATION STUDY

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

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

The study consisted of the following steps:

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

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

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

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

LIFE ANALYSIS

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

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

SALVAGE AND COST OF REMOVAL ANALYSIS

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

EVALUATION OF ACTUAL EXPERIENCE

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

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

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

CALCULATION OF DEPRECIATION RATES

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

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

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

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

General Office

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

RESERVE COMPARISON

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

RECOMMENDATIONS

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

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

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

SCHEDULE 1

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
<u>Account</u> <u>Number</u>	<u>Description</u>	<u>9/30/02</u> <u>Balance</u>	<u>Existing</u> <u>Rates</u>	<u>Annual</u> <u>Amount</u>	<u>Study</u> <u>Rates</u>	<u>Annual</u> <u>Amount</u>	<u>Increase or</u> <u>(Decrease)</u>
		\$	%	\$	%	\$	\$
<u>GENERAL PLANT</u>							
390.09	Improvements to Leased Premises	8,897,125	7.43	661,056	12.26	1,090,788	429,731
391.00	Office Furniture and Equipment (Gnl)	9,532,135	4.89	466,121	3.29	313,607	(152,514)
391.03	Office Furniture and Equipment (Other)	1,160,987	2.22	25,774	1.17	13,584	(12,190)
397.00	Communication Equipment	9,428,825	7.12	671,332	11.64	1,097,515	426,183
398.00	Miscellaneous Equipment	662,671	5.36	35,519	20.86	138,233	102,714
399.00	Other Tangible Property	224,866	15.75	35,416	23.99	53,945	18,529
399.01	Servers Hardware	8,279,271	14.29	1,183,108	28.15	2,330,615	1,147,507
399.02	Servers Software	6,320,551	14.29	903,207	29.95	1,893,005	989,798
399.03	Network Hardware	211,839	14.29	30,272	29.09	61,624	31,352
399.06	PC Hardware	4,486,960	16.83	755,155	47.16	2,116,050	1,360,895
399.07	PC Software	1,835,852	17.73	325,497	28.52	486,868	161,371
399.08	Application Software	76,809,983	8.22	6,313,781	17.02	13,073,059	6,759,279
399.09	Mainframe System Software	2,588,228	22.16	573,551	6.21	160,729	(412,822)
399.24	General Startup Cost	<u>23,172,326</u>	8.33	<u>1,930,255</u>	10.81	<u>2,504,928</u>	<u>574,674</u>
	Total Depreciable General Plant	<u>153,611,619</u>	9.06	<u>13,910,045</u>	18.49	<u>25,334,551</u>	<u>11,424,506</u>
	Unrecorded Retirements	16,632,482					
	Fully Depreciated	<u>2,366,785</u>					
	Total General Office Facilities	<u>172,610,886</u>					

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

SCHEDULE 2

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

CALCULATION OF EQUAL LIFE GROUP DEPRECIATION RATES

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

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

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

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

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

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

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

Units-of-Production

Average Life Group (ALG)

Equal Life Group (ELG)

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

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

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

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

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

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

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

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

A Simple Illustration ELG

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

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

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

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

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

A Real Illustration of ELG

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

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

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

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

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

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

RETIREMENT DISPERSION DEFINED

BY IOWA TYPE CURVES

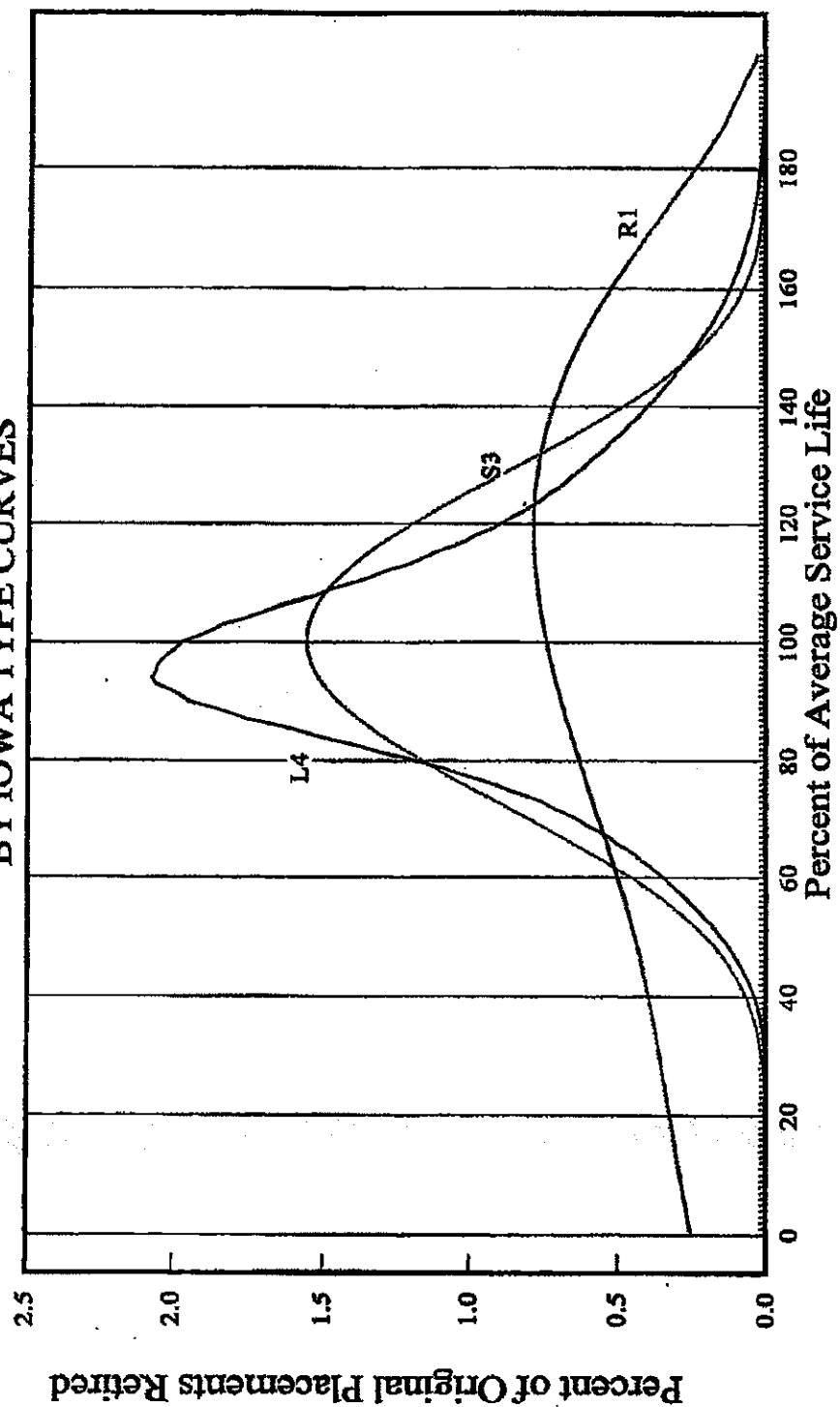


TABLE 1**DEPRECIATION RATE CALCULATION PROCEDURES**Whole Life

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

ASL

Formula 1

Remaining Life

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

ASL

ARL

Formula 2

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

ASL

Formula 3

Where

PB is Depreciable Balance, %

AS is Average Net Salvage, %

FS is Future Net Salvage, %

ASL is Average Service Life, years

BR is Depreciation Reserve, %

CTR is Calculated Theoretical Reserve, %

ARL is Average Remaining Life, year

TABLE 2

DEVELOPMENT OF EQUAL LIFE GROUP CAPITAL RECOVERY RATE

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

- 21 -

Rate, % =	Retirements Frequencies Age at Retirement	X 100
Year One Rate =	$\frac{0.2 + 0.2 + 0.2 + 0.2 + 0.2}{1 \quad 2 \quad 3 \quad 4 \quad 5}$	X 100 = 45.67%
Year Three Rate =	$\frac{0.2 + 0.2 + 0.2}{3 \quad 4 \quad 5}$	X 100 = 26.11%

TABLE 3

DETERMINATION OF DEPRECIATION RATES BY ELG PROCEDURES

[1] Age Years	[2] Year	[3] Vintage Balance \$	[4] Retirement Frequency ASL 38 Curve L5	[5] Rate	[6] Amount \$
0.5	1993	4,244,285	0.0000	0.02704	114,758.36
1.5	1992	800,784	0.0000	0.02704	21,851.86
2.5	1991	60,016	0.0000	0.02704	1,622.73
3.5	1990	43,455,063	0.0000	0.02704	1,174,952.00
4.5	1989	81,456	0.0000	0.02704	2,202.43
5.5	1988	172,463	0.0000	0.02704	4,663.11
6.5	1987	2,098,991	0.0000	0.02704	56,753.20
7.5	1986	2,685,949	0.0000	0.02704	72,623.55
9.5	1984	1,642,443	0.0000	0.02704	44,408.90
10.5	1983	222,602	0.0000	0.02704	6,018.78
11.5	1982	85,661	0.0000	0.02704	2,316.13
12.5	1981	4,985	0.0000	0.02704	134.79
13.5	1980	72,942	0.0000	0.02704	1,972.23
14.5	1979	219,163	0.0000	0.02704	5,925.80
15.5	1978	120,665	0.0000	0.02704	3,262.58
16.5	1977	37,042	0.0000	0.02704	1,001.55
17.5	1976	339,236	0.0000	0.02704	9,172.21
19.5	1974	336,723	0.0001	0.02703	9,101.41
20.5	1973	10,375,359	0.0004	0.02702	280,292.86
21.5	1972	4,481,908	0.0009	0.02699	120,963.25
22.5	1971	5,923,340	0.0018	0.02695	159,618.98
23.5	1970	78,848	0.0030	0.02689	2,119.97
24.5	1969	305,178	0.0047	0.02681	8,180.42
25.5	1968	10,312,586	0.0069	0.02670	275,375.94
26.5	1967	2,754,067	0.0094	0.02658	73,203.24
27.5	1966	9,558,766	0.0123	0.02644	252,715.77
29.5	1964	5,556,083	0.0194	0.02610	144,995.54
30.5	1963	23,383	0.0242	0.02589	605.42
31.5	1962	3,313,564	0.0305	0.02566	85,012.50
32.5	1961	32,271	0.0386	0.02538	819.15
33.5	1960	151,658	0.0482	0.02507	3,802.24
34.5	1959	171,483	0.0583	0.02472	4,238.70
35.5	1958	167,116	0.0674	0.02433	4,066.36
36.5	1957	70,420	0.0740	0.02390	1,683.22
37.5	1956	1,792,312	0.0768	0.02345	42,036.33
39.5	1954	2,270,555	0.0701	0.02252	51,131.79
40.5	1953	187	0.0622	0.02206	4.13
41.5	1952	20,185	0.0531	0.02161	436.14
42.5	1951	12,860	0.0442	0.02118	272.40
43.5	1950	706	0.0362	0.02078	14.67
44.5	1949	2,652	0.0296	0.02041	54.13
45.5	1948	6,422	0.0245	0.02006	128.81
46.5	1947	19,573	0.0205	0.01972	386.07
47.5	1946	323,058	0.0173	0.01940	6,268.69
49.5	1944	2,285,041	0.0123	0.01879	42,943.47
50.5	1943	15,614	0.0103	0.01850	288.86
51.5	1942	620,752	0.0085	0.01821	11,306.36
53.5	1940	884,610	0.0055	0.01766	12,090.28
54.5	1939	47,173	0.0043	0.01740	820.76
55.5	1938	22,725	0.0033	0.01714	389.62
56.5	1937	560	0.0025	0.01689	9.46
57.5	1936	722	0.0019	0.01664	12.02
59.5	1934	3,065	0.0005	0.01573	48.21
61.5	1932	944,400	0.0005	0.01573	14,853.98
67.5	1926	2	0.0000	0.01471	0.03
Totals		119,029,691			3,133,730.27
SALVAGE (%) =					-5.0
AFTER SALVAGE =					3,290,417
ANNUAL DEPRECIATION RATE =					2.76

TENNESSEE REGULATORY AUTHORITY



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460 James Robertson Parkway
Nashville, Tennessee 37243-0505

T.R.A. DOCKET ROOM

October 25, 2006

Chairman Sara Kyle
Tennessee Regulatory Authority
460 James Robertson Pkwy.
Nashville, TN 37243

RE: *Petition to Open An Investigation to Determine Whether Atmos Energy Corp. Should Be Required by The Tennessee Regulatory Authority to Appear And Show Cause That Atmos Energy Corp. Is Not Overearning In Violation of Tennessee Law And That It Is Charging Rates That Are Just And Reasonable, TRA Docket No. 05-000258*

Dear Chairman Kyle:

Please find the attached motion that I plan to make in our scheduled hearing tomorrow in the above referenced docket. For your convenience, I am filing this today in order that you have sufficient time to review before we deliberate tomorrow.

In kindest regards, I am

Yours truly,

Pat Miller

Smb

Attachment

cc: Docket File 05-00258

**Director Miller's Motion
Docket 05-00258**

Base/Test Year

Based on case law and arguments brought forth by both Atmos and the Consumer Advocate, it is clear that the Authority is not compelled to use a forecast test period in order to account for attrition. In setting rates the Authority may use a historical test period, a forecast period, or a combination of the two as long as the rates account for known changes likely to occur in the immediate future. While I am of the opinion that the Authority is not obligated to use a forecast period to predict attrition or rates, I have determined that, in this docket, using a forecast period of the twelve months ending September 30, 2007, is the best method for examining and setting rates.

Burden of Proof

In this docket, the burden of proof is upon the Consumer Advocate, Investigative Staff, and any Intervenors bringing forth issues and asserting the affirmative of the claim that Atmos is overearning in violation of Tennessee law and/or not charging rates that are just and reasonable. There has not been an improper *de facto* shifting of the burden of proof to Atmos. Nevertheless, on the issues that Atmos brings forth and on its request that its rates be increased because it is under earning or operating at a deficit to what is permitted by law, the burden of proof rests fittingly upon Atmos.

Revenue/Margins

The record demonstrates that the margin trend used by Consumer Advocate and Protection Division (I will refer to as "CAPD" hereafter) is highly dependent on the time period examined and varies greatly on timing factors. For these reasons, CAPD's margin trend cannot be relied upon and should not be used in this case.

CAPD's argument regarding the lack of support for Atmos' price-out does, however, have limited merit. Due to Atmos' rate structure's dependence on volumetric rates to recover a portion of its revenue requirements, price-out results are highly dependent on usage levels which, based on the record, do not appear to follow a strong trend for all classes of service. There is, however, an evident trend in residential customer growth which exceeds that used by Atmos in its price-out. Additionally, the Company made a lump sum adjustment to margins for forecasted Service/Late Charges, which decreased by 15% with no justification.

For these reasons, I move to reject CAPD's margin forecast of \$55,485,148, and adopt Atmos' price-out with the following modifications:

1. Reject Atmos' forecast of Service/Late Charges and use, instead, the actual amount of \$2,037,384 included in the Company's price-out schedule;
2. Reject the Company's residential revenue forecast;

3. Grow the number of residential bills for the twelve months ended March 2006 for 18 months, using 2.4% growth in the summer months and 2.5% growth in the winter months, to arrive at the number of bills for the twelve months ended September 30, 2007;
4. Per the methodology reflected in the Company's price-out schedule, grow residential volumetric usage for the 12 months ended March 2006 by the same percentages as number of bills and apply the 1.5% declining usage factor; and
5. Include the residential WNA revenue as a lump sum addition.

My motion results in a gross margin forecast of \$52,867,802 for the twelve months ending September 30, 2007.

Operation and Maintenance Expense

Consistent with the methodology to forecast revenues, a price out for labor should be utilized. The submission of CAPD is based upon a full year of verifiable data using existing employee levels as of 2005. Additionally, the company has confirmed that employee levels have remained relatively constant. Further, the evidence in this case supports adoption of the sixty percent (60%) capitalization rate proposed by CAPD.

The evidence presented further demonstrates that the Long Term Incentive Plan ("LTIP") is a bonus plan, strictly for Atmos employees, and based exclusively on earnings. Atmos provided no justification countering this assertion other than LTIP is part of a market compensation package. Further, LTIP provides no benefit to ratepayers.

Atmos does not argue that the minimum required contribution for pension is zero (\$0.00), but asserts that a typical amount should be included as expense. Based upon the evidence presented in this case, I see no justification for the Authority to alter its previous finding to fund only actual pension contributions.

As regarding expense for Environmental Clean Up Costs, it is clear from the TPSC's Order in Docket 94-02529 that Atmos may defer the costs associated with "state and federally mandated environment control requirements." It is also evident from that Order that before any amount associated with this deferral is expensed, there is to be a hearing to determine the authenticity of such costs and the manner of recovery.

The evidence does not demonstrate that CAPD's estimate of uncollectibles is understated because of a ninety (90) day lag and high gas costs.

The parties have agreed to a rate case cost of \$165,000 presented in this docket. The period of recovery, however, is at issue. I believe a prudent and reasonable time period for recovery of this cost is three (3) years.

For these reasons, I move adopting the Operation and Maintenance expense amount from Atmos' trial balance for the twelve (12) months ended March 31, 2006 with the following adjustments to forecast the expense amount for the twelve months ending September 30, 2007:

1. adjust the direct labor expense and capitalization to that submitted by CAPD;
2. deny inclusion of LTIP expense and include a minimum pension contribution of \$0.00 for the twelve months ending September 30, 2007.
3. adjust the uncollectible amount to \$95,759 as presented by CAPD;
4. deny inclusion of Environmental Clean Up amounts. Atmos may, however, bring this issue before the Authority in the future for a hearing to determine the appropriate amount to be recovered and the manner of recovery;
5. adopt a three year recovery period for the rate case expense; and
6. apply an eighteen (18) month growth factor of 1.85% and inflation factor of 4.4% to the remaining accounts.

These adjustments to Atmos' O&M expense amount for the twelve months ended March 31, 2006 will result in an Operation and Maintenance expense of \$13, 869,302 for the twelve months ending September 30, 2007.

Depreciation

Atmos' recommended depreciation expense includes the projection of depreciation for the shared services unit based upon a study performed in 2002, while CAPD's forecasted depreciation was based upon September 30, 2005 actual amounts. The study relied upon by Atmos only covers a portion of Tennessee assets and is over four (4) years old. For these reasons, I move adopting the depreciation expense amount of \$11,706,765 as presented by CAPD for the twelve months ending September 30, 2007.

Taxes Other Than Income

Atmos asserts that the difference in other taxes between the company and CAPD is due to the CAPD's failure to include the shared service tax and Department of Transportation ("DOT") taxes and basing the 2007 gross receipts tax expense on gas costs of 2005. The financial records of Atmos verify that shared service and DOT taxes are incurred and CAPD has provided no evidence to the contrary. Therefore, I move adopting \$179,372 shared service and DOT tax for the twelve (12) months ending September 30, 2007, as presented by Atmos in Discovery Response Item 2-11.

Although gas prices during last winter were high due to damage caused by hurricanes, they have since declined dramatically. Atmos provided no evidence to support that the gas prices of today, which are comparable to 2005, would increase to levels of last winter, for the forecasted period ending September 30, 2007. Nor did CAPD present evidence to support that the gas prices of today would remain constant throughout the forecasted period. I move that the Gross Receipts Tax be calculated using an average of the twelve months to date March 2005 and March 2006 gas cost. Using this average tempers the effect of the hurricanes on gas prices during the 2005/2006 heating season, while recognizing that the cost of gas will, as normal, increase to some extent during the winter.

The CAPD's corrected Payroll tax is computed based upon the labor price out submitted. Based upon the correction made by CAPD during the hearing the projection of CAPD is no longer a matter of contention between the parties. Therefore, I move to adopt the payroll tax submitted by CAPD for the twelve (12) months ending September 30, 2007.

The TRA Inspection Fee should be calculated based upon revenues. I therefore move the inspection fee be based upon the revenues for the forecasted period using the approved 0.20% rate.

Based upon verification of the amounts for property and franchise tax submitted by CAPD and the lack of support for the amounts presented by Atmos, I move

for the adoption of CAPD's proposed Property Tax and Franchise Tax for the twelve (12) months ending September 30, 2007.

My motion results in Taxes Other Than Income in the amount of \$5,520,000.

State Excise and Federal Income Tax

The Tennessee Excise Tax and the Federal Income Tax are 6.5% and 35% income taxes on earnings of the Company. Based on my previous motions, I move to adopt combined income taxes totaling \$6,927,407.

Net Operating Income (NOI) Adjustments

I move the Authority approve Net Operating Income adjustments totaling \$1,708,667. This amount includes increases for Gain on Sale of Maryland Way Property and Net Elimination of Lease Property as agreed to by the parties. Additionally, the parties agree upon the appropriate factor to apply in calculating interest on customer's deposits. Furthermore, six percent (6%) is the approved tariff rate. Therefore, six percent (6%) should be applied to rate base customer deposits, resulting in \$388,258 Interest on Customer Deposits for the twelve months ending September 30, 2007. Finally, Allowance for Funds Used During Construction ("AFUDC") is a component of construction costs representing net cost of borrowed

funds and a reasonable rate on other funds used during the period of construction, and CAPD properly includes Allowance for Funds Used During Construction as an adjustment to Net Operating Income. Therefore, CAPD's Allowance for Funds Used During Construction amount of \$235,383 should be adopted.

Rate Base

I move the Authority adopt a Rate Base comprised of Gas Plant in Service, Construction Work in Progress, Inventories of Materials and Supplies/Storage Gas, Prepayments, Rate Case Expense, Net Elimination of Intercompany Leased Property, Unamortized Maryland Way Gain, Accumulated Depreciation, Customer Deposits, Contributions and Advances in Aid of Construction, and Accumulated Deferred FIT.

Rate base amounts are based on 13 month averages of each account. The allocation factors for Service Areas 88, 90, 91, and 10 changed on October 1, 2006. CAPD made a normalizing adjustment to the September 2006 allocation factors representing this known change in the 13 month average. In response to my question during the hearing, Atmos concurred with this adjustment. I, therefore, move the normalizing adjustment to the September 2006 allocation percentages, as proposed by the Consumer Advocate, be accepted for each account.

Further, I move to adopt the amounts proposed by Atmos in the First Joint Discovery Data Responses #33 and #36, after the normalizing adjustment to September 2006 allocation percentages, with the following exceptions:

- 1. adopt the Consumer Advocate's methodology for calculating net additions to Gas Plant in Service from June 2006 through September 2007 but reject adjustments made in the months prior to June 2006. Both the Consumer Advocate and Atmos added the same amount to Gas Plant in Service which discounts the Company's argument regarding "disappearing" Construction Work in Progress. I further find that the primary cause of the difference between the parties on this issue results from Atmos' failure to carry through the Gas Plant in Service additions for June through September from the corrected gross plant additions exhibit included in the Peterson and Waller Rebuttal Testimony. Consistent with the exclusion of LTIP expense, capitalized LTIP is excluded from Gas Plant in Service.**
- 2. adopt the Consumer Advocate's methodology for calculating Accumulated Depreciation additions from June 2006 through September 2007, but reject adjustments made in months prior to June 2006, which again represent the primary difference between the amounts proposed by the parties. After careful review of the record, I find that the amounts used by Atmos through May 2006 agree with the Company's trial balances. Consistent with the exclusion of LTIP from Gas Plant in Service, also exclude depreciation associated with capitalized LTIP.**

3. The CAPD's forecast fails to recognize the seasonality of Customer Deposit amounts, and the Company's forecast for June 2006 through September 2006 suffered from a similar problem by holding deposit amounts constant for those four months. For this reason, I move that the panel adopt the Company's methodology for forecasting FY07 Customer Deposits and apply that same methodology to forecast the final four months of FY06.
4. Further, adopt a hybrid of the amounts proposed by Atmos and CAPD for Accumulated FIT. As with Accumulated Depreciation, CAPD argued that historical amounts relied on by Atmos did not match booked amounts. After careful review of the record, I could not verify the historical amounts used by CAPD but did reconcile the amounts relied on by Atmos to the Company's trial balance. CAPD's changes to Service areas 88, 90, 91, and 10 focused on historical amounts rather than the Company's forecasted changes. After verifying the historical data used by Atmos for these service areas, I find that the company's proposal for Service areas 91 and 10 should be adopted with minor adjustments. The record demonstrates that for service areas 88 and 90, Atmos books Accumulated Deferred FIT amounts in September only, rather than monthly. For this reason, the company's proposal for Service areas 88 and 90 should be adopted with minor changes. For Service Area 93, I move the Authority adopt the methodology proposed by the Consumer Advocate of using the Company's estimated temporary tax difference for 2006 and 2007 at the federal tax rate of 35% as the annual change in this

account. As with service areas 88 and 90, this change should be made in September 2006 and 2007 rather than allocated monthly.

5. Consistent with my motion to adopt a three year recovery period for rate case expense, I move that a Rate Case Expense of \$110,000 be included based on a total cost of \$165,000;
6. Also, consistent with my motion to reject Atmos' proposed depreciation study, I move to reject the line item proposed by the Company to reflect the impact of that study.

This motion results in a Rate Base totaling \$161,330,325.

Capital Structure and Rate of Return

I move the Authority adopt a capital structure consisting of 3.59% short-term debt, 53.03% long-term debt, and 43.38% equity based on the capital structure of Atmos' parent company. I further find that the TRA Investigative Staff's methodology for estimating long-term debt and equity percentages is the most reasonable and best supported by the record in these proceedings; however, the argument against inclusion of short term debt is unpersuasive, especially given that Atmos has short term debt each month for the most recent twelve months in the record and each month prior to the summer of 2004. It is clear, however, that Atmos' use of short term debt is seasonal, and the 3.59% excludes increased short-term debt usage in the heating season.

With respect to debt cost, I move the Authority adopt a short-term debt cost of 5.84%, based on the credit facilities Atmos reported using in its June 30, 2006 10Q, and a long-term debt cost of 6.03%, also as proposed by Atmos.

There is no single correct answer for return on equity. Both Atmos and TRA Investigative Staff perform similar DCF analyses and produce similar ranges based on their analysis. The CAPM analysis performed by Investigative Staff conforms to both standard applications of the model and previous Authority rulings. I further agree with Investigative Staff and Atmos that the DCF dividend growth results, which form the low end of the results range, must be discounted, especially given that the results presented by Atmos for that analysis are lower than the cost of long-term debt. I also agree with Investigative Staff that, in this case, the CAPM results fall at a loose midpoint of the DCF analysis range.

Even with the source for each of the inputs to the CAPM determined, interest rates are a continually moving target. After reviewing the interest rate history of twenty year government bonds submitted by Investigative Staff and their effect on the CAPM results, as well as the history of recent decisions of other state commissions, submitted by Atmos, I move the Authority adopt a return on equity of 10.48% and an overall rate of return of 7.96%.

Other Issues

- 1) Based upon the record, I move that Atmos should replace 45,000 feet of bare steel per year for the next ten (10) years.
- 2) Based upon Atmos' ability to replace bare steel in previous years without the use of a tracker, I move to deny the proposed bare steel tracker. I would like to inform the Company that it may petition the Authority for rate relief should future earnings be insufficient to provide a reasonable return.
- 3) Based upon agreement of the parties, I move that Atmos obtain Authority approval prior to billing for services from third parties.
- 4) Based upon ambiguity, lack of supporting documentation and scope of this proceeding, I move to deny the service metrics requested by the CAPD.

Rate Restructure/Tariff Change Proposals

1. The evidence presented in this case clearly demonstrates that the proposed rate and class structure of AIG may not be representative of the named interveners in this case and is not representative of all commercial and industrial customers. It does not, in all cases, mirror the rate structure of other gas companies and is not based on a class cost of service study. Further, the individual customer impact upon implementation of the proposed rate restructure cannot be determined from the evidence in this case. I, therefore, move the rate structure proposed by AIG be denied.

2. While raising questions as to the competitive neutrality of existing tariffs, there was very little evidence submitted to ensure that the proposed rate restructures and tariff changes proposed by Atmos regarding definitions, transportation tariff, and main and service line extensions are in the public interest. This proceeding has moved forward on an expedited schedule with its focus being on reviewing Atmos' earnings and establishing just and reasonable rates on a going forward basis based on these earnings. Given the constraints of this proceeding, it is understandable that parties did not have sufficient time to address these additional issues. Therefore, I move the current proposals of Atmos regarding definitions, transportation tariff, and main and service line extensions be denied, however, I encourage Atmos to bring tariff changes and rate restructures before the Authority for consideration, outside of this current proceeding, where those issues may be properly evaluated by all interested parties.
3. The modification proposed by Atmos to include the Customer Utilization Adjustment, also known as CUA, within the Weather Normalization Audit ("WNA") is a novel approach to lessen inaccuracies that may occur when forecasting revenues/margins for Atmos. It is abundantly clear that the recovery of fixed costs through a volumetric charge can lead to over or under recovery of such costs. The proposed CUA, however, does not correct this problem; rather it removes any incentive for Atmos to control fixed costs. Therefore, I move to deny the Customer Utilization Adjustment.

4. The current rate structure includes a fixed monthly customer charge and a volumetric charge. The volumetric charge recovers all gas costs and the fixed costs that are not covered by the monthly customer charge. It is a sound economic and accounting practice to recover a cost in a manner that is similar to that in which it is incurred. It is clear that CAPD recognizes expenses are primarily fixed and dependent on the number of customers, rather than gas volumes. This is demonstrated in the proposal of CAPD to forecast expenses based upon customer growth rather than changes in volume. Therefore, CAPD's contention that increasing the fixed charge discourages conservation is unsubstantiated by the record in this docket. To the contrary, one can assert that removing recovery of fixed costs from a volumetric charge places more control of the total gas bill with the customer. Further, consideration should be given to low income customers when considering this structure. During the high gas cost last winter the Authority was concerned with low income customers that may be living in homes needing insulation or high efficiency appliances, yet unable to afford to make these efficiency improvements. Including a fixed amount in the volumetric charge penalizes these low income consumers because the higher volume results in the customer paying a larger portion of fixed cost. I therefore move to:

- approve the revenue neutral rate change, within customer class, increasing the customer charge for rate schedules 210 and 211 (Residential, Residential & Small Commercial/Industrial Heating &

Cooling) from \$6.00 to \$12.00 per month during the winter (November – April) and from \$6.00 to \$9.00 per month during the summer period (May – September), and

- approve for rate schedule 220 (Commercial/Industrial Gas Service) an increase in the monthly charge from \$12.00 per month to \$24.00.

I further move:

- these rate changes include Atmos' commitment to waive the monthly customer charge for residential customers 65 or older who meet the low income threshold.
- Atmos should make this rate change based on twelve (12) month volumes as of September 30, 2006, and 1) the revenue generated from increasing the 210 Residential monthly customer charge should be used first to reduce the winter fixed volumetric rate to \$.2257. Then, the remaining revenue should be used for further reduction of the overall \$.2257 volumetric rate; 2) the revenue generated from increasing the 211 Residential and Small Commercial/Industrial Heating and Cooling should be used to reduce the fixed volumetric rate for that class; and, 3) the revenue generated from increasing the 220 Commercial/Industrial Gas Service from \$12.00 per month to \$24.00 should be offset with a reduction in the volumetric rate for this class. Atmos should file revised tariffs with documentation demonstrating the revenue neutrality of this change within thirty (30) days.

5. Finally, I move the panel grant Atmos' proposal to increase the activation charge for rate class 210, and deny the requested increase for rate classes 220, 221, 222, 230, 250, 260, 280, 292 and 293. This activation charge will apply to all meter turn-ons at existing locations and all reconnects, and this charge will not apply when a transfer of service is requested and only a meter read is required as opposed to reconnection.

Revenue Requirement/Rate Design

Based on my previous motions I calculate a Net Operating Income surplus of \$3,711,101. Due to the effect of taxes, uncollectibles and forfeited discounts, a revenue conversion factor must be applied to the Net Operating Income surplus in order to translate it into a revenue surplus for rate design purposes.

I move to adopt CAPD's methodology for calculating the revenue conversion factor, as well as the forfeited discounts ratio. The forfeited discounts ratio is the actual percentage for the 12 months ended March 31, 2006¹ and appears to be a reasonable reflection of historical ratios.² The uncollectible ratio was calculated using the recommended amounts for uncollectibles and gross margin. Using these ratios and the prevailing federal income and state excise tax rates, results in a revenue conversion factor of 1.636128.

¹ Dan McCormac, Pre-filed Direct Testimony, p. 2 (July 17, 2006).

² Dan McCormac, Pre-filed Direct Testimony, Exhibit DM-7 (July 17, 2006).

Applying this 1.636128 revenue conversion factor, I find that Atmos has \$6,071,837 revenue surplus for the twelve (12) months ending September 30, 2007. To ensure that all customers realize a portion of this surplus, I further move that the surplus be utilized by reducing the volumetric rate for each class of service based upon the revenue of each class. Atmos should file tariffs for this reduction within thirty (30) days. Finally, the price out demonstrating a reduction for the revenue surplus should be provided subsequent to the price out pertaining to the revenue neutral changes of my previous motion.

CAPD 2-37

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

37. Provide a table summarizing separately by account the depreciation rate changes proposed by Mr. Roff that are caused by life changes, net salvage changes, and other changes. Provide additional explanations of the "other changes".

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please see the attached worksheet labeled CAPD DR 2-037ATT. The column labeled "Other" represents the reserve differences and interrelationships among the various components.

Witness: D. Roff

**Book Depreciation Study as of September 30, 2006
Comparison of Depreciation Rates and Annual Amounts**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]
Account	Description	09/30/2006 Balance \$	Existing Rate %	Annual Amount \$	Study Rate %	Annual Amount \$	Increase or (Decrease) \$	Existing ASL Years	Annual Amount \$	Study ASL Years	Annual Amount \$	Existing Net Salv. %	Annual Amount \$	Study Net Salv. %	Annual Amount \$	Other \$
TRANSMISSION PLANT																
365.20	Rights-of-Way	348,971	2.39	8,340	1.50	6,235	(3,106)	44.0	7,931	65.0	5,369	-	5,369	-	5,369	(543)
368.00	Structures and Improvements	2,679	3.47	93	2.47	66	(27)	29.7	90	30.0	89	-	89	-	89	(26)
367.00	Mains	11,671,997	2.92	340,821	2.84	331,484	(9,338)	44.0	265,272	55.0	212,218	(16.1)	248,385	(35.0)	286,484	3,608
369.00	M&R Station Equipment	1,629,191	3.61	56,814	3.35	54,741	(4,073)	29.7	54,855	40.0	40,730	(4.0)	42,359	(5.0)	42,766	9,645
	Total Transmission Plant	13,652,808	2.99	408,069	2.87	391,525	(16,543)		328,149		258,405		294,202		334,718	12,663
DISTRIBUTION PLANT																
374.02	Land Rights	641,480	0.00	0	0.49	3,143	3,143	-	-	65.0	9,869	-	9,869	-	9,869	(6,725)
375.00	Structures and Improvements	814,964	2.50	15,374	1.59	9,778	(5,596)	40.0	15,374	45.0	13,666	2.5	13,324	-	13,666	(4,230)
376.00	Mains	151,093,809	3.06	4,623,165	2.33	3,620,253	(1,102,912)	42.3	3,571,721	55.0	2,746,978	(16.1)	3,189,242	(35.0)	3,708,421	(797,348)
378.00	M&R Station Equipment	6,248,667	3.61	225,577	2.11	131,847	(93,730)	29.7	210,392	40.0	162,465	(4.0)	162,465	(5.0)	164,027	(41,116)
379.00	City Gate Equipment	2,381,748	3.46	82,403	2.96	70,500	(11,909)	29.7	80,194	40.0	59,544	-	59,544	(5.0)	62,521	5,764
380.00	Service	82,529,059	4.29	3,540,497	2.93	2,418,101	(1,122,395)	37.9	2,177,548	48.0	1,719,355	(39.5)	2,398,501	(20.0)	2,063,226	(328,929)
381.00	Meters	11,069,083	4.04	447,191	5.11	585,630	118,439	26.4	419,259	36.0	307,476	4.1	294,868	(55.0)	476,586	48,331
382.00	Meter Installations	21,126,176	4.38	925,327	4.79	1,011,944	86,617	30.4	948,940	40.0	599,963	(13.6)	599,963	(55.0)	818,639	34,747
383.00	House Regulators	3,088,762	4.38	135,288	1.76	54,362	(80,926)	30.4	101,604	40.0	77,219	(13.6)	97,721	-	77,219	(46,039)
385.00	Industrial M&R Equipment	323,828	3.88	12,565	3.22	10,427	(2,137)	29.7	10,903	40.0	8,096	(11.0)	9,986	(5.0)	8,500	1,156
	Total Distribution Plant	279,107,548	3.69	10,007,390	2.79	7,795,985	(2,211,405)		7,281,960		5,628,672		6,824,503		7,402,674	(1,134,189)
GENERAL PLANT																
390.00	Structures and Improvements	1,014,374	2.52	25,562	2.16	21,910	(3,652)	32.0	31,699	40.0	25,359	-	25,359	-	25,359	2,688
391.00	Office Furniture and Equipment	599,786	5.69	32,421	6.40	36,466	4,045	18.8	30,634	20.0	28,489	(0.2)	28,546	-	28,489	6,247
393.00	Stores Equipment	25,154	1.73	1,799	1.73	435	(1,363)	25.0	1,006	35.0	719	-	719	-	719	(1,076)
394.00	Tools, Shop and Garage Equipment	720,715	4.02	28,973	12.62	90,954	61,981	24.5	29,417	20.0	36,036	3.3	34,847	-	36,036	54,173
396.00	Power Operated Equipment	397,308	11.11	44,141	36.50	145,017	100,876	9.4	42,267	10.0	39,731	5.4	37,585	-	39,731	101,267
397.00	Communication Equipment	503,915	7.49	37,743	30.60	30,235	(7,508)	15.0	33,584	16.0	33,594	2.1	32,899	-	33,594	(8,214)
398.00	Miscellaneous Equipment	882,304	4.40	38,821	12.68	111,876	73,056	23.6	37,660	10.0	86,230	(1.9)	89,907	-	86,230	24,046
399.00	Other Tangible Property	18,299	18.68	3,418	11.92	2,181	(1,237)	5.1	3,598	6.0	3,050	4.8	2,903	-	3,050	(845)
	Total General Plant	4,131,853	5.15	212,878	10.63	439,075	226,197		209,750		255,208		262,765		255,208	178,236
Total Depreciated Plant																
	Fully Depreciated Plant	298,892,207	3.88	10,628,387	2.91	8,626,586	(2,001,751)		7,819,858		6,140,186		7,371,460		7,892,601	(843,220)
	Intangible Plant	1,862,336									(1,673,672)				821,141	
	Land	241,284														
	Total Gas Plant	299,907,054														

CAPD 2-38

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

38. Please describe fully any redistribution or rebalancing of reserves among accounts that Mr. Roff has performed.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Mr. Roff has not performed any redistribution or rebalancing of reserves among accounts.

Witness: D. Roff

CAPD 2-39

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

39. Please provide any and all studies concerning the Company's implementation of FASB Statement No. 143 and FIN 47. Include in your response all complete copies of all correspondence with the following parties regarding the Company's implementation of FASB Statement No. 143 and FIN 47:

- a. External auditors and other public accounting firms.
- b. Consultants
- c. External counsel
- d. Federal and State regulatory agencies
- e. Internal Revenue Service

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Atmos Energy's internal studies and correspondence concerning the adoption of FASB Statement No. 143 and FIN 47 have been attached (CAPD DR 2-039ATT1.pdf, CAPD DR 2-039ATT2.xls, and CAPD DR 2-039ATT3.pdf)

FASB Statement No 143 was issued in June 2001 to address the accounting and reporting for obligations associated with the retirement of tangible long-lived assets and the associated retirement costs. Atmos Energy adopted FASB Statement No. 143 in fiscal 2004. At the time of adoption, the Company had identified legal obligations with respect to the cutting and capping of its natural gas utility mains and certain signage located on leased properties; however, no asset retirement obligation was recorded because the Company could not identify when the legal obligation would be incurred.

In March 2005, the FASB issued FIN 47, which clarified the term *conditional asset retirement obligation* as used in FASB Statement No. 143 and required an entity to recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability could be reasonably estimated. Atmos Energy adopted FIN 47 in fiscal 2006 and reaffirmed that it had an asset retirement obligation with respect to the cutting and capping of its natural gas utility mains and certain signage on leased properties. A \$15.1 million asset retirement obligation was estimated for Atmos Energy's natural gas utility mains as of September 30, 2006. An entry to reclassify this ARO from the Company's existing regulatory cost of removal liability was made for financial reporting purposes only. Therefore, this liability was not recorded in the general ledger. An ARO was not recognized for the removal of the signage because the fair value of the associated asset retirement obligation was considered immaterial.

Respondent: C. Forsythe

Atmos Energy Corporation

FIN 47 Adoption

FIN 47 Definition

Under FIN 47, a Conditional Asset Retirement Obligation is defined as a legal obligation to perform an asset retirement activity in which the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity. An entity shall recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability can be reasonably estimated.

An entity would have sufficient information to apply an expected present value if either the settlement date and method of settlement have been specified or there is information available to reasonably estimate the settlement date, the method of settlement or the probabilities associated with the potential settlement dates and potential methods of settlement.

A liability shall be recognized in the initial period in which sufficient information becomes available to estimate its fair value. If the liability's fair value cannot be reasonably estimated, that fact and the reasons shall be disclosed.

Identifying the impact of FIN 47

Atmos established a project team consisting of representatives from the Legal, Rates, Plant and Financial Reporting departments to determine the impact of adopting FIN 47.

Materiality was established by first determining what amount would be material to the balance sheet. An amount material to the balance sheet was determined to be the average of 0.5% of total assets and 0.5% of net PP&E. For individual searches for asset retirement obligations and conditional asset retirement obligations, the project team used a materiality threshold 1% of the amount material to the balance sheet, or \$200,000.

The team reviewed FIN 47 and the EEI/AGA White Paper and detailed a three step approach covering utility and nonutility companies to determining the impact of adoption:

1. Divisions review for specifically identified AROs
2. Legal Department perform contract review
3. Financial Reporting review AGA adoption of FIN 47

Divisions review for specifically identified AROs

The project team met with the Vice Presidents of Technical Services for all divisions to ensure coverage of all utility and nonutility companies. An asset retirement obligation and conditional asset retirement obligation was defined with specific examples listed. In addition, all divisions received a copy of the White Paper. Each VP performed a review of their division and submitted a listing of potential AROs. The listing was evaluated by the project team and no material individual ARO was identified, except as follows.

In select utility divisions and in Atmos Pipeline-Texas, the project team noted an obligation to plug storage wells upon final retirement of the wells. The project team determined that there is not sufficient company history or industry history to reasonably estimate the retirement date of the storage wells. The project team also noted the lack of sufficient storage well history in peers' FIN 47 disclosure. As such, no AROs were recorded based on the specific search; however, the project team noted that under FIN 47, Atmos is required to disclose that an ARO related to storage wells exists but can not be reasonably estimated. At such time that sufficient information is obtained for each well, an ARO will be recorded.

Legal Department perform contract review

The legal department divided the utility and nonutility contracts into four categories: 1) city franchises, 2) easements, 3) leases, and 4) permits. A total of 240 contracts (60 per category) were randomly selected by KPMG. No AROs were identified based on the legal department's review of city franchises and easements. A select number of permits and leases reviewed contained an obligation to restore the property to the original condition; however no settlement date was established as the removal date is not identified in the contract/agreement and the permits/leases are renewable indefinitely. In addition, the project team reviewed signage removal from leased facilities to determine if an ARO existed. The project team contacted the facilities manager and determined that Atmos currently has 189 leased facilities. The facilities manager estimated the cost to remove signage between \$200 and \$1,000, depending on whether the sign utilized electricity. Under the most conservative estimate using \$1,000 per sign, the cost to remove signage at all leased locations did not exceed the materiality of \$200K even before present valuing the obligation. As a result, no material AROs were identified through review of contracts.

Financial Reporting review AGA adoption of FIN 47

The financial reporting department reviewed the latest EEI-AGA FIN 47 survey dated April 2006, immediately following the adoption of FIN 47 for most companies. The EEI-AGA surveyed 44 gas, electric and combination utilities to determine what these companies identified as asset retirement obligations. The survey revealed that the majority of gas companies (approximately 60%) determined that a legal obligation exists to cut and cap Mains upon retirement.

In order to calculate the utility ARO, the financial reporting department evaluated cost estimates with engineers in the Mid-States and Mid-Tex divisions. As the legal obligation is limited to the physical cut and cap procedure, the cost was determined to be the same in urban and rural location. The cost to cut and cap Mains was obtained from an engineer in the Mid-States Division. The estimate was based on a recent retirement of $\frac{3}{4}$ of a mile of pipe. The financial reporting department calculated an average cost to cut and cap per mile based on the engineer's information. That cost was applied to the total miles of mains to determine the total future cost. The financial reporting department obtained the economic life remaining on mains by division from the plant department. The future cost was discounted to today's dollars based on a company-specific discount rate obtained from the treasury department. As the estimated cash flows were based on

the economic life from depreciation studies, Atmos only had one scenario of estimated cash flows. Based on a single set of cash flows, Atmos utilized the traditional present value approach. In addition to reviewing the EEI-AGA FIN 47 survey, the financial reporting department also contacted a peer in the industry and a consultant retained by industry peers to adopt FIN 47 to ensure the company's adoption of FIN 47 was consistent with the industry. Atmos noted that the irrigation operations in West Texas are not regulated. Based on discussions with Atmos' legal department, the West Texas VP and the West Texas Compliance Manager, as the irrigations operations are not regulated, it is exempt from the regulations of the Railroad Commission of Texas and therefore no legal obligation exists to cut and cap irrigation mains. As such, the irrigation mains have been excluded from the mains ARO calculation discussed above.

In order to calculate the nonutility ARO, the project team identified that Atmos Pipeline-Texas had an obligation to cut and cap the pipeline upon retirement. The financial reporting department evaluated the utility cost estimates noted above and increased the cost per cut based on an increase in the diameter of pipe for APT. In addition, the financial reporting department obtained the number of interconnect points on the Atmos Pipeline-Texas system. The cost to cut and cap was applied to the total number of interconnect points (excluding connection points with Mid-Tex mains as the cost to cut and cap at Mid-Tex mains is already captured in the utility calculation above) to determine the total future cost. The financial reporting department obtained the economic life remaining Atmos Pipeline-Texas mains from the plan department. The future cost was then present valued back to today's dollars based on a company-specific discount rate obtained from the treasury department. As the present value of the ARO for Atmos Pipeline-Texas was determined to be immaterial (\$11K), no entry for Atmos Pipeline-Texas was deemed necessary.

Conclusion

Based on the steps performed, the project team identified a conditional asset retirement obligation related to Mains for the utility segment. No material AROs were identified in the other segments. As the cost to remove utility mains is already captured as a regulatory liability under SFAS 71 and the related cost has already been recognized in the income statement, the adoption will not have an impact to the income statement. Atmos will reclass the Mains ARO from the long term regulatory liability to asset retirement obligation. In order to establish the asset retirement cost, Atmos will record a debit to PP&E, net of accumulated depreciation, and an offsetting credit to regulatory liability.

FIN 47 Adoption Journal Entries

Regulatory Cost of Removal Obligation	\$15,070,269	
Asset Retirement Obligation		\$15,070,269
<i>To reclassify COR to ARO.</i>		
Asset Retirement Cost	\$6,932,412	
Accumulated Depreciation – ARC		\$2,173,148
Regulatory Liability		\$4,759,263
<i>To record Asset Retirement Cost.</i>		

Atmos Energy Corporation
Mains - Weighted Average Life Remaining
Utility Summary

Company	Division	{a} Years Remaining	{b} Miles of Mains	{c} \$1.5K per mile	{d} PV @ 6.46%	{a} Avg Life	PV of Cost at Inception date	Accum Depr at 9/30/06	ARO Cost 9/30/06 NBV
020	Louisiana	14.26	8,113	\$ 12,169,500	\$4,983,146	28.31	\$2,068,529	(\$1,026,299)	\$1,042,230
030	West Texas	31.87	6,957	\$ 10,435,500	\$1,419,151	48.45	\$502,612	(\$172,002)	\$330,610
040	Kentucky	37.05	3,642	\$ 5,463,000	\$537,132	50.99	\$224,536	(\$61,359)	\$163,177
050	Mid-States	43.28	7,608	\$ 11,412,000	\$780,008	49.68	\$508,995	(\$65,612)	\$443,383
060	Colorado-Kansas	31.19	6,584	\$ 9,876,000	\$1,401,544	43.30	\$656,653	(\$183,663)	\$472,990
070	Mississippi	31.43	6,134	\$ 9,201,000	\$1,286,617	35.00	\$1,028,748	(\$105,024)	\$923,724
080	Mid-Tex	34.77	27,523	\$ 41,284,500	\$4,682,671	48.83	\$1,942,339	(\$559,188)	\$1,383,150
			<u>66,561</u>	<u>\$ 99,841,500</u>	<u>\$15,070,269</u>		<u>\$6,932,412</u>	<u>(\$2,173,148)</u>	<u>\$4,759,263</u>

Tennessee Only 31.35 3,000 \$ 4,500,000 \$632,430 38.07 \$415,065 (\$73,340) \$341,725

FIN 47 Adoption Journal Entries

	Consolidated	Tennessee Only
Regulatory Cost of Removal Obligation		
Asset Retirement Obligation	\$15,070,269	\$632,430
To reclassify COR to ARO.	\$15,070,269	\$632,430
Asset Retirement Cost		
Accumulated Depreciation - ARC	\$6,932,412	\$415,065
Regulatory Liability	\$2,173,148	\$73,340
To record Asset Retirement Cost.	\$4,759,263	\$341,725

- {a} Year remaining and average life calculated based on vintage year and economic life from mains detail obtained from the Plant Accounting Department.
- {b} Miles of pipe obtained from summary of states' Department of Transportation report.
- {c} Cost to cut and cap per mile obtained from Mid-States engineer based on recent pipe abandonment in TN.
- {d} Discount rate obtained from Treasury department based on 30 year US Treasury rate adjusted for company-specific risk premium.

vintage	BU	depr_group	accum_cost	depreciat on rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1986	020	020.007.37600:Mains - Catholic Prot	1,380,510.04	2.9714%	34	2020	14	\$18,849,718.43	2006	46,459,919.23
1987	020	020.007.37600:Mains - Catholic Prot	108,491.38	2.9714%	34	2021	15	\$1,589,851.10		3,651,187.32
1988	020	020.007.37600:Mains - Catholic Prot	186,123.22	2.9714%	34	2022	16	\$2,913,604.48		6,263,822.44
1989	020	020.007.37600:Mains - Catholic Prot	219,189.51	2.9714%	34	2023	17	\$3,650,419.31		7,376,640.98
1990	020	020.007.37600:Mains - Catholic Prot	168,632.11	2.9714%	34	2024	18	\$2,977,059.90		5,675,173.66
1991	020	020.007.37600:Mains - Catholic Prot	359,548.32	2.9714%	34	2025	19	\$6,707,075.40		12,100,300.20
1992	020	020.007.37600:Mains - Catholic Prot	1,303,328.64	2.9714%	34	2026	20	\$25,615,842.33		43,862,443.29
1993	020	020.007.37600:Mains - Catholic Prot	672,225.24	2.9714%	34	2027	21	\$13,884,254.22		22,623,182.34
1994	020	020.007.37600:Mains - Catholic Prot	471,449.35	2.9714%	34	2028	22	\$10,208,844.25		15,866,236.45
1995	020	020.007.37600:Mains - Catholic Prot	320,144.50	2.9714%	34	2029	23	\$7,252,607.85		10,774,197.35
1996	020	020.007.37600:Mains - Catholic Prot	451,890.27	2.9714%	34	2030	24	\$10,689,089.16		15,207,991.86
1997	020	020.007.37600:Mains - Catholic Prot	144,439.07	2.9714%	34	2031	25	\$3,561,025.35		4,860,976.98
1998	020	020.007.37600:Mains - Catholic Prot	164,193.13	2.9714%	34	2032	26	\$4,212,238.43		5,625,783.47
1999	020	020.007.37600:Mains - Catholic Prot	24,676.56	2.9714%	34	2033	27	\$657,733.22		830,469.14
2000	020	020.007.37600:Mains - Catholic Prot	33,864.84	2.9714%	34	2034	28	\$936,504.03		1,139,693.07
2001	020	020.007.37600:Mains - Catholic Prot	141,203.65	2.9714%	34	2035	29	\$4,046,073.36		4,752,091.61
2002	020	020.007.37600:Mains - Catholic Prot	497,348.57	2.9714%	34	2036	30	\$14,748,458.92		16,737,853.20
2003	020	020.007.37600:Mains - Catholic Prot	1,017,666.36	2.9714%	34	2037	31	\$31,195,717.35		34,248,716.43
2004	020	020.007.37600:Mains - Catholic Prot	1,977,667.62	2.9714%	34	2038	32	\$62,601,426.56		66,556,761.80
2005	020	020.007.37600:Mains - Catholic Prot	255,018.97	2.9714%	34	2039	33	\$8,327,432.74		8,582,451.71
2006	020	020.007.37600:Mains - Catholic Prot	139,776.30	2.9714%	34	2040	34	\$4,704,055.33		4,704,055.33
1986	020	020.007.37601:Mains - Steel	17,326,115.37	2.9714%	34	2020	14	\$236,573,720.40		583,036,027.80
1987	020	020.007.37601:Mains - Steel	595,610.79	2.9714%	34	2021	15	\$8,728,181.62		20,044,786.63
1988	020	020.007.37601:Mains - Steel	1,398,783.71	2.9714%	34	2022	16	\$21,896,797.64		47,074,904.42
1989	020	020.007.37601:Mains - Steel	1,887,213.85	2.9714%	34	2023	17	\$31,429,979.82		63,512,615.27
1990	020	020.007.37601:Mains - Steel	1,986,464.07	2.9714%	34	2024	18	\$35,069,373.90		66,852,799.02
1991	020	020.007.37601:Mains - Steel	1,023,374.30	2.9714%	34	2025	19	\$19,090,197.91		34,440,812.41
1992	020	020.007.37601:Mains - Steel	582,883.68	2.9714%	34	2026	20	\$11,456,094.79		19,616,466.31
1993	020	020.007.37601:Mains - Steel	944,571.23	2.9714%	34	2027	21	\$19,509,334.53		31,788,760.52
1994	020	020.007.37601:Mains - Steel	1,294,449.69	2.9714%	34	2028	22	\$28,030,233.32		43,563,629.60
1995	020	020.007.37601:Mains - Steel	600,615.73	2.9714%	34	2029	23	\$13,606,450.70		20,213,223.73
1996	020	020.007.37601:Mains - Steel	342,869.31	2.9714%	34	2030	24	\$8,110,288.86		11,538,981.96
1997	020	020.007.37601:Mains - Steel	6,969,232.56	2.9714%	34	2031	25	\$171,820,642.57		234,543,735.61
1998	020	020.007.37601:Mains - Steel	581,864.60	2.9714%	34	2032	26	\$14,927,253.22		19,582,170.02
1999	020	020.007.37601:Mains - Steel	803,985.81	2.9714%	34	2033	27	\$21,429,574.26		27,057,474.93
2000	020	020.007.37601:Mains - Steel	522,501.34	2.9714%	34	2034	28	\$14,449,340.75		17,584,348.79
2001	020	020.007.37601:Mains - Steel	966,678.00	2.9714%	34	2035	29	\$27,699,355.51		32,532,745.51
2002	020	020.007.37601:Mains - Steel	518,248.06	2.9714%	34	2036	30	\$15,368,215.94		17,441,208.18
2003	020	020.007.37601:Mains - Steel	51,415.05	2.9714%	34	2037	31	\$1,576,085.67		1,730,330.82
2004	020	020.007.37601:Mains - Steel	201,516.18	2.9714%	34	2038	32	\$6,378,827.37		6,781,859.73
2005	020	020.007.37601:Mains - Steel	556,236.47	2.9714%	34	2039	33	\$18,163,440.11		18,719,676.58
2006	020	020.007.37601:Mains - Steel	368,711.53	2.9714%	34	2040	34	\$12,408,680.42		12,408,680.42
1986	020	020.007.37602:Mains - Plastic	770,648.35	2.9714%	34	2020	14	\$10,522,563.39		25,935,530.39
1987	020	020.007.37602:Mains - Plastic	923,387.94	2.9714%	34	2021	15	\$13,531,483.62		31,075,854.48
1988	020	020.007.37602:Mains - Plastic	472,360.06	2.9714%	34	2022	16	\$7,394,404.56		15,896,885.64
1989	020	020.007.37602:Mains - Plastic	822,444.57	2.9714%	34	2023	17	\$13,697,131.48		27,678,689.17
1990	020	020.007.37602:Mains - Plastic	415,797.51	2.9714%	34	2024	18	\$7,340,559.82		13,993,319.98
1991	020	020.007.37602:Mains - Plastic	671,877.30	2.9714%	34	2025	19	\$12,533,313.21		22,611,472.71
1992	020	020.007.37602:Mains - Plastic	979,644.13	2.9714%	34	2026	20	\$19,254,092.03		32,969,109.85

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1993	020	020.007.37602:Mains - Plastic	1,045,535.44	2.9714%	34	2027	21	\$21,594,666.46		35,186,627.18
1994	020	020.007.37602:Mains - Plastic	1,942,387.07	2.9714%	34	2028	22	\$42,060,779.34		65,369,424.18
1995	020	020.007.37602:Mains - Plastic	1,709,782.07	2.9714%	34	2029	23	\$38,733,693.25		57,541,296.02
1996	020	020.007.37602:Mains - Plastic	2,303,775.17	2.9714%	34	2030	24	\$54,493,888.94		77,531,640.64
1997	020	020.007.37602:Mains - Plastic	2,031,655.69	2.9714%	34	2031	25	\$50,088,784.26		68,373,685.47
1998	020	020.007.37602:Mains - Plastic	990,423.32	2.9714%	34	2032	26	\$25,408,487.98		33,331,874.54
1999	020	020.007.37602:Mains - Plastic	709,222.91	2.9714%	34	2033	27	\$18,903,747.83		23,868,308.20
2000	020	020.007.37602:Mains - Plastic	724,894.22	2.9714%	34	2034	28	\$20,046,347.81		24,395,713.13
2001	020	020.007.37602:Mains - Plastic	787,714.05	2.9714%	34	2035	29	\$22,571,292.10		26,509,862.35
2002	020	020.007.37602:Mains - Plastic	461,727.11	2.9714%	34	2036	30	\$13,692,134.10		15,539,042.54
2003	020	020.007.37602:Mains - Plastic	1,650,847.73	2.9714%	34	2037	31	\$50,605,366.55		55,557,909.74
2004	020	020.007.37602:Mains - Plastic	2,077,424.33	2.9714%	34	2038	32	\$65,759,142.39		69,913,991.05
2005	020	020.007.37602:Mains - Plastic	1,544,643.50	2.9714%	34	2039	33	\$50,439,051.05		51,983,694.55
2006	020	020.007.37602:Mains - Plastic	1,679,703.11	2.9714%	34	2040	34	\$56,529,013.60		56,529,013.60
1987	020	020.077.37600:Mains - Catholic Prot	2,500.00	3.9048%	26	2013	7	\$16,523.77		64,023.77
2001	020	020.077.37600:Mains - Catholic Prot	1,804.88	3.9048%	26	2027	21	\$37,197.69		46,222.09
1977	020	020.077.37601:Mains - Steel	245,169.71	3.9048%	26	2003	1	\$245,169.71		6,278,675.22
1979	020	020.077.37601:Mains - Steel	323,934.24	3.9048%	26	2005	1	\$323,934.24		8,295,795.94
2003	020	020.077.37601:Mains - Steel	144,723.13	3.9048%	26	2029	23	\$3,272,118.51		3,706,287.90
2004	020	020.077.37601:Mains - Steel	690,489.99	3.9048%	26	2030	24	\$16,302,127.73		17,683,107.71
2005	020	020.077.37601:Mains - Steel	14,114.07	3.9048%	26	2031	25	\$347,340.29		361,454.36
2006	020	020.077.37601:Mains - Steel	46,277.25	3.9048%	26	2032	26	\$1,185,137.52		1,185,137.52
1957	020	020.077.37600:Mains - Catholic Prot	38,135.15	3.9048%	26	1983	1	\$38,135.15		976,631.87
1970	020	020.077.37600:Mains - Catholic Prot	222,852.26	3.9048%	26	1996	1	\$222,852.26		5,707,191.89
1971	020	020.077.37600:Mains - Catholic Prot	9,257.69	3.9048%	26	1997	1	\$9,257.69		237,087.18
1972	020	020.077.37600:Mains - Catholic Prot	38,415.86	3.9048%	26	1998	1	\$38,415.86		983,820.78
1973	020	020.077.37600:Mains - Catholic Prot	27,471.37	3.9048%	26	1999	1	\$27,471.37		703,535.07
1974	020	020.077.37600:Mains - Catholic Prot	11,210.49	3.9048%	26	2000	1	\$11,210.49		287,097.91
1975	020	020.077.37600:Mains - Catholic Prot	51,569.22	3.9048%	26	2001	1	\$51,569.22		1,320,675.11
1976	020	020.077.37600:Mains - Catholic Prot	33,440.49	3.9048%	26	2002	1	\$33,440.49		856,402.77
1977	020	020.077.37600:Mains - Catholic Prot	16,212.40	3.9048%	26	2003	1	\$16,212.40		415,195.60
1978	020	020.077.37600:Mains - Catholic Prot	20,293.89	3.9048%	26	2004	1	\$20,293.89		519,721.56
1979	020	020.077.37600:Mains - Catholic Prot	120,285.00	3.9048%	26	2005	1	\$120,285.00		3,080,469.44
1980	020	020.077.37600:Mains - Catholic Prot	62,601.92	3.9048%	26	2006	1	\$62,601.92		1,603,219.86
1981	020	020.077.37600:Mains - Catholic Prot	94,364.35	3.9048%	26	2007	1	\$94,364.35		2,416,647.93
1982	020	020.077.37600:Mains - Catholic Prot	173,087.89	3.9048%	26	2008	2	\$278,629.18		4,432,738.54
1983	020	020.077.37600:Mains - Catholic Prot	135,401.11	3.9048%	26	2009	3	\$353,363.79		3,467,589.32
1984	020	020.077.37600:Mains - Catholic Prot	111,007.55	3.9048%	26	2010	4	\$400,710.11		2,842,876.21
1985	020	020.077.37600:Mains - Catholic Prot	116,454.76	3.9048%	26	2011	5	\$536,827.97		2,982,377.93
1986	020	020.077.37600:Mains - Catholic Prot	136,915.44	3.9048%	26	2012	6	\$768,062.14		3,506,370.94
1987	020	020.077.37600:Mains - Catholic Prot	104,496.72	3.9048%	26	2013	7	\$690,697.77		2,676,135.45
1988	020	020.077.37600:Mains - Catholic Prot	102,695.15	3.9048%	26	2014	8	\$781,484.98		2,629,997.68
1989	020	020.077.37600:Mains - Catholic Prot	120,859.04	3.9048%	26	2015	9	\$1,040,566.78		3,095,170.46
1990	020	020.077.37600:Mains - Catholic Prot	60,468.05	3.9048%	26	2016	10	\$581,083.17		1,548,571.97
1991	020	020.077.37600:Mains - Catholic Prot	13,442.40	3.9048%	26	2017	11	\$142,620.58		344,256.58
1992	020	020.077.37600:Mains - Catholic Prot	64,951.68	3.9048%	26	2018	12	\$754,073.12		1,663,396.64
1993	020	020.077.37600:Mains - Catholic Prot	87,887.19	3.9048%	26	2019	13	\$1,108,235.98		2,250,769.45
1994	020	020.077.37600:Mains - Catholic Prot	61,664.98	3.9048%	26	2020	14	\$839,245.30		1,579,225.06
1995	020	020.077.37600:Mains - Catholic Prot	91,884.81	3.9048%	26	2021	15	\$1,342,414.61		2,353,147.52

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1996	020	020.077.37600:Mains - Catholic Prot	86,761.51	3.9048%	26	2022	16	\$1,354,325.96		2,221,941.06
1997	020	020.077.37600:Mains - Catholic Prot	79,480.74	3.9048%	26	2023	17	\$1,320,155.66		2,035,482.32
1998	020	020.077.37600:Mains - Catholic Prot	84,084.66	3.9048%	26	2024	18	\$1,480,710.30		2,153,387.58
1999	020	020.077.37600:Mains - Catholic Prot	101,697.58	3.9048%	26	2025	19	\$1,892,567.10		2,604,450.16
2000	020	020.077.37600:Mains - Catholic Prot	66,499.55	3.9048%	26	2026	20	\$1,304,039.91		1,703,037.21
2001	020	020.077.37600:Mains - Catholic Prot	42,930.33	3.9048%	26	2027	21	\$884,783.60		1,099,435.25
2002	020	020.077.37600:Mains - Catholic Prot	391,280.85	3.9048%	26	2028	22	\$8,455,483.49		10,020,606.89
2003	020	020.077.37600:Mains - Catholic Prot	878,144.61	3.9048%	26	2029	23	\$19,854,634.90		22,489,068.73
2004	020	020.077.37600:Mains - Catholic Prot	1,119,835.68	3.9048%	26	2030	24	\$26,439,046.57		28,678,717.93
2005	020	020.077.37600:Mains - Catholic Prot	149,942.84	3.9048%	26	2031	25	\$3,690,056.63		3,839,999.47
2006	020	020.077.37600:Mains - Catholic Prot	199,335.36	3.9048%	26	2032	26	\$5,104,929.83		5,104,929.83
1957	020	020.077.37601:Mains - Steel	5,602,119.42	3.9048%	26	1983	1	\$5,602,119.42		143,468,908.48
1970	020	020.077.37601:Mains - Steel	9,070,807.44	3.9048%	26	1996	1	\$9,070,807.44		232,301,160.48
1971	020	020.077.37601:Mains - Steel	756,367.03	3.9048%	26	1997	1	\$756,367.03		19,370,374.69
1972	020	020.077.37601:Mains - Steel	1,920,140.25	3.9048%	26	1998	1	\$1,920,140.25		49,174,322.28
1973	020	020.077.37601:Mains - Steel	1,328,943.07	3.9048%	26	1999	1	\$1,328,943.07		34,033,907.06
1974	020	020.077.37601:Mains - Steel	1,340,888.42	3.9048%	26	2000	1	\$1,340,888.42		34,339,824.55
1975	020	020.077.37601:Mains - Steel	959,562.41	3.9048%	26	2001	1	\$959,562.41		24,574,158.68
1976	020	020.077.37601:Mains - Steel	1,469,318.12	3.9048%	26	2002	1	\$1,469,318.12		37,628,877.77
1977	020	020.077.37601:Mains - Steel	1,810,361.94	3.9048%	26	2003	1	\$1,810,361.94		46,362,926.60
1978	020	020.077.37601:Mains - Steel	2,261,840.96	3.9048%	26	2004	1	\$2,261,840.96		57,925,193.90
1979	020	020.077.37601:Mains - Steel	1,606,636.35	3.9048%	26	2005	1	\$1,606,636.35		41,145,564.06
1980	020	020.077.37601:Mains - Steel	1,620,350.15	3.9048%	26	2006	1	\$1,620,350.15		41,496,771.12
1981	020	020.077.37601:Mains - Steel	1,615,858.34	3.9048%	26	2007	1	\$985,278.47		41,381,736.97
1982	020	020.077.37601:Mains - Steel	1,485,061.62	3.9048%	26	2008	2	\$2,390,586.07		38,032,064.95
1983	020	020.077.37601:Mains - Steel	1,270,337.45	3.9048%	26	2009	3	\$3,315,270.11		32,533,031.46
1984	020	020.077.37601:Mains - Steel	9,537,284.65	3.9048%	26	2010	4	\$34,427,265.46		244,247,527.76
1985	020	020.077.37601:Mains - Steel	1,496,027.47	3.9048%	26	2011	5	\$6,896,320.82		38,312,897.69
1986	020	020.077.37601:Mains - Steel	3,112,216.53	3.9048%	26	2012	6	\$17,458,773.71		79,703,104.31
1987	020	020.077.37601:Mains - Steel	5,162,812.25	3.9048%	26	2013	7	\$34,124,926.53		132,218,359.28
1988	020	020.077.37601:Mains - Steel	3,630,209.06	3.9048%	26	2014	8	\$27,625,003.26		92,968,766.34
1989	020	020.077.37601:Mains - Steel	1,136,145.47	3.9048%	26	2015	9	\$9,781,934.68		29,096,407.67
1990	020	020.077.37601:Mains - Steel	1,067,671.25	3.9048%	26	2016	10	\$10,260,059.64		27,342,799.64
1991	020	020.077.37601:Mains - Steel	1,275,494.74	3.9048%	26	2017	11	\$13,532,687.30		32,665,108.40
1992	020	020.077.37601:Mains - Steel	779,880.01	3.9048%	26	2018	12	\$9,054,216.21		19,972,536.35
1993	020	020.077.37601:Mains - Steel	1,393,511.32	3.9048%	26	2019	13	\$17,571,836.99		35,687,484.15
1994	020	020.077.37601:Mains - Steel	1,021,634.89	3.9048%	26	2020	14	\$13,904,201.04		26,163,819.72
1995	020	020.077.37601:Mains - Steel	572,148.82	3.9048%	26	2021	15	\$8,358,954.35		14,652,591.37
1996	020	020.077.37601:Mains - Steel	842,297.86	3.9048%	26	2022	16	\$13,148,063.63		21,571,042.23
1997	020	020.077.37601:Mains - Steel	4,092,551.22	3.9048%	26	2023	17	\$67,976,275.02		104,809,236.00
1998	020	020.077.37601:Mains - Steel	1,841,070.02	3.9048%	26	2024	18	\$32,420,792.86		47,149,353.02
1999	020	020.077.37601:Mains - Steel	1,894,174.37	3.9048%	26	2025	19	\$35,250,121.85		48,509,342.44
2000	020	020.077.37601:Mains - Steel	912,196.70	3.9048%	26	2026	20	\$17,887,954.23		23,361,134.43
2001	020	020.077.37601:Mains - Steel	1,153,949.05	3.9048%	26	2027	21	\$23,782,607.75		29,552,353.00
2002	020	020.077.37601:Mains - Steel	1,179,838.80	3.9048%	26	2028	22	\$25,496,027.97		30,215,383.17
2003	020	020.077.37601:Mains - Steel	841,769.39	3.9048%	26	2029	23	\$19,032,200.07		21,557,508.24
2004	020	020.077.37601:Mains - Steel	887,682.74	3.9048%	26	2030	24	\$20,957,972.43		22,733,337.91
2005	020	020.077.37601:Mains - Steel	1,154,615.84	3.9048%	26	2031	25	\$28,414,813.49		29,569,429.33
2006	020	020.077.37601:Mains - Steel	303,028.69	3.9048%	26	2032	26	\$7,760,490.65		7,760,490.65

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1949	020	020.077.37602:Mains - Plastic	131,336.00	3.9048%	26	1975	1	\$131,336.00		3,363,482.84
1951	020	020.077.37602:Mains - Plastic	66,495.00	3.9048%	26	1977	1	\$66,495.00		1,702,920.69
1952	020	020.077.37602:Mains - Plastic	9,590.87	3.9048%	26	1978	1	\$9,590.87		245,619.84
1953	020	020.077.37602:Mains - Plastic	9,367.00	3.9048%	26	1979	1	\$9,367.00		239,886.58
1954	020	020.077.37602:Mains - Plastic	41,356.00	3.9048%	26	1980	1	\$41,356.00		1,059,117.05
1955	020	020.077.37602:Mains - Plastic	45,820.00	3.9048%	26	1981	1	\$45,820.00		1,173,439.00
1956	020	020.077.37602:Mains - Plastic	49,932.00	3.9048%	26	1982	1	\$49,932.00		1,278,746.31
1957	020	020.077.37602:Mains - Plastic	65,432.58	3.9048%	26	1983	1	\$65,432.58		1,675,712.37
1958	020	020.077.37602:Mains - Plastic	36,719.00	3.9048%	26	1984	1	\$36,719.00		940,364.61
1959	020	020.077.37602:Mains - Plastic	40,477.00	3.9048%	26	1985	1	\$40,477.00		1,036,606.07
1960	020	020.077.37602:Mains - Plastic	33,745.00	3.9048%	26	1986	1	\$33,745.00		864,201.20
1961	020	020.077.37602:Mains - Plastic	32,589.00	3.9048%	26	1987	1	\$32,589.00		834,596.32
1962	020	020.077.37602:Mains - Plastic	38,055.00	3.9048%	26	1988	1	\$38,055.00		974,579.24
1963	020	020.077.37602:Mains - Plastic	36,767.00	3.9048%	26	1989	1	\$36,767.00		941,593.88
1964	020	020.077.37602:Mains - Plastic	36,789.00	3.9048%	26	1990	1	\$36,789.00		942,157.29
1965	020	020.077.37602:Mains - Plastic	37,353.00	3.9048%	26	1991	1	\$37,353.00		956,601.20
1966	020	020.077.37602:Mains - Plastic	41,906.00	3.9048%	26	1992	1	\$41,906.00		1,073,202.41
1967	020	020.077.37602:Mains - Plastic	46,913.00	3.9048%	26	1993	1	\$46,913.00		1,201,430.46
1968	020	020.077.37602:Mains - Plastic	49,141.00	3.9048%	26	1994	1	\$49,141.00		1,258,488.99
1969	020	020.077.37602:Mains - Plastic	100,867.66	3.9048%	26	1995	1	\$100,867.66		2,583,196.11
1970	020	020.077.37602:Mains - Plastic	182,145.28	3.9048%	26	1996	1	\$182,145.28		4,664,696.08
1971	020	020.077.37602:Mains - Plastic	2,973.85	3.9048%	26	1997	1	\$2,973.85		76,159.57
1972	020	020.077.37602:Mains - Plastic	83,267.19	3.9048%	26	1998	1	\$83,267.19		2,132,452.37
1973	020	020.077.37602:Mains - Plastic	70,379.00	3.9048%	26	1999	1	\$70,379.00		1,802,388.98
1974	020	020.077.37602:Mains - Plastic	49,104.00	3.9048%	26	2000	1	\$49,104.00		1,257,541.43
1975	020	020.077.37602:Mains - Plastic	55,000.00	3.9048%	26	2001	1	\$55,000.00		1,408,536.55
1976	020	020.077.37602:Mains - Plastic	72,382.81	3.9048%	26	2002	1	\$72,382.81		1,853,706.06
1977	020	020.077.37602:Mains - Plastic	57,932.00	3.9048%	26	2003	1	\$57,932.00		1,739,721.91
1978	020	020.077.37602:Mains - Plastic	134,337.40	3.9048%	26	2004	1	\$134,337.40		3,440,347.96
1979	020	020.077.37602:Mains - Plastic	701,580.42	3.9048%	26	2005	1	\$701,580.42		17,967,303.00
1980	020	020.077.37602:Mains - Plastic	200,411.41	3.9048%	26	2006	1	\$200,411.41		5,132,487.20
1981	020	020.077.37602:Mains - Plastic	541,550.22	3.9048%	26	2007	1	\$330,213.21		13,868,968.71
1982	020	020.077.37602:Mains - Plastic	610,185.34	3.9048%	26	2008	2	\$982,249.19		15,626,697.35
1983	020	020.077.37602:Mains - Plastic	521,797.65	3.9048%	26	2009	3	\$1,361,764.27		13,363,110.22
1984	020	020.077.37602:Mains - Plastic	1,802,173.02	3.9048%	26	2010	4	\$6,505,403.92		46,153,210.36
1985	020	020.077.37602:Mains - Plastic	1,956,186.68	3.9048%	26	2011	5	\$9,017,542.25		50,097,462.53
1986	020	020.077.37602:Mains - Plastic	1,734,928.18	3.9048%	26	2012	6	\$9,732,522.85		44,431,086.45
1987	020	020.077.37602:Mains - Plastic	1,600,458.32	3.9048%	26	2013	7	\$10,578,638.14		40,987,346.22
1988	020	020.077.37602:Mains - Plastic	1,761,197.15	3.9048%	26	2014	8	\$13,402,279.65		45,103,828.35
1989	020	020.077.37602:Mains - Plastic	985,850.93	3.9048%	26	2015	9	\$8,487,935.44		25,247,401.25
1990	020	020.077.37602:Mains - Plastic	1,174,902.63	3.9048%	26	2016	10	\$11,290,526.98		30,088,969.06
1991	020	020.077.37602:Mains - Plastic	1,228,570.70	3.9048%	26	2017	11	\$13,034,834.71		31,463,395.21
1992	020	020.077.37602:Mains - Plastic	1,727,458.12	3.9048%	26	2018	12	\$20,055,366.36		44,239,780.04
1993	020	020.077.37602:Mains - Plastic	1,767,115.35	3.9048%	26	2019	13	\$22,282,892.46		45,256,392.01
1994	020	020.077.37602:Mains - Plastic	2,956,749.18	3.9048%	26	2020	14	\$40,240,633.33		75,721,623.49
1995	020	020.077.37602:Mains - Plastic	2,144,263.17	3.9048%	26	2021	15	\$31,327,160.58		54,914,055.45
1996	020	020.077.37602:Mains - Plastic	3,033,048.21	3.9048%	26	2022	16	\$47,345,140.90		77,675,623.00
1997	020	020.077.37602:Mains - Plastic	4,425,050.29	3.9048%	26	2023	17	\$73,499,003.27		113,324,455.88
1998	020	020.077.37602:Mains - Plastic	4,747,015.59	3.9048%	26	2024	18	\$83,593,783.77		121,569,908.49

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1999	020	020.077.37602:Mains - Plastic	4,331,233.10	3.9048%	26	2025	19	\$30,603,188.89		110,921,820.59
2000	020	020.077.37602:Mains - Plastic	1,632,782.28	3.9048%	26	2026	20	\$32,018,461.25		41,815,154.93
2001	020	020.077.37602:Mains - Plastic	1,417,393.28	3.9048%	26	2027	21	\$29,212,128.91		36,299,095.31
2002	020	020.077.37602:Mains - Plastic	2,174,040.75	3.9048%	26	2028	22	\$46,980,489.00		55,676,652.00
2003	020	020.077.37602:Mains - Plastic	3,993,072.55	3.9048%	26	2029	23	\$90,282,393.94		102,261,611.59
2004	020	020.077.37602:Mains - Plastic	4,809,097.82	3.9048%	26	2030	24	\$113,541,623.58		123,159,819.22
2005	020	020.077.37602:Mains - Plastic	3,027,571.54	3.9048%	26	2031	25	\$74,507,795.28		77,535,366.82
2006	020	020.077.37602:Mains - Plastic	2,240,624.74	3.9048%	26	2032	26	\$57,381,851.70	14.26	57,381,851.70
			221,394,243.77					3,157,816,597.03	Weighted Average Life Remaining	6,267,364,019.13
										28.31 Average Economic Life

Vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2004	030	030.001.36700:Mains-Cathodic Protec	92,949.45	1.8200%	55	2059	53	\$4,921,213.74	2006	5,107,112.64
1941	030	030.001.36701:Mains - Steel	21,958.05	1.8200%	55	1996	1	\$21,958.05		1,206,486.26
1943	030	030.001.36701:Mains - Steel	5,101.87	1.8200%	55	1998	1	\$5,101.87		280,322.53
1946	030	030.001.36701:Mains - Steel	187.00	1.8200%	55	2001	1	\$187.00		10,274.73
1947	030	030.001.36701:Mains - Steel	243,911.10	1.8200%	55	2002	1	\$243,911.10		13,401,708.79
1948	030	030.001.36701:Mains - Steel	170.70	1.8200%	55	2003	1	\$170.70		9,379.12
1951	030	030.001.36701:Mains - Steel	186,803.25	1.8200%	55	2006	1	\$186,803.25		10,263,914.84
1954	030	030.001.36701:Mains - Steel	222,974.33	1.8200%	55	2009	3	\$656,671.65		12,251,336.81
1955	030	030.001.36701:Mains - Steel	154,103.05	1.8200%	55	2010	4	\$607,945.00		8,467,200.55
1956	030	030.001.36701:Mains - Steel	1,397.03	1.8200%	55	2011	5	\$6,908.39		76,759.89
1957	030	030.001.36701:Mains - Steel	178.18	1.8200%	55	2012	6	\$1,059.29		9,790.11
1958	030	030.001.36701:Mains - Steel	96,672.21	1.8200%	55	2013	7	\$671,993.81		5,311,659.89
1960	030	030.001.36701:Mains - Steel	160,855.43	1.8200%	55	2015	9	\$1,498,860.66		8,838,210.44
1962	030	030.001.36701:Mains - Steel	4,968.48	1.8200%	55	2017	11	\$54,360.29		272,993.41
1963	030	030.001.36701:Mains - Steel	2,004.74	1.8200%	55	2018	12	\$23,946.73		110,150.55
1965	030	030.001.36701:Mains - Steel	250,627.73	1.8200%	55	2020	14	\$3,495,017.47		13,770,754.40
1966	030	030.001.36701:Mains - Steel	2,714.16	1.8200%	55	2021	15	\$40,563.27		149,129.67
1968	030	030.001.36701:Mains - Steel	4,087.19	1.8200%	55	2023	17	\$69,257.66		224,570.88
1971	030	030.001.36701:Mains - Steel	909.48	1.8200%	55	2026	20	\$18,139.63		49,971.43
1972	030	030.001.36701:Mains - Steel	463.17	1.8200%	55	2027	21	\$9,701.12		25,448.90
1973	030	030.001.36701:Mains - Steel	3,727.94	1.8200%	55	2028	22	\$81,809.85		204,831.87
1974	030	030.001.36701:Mains - Steel	7,051.43	1.8200%	55	2029	23	\$161,795.45		387,441.21
1976	030	030.001.36701:Mains - Steel	950.60	1.8200%	55	2031	25	\$23,712.77		52,230.77
1977	030	030.001.36701:Mains - Steel	71,018.15	1.8200%	55	2032	26	\$1,842,569.80		3,902,096.15
1978	030	030.001.36701:Mains - Steel	3,913.57	1.8200%	55	2033	27	\$105,451.36		215,031.32
1979	030	030.001.36701:Mains - Steel	555.00	1.8200%	55	2034	28	\$15,509.51		30,494.51
1981	030	030.001.36701:Mains - Steel	1,150.81	1.8200%	55	2036	30	\$34,461.07		63,231.32
1985	030	030.001.36701:Mains - Steel	22,309.33	1.8200%	55	2040	34	\$757,291.43		1,225,787.36
1986	030	030.001.36701:Mains - Steel	1,600.20	1.8200%	55	2041	35	\$55,919.08		87,923.08
1987	030	030.001.36701:Mains - Steel	3,904.16	1.8200%	55	2042	36	\$140,335.25		214,514.29
1988	030	030.001.36701:Mains - Steel	66,579.97	1.8200%	55	2043	37	\$2,459,800.65		3,658,240.11
1989	030	030.001.36701:Mains - Steel	704,980.31	1.8200%	55	2044	38	\$26,750,516.60		38,735,181.87
1990	030	030.001.36701:Mains - Steel	77,601.42	1.8200%	55	2045	39	\$3,022,191.57		4,263,814.29
1991	030	030.001.36701:Mains - Steel	14,589.81	1.8200%	55	2046	40	\$582,790.76		801,637.91
1992	030	030.001.36701:Mains - Steel	1,423.78	1.8200%	55	2047	41	\$38,296.75		78,229.67
1993	030	030.001.36701:Mains - Steel	10,141.67	1.8200%	55	2048	42	\$425,392.91		557,234.62
1994	030	030.001.36701:Mains - Steel	27,143.27	1.8200%	55	2049	43	\$1,165,669.22		1,491,388.46
1995	030	030.001.36701:Mains - Steel	26,466.57	1.8200%	55	2050	44	\$1,163,074.87		1,454,207.14
1996	030	030.001.36701:Mains - Steel	39,595.66	1.8200%	55	2051	45	\$1,779,629.11		2,175,585.71
1999	030	030.001.36701:Mains - Steel	7,168.05	1.8200%	55	2054	48	\$343,672.55		393,848.90
2000	030	030.001.36701:Mains - Steel	267,488.42	1.8200%	55	2055	49	\$13,082,235.41		14,697,165.93
2001	030	030.001.36701:Mains - Steel	2,220.09	1.8200%	55	2056	50	\$110,882.52		121,982.97
2004	030	030.001.36701:Mains - Steel	9,997.58	1.8200%	55	2059	53	\$529,322.42		549,317.58
1973	030	030.003.37600:Mains - Cathodic Prot	3,754.57	2.2600%	44	2017	11	\$42,230.61		166,131.42
1974	030	030.003.37600:Mains - Cathodic Prot	5,004.04	2.2600%	44	2018	12	\$61,288.42		221,417.70
1975	030	030.003.37600:Mains - Cathodic Prot	57,992.95	2.2600%	44	2019	13	\$768,278.28		2,566,059.73
1976	030	030.003.37600:Mains - Cathodic Prot	45,454.00	2.2600%	44	2020	14	\$647,618.94		2,011,238.94

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1977	030	030.003.37600:Mains - Catholic Prot	14,861.83	2.2600%	44	2021	15	\$226,610.03		657,603.10
1978	030	030.003.37600:Mains - Catholic Prot	14,243.98	2.2600%	44	2022	16	\$231,433.16		630,264.60
1979	030	030.003.37600:Mains - Catholic Prot	106,011.72	2.2600%	44	2023	17	\$1,828,467.63		4,690,784.07
1980	030	030.003.37600:Mains - Catholic Prot	237,057.14	2.2600%	44	2024	18	\$4,325,768.34		10,489,253.98
1981	030	030.003.37600:Mains - Catholic Prot	193,454.41	2.2600%	44	2025	19	\$3,723,569.40		8,559,929.65
1982	030	030.003.37600:Mains - Catholic Prot	85,501.49	2.2600%	44	2026	20	\$1,731,216.01		3,783,251.77
1983	030	030.003.37600:Mains - Catholic Prot	1,058.78	2.2600%	44	2027	21	\$22,496.73		46,848.67
1984	030	030.003.37600:Mains - Catholic Prot	103,333.26	2.2600%	44	2028	22	\$2,298,936.42		4,572,268.14
1985	030	030.003.37600:Mains - Catholic Prot	29,619.87	2.2600%	44	2029	23	\$688,596.45		1,310,613.72
1986	030	030.003.37600:Mains - Catholic Prot	43,965.45	2.2600%	44	2030	24	\$1,051,516.22		1,918,825.22
1987	030	030.003.37600:Mains - Catholic Prot	121,817.97	2.2600%	44	2031	25	\$3,075,634.23		5,390,175.86
1988	030	030.003.37600:Mains - Catholic Prot	17,047.37	2.2600%	44	2032	26	\$447,455.75		754,308.41
1989	030	030.003.37600:Mains - Catholic Prot	100,236.34	2.2600%	44	2033	27	\$2,731,218.50		4,435,236.28
1990	030	030.003.37600:Mains - Catholic Prot	171,188.81	2.2600%	44	2034	28	\$4,835,705.15		7,574,726.11
1991	030	030.003.37600:Mains - Catholic Prot	151,189.41	2.2600%	44	2035	29	\$4,421,955.75		6,689,796.90
1992	030	030.003.37600:Mains - Catholic Prot	247,085.37	2.2600%	44	2036	30	\$7,473,785.79		10,932,980.97
1993	030	030.003.37600:Mains - Catholic Prot	384,472.35	2.2600%	44	2037	31	\$12,013,910.33		17,012,050.88
1994	030	030.003.37600:Mains - Catholic Prot	378,544.74	2.2600%	44	2038	32	\$12,207,230.38		16,749,767.26
1995	030	030.003.37600:Mains - Catholic Prot	890,495.04	2.2600%	44	2039	33	\$29,606,989.96		39,402,435.40
1996	030	030.003.37600:Mains - Catholic Prot	327,152.45	2.2600%	44	2040	34	\$11,204,247.62		14,475,772.12
1997	030	030.003.37600:Mains - Catholic Prot	474,138.78	2.2600%	44	2041	35	\$16,712,343.02		20,979,592.04
1998	030	030.003.37600:Mains - Catholic Prot	249,979.79	2.2600%	44	2042	36	\$9,061,214.33		11,061,052.65
1999	030	030.003.37600:Mains - Catholic Prot	85,120.52	2.2600%	44	2043	37	\$3,170,551.05		3,766,394.69
2000	030	030.003.37600:Mains - Catholic Prot	192,089.49	2.2600%	44	2044	38	\$7,346,998.02		8,499,534.96
2001	030	030.003.37600:Mains - Catholic Prot	288,589.94	2.2600%	44	2045	39	\$11,326,516.67		12,769,466.37
2002	030	030.003.37600:Mains - Catholic Prot	409,156.65	2.2600%	44	2046	40	\$16,467,649.95		18,104,276.55
2003	030	030.003.37600:Mains - Catholic Prot	399,463.36	2.2600%	44	2047	41	\$16,476,979.83		17,675,369.91
2004	030	030.003.37600:Mains - Catholic Prot	67,905.79	2.2600%	44	2048	42	\$2,868,869.39		3,004,680.97
2005	030	030.003.37600:Mains - Catholic Prot	49,576.58	2.2600%	44	2049	43	\$2,144,077.40		2,193,653.98
2006	030	030.003.37600:Mains - Catholic Prot	76,787.06	2.2600%	44	2050	44	\$3,397,657.52		3,397,657.52
1999	030	030.003.37601:Mains - Steel	339,102.64	2.2600%	44	1983	1	\$339,102.64		15,004,541.59
1940	030	030.003.37601:Mains - Steel	22,253.95	2.2600%	44	1984	1	\$22,253.95		984,688.05
1941	030	030.003.37601:Mains - Steel	6,176.18	2.2600%	44	1985	1	\$6,176.18		273,282.30
1942	030	030.003.37601:Mains - Steel	7,960.94	2.2600%	44	1986	1	\$7,960.94		352,253.98
1943	030	030.003.37601:Mains - Steel	525.53	2.2600%	44	1987	1	\$525.53		23,253.54
1944	030	030.003.37601:Mains - Steel	3,529.27	2.2600%	44	1988	1	\$3,529.27		156,162.39
1945	030	030.003.37601:Mains - Steel	355.59	2.2600%	44	1989	1	\$355.59		15,734.07
1946	030	030.003.37601:Mains - Steel	58,323.49	2.2600%	44	1990	1	\$58,323.49		2,580,685.40
1947	030	030.003.37601:Mains - Steel	48,807.56	2.2600%	44	1991	1	\$48,807.56		2,159,626.55
1948	030	030.003.37601:Mains - Steel	62,217.67	2.2600%	44	1992	1	\$62,217.67		2,752,994.25
1949	030	030.003.37601:Mains - Steel	213,804.99	2.2600%	44	1993	1	\$213,804.99		9,460,397.79
1950	030	030.003.37601:Mains - Steel	144,453.23	2.2600%	44	1994	1	\$144,453.23		6,391,735.84
1951	030	030.003.37601:Mains - Steel	91,087.11	2.2600%	44	1995	1	\$91,087.11		4,030,403.10
1952	030	030.003.37601:Mains - Steel	293,704.59	2.2600%	44	1996	1	\$293,704.59		12,995,778.32
1953	030	030.003.37601:Mains - Steel	165,955.61	2.2600%	44	1997	1	\$165,955.61		7,343,168.58
1954	030	030.003.37601:Mains - Steel	253,634.26	2.2600%	44	1998	1	\$253,634.26		11,222,754.87
1955	030	030.003.37601:Mains - Steel	215,910.98	2.2600%	44	1999	1	\$215,910.98		9,553,583.19

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1956	030	030.003.37601:Mains - Steel	90,484.65	2.2600%	44	2000	1	\$90,484.65		4,003,745.58
1957	030	030.003.37601:Mains - Steel	79,947.42	2.2600%	44	2001	1	\$79,947.42		3,537,496.46
1958	030	030.003.37601:Mains - Steel	47,869.95	2.2600%	44	2002	1	\$47,869.95		2,118,139.38
1959	030	030.003.37601:Mains - Steel	187,173.86	2.2600%	44	2003	1	\$187,173.86		8,282,029.20
1960	030	030.003.37601:Mains - Steel	355,053.38	2.2600%	44	2004	1	\$355,053.38		15,710,326.55
1961	030	030.003.37601:Mains - Steel	190,736.51	2.2600%	44	2005	1	\$190,736.51		8,439,668.58
1962	030	030.003.37601:Mains - Steel	493,963.57	2.2600%	44	2006	0	\$122,398.05		21,856,795.13
1963	030	030.003.37601:Mains - Steel	158,084.84	2.2600%	44	2007	1	\$197,256.30		6,994,904.42
1964	030	030.003.37601:Mains - Steel	195,867.62	2.2600%	44	2008	2	\$440,268.81		8,666,708.81
1965	030	030.003.37601:Mains - Steel	193,727.68	2.2600%	44	2009	3	\$629,186.36		8,572,021.24
1966	030	030.003.37601:Mains - Steel	114,360.15	2.2600%	44	2010	4	\$485,777.63		5,060,183.63
1967	030	030.003.37601:Mains - Steel	74,836.18	2.2600%	44	2011	5	\$392,724.38		3,311,335.40
1968	030	030.003.37601:Mains - Steel	59,512.48	2.2600%	44	2012	6	\$371,821.34		2,633,295.58
1969	030	030.003.37601:Mains - Steel	43,304.32	2.2600%	44	2013	7	\$313,860.51		1,916,120.35
1970	030	030.003.37601:Mains - Steel	79,981.26	2.2600%	44	2014	8	\$659,668.45		3,538,993.81
1971	030	030.003.37601:Mains - Steel	30,359.02	2.2600%	44	2015	9	\$280,753.77		1,343,319.47
1972	030	030.003.37601:Mains - Steel	27,520.48	2.2600%	44	2016	10	\$282,024.03		1,217,720.35
1973	030	030.003.37601:Mains - Steel	261,616.45	2.2600%	44	2017	11	\$2,942,606.27		11,575,949.12
1974	030	030.003.37601:Mains - Steel	77,799.91	2.2600%	44	2018	12	\$952,876.77		3,442,473.89
1975	030	030.003.37601:Mains - Steel	195,344.18	2.2600%	44	2019	13	\$2,587,878.21		8,643,547.79
1976	030	030.003.37601:Mains - Steel	228,943.27	2.2600%	44	2020	14	\$3,261,935.09		10,130,233.19
1977	030	030.003.37601:Mains - Steel	199,978.77	2.2600%	44	2021	15	\$3,049,233.81		8,848,618.14
1978	030	030.003.37601:Mains - Steel	248,478.88	2.2600%	44	2022	16	\$4,037,232.07		10,994,640.71
1979	030	030.003.37601:Mains - Steel	401,702.59	2.2600%	44	2023	17	\$4,203,330.51		10,783,300.44
1980	030	030.003.37601:Mains - Steel	145,182.10	2.2600%	44	2024	18	\$7,331,826.21		17,778,434.07
1981	030	030.003.37601:Mains - Steel	117,733.49	2.2600%	44	2025	19	\$2,794,434.23		6,423,986.73
1982	030	030.003.37601:Mains - Steel	42,101.45	2.2600%	44	2026	20	\$2,383,842.70		5,209,446.46
1983	030	030.003.37601:Mains - Steel	606,816.30	2.2600%	44	2027	21	\$894,562.67		1,862,896.02
1984	030	030.003.37601:Mains - Steel	255,566.34	2.2600%	44	2028	22	\$13,500,320.16		26,850,278.76
1985	030	030.003.37601:Mains - Steel	236,098.30	2.2600%	44	2029	23	\$5,941,351.99		11,308,245.13
1986	030	030.003.37601:Mains - Steel	224,589.91	2.2600%	44	2030	24	\$5,724,861.43		10,446,827.43
1987	030	030.003.37601:Mains - Steel	481,945.73	2.2600%	44	2031	25	\$5,670,398.35		9,937,606.64
1988	030	030.003.37601:Mains - Steel	489,326.27	2.2600%	44	2032	26	\$12,650,009.16		21,325,032.30
1989	030	030.003.37601:Mains - Steel	174,298.09	2.2600%	44	2033	27	\$13,333,058.28		21,651,604.87
1990	030	030.003.37601:Mains - Steel	179,165.19	2.2600%	44	2034	28	\$4,923,535.43		7,712,304.87
1991	030	030.003.37601:Mains - Steel	192,606.60	2.2600%	44	2035	29	\$5,240,185.42		7,927,663.27
1992	030	030.003.37601:Mains - Steel	291,887.44	2.2600%	44	2036	30	\$5,825,923.53		8,522,415.93
1993	030	030.003.37601:Mains - Steel	304,818.59	2.2600%	44	2037	31	\$9,120,836.73		12,915,373.45
1994	030	030.003.37601:Mains - Steel	949,838.63	2.2600%	44	2038	32	\$9,829,725.15		13,487,548.23
1995	030	030.003.37601:Mains - Steel	190,515.64	2.2600%	44	2039	33	\$31,580,033.03		42,028,257.96
1996	030	030.003.37601:Mains - Steel	195,325.23	2.2600%	44	2040	34	\$6,524,739.18		8,429,895.58
1997	030	030.003.37601:Mains - Steel	351,925.43	2.2600%	44	2041	35	\$6,884,783.98		8,642,711.50
1998	030	030.003.37601:Mains - Steel	135,139.28	2.2600%	44	2042	36	\$12,756,518.24		15,571,921.68
1999	030	030.003.37601:Mains - Steel	29,063.48	2.2600%	44	2043	37	\$5,033,639.20		5,979,614.16
2000	030	030.003.37601:Mains - Steel	767,353.99	2.2600%	44	2044	38	\$1,111,613.81		1,285,994.69
2001	030	030.003.37601:Mains - Steel	428,722.97	2.2600%	44	2045	39	\$30,116,946.42		33,953,716.37
2002	030	030.003.37601:Mains - Steel		2.2600%	44	2046	40	\$17,255,151.04		18,970,042.92

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2003	030	030.003.37601:Mains - Steel	157,190.05	2.2600%	44	2047	41	\$6,483,741.80		6,955,311.95
2004	030	030.003.37601:Mains - Steel	55,177.10	2.2600%	44	2048	42	\$2,331,110.40		2,441,464.60
2005	030	030.003.37601:Mains - Steel	157,124.35	2.2600%	44	2049	43	\$6,795,280.52		6,952,404.87
2006	030	030.003.37601:Mains - Steel	69,418.51	2.2600%	44	2050	44	\$3,071,615.49		3,071,615.49
1967	030	030.003.37602:Mains - Plastic	(2.53)	2.2600%	44	2011	5	(\$13.28)		(111.95)
1968	030	030.003.37602:Mains - Plastic	1,699.07	2.2600%	44	2012	6	\$10,577.94		74,914.60
1969	030	030.003.37602:Mains - Plastic	2,432.30	2.2600%	44	2013	7	\$17,628.79		107,623.89
1970	030	030.003.37602:Mains - Plastic	3,170.42	2.2600%	44	2014	8	\$26,148.95		140,284.07
1971	030	030.003.37602:Mains - Plastic	15,897.03	2.2600%	44	2015	9	\$147,012.36		703,408.41
1972	030	030.003.37602:Mains - Plastic	81.97	2.2600%	44	2016	10	\$840.01		3,626.99
1973	030	030.003.37602:Mains - Plastic	23,259.39	2.2600%	44	2017	11	\$261,616.68		1,029,176.55
1974	030	030.003.37602:Mains - Plastic	17,695.51	2.2600%	44	2018	12	\$216,730.85		782,987.17
1975	030	030.003.37602:Mains - Plastic	23,102.66	2.2600%	44	2019	13	\$306,059.13		1,022,241.59
1976	030	030.003.37602:Mains - Plastic	111,558.00	2.2600%	44	2020	14	\$1,589,454.69		4,936,194.69
1977	030	030.003.37602:Mains - Plastic	210,201.32	2.2600%	44	2021	15	\$3,205,105.08		9,300,943.36
1978	030	030.003.37602:Mains - Plastic	141,290.65	2.2600%	44	2022	16	\$2,295,660.47		6,251,798.67
1979	030	030.003.37602:Mains - Plastic	122,093.05	2.2600%	44	2023	17	\$2,105,835.00		5,402,347.35
1980	030	030.003.37602:Mains - Plastic	245,716.24	2.2600%	44	2024	18	\$4,463,777.76		10,872,400.00
1981	030	030.003.37602:Mains - Plastic	164,007.76	2.2600%	44	2025	19	\$3,156,786.53		7,256,980.53
1982	030	030.003.37602:Mains - Plastic	120,079.41	2.2600%	44	2026	20	\$2,431,342.39		5,313,248.23
1983	030	030.003.37602:Mains - Plastic	88,690.89	2.2600%	44	2027	21	\$1,884,485.19		3,924,375.66
1984	030	030.003.37602:Mains - Plastic	372,509.66	2.2600%	44	2028	22	\$8,287,515.80		16,482,728.32
1985	030	030.003.37602:Mains - Plastic	390,228.90	2.2600%	44	2029	23	\$9,071,958.59		17,266,765.49
1986	030	030.003.37602:Mains - Plastic	171,271.94	2.2600%	44	2030	24	\$4,152,965.62		7,578,404.42
1987	030	030.003.37602:Mains - Plastic	199,054.07	2.2600%	44	2031	25	\$5,025,674.88		8,807,702.21
1988	030	030.003.37602:Mains - Plastic	290,434.32	2.2600%	44	2032	26	\$7,623,258.35		12,851,076.11
1989	030	030.003.37602:Mains - Plastic	264,135.92	2.2600%	44	2033	27	\$7,197,119.45		11,887,430.09
1990	030	030.003.37602:Mains - Plastic	351,115.56	2.2600%	44	2034	28	\$9,918,237.77		15,536,086.73
1991	030	030.003.37602:Mains - Plastic	506,295.61	2.2600%	44	2035	29	\$14,808,026.47		22,402,460.62
1992	030	030.003.37602:Mains - Plastic	405,653.74	2.2600%	44	2036	30	\$12,270,128.17		17,949,280.53
1993	030	030.003.37602:Mains - Plastic	796,687.21	2.2600%	44	2037	31	\$24,894,712.73		35,251,646.46
1994	030	030.003.37602:Mains - Plastic	809,654.01	2.2600%	44	2038	32	\$26,109,550.55		35,825,398.67
1995	030	030.003.37602:Mains - Plastic	1,019,699.08	2.2600%	44	2039	33	\$33,902,738.44		45,119,428.32
1996	030	030.003.37602:Mains - Plastic	949,145.24	2.2600%	44	2040	34	\$32,506,124.59		41,997,576.99
1997	030	030.003.37602:Mains - Plastic	1,064,885.32	2.2600%	44	2041	35	\$37,534,851.59		47,118,819.47
1998	030	030.003.37602:Mains - Plastic	307,389.81	2.2600%	44	2042	36	\$11,142,200.55		13,601,319.03
1999	030	030.003.37602:Mains - Plastic	276,347.46	2.2600%	44	2043	37	\$10,293,331.50		12,227,763.72
2000	030	030.003.37602:Mains - Plastic	358,795.42	2.2600%	44	2044	38	\$13,723,131.02		15,875,903.54
2001	030	030.003.37602:Mains - Plastic	521,241.89	2.2600%	44	2045	39	\$20,457,590.99		23,063,800.44
2002	030	030.003.37602:Mains - Plastic	3,318,399.36	2.2600%	44	2046	40	\$133,558,232.65		146,831,830.09
2003	030	030.003.37602:Mains - Plastic	660,874.78	2.2600%	44	2047	41	\$27,259,622.56		29,242,246.90
2004	030	030.003.37602:Mains - Plastic	1,179,685.85	2.2600%	44	2048	42	\$49,839,117.24		52,196,488.94
2005	030	030.003.37602:Mains - Plastic	900,414.51	2.2600%	44	2049	43	\$38,940,935.49		39,841,350.00
2006	030	030.003.37602:Mains - Plastic	1,093,686.18	2.2600%	44	2050	44	\$48,393,193.81		48,393,193.81
1980	030	030.004.37600:Mains - Catholic Prot	6,330.28	1.8200%	55	2035	29	\$183,230.30		347,817.58
1986	030	030.004.37600:Mains - Catholic Prot	343.38	1.8200%	55	2041	35	\$11,999.43		18,867.03
1989	030	030.004.37600:Mains - Catholic Prot	2,020.36	1.8200%	55	2044	38	\$76,662.67		111,008.79

vintage	BU	depr_group	accum_cost	depreciat	economic	mortality	remaining	Cost Multiplied by	Fiscal	Cost Multiplied by
				on_rate	life	date	life	Remaining Life	Year	Economic Life
1992	030	030.004.37600:Mains - Cathodic Prot	10,235.16	1.8200%	55	2047	41	\$419,079.19		562,371.43
1995	030	030.004.37600:Mains - Cathodic Prot	31,438.69	1.8200%	55	2050	44	\$1,381,355.23		1,727,125.82
1996	030	030.004.37600:Mains - Cathodic Prot	15,622.67	1.8200%	55	2051	45	\$702,161.76		858,388.46
1997	030	030.004.37600:Mains - Cathodic Prot	702.74	1.8200%	55	2052	46	\$32,287.43		38,612.09
1998	030	030.004.37600:Mains - Cathodic Prot	1,067.25	1.8200%	55	2053	47	\$50,102.11		58,640.11
1999	030	030.004.37601:Mains - Steel	50.74	1.8200%	55	1994	1	\$50.74		2,787.91
1940	030	030.004.37601:Mains - Steel	136.84	1.8200%	55	1995	1	\$136.84		7,518.68
1941	030	030.004.37601:Mains - Steel	60.65	1.8200%	55	1996	1	\$60.65		3,332.42
1942	030	030.004.37601:Mains - Steel	299.88	1.8200%	55	1997	1	\$299.88		16,476.92
1946	030	030.004.37601:Mains - Steel	53.14	1.8200%	55	2001	1	\$53.14		2,919.78
1947	030	030.004.37601:Mains - Steel	81.83	1.8200%	55	2002	1	\$81.83		4,496.15
1948	030	030.004.37601:Mains - Steel	615.48	1.8200%	55	2003	1	\$615.48		33,817.58
1949	030	030.004.37601:Mains - Steel	2,538.13	1.8200%	55	2004	1	\$2,538.13		139,457.69
1950	030	030.004.37601:Mains - Steel	2,671.02	1.8200%	55	2005	1	\$2,671.02		146,759.34
1951	030	030.004.37601:Mains - Steel	3,387.53	1.8200%	55	2006	1	\$3,387.53		186,128.02
1952	030	030.004.37601:Mains - Steel	1,194.13	1.8200%	55	2007	1	\$1,128.52		65,611.54
1953	030	030.004.37601:Mains - Steel	2,381.85	1.8200%	55	2008	2	\$4,632.83		130,870.88
1954	030	030.004.37601:Mains - Steel	891.90	1.8200%	55	2009	3	\$2,626.69		49,005.49
1955	030	030.004.37601:Mains - Steel	14,770.97	1.8200%	55	2010	4	\$58,272.29		811,591.76
1956	030	030.004.37601:Mains - Steel	1,208.46	1.8200%	55	2011	5	\$5,975.90		66,398.90
1957	030	030.004.37601:Mains - Steel	3,134.18	1.8200%	55	2012	6	\$18,632.87		172,207.69
1958	030	030.004.37601:Mains - Steel	16,271.78	1.8200%	55	2013	7	\$113,008.41		894,053.85
1959	030	030.004.37601:Mains - Steel	5,247.86	1.8200%	55	2014	8	\$41,694.54		288,343.96
1960	030	030.004.37601:Mains - Steel	16.50	1.8200%	55	2015	9	\$147.59		906.59
1961	030	030.004.37601:Mains - Steel	3,032.66	1.8200%	55	2016	10	\$30,159.97		166,629.67
1962	030	030.004.37601:Mains - Steel	14,713.15	1.8200%	55	2017	11	\$161,036.24		808,414.84
1963	030	030.004.37601:Mains - Steel	9,339.00	1.8200%	55	2018	12	\$111,554.87		513,131.87
1964	030	030.004.37601:Mains - Steel	12,615.26	1.8200%	55	2019	13	\$163,305.23		693,146.15
1965	030	030.004.37601:Mains - Steel	17,091.37	1.8200%	55	2020	14	\$238,340.09		999,086.26
1966	030	030.004.37601:Mains - Steel	13,502.34	1.8200%	55	2021	15	\$201,793.21		741,886.81
1967	030	030.004.37601:Mains - Steel	9,965.94	1.8200%	55	2022	16	\$158,907.46		547,579.12
1968	030	030.004.37601:Mains - Steel	4,514.33	1.8200%	55	2023	17	\$76,495.57		248,040.11
1969	030	030.004.37601:Mains - Steel	2,290.69	1.8200%	55	2024	18	\$41,106.56		125,862.09
1970	030	030.004.37601:Mains - Steel	1,214.50	1.8200%	55	2025	19	\$23,008.77		66,730.77
1971	030	030.004.37601:Mains - Steel	283.20	1.8200%	55	2026	20	\$5,648.44		15,560.44
1972	030	030.004.37601:Mains - Steel	194.12	1.8200%	55	2027	21	\$4,065.85		10,665.93
1973	030	030.004.37601:Mains - Steel	367.34	1.8200%	55	2028	22	\$8,061.30		20,183.52
1974	030	030.004.37601:Mains - Steel	631.44	1.8200%	55	2029	23	\$14,488.43		34,694.51
1975	030	030.004.37601:Mains - Steel	10,099.66	1.8200%	55	2030	24	\$241,836.91		554,926.37
1977	030	030.004.37601:Mains - Steel	6,297.35	1.8200%	55	2032	26	\$163,385.09		346,008.24
1978	030	030.004.37601:Mains - Steel	1,244.63	1.8200%	55	2033	27	\$33,536.62		68,386.26
1979	030	030.004.37601:Mains - Steel	5,394.54	1.8200%	55	2034	28	\$150,750.72		296,403.30
1980	030	030.004.37601:Mains - Steel	3,103.11	1.8200%	55	2035	29	\$89,819.69		170,500.55
1981	030	030.004.37601:Mains - Steel	159.12	1.8200%	55	2036	30	\$4,764.86		8,742.86
1982	030	030.004.37601:Mains - Steel	1,235.63	1.8200%	55	2037	31	\$38,236.64		67,891.76
1985	030	030.004.37601:Mains - Steel	747.40	1.8200%	55	2040	34	\$25,370.53		41,065.93
1987	030	030.004.37601:Mains - Steel	2,097.41	1.8200%	55	2042	36	\$75,391.52		115,242.31

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1988	030	030.004.37601:Mains - Steel	1,847.76	1.8200%	55	2043	37	\$88,265.59		101,525.27
1990	030	030.004.37601:Mains - Steel	1,247.05	1.8200%	55	2045	39	\$48,566.43		68,519.23
1992	030	030.004.37601:Mains - Steel	1,855.28	1.8200%	55	2047	41	\$75,964.54		101,938.46
1994	030	030.004.37601:Mains - Steel	2,143.08	1.8200%	55	2049	43	\$92,034.69		117,751.65
1995	030	030.004.37601:Mains - Steel	2,096.22	1.8200%	55	2050	44	\$92,118.50		115,176.92
1996	030	030.004.37601:Mains - Steel	1,725.82	1.8200%	55	2051	45	\$77,567.07		94,825.27
1998	030	030.004.37601:Mains - Steel	12,715.95	1.8200%	55	2053	47	\$596,950.97		698,678.57
2002	030	030.004.37601:Mains - Steel	1,129.74	1.8200%	55	2057	51	\$57,554.67		62,073.63
2005	030	030.004.37601:Mains - Steel	1,018.28	1.8200%	55	2060	54	\$54,931.17		55,949.45
1966	030	030.004.37602:Mains - Plastic	2,828.72	1.8200%	55	2021	15	\$42,275.38		155,424.18
1971	030	030.004.37602:Mains - Plastic	408.27	1.8200%	55	2026	20	\$8,142.97		22,432.42
1972	030	030.004.37602:Mains - Plastic	647.54	1.8200%	55	2027	21	\$13,562.76		35,579.12
1973	030	030.004.37602:Mains - Plastic	3.74	1.8200%	55	2028	22	\$82.07		205.49
1975	030	030.004.37602:Mains - Plastic	200.39	1.8200%	55	2030	24	\$4,798.35		11,010.44
1976	030	030.004.37602:Mains - Plastic	7,509.08	1.8200%	55	2031	25	\$187,313.91		412,585.71
1977	030	030.004.37602:Mains - Plastic	7,884.43	1.8200%	55	2032	26	\$204,561.97		433,210.44
1978	030	030.004.37602:Mains - Plastic	9,340.42	1.8200%	55	2033	27	\$251,678.13		513,209.89
1979	030	030.004.37602:Mains - Plastic	7,814.84	1.8200%	55	2034	28	\$218,386.13		429,386.81
1980	030	030.004.37602:Mains - Plastic	25,216.53	1.8200%	55	2035	29	\$729,893.85		1,385,523.63
1981	030	030.004.37602:Mains - Plastic	30,712.84	1.8200%	55	2036	30	\$919,697.68		1,687,518.68
1982	030	030.004.37602:Mains - Plastic	16,913.69	1.8200%	55	2037	31	\$523,395.07		929,323.63
1983	030	030.004.37602:Mains - Plastic	1,574.45	1.8200%	55	2038	32	\$50,295.89		86,508.24
1984	030	030.004.37602:Mains - Plastic	1,532.98	1.8200%	55	2039	33	\$50,504.11		84,229.67
1985	030	030.004.37602:Mains - Plastic	3,339.85	1.8200%	55	2040	34	\$113,371.39		183,508.24
1986	030	030.004.37602:Mains - Plastic	22,304.64	1.8200%	55	2041	35	\$779,436.87		1,225,529.67
1987	030	030.004.37602:Mains - Plastic	977.00	1.8200%	55	2042	36	\$35,118.32		53,681.32
1988	030	030.004.37602:Mains - Plastic	319.86	1.8200%	55	2043	37	\$11,817.25		17,574.73
1989	030	030.004.37602:Mains - Plastic	804.86	1.8200%	55	2044	38	\$30,540.46		44,223.08
1990	030	030.004.37602:Mains - Plastic	9,489.84	1.8200%	55	2045	39	\$369,582.34		521,419.78
1991	030	030.004.37602:Mains - Plastic	1,355.36	1.8200%	55	2046	40	\$54,139.93		74,470.33
1993	030	030.004.37602:Mains - Plastic	5,690.27	1.8200%	55	2048	42	\$238,678.69		312,652.20
1994	030	030.004.37602:Mains - Plastic	5,267.57	1.8200%	55	2049	43	\$226,216.08		289,426.92
1995	030	030.004.37602:Mains - Plastic	71,110.38	1.8200%	55	2050	44	\$3,124,949.56		3,907,163.74
1996	030	030.004.37602:Mains - Plastic	6,299.12	1.8200%	55	2051	45	\$283,114.29		346,105.49
1997	030	030.004.37602:Mains - Plastic	1,450.71	1.8200%	55	2052	46	\$66,652.95		79,709.34
1998	030	030.004.37602:Mains - Plastic	1,340.34	1.8200%	55	2053	47	\$62,922.33		73,645.05
1999	030	030.004.37602:Mains - Plastic	1,592.60	1.8200%	55	2054	48	\$76,357.29		87,505.49
2001	030	030.004.37602:Mains - Plastic	(416.07)	1.8200%	55	2056	50	(\$20,780.64)		(22,860.99)
2002	030	030.004.37602:Mains - Plastic	1,662.23	1.8200%	55	2057	51	\$84,682.40		91,331.32
2005	030	030.004.37602:Mains - Plastic	42.72	1.8200%	55	2060	54	\$2,304.53		2,347.25
1973	030	030.005.37600:Mains - Cathodic Prot	12,393.95	1.9652%	51	2024	18	\$221,665.37		630,665.72
1974	030	030.005.37600:Mains - Cathodic Prot	41,156.11	1.9652%	51	2025	19	\$777,231.73		2,094,227.25
1975	030	030.005.37600:Mains - Cathodic Prot	129,035.91	1.9652%	51	2026	20	\$2,565,874.67		6,565,987.88
1976	030	030.005.37600:Mains - Cathodic Prot	18,416.32	1.9652%	51	2027	21	\$384,624.21		937,113.81
1977	030	030.005.37600:Mains - Cathodic Prot	129,490.07	1.9652%	51	2028	22	\$2,833,885.76		6,589,097.79
1978	030	030.005.37600:Mains - Cathodic Prot	99,193.70	1.9652%	51	2029	23	\$2,270,044.44		5,047,468.04
1979	030	030.005.37600:Mains - Cathodic Prot	68,595.51	1.9652%	51	2030	24	\$1,638,401.42		3,490,480.19

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1980	030	030.005.37600:Mains - Cathodic Prot	33,395.81	1.9652%	51	2031	25	\$831,053.59		1,699,344.65
1981	030	030.005.37600:Mains - Cathodic Prot	234,406.64	1.9652%	51	2032	26	\$6,067,607.88		11,927,773.88
1982	030	030.005.37600:Mains - Cathodic Prot	341,390.34	1.9652%	51	2033	27	\$9,178,267.64		17,371,635.80
1983	030	030.005.37600:Mains - Cathodic Prot	40,401.62	1.9652%	51	2034	28	\$1,126,597.80		2,055,835.06
1984	030	030.005.37600:Mains - Cathodic Prot	273,037.68	1.9652%	51	2035	29	\$7,886,684.07		13,893,513.03
1985	030	030.005.37600:Mains - Cathodic Prot	175,843.14	1.9652%	51	2036	30	\$5,255,066.24		8,947,772.18
1986	030	030.005.37600:Mains - Cathodic Prot	226,928.40	1.9652%	51	2037	31	\$7,008,614.12		11,547,142.12
1987	030	030.005.37600:Mains - Cathodic Prot	411,232.00	1.9652%	51	2038	32	\$13,112,118.29		20,925,526.29
1988	030	030.005.37600:Mains - Cathodic Prot	220,543.30	1.9652%	51	2039	33	\$7,252,558.90		11,222,338.30
1989	030	030.005.37600:Mains - Cathodic Prot	429,219.26	1.9652%	51	2040	34	\$14,544,078.98		21,840,807.40
1990	030	030.005.37600:Mains - Cathodic Prot	507,572.28	1.9652%	51	2041	35	\$17,706,841.67		25,827,798.15
1991	030	030.005.37600:Mains - Cathodic Prot	568,477.87	1.9652%	51	2042	36	\$20,399,808.97		28,926,977.02
1992	030	030.005.37600:Mains - Cathodic Prot	1,238,847.46	1.9652%	51	2043	37	\$45,694,846.30		63,038,710.74
1993	030	030.005.37600:Mains - Cathodic Prot	1,751,096.40	1.9652%	51	2044	38	\$66,340,227.37		89,104,480.57
1994	030	030.005.37600:Mains - Cathodic Prot	1,815,728.84	1.9652%	51	2045	39	\$70,604,554.00		92,393,300.08
1995	030	030.005.37600:Mains - Cathodic Prot	3,275,760.46	1.9652%	51	2046	40	\$130,653,594.19		166,686,959.25
1996	030	030.005.37600:Mains - Cathodic Prot	4,232,801.49	1.9652%	51	2047	41	\$173,057,944.51		215,385,959.41
1997	030	030.005.37600:Mains - Cathodic Prot	2,939,227.60	1.9652%	51	2048	42	\$123,109,447.75		149,562,496.15
1998	030	030.005.37600:Mains - Cathodic Prot	921,257.53	1.9652%	51	2049	43	\$39,508,097.74		46,878,157.98
1999	030	030.005.37600:Mains - Cathodic Prot	367,415.42	1.9652%	51	2050	44	\$16,124,013.17		18,695,921.11
2000	030	030.005.37600:Mains - Cathodic Prot	228,769.09	1.9652%	51	2051	45	\$10,268,292.80		11,640,907.34
2001	030	030.005.37600:Mains - Cathodic Prot	380,993.05	1.9652%	51	2052	46	\$17,481,853.10		19,386,818.35
2002	030	030.005.37600:Mains - Cathodic Prot	731,425.72	1.9652%	51	2053	47	\$34,292,869.93		37,218,572.81
2003	030	030.005.37600:Mains - Cathodic Prot	1,940,819.45	1.9652%	51	2054	48	\$92,936,073.15		98,758,531.50
2004	030	030.005.37600:Mains - Cathodic Prot	1,415,488.31	1.9652%	51	2055	49	\$69,196,037.74		72,027,074.36
2005	030	030.005.37600:Mains - Cathodic Prot	873,051.50	1.9652%	51	2056	50	\$43,552,144.29		44,425,195.79
2006	030	030.005.37600:Mains - Cathodic Prot	311,774.89	1.9652%	51	2057	51	\$15,864,654.64		15,864,654.64
1927	030	030.005.37601:Mains - Steel	397,682.11	1.9652%	51	1978	1	\$397,682.11		20,236,215.65
1928	030	030.005.37601:Mains - Steel	182,185.98	1.9652%	51	1979	1	\$182,185.98		9,270,607.57
1929	030	030.005.37601:Mains - Steel	91,614.77	1.9652%	51	1980	1	\$91,614.77		4,661,854.77
1930	030	030.005.37601:Mains - Steel	91,130.13	1.9652%	51	1981	1	\$91,130.13		4,637,193.67
1931	030	030.005.37601:Mains - Steel	4,739.03	1.9652%	51	1982	1	\$4,739.03		241,147.47
1932	030	030.005.37601:Mains - Steel	980.28	1.9652%	51	1983	1	\$980.28		49,881.95
1933	030	030.005.37601:Mains - Steel	1,215.43	1.9652%	51	1984	1	\$1,215.43		61,847.65
1934	030	030.005.37601:Mains - Steel	3,345.57	1.9652%	51	1985	1	\$3,345.57		170,240.69
1935	030	030.005.37601:Mains - Steel	3,716.37	1.9652%	51	1986	1	\$3,716.37		189,109.00
1936	030	030.005.37601:Mains - Steel	5,952.48	1.9652%	51	1987	1	\$5,952.48		302,894.36
1937	030	030.005.37601:Mains - Steel	14,068.14	1.9652%	51	1988	1	\$14,068.14		715,863.02
1938	030	030.005.37601:Mains - Steel	10,240.93	1.9652%	51	1989	1	\$10,240.93		521,113.88
1939	030	030.005.37601:Mains - Steel	16,943.26	1.9652%	51	1990	1	\$16,943.26		862,164.67
1940	030	030.005.37601:Mains - Steel	37,053.08	1.9652%	51	1991	1	\$37,053.08		1,885,461.02
1941	030	030.005.37601:Mains - Steel	29,868.35	1.9652%	51	1992	1	\$29,868.35		1,519,863.12
1942	030	030.005.37601:Mains - Steel	3,896.18	1.9652%	51	1993	1	\$3,896.18		198,258.70
1943	030	030.005.37601:Mains - Steel	1,992.84	1.9652%	51	1994	1	\$1,992.84		101,406.47
1944	030	030.005.37601:Mains - Steel	5,127.64	1.9652%	51	1995	1	\$5,127.64		260,922.04
1945	030	030.005.37601:Mains - Steel	21,026.49	1.9652%	51	1996	1	\$21,026.49		1,069,941.48
1946	030	030.005.37601:Mains - Steel	75,112.88	1.9652%	51	1997	1	\$75,112.88		3,822,149.40

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1947	030	030.005.37601:Mains - Steel	85,987.68	1.9652%	51	1998	1	\$85,987.68		4,375,518.01
1948	030	030.005.37601:Mains - Steel	293,597.43	1.9652%	51	1999	1	\$293,597.43		14,939,824.45
1949	030	030.005.37601:Mains - Steel	456,411.57	1.9652%	51	2000	1	\$456,411.57		23,224,688.07
1950	030	030.005.37601:Mains - Steel	259,684.50	1.9652%	51	2001	1	\$259,684.50		13,214,151.23
1951	030	030.005.37601:Mains - Steel	302,266.20	1.9652%	51	2002	1	\$302,266.20		15,380,938.33
1952	030	030.005.37601:Mains - Steel	441,718.37	1.9652%	51	2003	1	\$441,718.37		22,477,018.62
1953	030	030.005.37601:Mains - Steel	430,244.18	1.9652%	51	2004	1	\$430,244.18		21,893,149.81
1954	030	030.005.37601:Mains - Steel	359,381.48	1.9652%	51	2005	1	\$359,381.48		18,287,272.54
1955	030	030.005.37601:Mains - Steel	583,142.13	1.9652%	51	2006	1	\$583,142.13		29,673,424.08
1956	030	030.005.37601:Mains - Steel	405,633.87	1.9652%	51	2007	1	\$359,150.69		20,640,844.19
1957	030	030.005.37601:Mains - Steel	423,059.94	1.9652%	51	2008	2	\$797,639.78		21,527,576.84
1958	030	030.005.37601:Mains - Steel	1,042,330.82	1.9652%	51	2009	3	\$3,007,547.67		53,039,427.03
1959	030	030.005.37601:Mains - Steel	961,562.54	1.9652%	51	2010	4	\$3,736,060.93		48,929,500.31
1960	030	030.005.37601:Mains - Steel	726,637.02	1.9652%	51	2011	5	\$3,549,916.90		36,975,219.82
1961	030	030.005.37601:Mains - Steel	709,272.14	1.9652%	51	2012	6	\$4,174,354.55		36,091,600.85
1962	030	030.005.37601:Mains - Steel	473,039.34	1.9652%	51	2013	7	\$3,257,067.94		24,070,798.90
1963	030	030.005.37601:Mains - Steel	389,382.35	1.9652%	51	2014	8	\$3,070,437.94		19,813,878.99
1964	030	030.005.37601:Mains - Steel	444,645.58	1.9652%	51	2015	9	\$3,950,856.53		22,625,970.89
1965	030	030.005.37601:Mains - Steel	445,764.45	1.9652%	51	2016	10	\$4,406,562.60		22,682,905.05
1966	030	030.005.37601:Mains - Steel	369,043.85	1.9652%	51	2017	11	\$4,017,192.16		18,778,946.16
1967	030	030.005.37601:Mains - Steel	322,661.42	1.9652%	51	2018	12	\$3,834,962.00		16,418,757.38
1968	030	030.005.37601:Mains - Steel	291,548.04	1.9652%	51	2019	13	\$3,756,714.88		14,836,540.40
1969	030	030.005.37601:Mains - Steel	206,947.11	1.9652%	51	2020	14	\$2,873,544.66		10,530,587.73
1970	030	030.005.37601:Mains - Steel	198,052.70	1.9652%	51	2021	15	\$2,948,094.86		10,077,992.06
1971	030	030.005.37601:Mains - Steel	207,310.92	1.9652%	51	2022	16	\$3,293,218.15		10,549,100.35
1972	030	030.005.37601:Mains - Steel	217,317.23	1.9652%	51	2023	17	\$3,669,489.67		11,058,275.49
1973	030	030.005.37601:Mains - Steel	290,414.97	1.9652%	51	2024	18	\$5,194,189.67		14,777,883.68
1974	030	030.005.37601:Mains - Steel	323,863.75	1.9652%	51	2025	19	\$6,116,298.43		16,479,938.43
1975	030	030.005.37601:Mains - Steel	266,754.56	1.9652%	51	2026	20	\$5,304,522.75		13,573,914.11
1976	030	030.005.37601:Mains - Steel	487,602.14	1.9652%	51	2027	21	\$10,183,768.69		24,811,832.89
1977	030	030.005.37601:Mains - Steel	364,960.86	1.9652%	51	2028	22	\$7,987,316.62		18,571,181.56
1978	030	030.005.37601:Mains - Steel	351,982.55	1.9652%	51	2029	23	\$8,055,263.58		17,910,774.98
1979	030	030.005.37601:Mains - Steel	333,821.77	1.9652%	51	2030	24	\$7,973,468.53		16,986,656.32
1980	030	030.005.37601:Mains - Steel	452,005.74	1.9652%	51	2031	25	\$11,248,346.38		23,000,495.62
1981	030	030.005.37601:Mains - Steel	822,403.28	1.9652%	51	2032	26	\$21,288,242.85		41,848,324.85
1982	030	030.005.37601:Mains - Steel	1,076,394.68	1.9652%	51	2033	27	\$28,939,308.06		54,772,780.38
1983	030	030.005.37601:Mains - Steel	60,975.92	1.9652%	51	2034	28	\$1,700,338.29		3,102,784.45
1984	030	030.005.37601:Mains - Steel	464,979.39	1.9652%	51	2035	29	\$13,431,118.49		23,660,665.07
1985	030	030.005.37601:Mains - Steel	495,509.86	1.9652%	51	2036	30	\$14,808,513.38		25,214,220.44
1986	030	030.005.37601:Mains - Steel	639,677.89	1.9652%	51	2037	31	\$19,766,711.38		32,550,269.18
1987	030	030.005.37601:Mains - Steel	376,627.41	1.9652%	51	2038	32	\$12,008,917.90		19,164,838.69
1988	030	030.005.37601:Mains - Steel	432,982.85	1.9652%	51	2039	33	\$14,238,816.84		22,032,508.14
1989	030	030.005.37601:Mains - Steel	338,863.92	1.9652%	51	2040	34	\$11,482,541.53		17,243,228.17
1990	030	030.005.37601:Mains - Steel	548,738.26	1.9652%	51	2041	35	\$19,142,957.02		27,922,769.18
1991	030	030.005.37601:Mains - Steel	521,635.45	1.9652%	51	2042	36	\$18,719,039.94		26,543,631.69
1992	030	030.005.37601:Mains - Steel	909,360.86	1.9652%	51	2043	37	\$33,542,144.58		46,273,196.62
1993	030	030.005.37601:Mains - Steel	660,628.39	1.9652%	51	2044	38	\$25,028,174.81		33,616,343.88

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1994	030	030.005.37601:Mains - Steel	1,135,302.32	1.9652%	51	2045	39	\$44,146,691.72		57,770,319.56
1995	030	030.005.37601:Mains - Steel	1,375,086.01	1.9652%	51	2046	40	\$54,845,863.88		69,971,809.99
1996	030	030.005.37601:Mains - Steel	1,513,094.61	1.9652%	51	2047	41	\$61,863,487.55		76,994,433.65
1997	030	030.005.37601:Mains - Steel	1,960,378.46	1.9652%	51	2048	42	\$82,111,247.84		99,754,653.98
1998	030	030.005.37601:Mains - Steel	1,398,152.60	1.9652%	51	2049	43	\$59,960,341.99		71,145,562.79
1999	030	030.005.37601:Mains - Steel	263,034.39	1.9652%	51	2050	44	\$11,543,371.01		13,384,611.74
2000	030	030.005.37601:Mains - Steel	815,539.66	1.9652%	51	2051	45	\$36,605,828.80		41,499,066.76
2001	030	030.005.37601:Mains - Steel	1,068,175.27	1.9652%	51	2052	46	\$49,013,656.01		54,354,532.36
2002	030	030.005.37601:Mains - Steel	654,027.23	1.9652%	51	2053	47	\$30,664,332.26		33,280,441.18
2003	030	030.005.37601:Mains - Steel	971,169.37	1.9652%	51	2054	48	\$46,504,839.64		49,418,347.75
2004	030	030.005.37601:Mains - Steel	998,079.41	1.9652%	51	2055	49	\$48,791,517.24		50,787,676.06
2005	030	030.005.37601:Mains - Steel	1,220,987.95	1.9652%	51	2056	50	\$60,909,479.69		62,130,467.64
2006	030	030.005.37601:Mains - Steel	696,232.90	1.9652%	51	2057	51	\$35,428,093.83		35,428,093.83
1927	030	030.005.37602:Mains - Plastic	163.09	1.9652%	51	1978	1	\$163.09		8,298.90
1928	030	030.005.37602:Mains - Plastic	35.60	1.9652%	51	1979	1	\$35.60		1,811.52
1929	030	030.005.37602:Mains - Plastic	26.69	1.9652%	51	1980	1	\$26.69		1,358.13
1948	030	030.005.37602:Mains - Plastic	612.87	1.9652%	51	1999	1	\$612.87		31,186.14
1957	030	030.005.37602:Mains - Plastic	73.40	1.9652%	51	2008	2	\$138.39		3,734.99
1960	030	030.005.37602:Mains - Plastic	21.74	1.9652%	51	2011	5	\$106.21		1,106.25
1966	030	030.005.37602:Mains - Plastic	1,430.28	1.9652%	51	2017	11	\$15,569.18		72,780.38
1967	030	030.005.37602:Mains - Plastic	6,443.45	1.9652%	51	2018	12	\$76,583.02		327,877.57
1968	030	030.005.37602:Mains - Plastic	25,195.54	1.9652%	51	2019	13	\$324,654.76		1,282,085.28
1969	030	030.005.37602:Mains - Plastic	10,384.69	1.9652%	51	2020	14	\$144,195.64		528,429.17
1970	030	030.005.37602:Mains - Plastic	17,792.12	1.9652%	51	2021	15	\$264,842.93		905,359.25
1971	030	030.005.37602:Mains - Plastic	32,974.57	1.9652%	51	2022	16	\$523,814.43		1,677,924.38
1972	030	030.005.37602:Mains - Plastic	22,229.33	1.9652%	51	2023	17	\$375,351.26		1,131,148.48
1973	030	030.005.37602:Mains - Plastic	28,966.51	1.9652%	51	2024	18	\$518,077.79		1,473,972.62
1974	030	030.005.37602:Mains - Plastic	25,089.81	1.9652%	51	2025	19	\$473,831.25		1,276,705.17
1975	030	030.005.37602:Mains - Plastic	20,826.91	1.9652%	51	2026	20	\$414,151.56		1,059,785.77
1976	030	030.005.37602:Mains - Plastic	62,841.02	1.9652%	51	2027	21	\$1,312,460.22		3,197,690.82
1977	030	030.005.37602:Mains - Plastic	105,020.24	1.9652%	51	2028	22	\$2,298,410.60		5,343,997.56
1978	030	030.005.37602:Mains - Plastic	253,609.34	1.9652%	51	2029	23	\$5,803,952.73		12,905,014.25
1979	030	030.005.37602:Mains - Plastic	219,382.54	1.9652%	51	2030	24	\$5,240,041.05		11,163,369.63
1980	030	030.005.37602:Mains - Plastic	189,862.73	1.9652%	51	2031	25	\$4,724,811.13		9,661,242.11
1981	030	030.005.37602:Mains - Plastic	239,271.97	1.9652%	51	2032	26	\$6,193,652.10		12,175,451.35
1982	030	030.005.37602:Mains - Plastic	594,016.76	1.9652%	51	2033	27	\$15,970,381.80		30,226,784.04
1983	030	030.005.37602:Mains - Plastic	89,972.65	1.9652%	51	2034	28	\$2,508,923.88		4,578,294.83
1984	030	030.005.37602:Mains - Plastic	477,028.63	1.9652%	51	2035	29	\$13,779,165.68		24,273,795.54
1985	030	030.005.37602:Mains - Plastic	1,337,800.28	1.9652%	51	2036	30	\$39,980,704.60		68,074,510.48
1986	030	030.005.37602:Mains - Plastic	1,395,306.22	1.9652%	51	2037	31	\$43,094,599.19		71,000,723.59
1987	030	030.005.37602:Mains - Plastic	693,459.13	1.9652%	51	2038	32	\$22,111,225.95		35,286,949.42
1988	030	030.005.37602:Mains - Plastic	903,340.05	1.9652%	51	2039	33	\$29,706,704.36		45,966,825.26
1989	030	030.005.37602:Mains - Plastic	1,048,625.44	1.9652%	51	2040	34	\$35,533,098.85		53,359,731.33
1990	030	030.005.37602:Mains - Plastic	870,912.84	1.9652%	51	2041	35	\$30,382,148.07		44,316,753.51
1991	030	030.005.37602:Mains - Plastic	1,193,384.31	1.9652%	51	2042	36	\$42,825,080.56		60,725,845.21
1992	030	030.005.37602:Mains - Plastic	883,969.15	1.9652%	51	2043	37	\$32,605,561.05		44,981,129.15
1993	030	030.005.37602:Mains - Plastic	1,598,132.60	1.9652%	51	2044	38	\$60,545,902.50		81,321,626.30

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1994	030	030.005.37602:Mains - Plastic	1,940,022.04	1.9652%	51	2045	39	\$75,438,544.80		98,718,809.28
1995	030	030.005.37602:Mains - Plastic	1,810,928.69	1.9652%	51	2046	40	\$72,229,626.16		92,149,841.75
1996	030	030.005.37602:Mains - Plastic	1,967,588.68	1.9652%	51	2047	41	\$80,445,862.15		100,121,548.95
1997	030	030.005.37602:Mains - Plastic	3,011,443.35	1.9652%	51	2048	42	\$126,135,527.56		153,238,517.71
1998	030	030.005.37602:Mains - Plastic	1,027,193.26	1.9652%	51	2049	43	\$44,051,600.06		52,269,146.14
1999	030	030.005.37602:Mains - Plastic	606,594.32	1.9652%	51	2050	44	\$26,620,638.05		30,866,798.29
2000	030	030.005.37602:Mains - Plastic	1,021,424.74	1.9652%	51	2051	45	\$45,847,064.22		51,975,612.66
2001	030	030.005.37602:Mains - Plastic	1,112,521.42	1.9652%	51	2052	46	\$51,048,497.11		56,611,104.21
2002	030	030.005.37602:Mains - Plastic	1,699,645.25	1.9652%	51	2053	47	\$79,688,557.71		86,487,138.71
2003	030	030.005.37602:Mains - Plastic	1,725,544.67	1.9652%	51	2054	48	\$82,628,407.21		87,805,041.22
2004	030	030.005.37602:Mains - Plastic	1,716,903.35	1.9652%	51	2055	49	\$83,931,517.44		87,365,324.14
2005	030	030.005.37602:Mains - Plastic	2,334,636.54	1.9652%	51	2056	50	\$116,464,291.81		118,798,928.35
2006	030	030.005.37602:Mains - Plastic	1,567,196.06	1.9652%	51	2057	51	\$79,747,407.90		79,747,407.90
1974	030	030.006.37600:Mains - Catholic Prot	6,809.99	1.8200%	55	2029	23	\$156,255.59		374,175.27
1975	030	030.006.37600:Mains - Catholic Prot	13,390.96	1.8200%	55	2030	24	\$320,647.27		735,767.03
1976	030	030.006.37600:Mains - Catholic Prot	160.65	1.8200%	55	2031	25	\$4,007.42		8,826.92
1977	030	030.006.37600:Mains - Catholic Prot	4,844.33	1.8200%	55	2032	26	\$125,886.41		266,171.98
1978	030	030.006.37600:Mains - Catholic Prot	886.22	1.8200%	55	2033	27	\$23,879.25		48,693.41
1979	030	030.006.37600:Mains - Catholic Prot	17,554.80	1.8200%	55	2034	28	\$490,569.85		964,549.45
1980	030	030.006.37600:Mains - Catholic Prot	2,867.33	1.8200%	55	2035	29	\$82,995.02		157,545.60
1982	030	030.006.37600:Mains - Catholic Prot	10,824.38	1.8200%	55	2037	31	\$334,961.03		594,746.15
1986	030	030.006.37600:Mains - Catholic Prot	5,731.30	1.8200%	55	2041	35	\$200,280.59		314,906.59
1987	030	030.006.37600:Mains - Catholic Prot	31,789.02	1.8200%	55	2042	36	\$1,142,658.07		1,746,649.45
1988	030	030.006.37600:Mains - Catholic Prot	20,139.90	1.8200%	55	2043	37	\$744,069.71		1,106,587.91
1989	030	030.006.37600:Mains - Catholic Prot	5,627.29	1.8200%	55	2044	38	\$213,527.83		309,191.76
1990	030	030.006.37600:Mains - Catholic Prot	17,730.86	1.8200%	55	2045	39	\$690,529.32		974,223.08
1991	030	030.006.37600:Mains - Catholic Prot	48,436.81	1.8200%	55	2046	40	\$1,934,811.04		2,661,363.19
1992	030	030.006.37600:Mains - Catholic Prot	19,041.65	1.8200%	55	2047	41	\$779,661.41		1,046,244.51
1993	030	030.006.37600:Mains - Catholic Prot	15,326.66	1.8200%	55	2048	42	\$642,877.60		842,124.18
1994	030	030.006.37600:Mains - Catholic Prot	43,816.94	1.8200%	55	2049	43	\$1,881,720.90		2,407,524.18
1995	030	030.006.37600:Mains - Catholic Prot	18,546.80	1.8200%	55	2050	44	\$815,040.15		1,019,054.95
1996	030	030.006.37600:Mains - Catholic Prot	28,862.15	1.8200%	55	2051	45	\$1,297,210.92		1,585,832.42
1997	030	030.006.37600:Mains - Catholic Prot	16,119.21	1.8200%	55	2052	46	\$740,597.99		885,670.88
1998	030	030.006.37600:Mains - Catholic Prot	17,348.35	1.8200%	55	2053	47	\$814,419.24		953,206.04
2002	030	030.006.37600:Mains - Catholic Prot	931.65	1.8200%	55	2057	51	\$47,482.96		51,189.56
2003	030	030.006.37600:Mains - Catholic Prot	12,061.47	1.8200%	55	2058	52	\$626,533.72		662,718.13
2004	030	030.006.37600:Mains - Catholic Prot	887.63	1.8200%	55	2059	53	\$46,995.62		48,770.88
2006	030	030.006.37600:Mains - Catholic Prot	26.54	1.8200%	55	2061	55	\$1,458.24		1,458.24
1999	030	030.006.37601:Mains - Steel	81,694.23	1.8200%	55	1994	1	\$81,694.23		4,488,693.96
1940	030	030.006.37601:Mains - Steel	1,216.79	1.8200%	55	1995	1	\$1,216.79		66,856.59
1941	030	030.006.37601:Mains - Steel	390.01	1.8200%	55	1996	1	\$390.01		21,429.12
1945	030	030.006.37601:Mains - Steel	240.93	1.8200%	55	2000	1	\$240.93		13,237.91
1946	030	030.006.37601:Mains - Steel	68.45	1.8200%	55	2001	1	\$68.45		3,760.99
1947	030	030.006.37601:Mains - Steel	1,546.52	1.8200%	55	2002	1	\$1,546.52		84,973.63
1948	030	030.006.37601:Mains - Steel	3,088.82	1.8200%	55	2003	1	\$3,088.82		169,715.38
1949	030	030.006.37601:Mains - Steel	3,393.02	1.8200%	55	2004	1	\$3,393.02		186,429.67
1950	030	030.006.37601:Mains - Steel	5,928.22	1.8200%	55	2005	1	\$5,928.22		325,726.37

Vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1951	030	030.006.37601:Mains - Steel	2,121.80	1.8200%	55	2006	1	\$2,121.80		116,582.42
1952	030	030.006.37601:Mains - Steel	9,112.19	1.8200%	55	2007	1	\$8,611.52		500,669.78
1953	030	030.006.37601:Mains - Steel	4,322.31	1.8200%	55	2008	2	\$8,407.13		237,489.56
1954	030	030.006.37601:Mains - Steel	1,748.11	1.8200%	55	2009	3	\$5,148.28		96,050.00
1955	030	030.006.37601:Mains - Steel	4,089.99	1.8200%	55	2010	4	\$16,135.24		224,724.73
1956	030	030.006.37601:Mains - Steel	5,021.48	1.8200%	55	2011	5	\$24,831.49		275,905.49
1957	030	030.006.37601:Mains - Steel	9,513.64	1.8200%	55	2012	6	\$56,559.11		522,727.47
1958	030	030.006.37601:Mains - Steel	3,055.84	1.8200%	55	2013	7	\$21,222.98		167,903.30
1959	030	030.006.37601:Mains - Steel	3,160.55	1.8200%	55	2014	8	\$25,110.74		173,656.59
1960	030	030.006.37601:Mains - Steel	6,827.75	1.8200%	55	2015	9	\$61,074.60		375,151.10
1961	030	030.006.37601:Mains - Steel	5,497.04	1.8200%	55	2016	10	\$54,668.36		302,035.16
1962	030	030.006.37601:Mains - Steel	2,212.49	1.8200%	55	2017	11	\$24,215.82		121,565.38
1963	030	030.006.37601:Mains - Steel	4,414.77	1.8200%	55	2018	12	\$52,734.67		242,569.78
1964	030	030.006.37601:Mains - Steel	13,395.11	1.8200%	55	2019	13	\$173,400.43		735,995.05
1965	030	030.006.37601:Mains - Steel	16,583.78	1.8200%	55	2020	14	\$231,261.72		911,196.70
1966	030	030.006.37601:Mains - Steel	5,775.44	1.8200%	55	2021	15	\$86,314.27		317,331.87
1967	030	030.006.37601:Mains - Steel	1,617.71	1.8200%	55	2022	16	\$25,794.47		88,885.16
1968	030	030.006.37601:Mains - Steel	1,537.19	1.8200%	55	2023	17	\$26,047.77		84,460.99
1969	030	030.006.37601:Mains - Steel	530.65	1.8200%	55	2024	18	\$9,522.54		28,156.59
1970	030	030.006.37601:Mains - Steel	1,513.89	1.8200%	55	2025	19	\$28,680.73		83,180.77
1971	030	030.006.37601:Mains - Steel	3,734.99	1.8200%	55	2026	20	\$74,494.58		205,219.23
1972	030	030.006.37601:Mains - Steel	1,677.15	1.8200%	55	2027	21	\$35,128.00		92,151.10
1973	030	030.006.37601:Mains - Steel	10,450.03	1.8200%	55	2028	22	\$229,326.48		574,177.47
1974	030	030.006.37601:Mains - Steel	21,400.32	1.8200%	55	2029	23	\$491,031.52		1,175,841.76
1975	030	030.006.37601:Mains - Steel	24,014.04	1.8200%	55	2030	24	\$575,017.51		1,319,452.75
1976	030	030.006.37601:Mains - Steel	8,282.68	1.8200%	55	2031	25	\$206,611.91		455,092.31
1977	030	030.006.37601:Mains - Steel	30,992.88	1.8200%	55	2032	26	\$804,111.97		1,702,905.49
1978	030	030.006.37601:Mains - Steel	22,419.54	1.8200%	55	2033	27	\$604,095.74		1,231,842.86
1979	030	030.006.37601:Mains - Steel	6,711.13	1.8200%	55	2034	28	\$187,542.90		368,743.41
1980	030	030.006.37601:Mains - Steel	20,198.75	1.8200%	55	2035	29	\$584,653.93		1,109,821.43
1981	030	030.006.37601:Mains - Steel	7,637.32	1.8200%	55	2036	30	\$228,699.97		419,632.97
1982	030	030.006.37601:Mains - Steel	5,698.12	1.8200%	55	2037	31	\$176,328.64		313,083.52
1983	030	030.006.37601:Mains - Steel	8,736.30	1.8200%	55	2038	32	\$279,145.47		480,126.37
1984	030	030.006.37601:Mains - Steel	6,754.90	1.8200%	55	2039	33	\$222,540.55		371,148.35
1985	030	030.006.37601:Mains - Steel	12,248.17	1.8200%	55	2040	34	\$415,764.80		672,976.37
1986	030	030.006.37601:Mains - Steel	13,483.64	1.8200%	55	2041	35	\$471,186.54		740,859.34
1987	030	030.006.37601:Mains - Steel	8,654.07	1.8200%	55	2042	36	\$311,071.02		475,498.35
1988	030	030.006.37601:Mains - Steel	7,403.85	1.8200%	55	2043	37	\$273,535.65		406,804.95
1989	030	030.006.37601:Mains - Steel	11,122.42	1.8200%	55	2044	38	\$422,040.84		611,121.98
1990	030	030.006.37601:Mains - Steel	5,635.50	1.8200%	55	2045	39	\$219,474.86		309,642.86
1991	030	030.006.37601:Mains - Steel	2,819.24	1.8200%	55	2046	40	\$112,614.70		154,903.30
1992	030	030.006.37601:Mains - Steel	8,072.94	1.8200%	55	2047	41	\$330,546.97		443,568.13
1993	030	030.006.37601:Mains - Steel	3,910.71	1.8200%	55	2048	42	\$164,034.95		214,874.18
1995	030	030.006.37601:Mains - Steel	3,454.10	1.8200%	55	2050	44	\$151,790.61		189,785.71
1996	030	030.006.37601:Mains - Steel	2,696.87	1.8200%	55	2051	45	\$121,210.97		148,179.67
1997	030	030.006.37601:Mains - Steel	3,179.52	1.8200%	55	2052	46	\$146,083.22		174,698.90
1998	030	030.006.37601:Mains - Steel	6,820.74	1.8200%	55	2053	47	\$320,200.01		374,765.93

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1999	030	030.006.37601:Mains - Steel	8,196.60	1.8200%	55	2054	48	\$392,986.44		450,362.64
2000	030	030.006.37601:Mains - Steel	32,430.74	1.8200%	55	2055	49	\$1,587,324.35		1,781,908.79
2001	030	030.006.37601:Mains - Steel	38,304.87	1.8200%	55	2056	50	\$1,913,138.84		2,104,663.19
2002	030	030.006.37601:Mains - Steel	14,015.28	1.8200%	55	2057	51	\$714,009.21		770,070.33
2003	030	030.006.37601:Mains - Steel	31,716.20	1.8200%	55	2058	52	\$1,647,499.75		1,742,648.35
2004	030	030.006.37601:Mains - Steel	16,594.49	1.8200%	55	2059	53	\$878,596.18		911,785.16
2005	030	030.006.37601:Mains - Steel	37.09	1.8200%	55	2060	54	\$2,000.82		2,037.91
2006	030	030.006.37601:Mains - Steel	75.70	1.8200%	55	2061	55	\$4,159.34		4,159.34
1966	030	030.006.37602:Mains - Plastic	1,832.79	1.8200%	55	2021	15	\$27,391.15		100,702.75
1976	030	030.006.37602:Mains - Plastic	593.37	1.8200%	55	2031	25	\$14,801.65		32,602.75
1979	030	030.006.37602:Mains - Plastic	4,799.90	1.8200%	55	2034	28	\$134,133.47		263,730.77
1980	030	030.006.37602:Mains - Plastic	4,065.78	1.8200%	55	2035	29	\$117,684.23		223,394.51
1981	030	030.006.37602:Mains - Plastic	9,279.53	1.8200%	55	2036	30	\$277,876.04		509,864.29
1982	030	030.006.37602:Mains - Plastic	15,380.49	1.8200%	55	2037	31	\$475,950.11		845,081.87
1983	030	030.006.37602:Mains - Plastic	9,714.00	1.8200%	55	2038	32	\$310,314.26		533,736.26
1984	030	030.006.37602:Mains - Plastic	1,021.85	1.8200%	55	2039	33	\$33,664.90		56,145.60
1985	030	030.006.37602:Mains - Plastic	4,415.06	1.8200%	55	2040	34	\$149,869.45		242,585.71
1986	030	030.006.37602:Mains - Plastic	9,516.43	1.8200%	55	2041	35	\$332,552.17		522,880.77
1987	030	030.006.37602:Mains - Plastic	1,078.79	1.8200%	55	2042	36	\$38,777.17		59,274.18
1988	030	030.006.37602:Mains - Plastic	7,734.40	1.8200%	55	2043	37	\$285,747.83		424,967.03
1989	030	030.006.37602:Mains - Plastic	14,331.98	1.8200%	55	2044	38	\$543,827.77		787,471.43
1990	030	030.006.37602:Mains - Plastic	15,468.16	1.8200%	55	2045	39	\$602,408.34		849,898.90
1991	030	030.006.37602:Mains - Plastic	11,274.64	1.8200%	55	2046	40	\$450,366.11		619,485.71
1992	030	030.006.37602:Mains - Plastic	718.36	1.8200%	55	2047	41	\$29,413.29		39,470.33
1993	030	030.006.37602:Mains - Plastic	751.12	1.8200%	55	2048	42	\$31,505.77		41,270.33
1994	030	030.006.37602:Mains - Plastic	15,651.63	1.8200%	55	2049	43	\$672,160.11		859,979.67
1995	030	030.006.37602:Mains - Plastic	6,778.54	1.8200%	55	2050	44	\$297,883.31		372,447.25
1996	030	030.006.37602:Mains - Plastic	3,040.12	1.8200%	55	2051	45	\$136,638.36		167,039.56
1997	030	030.006.37602:Mains - Plastic	22,979.04	1.8200%	55	2052	46	\$1,055,773.26		1,262,584.62
1998	030	030.006.37602:Mains - Plastic	2,908.27	1.8200%	55	2053	47	\$136,528.89		159,795.05
1999	030	030.006.37602:Mains - Plastic	2,340.48	1.8200%	55	2054	48	\$112,214.44		128,597.80
2000	030	030.006.37602:Mains - Plastic	8,506.55	1.8200%	55	2055	49	\$416,353.56		467,392.86
2002	030	030.006.37602:Mains - Plastic	4,311.40	1.8200%	55	2057	51	\$219,644.51		236,890.11
2003	030	030.006.37602:Mains - Plastic	1,985.91	1.8200%	55	2058	52	\$103,158.20		109,115.93
2004	030	030.006.37602:Mains - Plastic	9,415.61	1.8200%	55	2059	53	\$498,509.99		517,341.21
2005	030	030.006.37602:Mains - Plastic	6,885.81	1.8200%	55	2060	54	\$371,455.40		378,341.21
2006	030	030.006.37602:Mains - Plastic	5,839.31	1.8200%	55	2061	55	\$320,841.21		320,841.21
1978	030	030.013.37600:Mains - Catholic Prot	1,995.87	2.2600%	44	2022	16	\$32,428.47		88,312.83
1985	030	030.013.37600:Mains - Catholic Prot	1,001.41	2.2600%	44	2029	23	\$23,280.57		44,310.18
1994	030	030.013.37600:Mains - Catholic Prot	7,575.32	2.2600%	44	2038	32	\$244,287.31		335,191.15
1998	030	030.013.37600:Mains - Catholic Prot	23,993.81	2.2600%	44	2042	36	\$869,722.53		1,061,673.01
1968	030	030.013.37601:Mains - Steel	17,644.99	2.2600%	44	2012	6	\$110,242.15		780,751.77
1998	030	030.013.37601:Mains - Steel	516.41	2.2600%	44	2042	36	\$18,718.72		22,850.00
2005	030	030.013.37601:Mains - Steel	255.46	2.2600%	44	2049	43	\$11,048.08		11,303.54
1950	030	030.013.37602:Mains - Plastic	115,972.45	2.2600%	44	1994	1	\$115,972.45		5,131,524.34
1964	030	030.013.37602:Mains - Plastic	20,907.12	2.2600%	44	2008	2	\$46,994.77		925,093.81
1965	030	030.013.37602:Mains - Plastic	33,229.35	2.2600%	44	2009	3	\$107,921.87		1,470,325.22

vinlage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1967	030	030.016.37600:Mains - Plastic	790.04	2.2600%	44	2011	5	\$4,145.96		34,957.52
1970	030	030.016.37600:Mains - Plastic	3,505.53	2.2600%	44	2014	8	\$28,912.87		155,111.95
1990	030	030.016.37600:Mains - Plastic	31,116.21	2.2600%	44	2034	28	\$878,964.09		1,376,823.45
1998	030	030.016.37600:Mains - Plastic	33,563.42	2.2600%	44	2042	36	\$1,216,599.72		1,485,107.08
1999	030	030.016.37600:Mains - Plastic	37,998.11	2.2600%	44	2043	37	\$1,415,345.53		1,681,332.30
2000	030	030.016.37600:Mains - Plastic	10,728.25	2.2600%	44	2044	38	\$410,331.33		474,701.33
2001	030	030.016.37600:Mains - Plastic	11,538.33	2.2600%	44	2045	39	\$452,853.93		510,545.58
2002	030	030.016.37600:Mains - Plastic	45,343.78	2.2600%	44	2046	40	\$1,824,986.83		2,006,361.95
2003	030	030.016.37600:Mains - Plastic	4,697.67	2.2600%	44	2047	41	\$193,768.49		207,861.50
2004	030	030.016.37600:Mains - Plastic	31,759.62	2.2600%	44	2048	42	\$1,341,773.68		1,405,292.92
2005	030	030.016.37600:Mains - Plastic	9,918.37	2.2600%	44	2049	43	\$428,947.56		438,865.93
2006	030	030.016.37600:Mains - Plastic	12,241.98	2.2600%	44	2050	44	\$541,680.53		541,680.53
1973	030	030.016.37600:Mains - Cath Protecti	288.58	2.2600%	44	2017	11	\$3,245.89		12,769.03
1974	030	030.016.37600:Mains - Cath Protecti	7,758.94	2.2600%	44	2018	12	\$55,029.85		343,315.93
1975	030	030.016.37600:Mains - Cath Protecti	13,656.18	2.2600%	44	2019	13	\$180,914.17		604,255.75
1976	030	030.016.37600:Mains - Cath Protecti	36,118.79	2.2600%	44	2020	14	\$514,612.85		1,598,176.55
1977	030	030.016.37600:Mains - Cath Protecti	34,989.15	2.2600%	44	2021	15	\$533,507.13		1,548,192.48
1978	030	030.016.37600:Mains - Cath Protecti	19,291.69	2.2600%	44	2022	16	\$313,447.28		853,614.60
1979	030	030.016.37600:Mains - Cath Protecti	17,614.90	2.2600%	44	2023	17	\$303,818.05		779,420.35
1980	030	030.016.37600:Mains - Cath Protecti	65,624.27	2.2600%	44	2024	18	\$1,197,497.74		2,903,728.76
1981	030	030.016.37600:Mains - Cath Protecti	58,616.18	2.2600%	44	2025	19	\$1,128,231.78		2,593,636.28
1982	030	030.016.37600:Mains - Cath Protecti	89,471.61	2.2600%	44	2026	20	\$1,811,602.16		3,958,920.80
1983	030	030.016.37600:Mains - Cath Protecti	9,740.04	2.2600%	44	2027	21	\$206,954.30		430,975.22
1984	030	030.016.37600:Mains - Cath Protecti	90,358.50	2.2600%	44	2028	22	\$2,010,276.72		3,998,163.72
1985	030	030.016.37600:Mains - Cath Protecti	13,971.78	2.2600%	44	2029	23	\$324,812.97		618,220.35
1986	030	030.016.37600:Mains - Cath Protecti	50,848.65	2.2600%	44	2030	24	\$1,232,967.27		2,249,940.27
1987	030	030.016.37600:Mains - Cath Protecti	61,301.03	2.2600%	44	2031	25	\$1,547,715.39		2,712,434.96
1988	030	030.016.37600:Mains - Cath Protecti	100,205.86	2.2600%	44	2032	26	\$2,630,182.13		4,433,887.61
1989	030	030.016.37600:Mains - Cath Protecti	53,753.83	2.2600%	44	2033	27	\$1,464,672.94		2,378,488.05
1990	030	030.016.37600:Mains - Cath Protecti	71,963.01	2.2600%	44	2034	28	\$2,032,795.82		3,184,203.98
1991	030	030.016.37600:Mains - Cath Protecti	90,057.85	2.2600%	44	2035	29	\$2,633,992.87		3,984,860.62
1992	030	030.016.37600:Mains - Cath Protecti	168,325.12	2.2600%	44	2036	30	\$5,091,462.48		7,448,014.16
1993	030	030.016.37600:Mains - Cath Protecti	823,813.93	2.2600%	44	2037	31	\$25,742,362.72		36,451,943.81
1994	030	030.016.37600:Mains - Cath Protecti	468,795.09	2.2600%	44	2038	32	\$15,117,604.50		20,743,145.58
1995	030	030.016.37600:Mains - Cath Protecti	830,742.82	2.2600%	44	2039	33	\$27,620,360.84		36,758,531.86
1996	030	030.016.37600:Mains - Cath Protecti	642,304.04	2.2600%	44	2040	34	\$21,997,492.34		28,420,532.74
1997	030	030.016.37600:Mains - Cath Protecti	924,274.79	2.2600%	44	2041	35	\$32,578,641.49		40,897,114.60
1998	030	030.016.37600:Mains - Cath Protecti	558,984.95	2.2600%	44	2042	36	\$20,261,967.75		24,733,847.35
1999	030	030.016.37600:Mains - Cath Protecti	19,737.51	2.2600%	44	2043	37	\$735,178.58		873,341.15
2000	030	030.016.37600:Mains - Cath Protecti	94,134.35	2.2600%	44	2044	38	\$3,600,430.63		4,165,236.73
2001	030	030.016.37600:Mains - Cath Protecti	168,873.70	2.2600%	44	2045	39	\$6,627,919.11		7,472,287.61
2002	030	030.016.37600:Mains - Cath Protecti	597,773.77	2.2600%	44	2046	40	\$24,059,071.73		26,450,166.81
2003	030	030.016.37600:Mains - Cath Protecti	257,477.65	2.2600%	44	2047	41	\$10,620,383.42		11,392,816.37
2004	030	030.016.37600:Mains - Cath Protecti	325,715.78	2.2600%	44	2048	42	\$13,760,771.09		14,412,202.65
2005	030	030.016.37600:Mains - Cath Protecti	356,789.57	2.2600%	44	2049	43	\$15,430,359.55		15,787,149.12
2006	030	030.016.37600:Mains - Cath Protecti	181,082.37	2.2600%	44	2050	44	\$8,012,494.25		8,012,494.25
1927	030	030.016.37601:Mains - Steel	44,007.63	2.2600%	44	1971	1	\$44,007.63		1,947,240.27

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1928	030	030.016.37601:Mains - Steel	13,151.92	2.2600%	44	1972	1	\$13,151.92		581,943.36
1929	030	030.016.37601:Mains - Steel	22,848.21	2.2600%	44	1973	1	\$22,848.21		1,010,982.74
1930	030	030.016.37601:Mains - Steel	6,734.04	2.2600%	44	1974	1	\$6,734.04		297,966.37
1931	030	030.016.37601:Mains - Steel	3,872.97	2.2600%	44	1975	1	\$3,872.97		171,370.35
1932	030	030.016.37601:Mains - Steel	125.85	2.2600%	44	1976	1	\$125.85		5,568.58
1933	030	030.016.37601:Mains - Steel	82.60	2.2600%	44	1977	1	\$82.60		3,654.87
1934	030	030.016.37601:Mains - Steel	64.79	2.2600%	44	1978	1	\$64.79		2,866.81
1935	030	030.016.37601:Mains - Steel	462.67	2.2600%	44	1979	1	\$462.67		20,472.12
1936	030	030.016.37601:Mains - Steel	10,199.63	2.2600%	44	1980	1	\$10,199.63		451,311.06
1937	030	030.016.37601:Mains - Steel	6,596.64	2.2600%	44	1981	1	\$6,596.64		291,886.73
1938	030	030.016.37601:Mains - Steel	13,186.98	2.2600%	44	1982	1	\$13,186.98		583,494.69
1939	030	030.016.37601:Mains - Steel	21,650.72	2.2600%	44	1983	1	\$21,650.72		957,996.46
1940	030	030.016.37601:Mains - Steel	12,462.61	2.2600%	44	1984	1	\$12,462.61		551,442.92
1941	030	030.016.37601:Mains - Steel	12,005.83	2.2600%	44	1985	1	\$12,005.83		531,231.42
1942	030	030.016.37601:Mains - Steel	6,440.80	2.2600%	44	1986	1	\$6,440.80		284,991.15
1943	030	030.016.37601:Mains - Steel	3,281.57	2.2600%	44	1987	1	\$3,281.57		145,202.21
1944	030	030.016.37601:Mains - Steel	704.12	2.2600%	44	1988	1	\$704.12		31,155.75
1945	030	030.016.37601:Mains - Steel	7,515.86	2.2600%	44	1989	1	\$7,515.86		332,560.18
1946	030	030.016.37601:Mains - Steel	28,538.18	2.2600%	44	1990	1	\$28,538.18		1,262,751.33
1947	030	030.016.37601:Mains - Steel	39,582.25	2.2600%	44	1991	1	\$39,582.25		1,751,426.99
1948	030	030.016.37601:Mains - Steel	143,540.46	2.2600%	44	1992	1	\$143,540.46		6,351,347.79
1949	030	030.016.37601:Mains - Steel	172,273.16	2.2600%	44	1993	1	\$172,273.16		7,622,706.19
1950	030	030.016.37601:Mains - Steel	179,647.21	2.2600%	44	1994	1	\$179,647.21		7,948,991.59
1951	030	030.016.37601:Mains - Steel	239,174.66	2.2600%	44	1995	1	\$239,174.66		10,582,949.56
1952	030	030.016.37601:Mains - Steel	275,249.53	2.2600%	44	1996	1	\$275,249.53		12,179,182.74
1953	030	030.016.37601:Mains - Steel	183,179.20	2.2600%	44	1997	1	\$183,179.20		8,105,274.34
1954	030	030.016.37601:Mains - Steel	169,240.49	2.2600%	44	1998	1	\$169,240.49		7,488,517.26
1955	030	030.016.37601:Mains - Steel	318,438.87	2.2600%	44	1999	1	\$318,438.87		14,090,215.49
1956	030	030.016.37601:Mains - Steel	129,235.00	2.2600%	44	2000	1	\$129,235.00		5,718,362.83
1957	030	030.016.37601:Mains - Steel	98,623.91	2.2600%	44	2001	1	\$98,623.91		4,142,650.88
1958	030	030.016.37601:Mains - Steel	149,673.08	2.2600%	44	2002	1	\$149,673.08		6,622,702.65
1959	030	030.016.37601:Mains - Steel	213,652.88	2.2600%	44	2003	1	\$213,652.88		9,453,667.26
1960	030	030.016.37601:Mains - Steel	273,739.24	2.2600%	44	2004	1	\$273,739.24		12,112,355.75
1961	030	030.016.37601:Mains - Steel	233,377.49	2.2600%	44	2005	1	\$233,377.49		10,326,437.61
1962	030	030.016.37601:Mains - Steel	174,162.13	2.2600%	44	2006	0	\$43,155.22		7,706,288.94
1963	030	030.016.37601:Mains - Steel	271,653.49	2.2600%	44	2007	1	\$338,965.86		12,020,065.93
1964	030	030.016.37601:Mains - Steel	294,668.81	2.2600%	44	2008	2	\$662,352.90		13,038,442.92
1965	030	030.016.37601:Mains - Steel	203,710.16	2.2600%	44	2009	3	\$661,607.33		9,013,723.89
1966	030	030.016.37601:Mains - Steel	145,618.19	2.2600%	44	2010	4	\$618,555.14		6,443,282.74
1967	030	030.016.37601:Mains - Steel	427,920.25	2.2600%	44	2011	5	\$2,245,634.59		18,934,524.34
1968	030	030.016.37601:Mains - Steel	103,531.18	2.2600%	44	2012	6	\$646,840.82		4,581,025.66
1969	030	030.016.37601:Mains - Steel	84,632.53	2.2600%	44	2013	7	\$613,398.60		3,744,802.21
1970	030	030.016.37601:Mains - Steel	215,804.39	2.2600%	44	2014	8	\$1,779,908.77		9,548,866.81
1971	030	030.016.37601:Mains - Steel	57,263.55	2.2600%	44	2015	9	\$529,561.15		2,533,785.40
1972	030	030.016.37601:Mains - Steel	104,237.89	2.2600%	44	2016	10	\$1,068,207.76		4,612,296.02
1973	030	030.016.37601:Mains - Steel	251,212.51	2.2600%	44	2017	11	\$2,825,584.96		11,115,597.79
1974	030	030.016.37601:Mains - Steel	143,869.41	2.2600%	44	2018	12	\$1,762,081.98		6,365,903.10

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1975	030	030.016.37601:Mains - Steel	1,127,095.84	2.2600%	44	2019	13	\$14,931,526.31		49,871,497.35
1976	030	030.016.37601:Mains - Steel	144,643.70	2.2600%	44	2020	14	\$2,060,852.72		6,400,163.72
1977	030	030.016.37601:Mains - Steel	49,918.38	2.2600%	44	2021	15	\$761,144.86		2,208,777.88
1978	030	030.016.37601:Mains - Steel	88,152.05	2.2600%	44	2022	16	\$1,432,275.79		3,900,533.19
1979	030	030.016.37601:Mains - Steel	67,077.04	2.2600%	44	2023	17	\$1,156,930.54		2,968,010.62
1980	030	030.016.37601:Mains - Steel	26,561.28	2.2600%	44	2024	18	\$484,684.60		1,175,277.88
1981	030	030.016.37601:Mains - Steel	32,650.54	2.2600%	44	2025	19	\$628,450.66		1,444,714.16
1982	030	030.016.37601:Mains - Steel	24,765.67	2.2600%	44	2026	20	\$501,450.03		1,095,826.11
1983	030	030.016.37601:Mains - Steel	12,634.45	2.2600%	44	2027	21	\$266,329.33		554,621.68
1984	030	030.016.37601:Mains - Steel	51,020.45	2.2600%	44	2028	22	\$1,135,092.14		2,257,542.04
1985	030	030.016.37601:Mains - Steel	361,829.08	2.2600%	44	2029	23	\$8,411,725.60		16,010,136.28
1986	030	030.016.37601:Mains - Steel	358,882.62	2.2600%	44	2030	24	\$8,702,109.55		15,879,761.95
1987	030	030.016.37601:Mains - Steel	232,349.61	2.2600%	44	2031	25	\$5,866,313.60		10,280,956.19
1988	030	030.016.37601:Mains - Steel	64,290.25	2.2600%	44	2032	26	\$1,687,476.83		2,844,701.33
1989	030	030.016.37601:Mains - Steel	392,107.38	2.2600%	44	2033	27	\$10,684,058.61		17,349,884.07
1990	030	030.016.37601:Mains - Steel	169,978.10	2.2600%	44	2034	28	\$4,801,505.27		7,521,154.87
1991	030	030.016.37601:Mains - Steel	107,928.64	2.2600%	44	2035	29	\$3,156,673.94		4,775,603.54
1992	030	030.016.37601:Mains - Steel	106,520.14	2.2600%	44	2036	30	\$3,221,998.57		4,713,280.53
1993	030	030.016.37601:Mains - Steel	125,758.14	2.2600%	44	2037	31	\$3,929,663.65		5,564,519.47
1994	030	030.016.37601:Mains - Steel	22,065.06	2.2600%	44	2038	32	\$711,549.37		976,330.09
1995	030	030.016.37601:Mains - Steel	136,249.37	2.2600%	44	2039	33	\$4,529,990.12		6,028,733.19
1996	030	030.016.37601:Mains - Steel	362,370.87	2.2600%	44	2040	34	\$12,410,400.59		16,034,109.29
1997	030	030.016.37601:Mains - Steel	133,324.40	2.2600%	44	2041	35	\$4,699,390.13		5,899,309.73
1998	030	030.016.37601:Mains - Steel	140,515.57	2.2600%	44	2042	36	\$5,093,378.54		6,217,503.10
1999	030	030.016.37601:Mains - Steel	4,186,170.03	2.2600%	44	2043	37	\$155,925,572.18		185,228,762.39
2000	030	030.016.37601:Mains - Steel	106,366.98	2.2600%	44	2044	38	\$4,068,301.66		4,706,503.54
2001	030	030.016.37601:Mains - Steel	480,672.69	2.2600%	44	2045	39	\$18,865,339.65		21,268,703.10
2002	030	030.016.37601:Mains - Steel	367,684.89	2.2600%	44	2046	40	\$14,798,503.36		16,269,242.92
2003	030	030.016.37601:Mains - Steel	2,272,566.79	2.2600%	44	2047	41	\$93,738,352.28		100,556,052.65
2004	030	030.016.37601:Mains - Steel	2,327,102.63	2.2600%	44	2048	42	\$98,314,937.66		102,969,142.92
2005	030	030.016.37601:Mains - Steel	1,860,871.58	2.2600%	44	2049	43	\$80,478,578.86		82,339,450.44
2006	030	030.016.37601:Mains - Steel	573,863.88	2.2600%	44	2050	44	\$25,392,207.08		25,392,207.08
1967	030	030.016.37602:Mains - Plastic	30,570.36	2.2600%	44	2011	5	\$160,426.76		1,352,670.80
1968	030	030.016.37602:Mains - Plastic	5,033.17	2.2600%	44	2012	6	\$31,446.18		222,706.64
1969	030	030.016.37602:Mains - Plastic	59,790.18	2.2600%	44	2013	7	\$433,346.53		2,645,583.19
1970	030	030.016.37602:Mains - Plastic	11,999.31	2.2600%	44	2014	8	\$98,967.76		530,942.92
1971	030	030.016.37602:Mains - Plastic	3,604.92	2.2600%	44	2015	9	\$33,337.53		159,509.73
1972	030	030.016.37602:Mains - Plastic	11,461.49	2.2600%	44	2016	10	\$117,454.92		507,145.58
1973	030	030.016.37602:Mains - Plastic	9,421.25	2.2600%	44	2017	11	\$105,968.22		416,869.47
1974	030	030.016.37602:Mains - Plastic	5,286.98	2.2600%	44	2018	12	\$64,753.81		233,937.17
1975	030	030.016.37602:Mains - Plastic	17,117.56	2.2600%	44	2019	13	\$226,769.80		757,414.16
1976	030	030.016.37602:Mains - Plastic	32,654.79	2.2600%	44	2020	14	\$465,258.51		1,444,902.21
1977	030	030.016.37602:Mains - Plastic	184,486.94	2.2600%	44	2021	15	\$2,813,017.68		8,163,138.94
1978	030	030.016.37602:Mains - Plastic	236,802.87	2.2600%	44	2022	16	\$3,847,522.74		10,478,003.10
1979	030	030.016.37602:Mains - Plastic	118,542.07	2.2600%	44	2023	17	\$2,044,588.45		5,245,224.34
1980	030	030.016.37602:Mains - Plastic	75,340.76	2.2600%	44	2024	18	\$1,374,802.19		3,333,661.95
1981	030	030.016.37602:Mains - Plastic	109,029.66	2.2600%	44	2025	19	\$2,098,579.74		4,824,321.24

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1982	030	030.016.37602:Mains - Plastic	35,654.26	2.2600%	44	2026	20	\$721,919.88		1,577,622.12
1983	030	030.016.37602:Mains - Plastic	52,292.01	2.2600%	44	2027	21	\$1,111,089.52		2,313,805.75
1984	030	030.016.37602:Mains - Plastic	138,277.27	2.2600%	44	2028	22	\$3,076,363.33		6,118,463.27
1985	030	030.016.37602:Mains - Plastic	388,323.85	2.2600%	44	2029	23	\$9,027,670.39		17,182,471.24
1986	030	030.016.37602:Mains - Plastic	164,662.39	2.2600%	44	2030	24	\$3,992,698.66		7,285,946.46
1987	030	030.016.37602:Mains - Plastic	327,381.96	2.2600%	44	2031	25	\$8,265,670.19		14,485,927.43
1988	030	030.016.37602:Mains - Plastic	205,883.86	2.2600%	44	2032	26	\$5,403,995.83		9,109,905.31
1989	030	030.016.37602:Mains - Plastic	255,597.57	2.2600%	44	2033	27	\$6,964,468.30		11,309,626.99
1990	030	030.016.37602:Mains - Plastic	243,793.00	2.2600%	44	2034	28	\$6,886,612.88		10,787,300.88
1991	030	030.016.37602:Mains - Plastic	168,188.59	2.2600%	44	2035	29	\$4,919,144.16		7,441,973.01
1992	030	030.016.37602:Mains - Plastic	177,627.59	2.2600%	44	2036	30	\$5,372,841.62		7,859,627.88
1993	030	030.016.37602:Mains - Plastic	192,608.06	2.2600%	44	2037	31	\$6,018,575.75		8,522,480.53
1994	030	030.016.37602:Mains - Plastic	196,858.74	2.2600%	44	2038	32	\$6,348,258.84		8,710,563.72
1995	030	030.016.37602:Mains - Plastic	224,816.83	2.2600%	44	2039	33	\$7,474,662.22		9,947,647.35
1996	030	030.016.37602:Mains - Plastic	230,326.00	2.2600%	44	2040	34	\$7,888,155.93		10,191,415.93
1997	030	030.016.37602:Mains - Plastic	313,445.25	2.2600%	44	2041	35	\$11,048,251.60		13,869,258.85
1998	030	030.016.37602:Mains - Plastic	443,725.31	2.2600%	44	2042	36	\$16,084,060.79		19,633,863.27
1999	030	030.016.37602:Mains - Plastic	216,706.94	2.2600%	44	2043	37	\$8,071,854.07		9,588,802.65
2000	030	030.016.37602:Mains - Plastic	548,476.19	2.2600%	44	2044	38	\$20,901,505.25		24,180,362.39
2001	030	030.016.37602:Mains - Plastic	655,038.12	2.2600%	44	2045	39	\$25,708,797.01		28,983,987.61
2002	030	030.016.37602:Mains - Plastic	808,564.49	2.2600%	44	2046	40	\$32,542,931.86		35,777,189.82
2003	030	030.016.37602:Mains - Plastic	1,259,016.65	2.2600%	44	2047	41	\$51,931,651.38		55,708,701.33
2004	030	030.016.37602:Mains - Plastic	1,245,928.52	2.2600%	44	2048	42	\$52,637,723.49		55,129,580.53
2005	030	030.016.37602:Mains - Plastic	1,389,531.97	2.2600%	44	2049	43	\$60,094,183.52		61,483,715.49
2006	030	030.016.37602:Mains - Plastic	1,095,439.35	2.2600%	44	2050	44	\$48,470,767.70		48,470,767.70
1967	030	030.018.37600:Mains - Catholic Prot	57.41	1.8200%	55	2022	16	\$915.41		3,154.40
1991	030	030.018.37600:Mains - Catholic Prot	9.52	1.8200%	55	2046	40	\$380.28		523.08
1992	030	030.018.37600:Mains - Catholic Prot	23,728.29	1.8200%	55	2047	41	\$971,556.14		1,303,752.20
1965	030	030.018.37601:Mains - Steel	120,192.26	1.8200%	55	2020	14	\$1,676,087.67		6,603,970.33
1969	030	030.018.37601:Mains - Steel	6.91	1.8200%	55	2024	18	\$124.00		379.67
1974	030	030.018.37601:Mains - Steel	4,844.18	1.8200%	55	2029	23	\$111,149.98		266,163.74
1977	030	030.018.37601:Mains - Steel	3.00	1.8200%	55	2032	26	\$77.84		164.84
1986	030	030.018.37601:Mains - Steel	463.76	1.8200%	55	2041	35	\$16,206.12		25,481.32
1988	030	030.018.37601:Mains - Steel	1,464.50	1.8200%	55	2043	37	\$54,106.03		80,457.03
1998	030	030.018.37601:Mains - Steel	97.85	1.8200%	55	2053	47	\$4,593.57		5,376.37
2001	030	030.018.37601:Mains - Steel	7,076.27	1.8200%	55	2056	50	\$353,424.69		388,806.04
1966	030	030.018.37602:Mains - Plastic	4,371.48	1.8200%	55	2021	15	\$85,332.01		240,191.21
1967	030	030.018.37602:Mains - Plastic	49,878.73	1.8200%	55	2022	16	\$795,335.04		2,740,644.51
1968	030	030.018.37602:Mains - Plastic	7,319.93	1.8200%	55	2023	17	\$124,036.62		402,193.96
1972	030	030.018.37602:Mains - Plastic	3,577.12	1.8200%	55	2027	21	\$74,922.97		196,545.05
1973	030	030.018.37602:Mains - Plastic	9,323.31	1.8200%	55	2028	22	\$204,600.55		512,269.78
1974	030	030.018.37602:Mains - Plastic	2.00	1.8200%	55	2029	23	\$45.89		109.89
1975	030	030.018.37602:Mains - Plastic	4,852.54	1.8200%	55	2030	24	\$116,194.34		266,623.08
1976	030	030.018.37602:Mains - Plastic	2,957.40	1.8200%	55	2031	25	\$73,772.51		162,494.51
1984	030	030.018.37602:Mains - Plastic	14,638.93	1.8200%	55	2039	33	\$482,280.35		804,336.81
1993	030	030.018.37602:Mains - Plastic	12,506.20	1.8200%	55	2048	42	\$524,573.25		687,153.85
1996	030	030.018.37602:Mains - Plastic	1,045.42	1.8200%	55	2051	45	\$46,986.46		57,440.66

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1997	030	030.018.37602:Mains - Plastic	1,914.54	1.8200%	55	2052	46	\$87,963.65		105,194.51
1998	030	030.018.37602:Mains - Plastic	(4,977.24)	1.8200%	55	2053	47	(\$233,656.81)		(273,474.73)
1999	030	030.018.37602:Mains - Plastic	1,090.51	1.8200%	55	2054	48	\$52,284.56		59,918.13
2002	030	030.018.37602:Mains - Plastic	(254.07)	1.8200%	55	2057	51	(\$12,943.61)		(13,959.89)
1928	030	030.019.36700:Mains-Catholic Protec	5,742.82	1.8600%	54	1982	1	\$5,742.82		308,753.76
1929	030	030.019.36700:Mains-Catholic Protec	16,247.94	1.8600%	54	1983	1	\$16,247.94		873,545.16
1930	030	030.019.36700:Mains-Catholic Protec	9,727.52	1.8600%	54	1984	1	\$9,727.52		522,984.95
1948	030	030.019.36700:Mains-Catholic Protec	1,376.53	1.8600%	54	2002	1	\$1,376.53		74,006.99
1950	030	030.019.36700:Mains-Catholic Protec	1,756.04	1.8600%	54	2004	1	\$1,756.04		94,410.75
1953	030	030.019.36700:Mains-Catholic Protec	2,125.61	1.8600%	54	2007	1	\$1,622.78		114,280.11
1954	030	030.019.36700:Mains-Catholic Protec	3,309.36	1.8600%	54	2008	2	\$5,835.86		177,922.58
1955	030	030.019.36700:Mains-Catholic Protec	30,928.02	1.8600%	54	2009	3	\$85,467.75		1,662,796.77
1956	030	030.019.36700:Mains-Catholic Protec	39,656.71	1.8600%	54	2010	4	\$149,245.68		2,132,081.18
1957	030	030.019.36700:Mains-Catholic Protec	8,149.10	1.8600%	54	2011	5	\$38,817.76		438,123.66
1958	030	030.019.36700:Mains-Catholic Protec	34,781.05	1.8600%	54	2012	6	\$200,458.52		1,869,948.92
1959	030	030.019.36700:Mains-Catholic Protec	2,588.95	1.8600%	54	2013	7	\$17,510.21		139,190.86
1960	030	030.019.36700:Mains-Catholic Protec	3,525.91	1.8600%	54	2014	8	\$27,373.19		189,565.05
1961	030	030.019.36700:Mains-Catholic Protec	1,615.21	1.8600%	54	2015	9	\$14,154.80		86,839.25
1962	030	030.019.36700:Mains-Catholic Protec	1,688.44	1.8600%	54	2016	10	\$16,484.98		90,776.34
1963	030	030.019.36700:Mains-Catholic Protec	1,026.10	1.8600%	54	2017	11	\$11,044.37		55,166.67
1964	030	030.019.36700:Mains-Catholic Protec	433.43	1.8600%	54	2018	12	\$5,098.63		23,302.69
1965	030	030.019.36700:Mains-Catholic Protec	108,524.80	1.8600%	54	2019	13	\$1,385,149.87		5,834,666.67
1966	030	030.019.36700:Mains-Catholic Protec	8,628.66	1.8600%	54	2020	14	\$118,760.05		463,906.45
1967	030	030.019.36700:Mains-Catholic Protec	2,358.05	1.8600%	54	2021	15	\$34,812.93		126,776.88
1968	030	030.019.36700:Mains-Catholic Protec	10,779.55	1.8600%	54	2022	16	\$169,922.80		579,545.70
1969	030	030.019.36700:Mains-Catholic Protec	1,132.21	1.8600%	54	2023	17	\$18,979.74		60,871.51
1970	030	030.019.36700:Mains-Catholic Protec	3,041.08	1.8600%	54	2024	18	\$54,020.04		163,498.92
1971	030	030.019.36700:Mains-Catholic Protec	1,536.49	1.8600%	54	2025	19	\$28,829.84		82,606.99
1972	030	030.019.36700:Mains-Catholic Protec	5,416.08	1.8600%	54	2026	20	\$107,040.38		291,187.10
1974	030	030.019.36700:Mains-Catholic Protec	6,597.34	1.8600%	54	2028	22	\$143,580.82		364,695.70
1976	030	030.019.36700:Mains-Catholic Protec	9,230.84	1.8600%	54	2030	24	\$219,356.52		496,281.72
1977	030	030.019.36700:Mains-Catholic Protec	206.11	1.8600%	54	2031	25	\$5,103.99		11,081.18
1980	030	030.019.36700:Mains-Catholic Protec	3,295.54	1.8600%	54	2034	28	\$91,495.53		177,179.57
1984	030	030.019.36700:Mains-Catholic Protec	23,451.43	1.8600%	54	2038	32	\$744,898.11		1,260,829.57
1985	030	030.019.36700:Mains-Catholic Protec	1,794.15	1.8600%	54	2039	33	\$58,782.53		96,459.68
1987	030	030.019.36700:Mains-Catholic Protec	1,621.16	1.8600%	54	2041	35	\$56,357.10		87,159.14
1992	030	030.019.36700:Mains-Catholic Protec	4,304.41	1.8600%	54	2046	40	\$171,158.15		231,419.89
1996	030	030.019.36700:Mains-Catholic Protec	16,623.28	1.8600%	54	2050	44	\$727,491.93		893,724.73
1997	030	030.019.36700:Mains-Catholic Protec	18,467.82	1.8600%	54	2051	45	\$826,683.17		992,893.55
1998	030	030.019.36700:Mains-Catholic Protec	1,744.28	1.8600%	54	2052	46	\$79,824.25		93,778.49
1999	030	030.019.36700:Mains-Catholic Protec	8,896.46	1.8600%	54	2053	47	\$416,029.08		478,304.30
2000	030	030.019.36700:Mains-Catholic Protec	10,040.88	1.8600%	54	2054	48	\$479,586.98		539,832.26
2001	030	030.019.36700:Mains-Catholic Protec	2,977.07	1.8600%	54	2055	49	\$145,172.18		160,057.53
2003	030	030.019.36700:Mains-Catholic Protec	18,697.98	1.8600%	54	2057	51	\$949,173.80		1,005,267.74
2005	030	030.019.36700:Mains-Catholic Protec	434,679.77	1.8600%	54	2059	53	\$22,935,200.34		23,369,880.11
2006	030	030.019.36700:Mains-Catholic Protec	46,002.92	1.8600%	54	2060	54	\$2,473,275.27		2,473,275.27
1928	030	030.019.36701:Mains-Steel	77,097.98	1.8600%	54	1982	1	\$77,097.98		4,145,052.69

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1929	030	030.019.36701:Mains-Steel	443,337.74	1.8600%	54	1983	1	\$443,337.74		23,835,362.37
1930	030	030.019.36701:Mains-Steel	94,726.63	1.8600%	54	1984	1	\$94,726.63		5,092,829.57
1939	030	030.019.36701:Mains-Steel	11,143.45	1.8600%	54	1993	1	\$11,143.45		599,110.22
1947	030	030.019.36701:Mains-Steel	2,928.08	1.8600%	54	2001	1	\$2,928.08		157,423.66
1948	030	030.019.36701:Mains-Steel	187,911.67	1.8600%	54	2002	1	\$187,911.67		10,102,777.96
1949	030	030.019.36701:Mains-Steel	204,714.98	1.8600%	54	2003	1	\$204,714.98		11,006,181.72
1950	030	030.019.36701:Mains-Steel	158,800.95	1.8600%	54	2004	1	\$158,800.95		8,537,685.48
1951	030	030.019.36701:Mains-Steel	257.76	1.8600%	54	2005	1	\$257.76		13,858.06
1952	030	030.019.36701:Mains-Steel	22,378.62	1.8600%	54	2006	1	\$22,378.62		1,203,151.61
1953	030	030.019.36701:Mains-Steel	244,703.81	1.8600%	54	2007	1	\$186,816.89		13,156,118.82
1954	030	030.019.36701:Mains-Steel	631,909.84	1.8600%	54	2008	2	\$1,114,335.63		33,973,647.31
1955	030	030.019.36701:Mains-Steel	1,421,087.38	1.8600%	54	2009	3	\$3,927,090.93		76,402,547.31
1956	030	030.019.36701:Mains-Steel	757,111.29	1.8600%	54	2010	4	\$2,849,343.56		40,704,908.06
1957	030	030.019.36701:Mains-Steel	393,588.24	1.8600%	54	2011	5	\$1,874,834.30		21,160,658.06
1958	030	030.019.36701:Mains-Steel	292,541.41	1.8600%	54	2012	6	\$1,686,045.12		15,728,032.80
1959	030	030.019.36701:Mains-Steel	467,145.58	1.8600%	54	2013	7	\$3,159,511.50		25,115,353.76
1960	030	030.019.36701:Mains-Steel	144,845.22	1.8600%	54	2014	8	\$1,124,497.30		7,787,377.42
1961	030	030.019.36701:Mains-Steel	52,674.38	1.8600%	54	2015	9	\$461,608.81		2,831,955.91
1962	030	030.019.36701:Mains-Steel	27,129.43	1.8600%	54	2016	10	\$264,876.59		1,458,571.51
1963	030	030.019.36701:Mains-Steel	50,245.75	1.8600%	54	2017	11	\$540,817.16		2,701,384.41
1964	030	030.019.36701:Mains-Steel	103,265.49	1.8600%	54	2018	12	\$1,214,757.48		5,551,908.06
1965	030	030.019.36701:Mains-Steel	149,520.32	1.8600%	54	2019	13	\$1,908,393.76		8,038,726.88
1966	030	030.019.36701:Mains-Steel	295,217.00	1.8600%	54	2020	14	\$4,063,201.72		15,871,861.72
1967	030	030.019.36701:Mains-Steel	139,760.94	1.8600%	54	2021	15	\$2,063,352.37		7,514,029.03
1968	030	030.019.36701:Mains-Steel	216,471.30	1.8600%	54	2022	16	\$3,412,332.54		11,638,241.94
1969	030	030.019.36701:Mains-Steel	86,752.32	1.8600%	54	2023	17	\$1,454,267.39		4,684,103.23
1970	030	030.019.36701:Mains-Steel	77,672.72	1.8600%	54	2024	18	\$1,379,734.77		4,175,952.69
1971	030	030.019.36701:Mains-Steel	100,368.77	1.8600%	54	2025	19	\$1,883,263.48		5,396,170.43
1972	030	030.019.36701:Mains-Steel	129,693.89	1.8600%	54	2026	20	\$2,563,197.52		6,972,789.78
1973	030	030.019.36701:Mains-Steel	9,131.21	1.8600%	54	2027	21	\$189,595.34		490,925.27
1974	030	030.019.36701:Mains-Steel	2,256.22	1.8600%	54	2028	22	\$49,103.11		121,302.15
1975	030	030.019.36701:Mains-Steel	6,912.25	1.8600%	54	2029	23	\$157,346.59		371,626.34
1976	030	030.019.36701:Mains-Steel	30,792.69	1.8600%	54	2030	24	\$731,740.27		1,665,520.97
1977	030	030.019.36701:Mains-Steel	90,461.98	1.8600%	54	2031	25	\$2,240,149.89		4,863,547.31
1978	030	030.019.36701:Mains-Steel	4,258.60	1.8600%	54	2032	26	\$109,716.19		228,956.99
1979	030	030.019.36701:Mains-Steel	13,377.80	1.8600%	54	2033	27	\$358,035.96		719,236.56
1980	030	030.019.36701:Mains-Steel	7,793.79	1.8600%	54	2034	28	\$216,382.43		419,020.97
1981	030	030.019.36701:Mains-Steel	14,056.20	1.8600%	54	2035	29	\$404,304.68		755,709.68
1982	030	030.019.36701:Mains-Steel	50,885.50	1.8600%	54	2036	30	\$1,514,527.57		2,735,779.57
1983	030	030.019.36701:Mains-Steel	3,268.92	1.8600%	54	2037	31	\$100,563.23		175,748.39
1984	030	030.019.36701:Mains-Steel	20,580.50	1.8600%	54	2038	32	\$653,707.49		1,106,478.49
1986	030	030.019.36701:Mains-Steel	180.78	1.8600%	54	2040	34	\$6,103.75		9,719.35
1999	030	030.019.36701:Mains-Steel	4,131.76	1.8600%	54	2053	47	\$193,215.31		222,137.63
2001	030	030.019.36701:Mains-Steel	32,219.94	1.8600%	54	2055	49	\$1,571,155.14		1,732,254.84
2004	030	030.019.36701:Mains-Steel	57,469.02	1.8600%	54	2058	52	\$2,974,794.22		3,089,732.26
2006	030	030.019.36701:Mains-Steel	150,632.27	1.8600%	54	2060	54	\$8,098,509.14		8,098,509.14
1928	030	030.019.37600:Mains-Catholic Protec	68.63	1.8600%	54	1982	1	\$68.63		3,689.78

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1929	030	030.019.37600:Mains-Catholic Protec	2,274.59	1.8600%	54	1983	1	\$2,274.59		122,289.78
1930	030	030.019.37600:Mains-Catholic Protec	610.87	1.8600%	54	1984	1	\$610.87		32,842.47
1946	030	030.019.37600:Mains-Catholic Protec	375.15	1.8600%	54	2000	1	\$375.15		20,169.35
1948	030	030.019.37600:Mains-Catholic Protec	685.26	1.8600%	54	2002	1	\$685.26		36,841.94
1949	030	030.019.37600:Mains-Catholic Protec	2,635.58	1.8600%	54	2003	1	\$2,635.58		141,697.85
1950	030	030.019.37600:Mains-Catholic Protec	6,012.66	1.8600%	54	2004	1	\$6,012.66		323,261.29
1951	030	030.019.37600:Mains-Catholic Protec	1,705.65	1.8600%	54	2005	1	\$1,705.65		91,701.61
1952	030	030.019.37600:Mains-Catholic Protec	256.66	1.8600%	54	2006	1	\$256.66		13,798.92
1953	030	030.019.37600:Mains-Catholic Protec	4,886.76	1.8600%	54	2007	1	\$3,730.75		262,729.03
1954	030	030.019.37600:Mains-Catholic Protec	13,554.38	1.8600%	54	2008	2	\$23,902.35		728,730.11
1955	030	030.019.37600:Mains-Catholic Protec	32,647.32	1.8600%	54	2009	3	\$90,218.94		1,755,232.26
1956	030	030.019.37600:Mains-Catholic Protec	17,695.67	1.8600%	54	2010	4	\$66,596.61		951,380.11
1957	030	030.019.37600:Mains-Catholic Protec	3,273.01	1.8600%	54	2011	5	\$15,590.79		175,968.28
1958	030	030.019.37600:Mains-Catholic Protec	2,190.69	1.8600%	54	2012	6	\$12,625.91		117,779.03
1959	030	030.019.37600:Mains-Catholic Protec	7,017.65	1.8600%	54	2013	7	\$47,463.46		377,293.01
1960	030	030.019.37600:Mains-Catholic Protec	746.15	1.8600%	54	2014	8	\$5,792.69		40,115.59
1961	030	030.019.37600:Mains-Catholic Protec	2,524.78	1.8600%	54	2015	9	\$22,125.76		135,740.86
1962	030	030.019.37600:Mains-Catholic Protec	428.46	1.8600%	54	2016	10	\$4,183.24		23,035.48
1963	030	030.019.37600:Mains-Catholic Protec	702.98	1.8600%	54	2017	11	\$7,566.48		37,794.62
1964	030	030.019.37600:Mains-Catholic Protec	3,233.46	1.8600%	54	2018	12	\$38,036.62		173,841.94
1965	030	030.019.37600:Mains-Catholic Protec	8,217.66	1.8600%	54	2019	13	\$104,885.62		441,809.68
1966	030	030.019.37600:Mains-Catholic Protec	2,847.52	1.8600%	54	2020	14	\$39,191.67		153,092.47
1967	030	030.019.37600:Mains-Catholic Protec	21,619.29	1.8600%	54	2021	15	\$319,175.11		1,162,327.42
1968	030	030.019.37600:Mains-Catholic Protec	501.19	1.8600%	54	2022	16	\$7,900.48		26,945.70
1970	030	030.019.37600:Mains-Catholic Protec	2,061.04	1.8600%	54	2024	18	\$36,611.16		110,808.60
1971	030	030.019.37600:Mains-Catholic Protec	6,334.37	1.8600%	54	2025	19	\$118,854.58		340,557.53
1972	030	030.019.37600:Mains-Catholic Protec	3,638.94	1.8600%	54	2026	20	\$71,917.98		195,641.94
1975	030	030.019.37600:Mains-Catholic Protec	5,585.55	1.8600%	54	2029	23	\$127,146.34		300,298.39
1976	030	030.019.37600:Mains-Catholic Protec	75.11	1.8600%	54	2030	24	\$1,784.87		4,038.17
1977	030	030.019.37600:Mains-Catholic Protec	16,742.57	1.8600%	54	2031	25	\$414,603.64		900,138.17
1978	030	030.019.37600:Mains-Catholic Protec	2,973.49	1.8600%	54	2032	26	\$76,607.33		159,865.05
1980	030	030.019.37600:Mains-Catholic Protec	3,497.74	1.8600%	54	2034	28	\$97,109.30		188,050.54
1984	030	030.019.37600:Mains-Catholic Protec	208,546.38	1.8600%	54	2038	32	\$6,624,150.61		11,212,170.97
1985	030	030.019.37600:Mains-Catholic Protec	3,150.83	1.8600%	54	2039	33	\$103,232.03		169,399.46
1986	030	030.019.37600:Mains-Catholic Protec	655.13	1.8600%	54	2040	34	\$22,119.44		35,222.04
1987	030	030.019.37600:Mains-Catholic Protec	4,316.09	1.8600%	54	2041	35	\$150,042.14		232,047.85
1989	030	030.019.37600:Mains-Catholic Protec	2,477.86	1.8600%	54	2043	37	\$91,094.66		133,218.28
1990	030	030.019.37600:Mains-Catholic Protec	5,083.19	1.8600%	54	2044	38	\$191,958.74		273,289.78
1991	030	030.019.37600:Mains-Catholic Protec	3,962.29	1.8600%	54	2045	39	\$153,591.99		213,026.34
1992	030	030.019.37600:Mains-Catholic Protec	31,603.24	1.8600%	54	2046	40	\$1,256,653.56		1,699,098.92
1993	030	030.019.37600:Mains-Catholic Protec	17,011.32	1.8600%	54	2047	41	\$693,439.94		914,587.10
1994	030	030.019.37600:Mains-Catholic Protec	8,191.51	1.8600%	54	2048	42	\$342,105.64		440,403.76
1995	030	030.019.37600:Mains-Catholic Protec	4,047.32	1.8600%	54	2049	43	\$173,077.33		217,597.85
1996	030	030.019.37600:Mains-Catholic Protec	25,501.46	1.8600%	54	2050	44	\$1,116,031.64		1,371,046.24
1997	030	030.019.37600:Mains-Catholic Protec	139,214.82	1.8600%	54	2051	45	\$6,231,734.36		7,484,667.74
1998	030	030.019.37600:Mains-Catholic Protec	10,868.89	1.8600%	54	2052	46	\$497,397.80		584,348.92
1999	030	030.019.37600:Mains-Catholic Protec	8,494.36	1.8600%	54	2053	47	\$397,225.50		456,686.02

vintage	BU	depr_group	accum_cost	depreciati on rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2000	030	030.019.37600:Mains-Catholic Protec	62,287.16	1.8600%	54	2054	48	\$2,975,049.08		3,348,772.04
2001	030	030.019.37600:Mains-Catholic Protec	89,920.64	1.8600%	54	2055	49	\$4,384,839.81		4,834,443.01
2002	030	030.019.37600:Mains-Catholic Protec	122,205.72	1.8600%	54	2056	50	\$6,081,377.12		6,570,200.00
2003	030	030.019.37600:Mains-Catholic Protec	21,196.62	1.8600%	54	2057	51	\$1,076,013.37		1,139,603.23
2004	030	030.019.37600:Mains-Catholic Protec	364,579.44	1.8600%	54	2058	52	\$18,871,886.28		19,601,045.16
2005	030	030.019.37600:Mains-Catholic Protec	(143,398.92)	1.8600%	54	2059	53	(\$7,566,220.43)		(7,709,619.35)
1929	030	030.019.37601:Mains-Steel	271.05	1.8600%	54	1983	1	\$271.05		14,572.58
1955	030	030.019.37601:Mains-Steel	94.56	1.8600%	54	2009	3	\$261.31		5,083.87
1956	030	030.019.37601:Mains-Steel	577.22	1.8600%	54	2010	4	\$2,172.33		31,033.33
1958	030	030.019.37601:Mains-Steel	1,010.15	1.8600%	54	2012	6	\$5,821.94		54,309.14
1959	030	030.019.37601:Mains-Steel	2,463.30	1.8600%	54	2013	7	\$16,660.38		132,435.48
1962	030	030.019.37601:Mains-Steel	687.89	1.8600%	54	2016	10	\$6,716.17		36,983.33
1964	030	030.019.37601:Mains-Steel	619.66	1.8600%	54	2018	12	\$7,289.33		33,315.05
1965	030	030.019.37601:Mains-Steel	500.30	1.8600%	54	2019	13	\$6,385.55		26,897.85
1966	030	030.019.37601:Mains-Steel	2,900.78	1.8600%	54	2020	14	\$39,924.71		155,955.91
1967	030	030.019.37601:Mains-Steel	341.47	1.8600%	54	2021	15	\$5,041.27		18,358.60
1968	030	030.019.37601:Mains-Steel	489.99	1.8600%	54	2022	16	\$7,723.93		26,343.55
1970	030	030.019.37601:Mains-Steel	404.27	1.8600%	54	2024	18	\$7,181.23		21,734.95
1972	030	030.019.37601:Mains-Steel	734.67	1.8600%	54	2026	20	\$14,519.61		39,488.39
1981	030	030.019.37601:Mains-Steel	650.69	1.8600%	54	2035	29	\$18,716.08		34,983.33
1982	030	030.019.37601:Mains-Steel	689.39	1.8600%	54	2036	30	\$20,518.62		37,063.98
1983	030	030.019.37601:Mains-Steel	982.78	1.8600%	54	2037	31	\$30,233.69		52,837.63
2001	030	030.019.37601:Mains-Steel	60.25	1.8600%	54	2055	49	\$2,938.00		3,239.25
2005	030	030.019.37601:Mains-Steel	122,808.45	1.8600%	54	2059	53	\$6,479,796.39		6,602,604.84
2006	030	030.019.37601:Mains-Steel	102,197.97	1.8600%	54	2060	54	\$5,494,514.52		5,494,514.52
2001	030	030.019.37602:Mains-Plastic	20,649.34	1.8600%	54	2055	49	\$1,006,932.87		1,110,179.57
2005	030	030.019.37602:Mains-Plastic	8,788.31	1.8600%	54	2059	53	\$463,701.47		472,489.78
2006	030	030.019.37602:Mains-Plastic	1,056.41	1.8600%	54	2060	54	\$56,796.24		56,796.24
2006	030	030.019.37602:Mains-Plastic	2,008.92	2.2600%	44	2050	44	\$88,890.27		88,890.27
2006	030	030.020.37601:Mains - Steel	1,898.67	2.2600%	44	2050	44	\$84,011.95		84,011.95
2006	030	030.020.37602:Mains - Plastic	267.18	1.9652%	51	2024	18	\$4,778.62		13,595.56
1973	030	030.021.37600:Mains - Catholic Prot	256.97	1.9652%	51	2026	20	\$5,109.95		13,076.02
1975	030	030.021.37600:Mains - Catholic Prot	2,318.24	1.9652%	51	2033	27	\$62,326.82		117,964.58
1982	030	030.021.37600:Mains - Catholic Prot	475.00	1.9652%	51	2034	28	\$13,245.57		24,170.57
1983	030	030.021.37600:Mains - Catholic Prot	16,295.01	1.9652%	51	2037	31	\$503,278.00		829,178.20
1986	030	030.021.37600:Mains - Catholic Prot	9.02	1.9652%	51	2038	32	\$287.61		458.99
1987	030	030.021.37600:Mains - Catholic Prot	84.07	1.9652%	51	2039	33	\$2,764.68		4,277.94
1988	030	030.021.37600:Mains - Catholic Prot	7,385.67	1.9652%	51	2040	34	\$250,266.43		375,822.82
1989	030	030.021.37600:Mains - Catholic Prot	8,348.94	1.9652%	51	2041	35	\$291,256.16		424,839.20
1990	030	030.021.37600:Mains - Catholic Prot	21,845.62	1.9652%	51	2042	36	\$783,938.94		1,111,623.24
1991	030	030.021.37600:Mains - Catholic Prot	28,225.93	1.9652%	51	2043	37	\$1,041,124.89		1,436,287.91
1992	030	030.021.37600:Mains - Catholic Prot	25,287.31	1.9652%	51	2044	38	\$958,020.01		1,286,755.04
1993	030	030.021.37600:Mains - Catholic Prot	5,897.99	1.9652%	51	2045	39	\$229,345.74		300,121.62
1994	030	030.021.37600:Mains - Catholic Prot	34,400.71	1.9652%	51	2046	40	\$1,372,086.29		1,750,494.10
1995	030	030.021.37600:Mains - Catholic Prot	44,241.20	1.9652%	51	2047	41	\$1,808,819.43		2,251,231.43
1996	030	030.021.37600:Mains - Catholic Prot	47,376.02	1.9652%	51	2048	42	\$1,984,363.84		2,410,748.02
1997	030	030.021.37600:Mains - Catholic Prot	97,206.59	1.9652%	51	2049	43	\$4,168,744.08		4,946,396.80

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1999	030	030.021.37600:Mains - Cathodic Prot	2,677.00	1.9652%	51	2050	44	\$117,481.23		136,220.23
2002	030	030.021.37600:Mains - Cathodic Prot	5,594.91	1.9652%	51	2053	47	\$262,319.63		284,699.27
2003	030	030.021.37600:Mains - Cathodic Prot	53,046.28	1.9652%	51	2054	48	\$2,540,142.66		2,699,281.50
2004	030	030.021.37600:Mains - Cathodic Prot	70,596.01	1.9652%	51	2055	49	\$3,451,114.62		3,592,306.64
2005	030	030.021.37600:Mains - Cathodic Prot	14,527.03	1.9652%	51	2056	50	\$724,686.79		739,213.82
2006	030	030.021.37600:Mains - Cathodic Prot	7,290.30	1.9652%	51	2057	51	\$370,969.88		370,969.88
1957	030	030.021.37601:Mains - Steel	105,317.93	1.9652%	51	2008	2	\$198,567.06		5,359,145.63
1958	030	030.021.37601:Mains - Steel	12,258.78	1.9652%	51	2009	3	\$35,371.56		623,793.00
1959	030	030.021.37601:Mains - Steel	26,002.95	1.9652%	51	2010	4	\$101,032.02		1,323,170.67
1960	030	030.021.37601:Mains - Steel	52,409.24	1.9652%	51	2011	5	\$256,040.42		2,666,865.46
1964	030	030.021.37601:Mains - Steel	27,380.71	1.9652%	51	2015	9	\$243,288.73		1,393,278.55
1965	030	030.021.37601:Mains - Steel	196,922.52	1.9652%	51	2016	10	\$1,946,659.07		10,020,482.39
1966	030	030.021.37601:Mains - Steel	56,321.92	1.9652%	51	2017	11	\$613,086.97		2,865,963.77
1967	030	030.021.37601:Mains - Steel	213,473.11	1.9652%	51	2018	12	\$2,537,214.60		10,862,665.89
1968	030	030.021.37601:Mains - Steel	50,047.08	1.9652%	51	2019	13	\$644,876.95		2,546,665.99
1969	030	030.021.37601:Mains - Steel	49,485.83	1.9652%	51	2020	14	\$687,130.84		2,518,106.55
1970	030	030.021.37601:Mains - Steel	37,638.36	1.9652%	51	2021	15	\$560,262.27		1,915,243.23
1972	030	030.021.37601:Mains - Steel	4,312.90	1.9652%	51	2023	17	\$72,825.07		219,463.67
1974	030	030.021.37601:Mains - Steel	633.74	1.9652%	51	2025	19	\$11,968.44		32,248.12
1975	030	030.021.37601:Mains - Steel	244.42	1.9652%	51	2026	20	\$4,860.39		12,437.41
1979	030	030.021.37601:Mains - Steel	322.06	1.9652%	51	2030	24	\$7,692.53		16,388.15
1985	030	030.021.37601:Mains - Steel	2,451.36	1.9652%	51	2036	30	\$73,259.89		124,738.45
1986	030	030.021.37601:Mains - Steel	54,786.40	1.9652%	51	2037	31	\$1,692,100.21		2,787,828.21
1987	030	030.021.37601:Mains - Steel	33.74	1.9652%	51	2038	32	\$1,075.81		1,716.87
1988	030	030.021.37601:Mains - Steel	4,976.47	1.9652%	51	2039	33	\$163,653.24		253,229.70
1989	030	030.021.37601:Mains - Steel	9,503.95	1.9652%	51	2040	34	\$322,045.20		483,612.35
1990	030	030.021.37601:Mains - Steel	6,145.71	1.9652%	51	2041	35	\$214,395.59		312,726.95
1991	030	030.021.37601:Mains - Steel	5,232.20	1.9652%	51	2042	36	\$187,759.62		266,242.62
1993	030	030.021.37601:Mains - Steel	2,044.85	1.9652%	51	2044	38	\$77,469.97		104,053.02
1994	030	030.021.37601:Mains - Steel	25,419.39	1.9652%	51	2045	39	\$988,443.30		1,293,475.98
1995	030	030.021.37601:Mains - Steel	3,736.84	1.9652%	51	2046	40	\$149,045.38		190,150.62
1996	030	030.021.37601:Mains - Steel	28,388.54	1.9652%	51	2047	41	\$1,160,676.99		1,444,562.39
1997	030	030.021.37601:Mains - Steel	919.22	1.9652%	51	2048	42	\$38,501.90		46,774.88
1998	030	030.021.37601:Mains - Steel	3,852.75	1.9652%	51	2049	43	\$165,226.75		196,048.75
1999	030	030.021.37601:Mains - Steel	14,793.26	1.9652%	51	2050	44	\$649,208.22		752,761.04
2000	030	030.021.37601:Mains - Steel	597.70	1.9652%	51	2051	45	\$26,828.01		30,414.21
2001	030	030.021.37601:Mains - Steel	81,624.47	1.9652%	51	2052	46	\$3,745,371.95		4,153,494.30
2002	030	030.021.37601:Mains - Steel	4,266.93	1.9652%	51	2053	47	\$200,056.75		217,124.47
2003	030	030.021.37601:Mains - Steel	(2,057.01)	1.9652%	51	2054	48	(\$98,500.76)		(104,671.76)
2005	030	030.021.37601:Mains - Steel	33,351.55	1.9652%	51	2056	50	\$1,663,755.61		1,697,107.16
2006	030	030.021.37601:Mains - Steel	30,038.12	1.9652%	51	2057	51	\$1,528,501.93		1,528,501.93
1965	030	030.021.37602:Mains - Plastic	6,181.44	1.9652%	51	2016	10	\$61,106.04		314,545.08
1967	030	030.021.37602:Mains - Plastic	14,925.25	1.9652%	51	2018	12	\$177,392.66		759,477.41
1968	030	030.021.37602:Mains - Plastic	161,822.79	1.9652%	51	2019	13	\$2,085,152.36		8,234,418.38
1969	030	030.021.37602:Mains - Plastic	576,601.13	1.9652%	51	2020	14	\$8,006,340.83		29,340,582.64
1970	030	030.021.37602:Mains - Plastic	252,121.25	1.9652%	51	2021	15	\$3,752,927.18		12,829,292.18
1971	030	030.021.37602:Mains - Plastic	5,647.45	1.9652%	51	2022	16	\$68,712.04		287,372.79

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1972	030	030.021.37602:Mains - Plastic	37.30	1.9652%	51	2023	17	\$629.83		1,898.03
1973	030	030.021.37602:Mains - Plastic	11,955.41	1.9652%	51	2024	18	\$213,827.36		608,355.89
1974	030	030.021.37602:Mains - Plastic	4,888.99	1.9652%	51	2025	19	\$92,330.56		248,778.24
1975	030	030.021.37602:Mains - Plastic	5,182.75	1.9652%	51	2026	20	\$103,061.09		263,726.34
1976	030	030.021.37602:Mains - Plastic	849.22	1.9652%	51	2027	21	\$13,559.22		33,035.82
1977	030	030.021.37602:Mains - Plastic	133.77	1.9652%	51	2028	22	\$2,927.61		6,806.94
1985	030	030.021.37602:Mains - Plastic	52,078.11	1.9652%	51	2036	30	\$1,556,375.46		2,650,015.77
1986	030	030.021.37602:Mains - Plastic	62,514.28	1.9652%	51	2037	31	\$1,930,778.92		3,181,064.52
1987	030	030.021.37602:Mains - Plastic	82,560.45	1.9652%	51	2038	32	\$2,632,473.47		4,201,122.02
1988	030	030.021.37602:Mains - Plastic	51,292.44	1.9652%	51	2039	33	\$1,686,772.72		2,610,036.64
1989	030	030.021.37602:Mains - Plastic	26,589.29	1.9652%	51	2040	34	\$900,988.89		1,353,006.82
1990	030	030.021.37602:Mains - Plastic	45,965.50	1.9652%	51	2041	35	\$1,603,525.13		2,338,973.13
1991	030	030.021.37602:Mains - Plastic	71,620.68	1.9652%	51	2042	36	\$2,570,137.18		3,644,447.38
1992	030	030.021.37602:Mains - Plastic	73,342.86	1.9652%	51	2043	37	\$2,705,281.17		3,732,081.21
1993	030	030.021.37602:Mains - Plastic	163,752.87	1.9652%	51	2044	38	\$6,203,843.97		8,332,631.28
1994	030	030.021.37602:Mains - Plastic	111,904.77	1.9652%	51	2045	39	\$4,351,462.42		5,694,319.66
1995	030	030.021.37602:Mains - Plastic	81,447.05	1.9652%	51	2046	40	\$3,248,548.66		4,144,466.21
1996	030	030.021.37602:Mains - Plastic	19,315.45	1.9652%	51	2047	41	\$789,720.02		982,874.52
1997	030	030.021.37602:Mains - Plastic	10,449.82	1.9652%	51	2048	42	\$437,694.95		531,743.33
1998	030	030.021.37602:Mains - Plastic	82,144.88	1.9652%	51	2049	43	\$3,522,816.54		4,179,975.58
1999	030	030.021.37602:Mains - Plastic	92,766.89	1.9652%	51	2050	44	\$4,071,112.64		4,720,480.87
2000	030	030.021.37602:Mains - Plastic	55,141.75	1.9652%	51	2051	45	\$2,475,059.84		2,805,910.34
2001	030	030.021.37602:Mains - Plastic	65,920.21	1.9652%	51	2052	46	\$3,024,775.60		3,354,376.65
2002	030	030.021.37602:Mains - Plastic	118,815.97	1.9652%	51	2053	47	\$5,570,735.00		6,045,998.88
2003	030	030.021.37602:Mains - Plastic	163,896.50	1.9652%	51	2054	48	\$7,848,250.46		8,339,939.96
2004	030	030.021.37602:Mains - Plastic	366,414.97	1.9652%	51	2055	49	\$17,912,344.60		18,645,174.54
2005	030	030.021.37602:Mains - Plastic	355,870.67	1.9652%	51	2056	50	\$17,732,752.88		18,108,623.55
2006	030	030.021.37602:Mains - Plastic	327,903.99	1.9652%	51	2057	51	\$16,685,527.68		16,685,527.68
			195,008,538.57					\$6,215,296,639.06	31.87	9,448,854,355.74
									Weighted Average Life	48.45
									Economic Life	
									Remaining	

vinlage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1953	040	040.009.36700:Mains - Catholic Prot	770.89	1.2095%	83	2036	30	\$22,879.08	2006	63,736.25
1963	040	040.009.36700:Mains - Catholic Prot	1,562.91	1.2095%	83	2046	40	\$62,014.38		129,219.51
1967	040	040.009.36700:Mains - Catholic Prot	1,713.84	1.2095%	83	2050	44	\$74,858.46		141,698.22
1970	040	040.009.36700:Mains - Catholic Prot	5,087.00	1.2095%	83	2053	47	\$237,455.02		420,587.02
1971	040	040.009.36700:Mains - Catholic Prot	2,768.92	1.2095%	83	2054	48	\$132,018.76		228,930.96
1972	040	040.009.36700:Mains - Catholic Prot	1,736.90	1.2095%	83	2055	49	\$84,550.20		143,604.80
1973	040	040.009.36700:Mains - Catholic Prot	7,826.58	1.2095%	83	2056	50	\$388,815.05		647,082.19
1974	040	040.009.36700:Mains - Catholic Prot	5,113.86	1.2095%	83	2057	51	\$259,164.25		422,807.77
1975	040	040.009.36700:Mains - Catholic Prot	6,211.92	1.2095%	83	2058	52	\$321,024.53		513,594.05
1976	040	040.009.36700:Mains - Catholic Prot	41,330.62	1.2095%	83	2059	53	\$2,177,247.17		3,417,165.77
1977	040	040.009.36700:Mains - Catholic Prot	11,414.52	1.2095%	83	2060	54	\$612,717.66		943,738.74
1978	040	040.009.36700:Mains - Catholic Prot	6,365.87	1.2095%	83	2061	55	\$348,078.09		526,322.45
1979	040	040.009.36700:Mains - Catholic Prot	4,214.81	1.2095%	83	2062	56	\$234,675.53		348,475.40
1980	040	040.009.36700:Mains - Catholic Prot	12,472.57	1.2095%	83	2063	57	\$706,930.21		1,031,217.03
1982	040	040.009.36700:Mains - Catholic Prot	6,149.60	1.2095%	83	2065	59	\$360,851.10		508,441.50
1983	040	040.009.36700:Mains - Catholic Prot	4,241.99	1.2095%	83	2066	60	\$253,156.84		350,722.61
1984	040	040.009.36700:Mains - Catholic Prot	6,986.68	1.2095%	83	2067	61	\$423,943.31		577,650.27
1985	040	040.009.36700:Mains - Catholic Prot	55,819.22	1.2095%	83	2068	62	\$3,442,862.11		4,615,065.73
1986	040	040.009.36700:Mains - Catholic Prot	12,073.65	1.2095%	83	2069	63	\$756,761.81		998,234.81
1987	040	040.009.36700:Mains - Catholic Prot	38,109.60	1.2095%	83	2070	64	\$2,426,773.33		3,150,855.73
1988	040	040.009.36700:Mains - Catholic Prot	25,780.08	1.2095%	83	2071	65	\$1,667,424.45		2,131,465.89
1989	040	040.009.36700:Mains - Catholic Prot	2,155.39	1.2095%	83	2072	66	\$141,563.41		178,205.04
1990	040	040.009.36700:Mains - Catholic Prot	10,681.55	1.2095%	83	2073	67	\$712,232.86		883,137.66
1991	040	040.009.36700:Mains - Catholic Prot	4,565.46	1.2095%	83	2074	68	\$308,984.82		377,466.72
1992	040	040.009.36700:Mains - Catholic Prot	115.84	1.2095%	83	2075	69	\$7,955.75		9,577.51
1993	040	040.009.36700:Mains - Catholic Prot	6,473.22	1.2095%	83	2076	70	\$451,046.16		535,198.02
1995	040	040.009.36700:Mains - Catholic Prot	18,843.86	1.2095%	83	2078	72	\$1,350,705.14		1,557,987.60
1996	040	040.009.36700:Mains - Catholic Prot	7,739.50	1.2095%	83	2079	73	\$562,497.52		639,892.52
1997	040	040.009.36700:Mains - Catholic Prot	19,287.76	1.2095%	83	2080	74	\$1,421,088.87		1,594,688.71
1999	040	040.009.36700:Mains - Catholic Prot	100.03	1.2095%	83	2082	76	\$7,570.15		8,270.36
2000	040	040.009.36700:Mains - Catholic Prot	34,234.17	1.2095%	83	2083	77	\$2,625,034.83		2,830,439.85
2001	040	040.009.36700:Mains - Catholic Prot	750.15	1.2095%	83	2084	78	\$58,270.75		62,021.50
2003	040	040.009.36700:Mains - Catholic Prot	39,293.16	1.2095%	83	2086	80	\$3,130,831.56		3,248,711.04
2005	040	040.009.36700:Mains - Catholic Prot	4,118.88	1.2095%	83	2088	82	\$336,425.15		340,544.03
1948	040	040.009.36701:Mains - Steel	89,808.44	1.2095%	83	2031	25	\$2,216,363.89		7,425,253.41
1949	040	040.009.36701:Mains - Steel	322,491.86	1.2095%	83	2032	26	\$8,281,201.68		26,663,237.70
1951	040	040.009.36701:Mains - Steel	162,927.32	1.2095%	83	2034	28	\$4,509,631.55		13,470,634.15
1952	040	040.009.36701:Mains - Steel	1,148.71	1.2095%	83	2035	29	\$32,943.62		94,973.96
1953	040	040.009.36701:Mains - Steel	968.17	1.2095%	83	2036	30	\$28,734.12		80,047.13
1954	040	040.009.36701:Mains - Steel	170,466.43	1.2095%	83	2037	31	\$5,229,704.30		14,093,958.66
1955	040	040.009.36701:Mains - Steel	122,770.69	1.2095%	83	2038	32	\$3,889,227.26		10,150,532.45
1956	040	040.009.36701:Mains - Steel	127,731.29	1.2095%	83	2039	33	\$4,174,104.37		10,560,668.87
1957	040	040.009.36701:Mains - Steel	199,661.49	1.2095%	83	2040	34	\$6,724,357.97		16,507,770.98
1958	040	040.009.36701:Mains - Steel	104,277.89	1.2095%	83	2041	35	\$3,616,231.35		8,621,570.07
1959	040	040.009.36701:Mains - Steel	176,203.15	1.2095%	83	2042	36	\$6,286,715.70		14,568,263.75
1960	040	040.009.36701:Mains - Steel	93,555.56	1.2095%	83	2043	37	\$3,431,505.01		7,735,060.77
1961	040	040.009.36701:Mains - Steel	466,330.72	1.2095%	83	2044	38	\$17,570,778.62		38,555,661.02

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1962	040	040.009.36701:Mains - Steel	284,058.36	1.2095%	83	2045	39	\$10,987,034.48		23,485,602.32
1963	040	040.009.36701:Mains - Steel	604,258.39	1.2095%	83	2046	40	\$23,976,243.51		49,959,354.28
1964	040	040.009.36701:Mains - Steel	148,943.59	1.2095%	83	2047	41	\$6,058,845.45		12,314,476.23
1965	040	040.009.36701:Mains - Steel	475,200.00	1.2095%	83	2048	42	\$19,805,762.38		39,288,962.38
1966	040	040.009.36701:Mains - Steel	473,030.57	1.2095%	83	2049	43	\$20,188,373.73		39,109,596.53
1967	040	040.009.36701:Mains - Steel	160,809.27	1.2095%	83	2050	44	\$7,023,954.80		13,295,516.33
1968	040	040.009.36701:Mains - Steel	566,310.28	1.2095%	83	2051	45	\$25,302,059.71		46,821,850.35
1969	040	040.009.36701:Mains - Steel	585,652.49	1.2095%	83	2052	46	\$26,751,898.80		48,421,040.93
1970	040	040.009.36701:Mains - Steel	823,445.43	1.2095%	83	2053	47	\$38,437,438.68		68,061,474.16
1971	040	040.009.36701:Mains - Steel	323,325.70	1.2095%	83	2054	48	\$15,415,779.09		26,732,178.59
1972	040	040.009.36701:Mains - Steel	219,204.95	1.2095%	83	2055	49	\$10,670,632.36		18,123,600.66
1973	040	040.009.36701:Mains - Steel	319,924.85	1.2095%	83	2056	50	\$15,893,480.36		26,451,000.41
1974	040	040.009.36701:Mains - Steel	205,269.94	1.2095%	83	2057	51	\$10,402,832.78		16,971,470.86
1975	040	040.009.36701:Mains - Steel	83,702.36	1.2095%	83	2058	52	\$4,325,636.93		6,920,410.09
1976	040	040.009.36701:Mains - Steel	390,367.21	1.2095%	83	2059	53	\$20,564,073.41		32,275,089.71
1977	040	040.009.36701:Mains - Steel	213,120.50	1.2095%	83	2060	54	\$11,440,051.18		17,620,545.68
1978	040	040.009.36701:Mains - Steel	198,078.87	1.2095%	83	2061	55	\$10,830,713.51		16,376,921.87
1979	040	040.009.36701:Mains - Steel	229,964.94	1.2095%	83	2062	56	\$12,804,170.27		19,013,223.65
1980	040	040.009.36701:Mains - Steel	328,318.63	1.2095%	83	2063	57	\$18,608,703.63		27,144,988.01
1981	040	040.009.36701:Mains - Steel	591,487.69	1.2095%	83	2064	58	\$34,116,295.97		48,903,488.22
1982	040	040.009.36701:Mains - Steel	178,112.79	1.2095%	83	2065	59	\$10,451,443.52		14,726,150.48
1983	040	040.009.36701:Mains - Steel	68,852.44	1.2095%	83	2066	60	\$4,109,030.51		5,692,636.63
1984	040	040.009.36701:Mains - Steel	1,131,466.04	1.2095%	83	2067	61	\$68,655,993.50		93,548,246.38
1985	040	040.009.36701:Mains - Steel	3,201,787.27	1.2095%	83	2068	62	\$197,482,373.90		264,719,906.57
1986	040	040.009.36701:Mains - Steel	180,373.34	1.2095%	83	2069	63	\$11,305,593.22		14,913,050.02
1987	040	040.009.36701:Mains - Steel	153,435.49	1.2095%	83	2070	64	\$9,770,586.79		12,685,861.10
1988	040	040.009.36701:Mains - Steel	712,778.39	1.2095%	83	2071	65	\$46,101,845.86		58,931,656.88
1989	040	040.009.36701:Mains - Steel	132,272.89	1.2095%	83	2072	66	\$8,687,523.75		10,936,162.88
1990	040	040.009.36701:Mains - Steel	466,306.22	1.2095%	83	2073	67	\$31,092,735.87		38,553,635.39
1991	040	040.009.36701:Mains - Steel	503,475.80	1.2095%	83	2074	68	\$34,074,634.39		41,626,771.39
1992	040	040.009.36701:Mains - Steel	420,217.47	1.2095%	83	2075	69	\$28,860,028.59		34,743,073.17
1993	040	040.009.36701:Mains - Steel	362,222.80	1.2095%	83	2076	70	\$25,239,247.46		29,948,143.86
1994	040	040.009.36701:Mains - Steel	70,084.98	1.2095%	83	2077	71	\$4,953,521.79		5,794,541.55
1995	040	040.009.36701:Mains - Steel	1,658,219.01	1.2095%	83	2078	72	\$118,859,136.98		137,099,546.09
1996	040	040.009.36701:Mains - Steel	42,018.28	1.2095%	83	2079	73	\$3,053,837.87		3,474,020.67
1997	040	040.009.36701:Mains - Steel	4,758.24	1.2095%	83	2080	74	\$350,581.38		393,405.54
1998	040	040.009.36701:Mains - Steel	364,999.97	1.2095%	83	2081	75	\$27,257,757.16		30,177,756.92
1999	040	040.009.36701:Mains - Steel	126,800.86	1.2095%	83	2082	76	\$9,596,136.02		10,483,742.04
2000	040	040.009.36701:Mains - Steel	60,803.06	1.2095%	83	2083	77	\$4,662,305.24		5,027,123.60
2001	040	040.009.36701:Mains - Steel	78,424.27	1.2095%	83	2084	78	\$6,091,902.63		6,484,023.98
2002	040	040.009.36701:Mains - Steel	2,136,880.83	1.2095%	83	2085	79	\$168,127,204.25		176,674,727.57
2003	040	040.009.36701:Mains - Steel	67,123.90	1.2095%	83	2086	80	\$5,348,351.33		5,549,723.03
2004	040	040.009.36701:Mains - Steel	44,509.27	1.2095%	83	2087	81	\$3,590,954.18		3,679,972.72
2005	040	040.009.36701:Mains - Steel	210,380.83	1.2095%	83	2088	82	\$17,183,652.24		17,394,033.07
1957	040	040.009.37600:Mains - Catholic Prot	1,225.28	2.2762%	44	2001	1	\$1,225.28		53,830.30
1966	040	040.009.37600:Mains - Catholic Prot	527.60	2.2762%	44	2010	4	\$2,075.08		23,179.08
1971	040	040.009.37600:Mains - Catholic Prot	2,075.74	2.2762%	44	2015	9	\$18,542.72		91,193.62

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1973	040	040.009.37600:Mains - Catholic Prot	7,325.67	2.2762%	44	2017	11	\$80,092.02		321,839.13
1974	040	040.009.37600:Mains - Catholic Prot	1,554.72	2.2762%	44	2018	12	\$18,552.57		68,303.61
1976	040	040.009.37600:Mains - Catholic Prot	5,902.72	2.2762%	44	2020	14	\$82,242.97		259,324.57
1977	040	040.009.37600:Mains - Catholic Prot	21,129.60	2.2762%	44	2021	15	\$315,529.66		928,288.06
1983	040	040.009.37600:Mains - Catholic Prot	12,308.51	2.2762%	44	2027	21	\$257,654.82		540,750.55
1985	040	040.009.37600:Mains - Catholic Prot	3,814.02	2.2762%	44	2029	23	\$87,467.16		167,561.58
1987	040	040.009.37600:Mains - Catholic Prot	1,290.14	2.2762%	44	2031	25	\$32,167.14		56,679.80
1988	040	040.009.37600:Mains - Catholic Prot	142,523.39	2.2762%	44	2032	26	\$3,696,088.14		6,261,489.16
1989	040	040.009.37600:Mains - Catholic Prot	36,142.04	2.2762%	44	2033	27	\$973,415.86		1,587,830.54
1990	040	040.009.37600:Mains - Catholic Prot	42,613.06	2.2762%	44	2034	28	\$1,190,313.31		1,872,122.27
1991	040	040.009.37600:Mains - Catholic Prot	94,936.10	2.2762%	44	2035	29	\$2,746,792.22		4,170,833.72
1992	040	040.009.37600:Mains - Catholic Prot	88,278.72	2.2762%	44	2036	30	\$2,642,452.54		3,878,354.62
1993	040	040.009.37600:Mains - Catholic Prot	113,151.37	2.2762%	44	2037	31	\$3,500,118.52		4,971,086.33
1994	040	040.009.37600:Mains - Catholic Prot	497,139.30	2.2762%	44	2038	32	\$15,875,180.88		21,840,852.48
1995	040	040.009.37600:Mains - Catholic Prot	729,806.18	2.2762%	44	2039	33	\$24,034,753.33		32,062,621.31
1996	040	040.009.37600:Mains - Catholic Prot	526,673.43	2.2762%	44	2040	34	\$17,871,642.99		23,138,377.29
1997	040	040.009.37600:Mains - Catholic Prot	211,918.55	2.2762%	44	2041	35	\$7,402,964.18		9,310,231.13
1998	040	040.009.37600:Mains - Catholic Prot	721,249.97	2.2762%	44	2042	36	\$25,916,721.03		31,686,720.79
1999	040	040.009.37600:Mains - Catholic Prot	110,815.90	2.2762%	44	2043	37	\$4,092,770.68		4,888,481.98
2000	040	040.009.37600:Mains - Catholic Prot	116,939.26	2.2762%	44	2044	38	\$4,435,864.39		5,137,499.95
2001	040	040.009.37600:Mains - Catholic Prot	115,726.35	2.2762%	44	2045	39	\$4,505,581.34		5,084,213.09
2002	040	040.009.37600:Mains - Catholic Prot	1,135,693.91	2.2762%	44	2046	40	\$45,351,737.12		49,894,512.76
2003	040	040.009.37600:Mains - Catholic Prot	2,585,009.90	2.2762%	44	2047	41	\$105,812,374.60		113,567,404.30
2004	040	040.009.37600:Mains - Catholic Prot	1,650,648.43	2.2762%	44	2048	42	\$69,216,745.57		72,518,042.43
2005	040	040.009.37600:Mains - Catholic Prot	591,347.36	2.2762%	44	2049	43	\$25,388,353.81		25,979,701.17
2006	040	040.009.37600:Mains - Catholic Prot	380,921.85	2.2762%	44	2050	44	\$16,735,063.86		16,735,063.86
1948	040	040.009.37601:Mains - Steel	8,857.45	2.2762%	44	1992	1	\$8,857.45		389,134.91
1949	040	040.009.37601:Mains - Steel	327.10	2.2762%	44	1993	1	\$327.10		14,370.51
1950	040	040.009.37601:Mains - Steel	1,193.13	2.2762%	44	1994	1	\$1,193.13		52,417.86
1951	040	040.009.37601:Mains - Steel	1,870.12	2.2762%	44	1995	1	\$1,870.12		82,160.10
1954	040	040.009.37601:Mains - Steel	6,484.52	2.2762%	44	1998	1	\$6,484.52		284,884.83
1955	040	040.009.37601:Mains - Steel	18,244.30	2.2762%	44	1999	1	\$18,244.30		801,527.99
1956	040	040.009.37601:Mains - Steel	10,538.25	2.2762%	44	2000	1	\$10,538.25		462,977.61
1957	040	040.009.37601:Mains - Steel	13,685.54	2.2762%	44	2001	1	\$13,685.54		601,247.70
1958	040	040.009.37601:Mains - Steel	9,464.05	2.2762%	44	2002	1	\$9,464.05		415,784.71
1959	040	040.009.37601:Mains - Steel	16,304.56	2.2762%	44	2003	1	\$16,304.56		716,309.27
1960	040	040.009.37601:Mains - Steel	30,846.70	2.2762%	44	2004	1	\$30,846.70		1,355,190.03
1961	040	040.009.37601:Mains - Steel	16,425.26	2.2762%	44	2005	1	\$16,425.26		721,611.99
1962	040	040.009.37601:Mains - Steel	15,388.91	2.2762%	44	2006	1	\$15,388.91		676,081.96
1963	040	040.009.37601:Mains - Steel	22,862.30	2.2762%	44	2007	1	\$21,331.98		1,004,410.88
1964	040	040.009.37601:Mains - Steel	18,468.52	2.2762%	44	2008	2	\$35,700.82		811,378.66
1965	040	040.009.37601:Mains - Steel	9,802.89	2.2762%	44	2009	3	\$28,752.50		430,670.99
1966	040	040.009.37601:Mains - Steel	31,652.00	2.2762%	44	2010	4	\$124,489.33		1,390,569.33
1967	040	040.009.37601:Mains - Steel	20,863.68	2.2762%	44	2011	5	\$102,921.86		916,605.38
1968	040	040.009.37601:Mains - Steel	40,335.95	2.2762%	44	2012	6	\$239,315.76		1,772,081.86
1969	040	040.009.37601:Mains - Steel	41,157.29	2.2762%	44	2013	7	\$285,346.11		1,808,165.84
1970	040	040.009.37601:Mains - Steel	62,768.46	2.2762%	44	2014	8	\$497,946.18		2,757,610.74

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1971	040	040.009.37601:Mains - Steel	106,718.15	2.2762%	44	2015	9	\$953,320.02		4,688,455.27
1972	040	040.009.37601:Mains - Steel	113,267.78	2.2762%	44	2016	10	\$1,125,096.06		4,976,200.58
1973	040	040.009.37601:Mains - Steel	74,133.35	2.2762%	44	2017	11	\$810,504.63		3,256,905.18
1974	040	040.009.37601:Mains - Steel	54,029.18	2.2762%	44	2018	12	\$644,733.64		2,373,667.40
1975	040	040.009.37601:Mains - Steel	47,763.77	2.2762%	44	2019	13	\$617,731.87		2,098,408.74
1976	040	040.009.37601:Mains - Steel	26,806.06	2.2762%	44	2020	14	\$373,490.54		1,177,672.34
1977	040	040.009.37601:Mains - Steel	34,995.99	2.2762%	44	2021	15	\$522,597.34		1,537,481.05
1978	040	040.009.37601:Mains - Steel	47,748.86	2.2762%	44	2022	16	\$760,785.62		2,097,753.70
1979	040	040.009.37601:Mains - Steel	113,965.06	2.2762%	44	2023	17	\$1,929,777.61		5,006,834.23
1980	040	040.009.37601:Mains - Steel	148,131.37	2.2762%	44	2024	18	\$2,656,449.28		6,507,864.90
1981	040	040.009.37601:Mains - Steel	125,245.92	2.2762%	44	2025	19	\$2,371,288.97		5,502,436.97
1982	040	040.009.37601:Mains - Steel	80,010.72	2.2762%	44	2026	20	\$1,594,858.77		3,515,116.05
1983	040	040.009.37601:Mains - Steel	82,023.30	2.2762%	44	2027	21	\$1,716,998.95		3,603,534.85
1984	040	040.009.37601:Mains - Steel	80,313.79	2.2762%	44	2028	22	\$1,761,527.46		3,528,430.84
1985	040	040.009.37601:Mains - Steel	129,339.53	2.2762%	44	2029	23	\$2,966,151.67		5,682,281.80
1986	040	040.009.37601:Mains - Steel	135,173.17	2.2762%	44	2030	24	\$3,235,108.07		5,938,571.47
1987	040	040.009.37601:Mains - Steel	44,407.56	2.2762%	44	2031	25	\$1,107,216.52		1,950,960.16
1988	040	040.009.37601:Mains - Steel	34,334,016.58	2.2762%	44	2032	26	\$890,386,235.07		1,508,398,533.51
1989	040	040.009.37601:Mains - Steel	2,030,034.53	2.2762%	44	2033	27	\$54,675,049.07		99,185,636.08
1990	040	040.009.37601:Mains - Steel	1,242,159.99	2.2762%	44	2034	28	\$34,697,333.98		54,571,893.82
1991	040	040.009.37601:Mains - Steel	647,587.74	2.2762%	44	2035	29	\$18,736,697.26		28,450,513.36
1992	040	040.009.37601:Mains - Steel	935,238.04	2.2762%	44	2036	30	\$27,994,539.72		41,087,872.28
1993	040	040.009.37601:Mains - Steel	885,138.79	2.2762%	44	2037	31	\$27,380,054.47		38,886,858.74
1994	040	040.009.37601:Mains - Steel	612,684.82	2.2762%	44	2038	32	\$19,564,903.31		26,917,121.15
1995	040	040.009.37601:Mains - Steel	1,408,430.87	2.2762%	44	2039	33	\$46,383,943.40		61,876,682.97
1996	040	040.009.37601:Mains - Steel	1,105,016.68	2.2762%	44	2040	34	\$37,496,601.26		48,546,768.06
1997	040	040.009.37601:Mains - Steel	3,136,958.43	2.2762%	44	2041	35	\$109,583,568.30		137,816,194.17
1998	040	040.009.37601:Mains - Steel	1,943,111.45	2.2762%	44	2042	36	\$69,821,947.28		85,366,838.88
1999	040	040.009.37601:Mains - Steel	413,116.54	2.2762%	44	2043	37	\$15,257,659.44		18,149,475.22
2000	040	040.009.37601:Mains - Steel	2,194,232.77	2.2762%	44	2044	38	\$83,233,971.18		96,399,367.80
2001	040	040.009.37601:Mains - Steel	3,840,636.00	2.2762%	44	2045	39	\$149,527,725.59		168,730,905.59
2002	040	040.009.37601:Mains - Steel	4,145,053.98	2.2762%	44	2046	40	\$165,524,704.14		182,104,920.06
2003	040	040.009.37601:Mains - Steel	55,452.51	2.2762%	44	2047	41	\$2,269,841.12		2,436,198.65
2004	040	040.009.37601:Mains - Steel	1,217,480.53	2.2762%	44	2048	42	\$51,052,688.48		53,487,649.54
2005	040	040.009.37601:Mains - Steel	853,791.46	2.2762%	44	2049	43	\$36,655,883.04		37,509,674.50
2006	040	040.009.37601:Mains - Steel	894,949.42	2.2762%	44	2050	44	\$39,317,869.77		39,317,869.77
1990	040	040.009.37602:Mains - Plastic	542,022.75	2.2762%	44	2034	28	\$15,140,355.94		23,812,719.94
1991	040	040.009.37602:Mains - Plastic	1,081,510.94	2.2762%	44	2035	29	\$31,291,424.79		47,514,088.89
1992	040	040.009.37602:Mains - Plastic	1,284,247.80	2.2762%	44	2036	30	\$38,441,471.06		56,420,940.26
1993	040	040.009.37602:Mains - Plastic	1,509,130.31	2.2762%	44	2037	31	\$46,682,023.84		66,300,717.87
1994	040	040.009.37602:Mains - Plastic	1,791,713.15	2.2762%	44	2038	32	\$57,214,889.94		78,715,447.74
1995	040	040.009.37602:Mains - Plastic	2,790,784.89	2.2762%	44	2039	33	\$91,909,089.65		122,607,721.24
1996	040	040.009.37602:Mains - Plastic	2,135,741.78	2.2762%	44	2040	34	\$72,472,261.62		93,829,679.42
1997	040	040.009.37602:Mains - Plastic	2,512,461.53	2.2762%	44	2041	35	\$87,767,978.38		110,380,132.15
1998	040	040.009.37602:Mains - Plastic	1,510,645.15	2.2762%	44	2042	36	\$54,282,108.23		66,367,269.43
1999	040	040.009.37602:Mains - Plastic	680,719.89	2.2762%	44	2043	37	\$25,141,070.98		29,906,110.21
2000	040	040.009.37602:Mains - Plastic	285,846.22	2.2762%	44	2044	38	\$10,843,022.84		12,558,100.16

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2001	040	040.009.37602:Mains - Plastic	694,952.89	2.2762%	44	2045	39	\$27,056,645.05		30,531,409.50
2002	040	040.009.37602:Mains - Plastic	746,797.82	2.2762%	44	2046	40	\$29,821,924.83		32,809,116.11
2003	040	040.009.37602:Mains - Plastic	1,637,813.10	2.2762%	44	2047	41	\$67,040,707.76		71,954,147.06
2004	040	040.009.37602:Mains - Plastic	2,819,368.85	2.2762%	44	2048	42	\$118,224,773.25		123,863,510.95
2005	040	040.009.37602:Mains - Plastic	2,214,281.75	2.2762%	44	2049	43	\$95,065,899.17		97,280,180.92
2006	040	040.009.37602:Mains - Plastic	1,128,091.39	2.2762%	44	2050	44	\$49,560,510.77		49,560,510.77
			121,096,755.93					\$4,487,044,976.43	37.05	6,174,310,037.90
									Weighted Average Life	Average Economic Life
									Life	Remaining

vintage	BU	depr_group	accum_cost	depreciate on rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2000	050	050.070.36700:Mains - Cathoc	12,062.31	1.3304%	75	2075	69	\$834,270.21	2006	906,644.07
2000	050	050.070.36701:Mains - Steel	964,563.43	1.3304%	75	2075	69	\$66,712,473.23		72,499,853.81
2000	050	050.070.37600:Mains - Cathoc	52,368.45	1.3304%	75	2075	69	\$3,621,979.34		3,936,190.04
2002	050	050.070.37600:Mains - Cathoc	72,231.48	1.3304%	75	2077	71	\$5,140,236.72		5,429,162.64
2003	050	050.070.37600:Mains - Cathoc	39,468.60	1.3304%	75	2078	72	\$2,848,187.83		2,966,593.63
2004	050	050.070.37600:Mains - Cathoc	8,526.45	1.3304%	75	2079	73	\$623,823.96		640,876.86
2005	050	050.070.37600:Mains - Cathoc	6,538.04	1.3304%	75	2080	74	\$484,883.19		491,421.23
2006	050	050.070.37600:Mains - Cathoc	6,842.15	1.3304%	75	2081	75	\$514,279.16		514,279.16
2000	050	050.070.37601:Mains - Steel	1,081,767.95	1.3304%	75	2075	69	\$74,818,734.73		81,309,342.43
2002	050	050.070.37601:Mains - Steel	63,954.16	1.3304%	75	2077	71	\$4,551,194.60		4,807,011.24
2004	050	050.070.37601:Mains - Steel	249,218.02	1.3304%	75	2079	73	\$18,233,634.30		18,732,070.34
2005	050	050.070.37601:Mains - Steel	97,998.40	1.3304%	75	2080	74	\$7,267,893.21		7,366,891.61
2000	050	050.070.37602:Mains - Plastic	698,698.42	1.3304%	75	2075	69	\$48,324,348.81		52,516,539.33
2001	050	050.070.37602:Mains - Plastic	76,469.42	1.3304%	75	2076	70	\$5,365,353.46		5,747,700.56
2002	050	050.070.37602:Mains - Plastic	81,416.51	1.3304%	75	2077	71	\$5,793,874.56		6,119,540.60
2003	050	050.070.37602:Mains - Plastic	57,331.40	1.3304%	75	2078	72	\$4,137,227.97		4,309,222.17
2004	050	050.070.37602:Mains - Plastic	55,309.60	1.3304%	75	2079	73	\$4,046,637.64		4,157,256.84
2005	050	050.070.37602:Mains - Plastic	45,640.38	1.3304%	75	2080	74	\$3,384,845.14		3,430,485.52
2006	050	050.070.37602:Mains - Plastic	685.84	1.3304%	75	2081	75	\$51,550.06		51,550.06
2000	050	050.071.36700:Mains - Cathoc	10,542.77	1.3304%	75	2075	69	\$729,173.68		792,430.30
2000	050	050.071.36701:Mains - Steel	1,096,761.80	1.3304%	75	2075	69	\$75,855,760.17		82,436,330.97
2000	050	050.071.37600:Mains - Cathoc	27,992.55	1.3304%	75	2075	69	\$1,936,059.55		2,104,014.85
2002	050	050.071.37600:Mains - Cathoc	304.78	1.3304%	75	2077	71	\$21,689.18		22,908.30
2003	050	050.071.37600:Mains - Cathoc	25,671.09	1.3304%	75	2078	72	\$1,852,512.79		1,929,526.06
2004	050	050.071.37600:Mains - Cathoc	1,647.35	1.3304%	75	2079	73	\$120,525.70		123,820.40
2005	050	050.071.37600:Mains - Cathoc	31.80	1.3304%	75	2080	74	\$2,358.40		2,390.20
2000	050	050.071.37601:Mains - Steel	385,693.33	1.3304%	75	2075	69	\$26,675,856.82		28,990,016.80
2001	050	050.071.37601:Mains - Steel	24,054.50	1.3304%	75	2076	70	\$1,687,745.18		1,808,017.68
2002	050	050.071.37601:Mains - Steel	46,633.44	1.3304%	75	2077	71	\$3,318,593.51		3,505,127.27
2004	050	050.071.37601:Mains - Steel	80,940.04	1.3304%	75	2079	73	\$5,921,847.42		6,083,727.50
2005	050	050.071.37601:Mains - Steel	7,100.18	1.3304%	75	2080	74	\$526,573.39		533,673.57
2000	050	050.071.37602:Mains - Plastic	843,997.09	1.3304%	75	2075	69	\$58,373,696.87		63,437,679.41
2001	050	050.071.37602:Mains - Plastic	201,685.90	1.3304%	75	2076	70	\$14,150,965.74		15,159,395.24
2002	050	050.071.37602:Mains - Plastic	59,527.46	1.3304%	75	2077	71	\$4,236,175.64		4,474,285.48
2003	050	050.071.37602:Mains - Plastic	75,128.13	1.3304%	75	2078	72	\$5,421,500.28		5,646,884.67
2004	050	050.071.37602:Mains - Plastic	9,849.11	1.3304%	75	2079	73	\$720,594.24		740,292.46
2005	050	050.071.37602:Mains - Plastic	25,875.87	1.3304%	75	2080	74	\$1,919,042.15		1,944,918.02
2006	050	050.071.37602:Mains - Plastic	23,606.09	1.3304%	75	2081	75	\$1,774,313.66		1,774,313.66
2000	050	050.072.36700:Mains - Cathoc	34,440.96	1.3304%	75	2075	69	\$2,382,053.42		2,588,699.18
2000	050	050.072.36701:Mains - Steel	6,726,308.72	1.3304%	75	2075	69	\$465,214,289.12		505,572,141.44
2006	050	050.072.36701:Mains - Steel	520,905.06	1.3304%	75	2081	75	\$39,152,988.31		39,152,988.31
2000	050	050.072.36702:Mains - Plastic	24,788.03	1.3304%	75	2075	69	\$1,714,424.10		1,863,152.28
2000	050	050.072.37600:Mains - Cathoc	420,241.54	1.3304%	75	2075	69	\$29,065,328.02		31,586,777.26
2002	050	050.072.37600:Mains - Cathoc	348,488.65	1.3304%	75	2077	71	\$24,799,632.46		26,193,587.06
2003	050	050.072.37600:Mains - Cathoc	10,932.27	1.3304%	75	2078	72	\$788,909.62		821,706.43

vintage	BU	depr_group	accum_cost	depreciat	economic	mortality	remaining	Cost Multiplied by	Fiscal	Cost Multiplied by
				on_rate	life	date	life	Remaining Life	Year	Economic Life
2004	050	050.072.37600:Mains - Cathoc	11,321.17	1.3304%	75	2079	73	\$828,295.14		850,937.48
2005	050	050.072.37600:Mains - Cathoc	1,285.70	1.3304%	75	2080	74	\$95,351.87		96,637.57
2006	050	050.072.37600:Mains - Cathoc	3,628.16	1.3304%	75	2081	75	\$272,704.79		272,704.79
2000	050	050.072.37601:Mains - Steel	5,822,218.51	1.3304%	75	2075	69	\$402,684,348.58		437,617,659.64
2001	050	050.072.37601:Mains - Steel	193,154.65	1.3304%	75	2076	70	\$13,552,384.35		14,518,157.60
2002	050	050.072.37601:Mains - Steel	37,941.13	1.3304%	75	2077	71	\$2,700,019.30		2,851,783.82
2003	050	050.072.37601:Mains - Steel	23,899.23	1.3304%	75	2078	72	\$1,724,649.37		1,796,347.06
2004	050	050.072.37601:Mains - Steel	9,248.54	1.3304%	75	2079	73	\$676,654.51		695,151.59
2005	050	050.072.37601:Mains - Steel	18,034.89	1.3304%	75	2080	74	\$1,337,528.52		1,355,563.41
2006	050	050.072.37601:Mains - Steel	242,375.27	1.3304%	75	2081	75	\$18,217,746.08		18,217,746.08
2000	050	050.072.37602:Mains - Plastic	4,887,611.90	1.3304%	75	2075	69	\$338,043,790.47		367,369,461.87
2001	050	050.072.37602:Mains - Plastic	393,091.12	1.3304%	75	2076	70	\$27,580,604.15		29,546,059.75
2002	050	050.072.37602:Mains - Plastic	57,646.54	1.3304%	75	2077	71	\$4,102,323.00		4,332,909.16
2003	050	050.072.37602:Mains - Plastic	176,841.34	1.3304%	75	2078	72	\$12,761,469.95		13,291,993.97
2004	050	050.072.37602:Mains - Plastic	213,159.84	1.3304%	75	2079	73	\$15,595,495.74		16,021,815.42
2005	050	050.072.37602:Mains - Plastic	141,212.00	1.3304%	75	2080	74	\$10,472,760.12		10,613,972.12
2006	050	050.072.37602:Mains - Plastic	945,118.40	1.3304%	75	2081	75	\$71,038,299.50		71,038,299.50
2006	050	050.092.36700:Mains - Cathoc	14,125.15	2.8800%	35	2041	35	\$490,456.60		490,456.60
1998	050	050.092.36701:Mains - Steel	1,715,362.64	2.4806%	40	2038	32	\$55,427,659.63		69,150,560.75
1998	050	050.092.37600:Mains - Cathoc	17,630.15	2.3859%	42	2040	34	\$597,897.65		738,938.85
2001	050	050.092.37600:Mains - Cathoc	201.22	2.3859%	42	2043	37	\$7,427.71		8,433.81
2002	050	050.092.37600:Mains - Cathoc	87,724.94	2.3859%	42	2044	38	\$3,325,947.38		3,676,847.14
2003	050	050.092.37600:Mains - Cathoc	99,125.45	2.3859%	42	2045	39	\$3,857,304.49		4,154,680.84
2004	050	050.092.37600:Mains - Cathoc	126,227.89	2.3859%	42	2046	40	\$5,038,179.43		5,290,635.21
2005	050	050.092.37600:Mains - Cathoc	(13,316.64)	2.3859%	42	2047	41	(\$544,828.51)		(558,145.15)
2006	050	050.092.37600:Mains - Cathoc	91,508.17	2.3859%	42	2048	42	\$3,835,415.03		3,835,415.03
1998	050	050.092.37601:Mains - Steel	5,267,490.33	2.3859%	42	2040	34	\$178,638,304.96		220,778,227.60
1999	050	050.092.37601:Mains - Steel	5,158.68	2.3859%	42	2041	35	\$180,106.86		216,217.62
2000	050	050.092.37601:Mains - Steel	1,165.65	2.3859%	42	2042	36	\$41,862.41		48,856.31
2001	050	050.092.37601:Mains - Steel	999,326.36	2.3859%	42	2043	37	\$36,888,495.41		41,885,127.21
2002	050	050.092.37601:Mains - Steel	476,422.62	2.3859%	42	2044	38	\$18,062,783.13		19,968,473.61
2003	050	050.092.37601:Mains - Steel	141,360.75	2.3859%	42	2045	39	\$5,500,822.00		5,924,904.25
2004	050	050.092.37601:Mains - Steel	158,684.52	2.3859%	42	2046	40	\$6,333,632.65		6,651,001.69
2005	050	050.092.37601:Mains - Steel	26,544.40	2.3859%	42	2047	41	\$1,086,020.64		1,112,565.04
2006	050	050.092.37601:Mains - Steel	12,175.65	2.3859%	42	2048	42	\$510,322.42		510,322.42
1998	050	050.092.37602:Mains - Plastic	5,787,353.75	2.3859%	42	2040	34	\$196,268,621.17		242,567,451.17
1999	050	050.092.37602:Mains - Plastic	387,435.97	2.3859%	42	2041	35	\$13,526,692.17		16,238,743.96
2000	050	050.092.37602:Mains - Plastic	113,129.11	2.3859%	42	2042	36	\$4,062,846.65		4,741,621.31
2001	050	050.092.37602:Mains - Plastic	284,852.34	2.3859%	42	2043	37	\$10,514,857.47		11,939,119.17
2002	050	050.092.37602:Mains - Plastic	132,733.49	2.3859%	42	2044	38	\$5,032,372.82		5,563,306.78
2003	050	050.092.37602:Mains - Plastic	372,067.94	2.3859%	42	2045	39	\$14,478,414.34		15,594,618.16
2004	050	050.092.37602:Mains - Plastic	438,337.61	2.3859%	42	2046	40	\$17,495,527.59		18,372,202.81
2005	050	050.092.37602:Mains - Plastic	113,030.61	2.3859%	42	2047	41	\$4,624,462.23		4,737,492.84
2006	050	050.092.37602:Mains - Plastic	635,826.74	2.3859%	42	2048	42	\$26,649,636.15		26,649,636.15
1998	050	050.093.36701:Mains - Steel	11,671,967.25	2.5151%	40	2038	32	\$370,704,916.92		464,080,654.92

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1998	050	050.093.37600:Mains - Cathoc	113,444.09	2.6357%	38	2036	30	\$3,396,649.38		4,304,202.10
1999	050	050.093.37600:Mains - Cathoc	40,066.76	2.6357%	38	2037	31	\$1,239,712.64		1,520,179.96
2001	050	050.093.37600:Mains - Cathoc	47.09	2.6357%	38	2039	33	\$1,551.20		1,786.65
2002	050	050.093.37600:Mains - Cathoc	96,958.35	2.6357%	38	2040	34	\$3,290,880.35		3,678,713.75
2003	050	050.093.37600:Mains - Cathoc	451,914.63	2.6357%	38	2041	35	\$15,790,428.28		17,146,172.17
2004	050	050.093.37600:Mains - Cathoc	582,218.32	2.6357%	38	2042	36	\$20,925,610.67		22,090,047.31
2005	050	050.093.37600:Mains - Cathoc	187,423.39	2.6357%	38	2043	37	\$6,923,640.29		7,111,063.68
2006	050	050.093.37600:Mains - Cathoc	113,150.37	2.6357%	38	2044	38	\$4,293,058.02		4,293,058.02
1998	050	050.093.37601:Mains - Steel	24,835,057.31	2.6357%	38	2036	30	\$743,590,803.09		942,271,261.57
1999	050	050.093.37601:Mains - Steel	836,566.98	2.6357%	38	2037	31	\$25,884,365.53		31,740,334.39
2000	050	050.093.37601:Mains - Steel	559,157.39	2.6357%	38	2038	32	\$17,860,144.18		21,215,088.52
2001	050	050.093.37601:Mains - Steel	529,794.03	2.6357%	38	2039	33	\$17,452,037.98		20,101,008.13
2002	050	050.093.37601:Mains - Steel	4,099,972.68	2.6357%	38	2040	34	\$139,157,891.22		155,557,781.94
2003	050	050.093.37601:Mains - Steel	2,996,595.81	2.6357%	38	2041	35	\$104,704,579.33		113,694,366.76
2004	050	050.093.37601:Mains - Steel	1,948,736.29	2.6357%	38	2042	36	\$70,039,872.50		73,937,345.08
2005	050	050.093.37601:Mains - Steel	2,377,091.72	2.6357%	38	2043	37	\$87,812,561.80		90,189,653.52
2006	050	050.093.37601:Mains - Steel	602,545.42	2.6357%	38	2044	38	\$22,861,281.37		22,861,281.37
1998	050	050.093.37602:Mains - Plastic	79,904,612.06	2.6357%	38	2036	30	\$2,392,437,992.42		3,031,674,888.90
1999	050	050.093.37602:Mains - Plastic	5,548,456.24	2.6357%	38	2037	31	\$171,675,756.85		210,514,950.53
2000	050	050.093.37602:Mains - Plastic	2,373,971.40	2.6357%	38	2038	32	\$75,827,436.51		90,071,264.91
2001	050	050.093.37602:Mains - Plastic	2,117,787.89	2.6357%	38	2039	33	\$69,762,422.01		80,351,361.46
2002	050	050.093.37602:Mains - Plastic	2,161,023.64	2.6357%	38	2040	34	\$73,347,682.07		81,991,776.63
2003	050	050.093.37602:Mains - Plastic	4,577,995.71	2.6357%	38	2041	35	\$159,960,550.37		173,694,537.50
2004	050	050.093.37602:Mains - Plastic	3,256,677.52	2.6357%	38	2042	36	\$117,048,817.46		123,562,172.50
2005	050	050.093.37602:Mains - Plastic	3,992,454.80	2.6357%	38	2043	37	\$147,485,972.42		151,478,427.22
2006	050	050.093.37602:Mains - Plastic	3,914,482.43	2.6357%	38	2044	38	\$148,520,063.86		148,520,063.86
2000	050	050.095.36700:Mains - Cathoc	1,359.28	1.6000%	86	2086	80	\$109,023.63		117,179.31
1998	050	050.095.36701:Mains - Steel	3,029,568.33	1.6000%	86	2084	78	\$236,933,136.98		261,169,683.62
1998	050	050.095.37600:Mains - Cathoc	515.98	1.3900%	72	2070	64	\$32,993.02		37,120.86
1999	050	050.095.37600:Mains - Cathoc	697.42	1.3900%	72	2071	65	\$45,292.16		50,174.10
2001	050	050.095.37600:Mains - Cathoc	40,822.73	1.3900%	72	2073	67	\$2,732,773.40		2,936,887.05
2002	050	050.095.37600:Mains - Cathoc	555,178.51	1.3900%	72	2074	68	\$37,720,185.96		39,940,900.00
2003	050	050.095.37600:Mains - Cathoc	765,387.56	1.3900%	72	2075	69	\$52,767,690.56		55,063,853.24
2004	050	050.095.37600:Mains - Cathoc	1,167,437.44	1.3900%	72	2076	70	\$81,653,430.16		83,988,305.04
2005	050	050.095.37600:Mains - Cathoc	43,958.62	1.3900%	72	2077	71	\$3,118,532.03		3,162,490.65
2006	050	050.095.37600:Mains - Cathoc	122,486.80	1.3900%	72	2078	72	\$8,812,000.00		8,812,000.00
1998	050	050.095.37601:Mains - Steel	12,588,621.33	1.3900%	72	2070	64	\$804,947,240.15		905,656,210.79
1999	050	050.095.37601:Mains - Steel	1,467,087.50	1.3900%	72	2071	65	\$95,276,250.81		105,545,863.31
2000	050	050.095.37601:Mains - Steel	428,730.30	1.3900%	72	2072	66	\$28,271,524.67		30,843,906.47
2001	050	050.095.37601:Mains - Steel	1,608,692.34	1.3900%	72	2073	67	\$107,689,800.17		115,733,261.87
2002	050	050.095.37601:Mains - Steel	79,522.83	1.3900%	72	2074	68	\$5,402,975.59		5,721,066.91
2003	050	050.095.37601:Mains - Steel	65,574.89	1.3900%	72	2075	69	\$4,520,893.32		4,717,617.99
2004	050	050.095.37601:Mains - Steel	76,498.54	1.3900%	72	2076	70	\$5,350,495.01		5,503,492.09
2005	050	050.095.37601:Mains - Steel	1,617,937.27	1.3900%	72	2077	71	\$114,780,427.48		116,398,364.75
2006	050	050.095.37601:Mains - Steel	503,574.29	1.3900%	72	2078	72	\$36,228,366.19		36,228,366.19

vintage	BU	depr_group	accum_cost	depreciate	economic	mortality	remaining	Cost Multiplied by	Fiscal	Cost Multiplied by
				on_rate	life	date	life	Remaining Life	Year	Economic Life
1998	050	050.095.37602:Mains - Plastic	18,042,808.14	1.3900%	72	2070	64	\$1,153,701,285.96		1,298,043,751.08
1999	050	050.095.37602:Mains - Plastic	483,755.51	1.3900%	72	2071	65	\$31,416,266.11		34,802,554.68
2000	050	050.095.37602:Mains - Plastic	620,015.51	1.3900%	72	2072	66	\$40,885,339.31		44,605,432.37
2001	050	050.095.37602:Mains - Plastic	883,012.39	1.3900%	72	2073	67	\$59,111,009.27		63,526,071.22
2002	050	050.095.37602:Mains - Plastic	3,193,202.45	1.3900%	72	2074	68	\$216,953,985.16		229,726,794.96
2003	050	050.095.37602:Mains - Plastic	3,693,974.83	1.3900%	72	2075	69	\$254,671,660.40		265,753,584.89
2004	050	050.095.37602:Mains - Plastic	2,874,560.60	1.3900%	72	2076	70	\$201,053,799.66		206,802,920.86
2005	050	050.095.37602:Mains - Plastic	3,893,353.74	1.3900%	72	2077	71	\$276,204,037.63		280,097,391.37
2006	050	050.095.37602:Mains - Plastic	2,015,120.67	1.3900%	72	2078	72	\$144,972,710.07		144,972,710.07
1998	050	050.096.37601:Mains - Steel	434,355.44	1.1416%	88	2086	80	\$34,572,410.34		38,047,253.86
1998	050	050.096.37600:Mains - Cathoc	18,859.00	2.0666%	48	2046	40	\$761,696.76		912,568.76
1999	050	050.096.37600:Mains - Cathoc	2,468.72	2.0666%	48	2047	41	\$102,177.93		119,458.97
2001	050	050.096.37600:Mains - Cathoc	3,307.97	2.0666%	48	2049	43	\$143,529.62		160,069.47
2002	050	050.096.37600:Mains - Cathoc	45,462.15	2.0666%	48	2050	44	\$2,018,020.85		2,199,869.45
2003	050	050.096.37600:Mains - Cathoc	289,417.57	2.0666%	48	2051	45	\$13,136,383.44		14,004,636.15
2004	050	050.096.37600:Mains - Cathoc	403,145.55	2.0666%	48	2052	46	\$18,701,531.95		19,507,823.05
2005	050	050.096.37600:Mains - Cathoc	131,936.77	2.0666%	48	2053	47	\$6,252,355.86		6,384,292.63
2006	050	050.096.37600:Mains - Cathoc	54,031.84	2.0666%	48	2054	48	\$2,614,548.45		2,614,548.45
1998	050	050.096.37601:Mains - Steel	7,083,627.25	2.0666%	48	2046	40	\$286,100,850.05		342,769,868.05
1999	050	050.096.37601:Mains - Steel	901,782.70	2.0666%	48	2047	41	\$37,323,913.33		43,636,392.23
2000	050	050.096.37601:Mains - Steel	113,418.59	2.0666%	48	2048	42	\$4,807,704.28		5,488,215.82
2001	050	050.096.37601:Mains - Steel	14,898.93	2.0666%	48	2049	43	\$646,450.16		720,944.81
2002	050	050.096.37601:Mains - Steel	402,755.31	2.0666%	48	2050	44	\$17,877,918.48		19,488,939.72
2003	050	050.096.37601:Mains - Steel	642,775.36	2.0666%	48	2051	45	\$29,174,951.60		31,103,277.68
2004	050	050.096.37601:Mains - Steel	358,001.16	2.0666%	48	2052	46	\$16,607,327.39		17,323,329.71
2005	050	050.096.37601:Mains - Steel	1,827,171.23	2.0666%	48	2053	47	\$86,587,876.50		88,415,047.73
2006	050	050.096.37601:Mains - Steel	1,012,144.53	2.0666%	48	2054	48	\$48,976,694.39		48,976,694.39
1998	050	050.096.37602:Mains - Plastic	10,600,222.12	2.0666%	48	2046	40	\$428,132,713.97		512,934,490.93
1999	050	050.096.37602:Mains - Plastic	89,248.17	2.0666%	48	2047	41	\$3,693,895.39		4,318,632.58
2000	050	050.096.37602:Mains - Plastic	181,325.87	2.0666%	48	2048	42	\$7,686,228.17		8,774,183.39
2001	050	050.096.37602:Mains - Plastic	152,520.73	2.0666%	48	2049	43	\$6,617,726.89		7,380,330.54
2002	050	050.096.37602:Mains - Plastic	315,047.30	2.0666%	48	2050	44	\$13,984,644.79		15,244,833.99
2003	050	050.096.37602:Mains - Plastic	536,810.65	2.0666%	48	2051	45	\$24,365,315.95		25,975,747.90
2004	050	050.096.37602:Mains - Plastic	346,634.22	2.0666%	48	2052	46	\$16,080,026.04		16,773,294.48
2005	050	050.096.37602:Mains - Plastic	496,066.75	2.0666%	48	2053	47	\$23,508,123.26		24,004,190.01
2006	050	050.096.37602:Mains - Plastic	134,482.66	2.0666%	48	2054	48	\$6,507,485.78		6,507,485.78
1998	050	050.097.37601:Mains - Steel	107,440.99	1.1565%	86	2084	78	\$8,430,480.40		9,290,008.32
1998	050	050.097.37600:Mains - Cathoc	6,010.16	2.9826%	34	2032	26	\$153,425.52		201,506.80
1999	050	050.097.37600:Mains - Cathoc	1,384.43	2.9826%	34	2033	27	\$36,725.73		46,416.74
2001	050	050.097.37600:Mains - Cathoc	18,844.40	2.9826%	34	2035	29	\$537,587.26		631,809.26
2002	050	050.097.37600:Mains - Cathoc	67,363.00	2.9826%	34	2036	30	\$1,989,074.01		2,258,526.01
2003	050	050.097.37600:Mains - Cathoc	82,915.27	2.9826%	34	2037	31	\$2,531,211.94		2,779,957.75
2004	050	050.097.37600:Mains - Cathoc	70,601.66	2.9826%	34	2038	32	\$2,225,907.49		2,367,110.81
2005	050	050.097.37600:Mains - Cathoc	22,209.08	2.9826%	34	2039	33	\$722,410.14		744,619.22
2006	050	050.097.37600:Mains - Cathoc	(4,620.91)	2.9826%	34	2040	34	(\$154,928.45)		(154,928.45)

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1998	050	050.097.37601:Mains - Steel	6,265,562.92	2.9826%	34	2032	26	\$159,945,369.02		210,069,872.38
1999	050	050.097.37601:Mains - Steel	7,360.40	2.9826%	34	2033	27	\$195,254.43		246,777.23
2000	050	050.097.37601:Mains - Steel	24,883.83	2.9826%	34	2034	28	\$684,994.44		834,297.42
2002	050	050.097.37601:Mains - Steel	192,544.40	2.9826%	34	2036	30	\$5,685,392.00		6,455,569.60
2003	050	050.097.37601:Mains - Steel	180,784.11	2.9826%	34	2037	31	\$5,518,921.88		6,061,274.21
2004	050	050.097.37601:Mains - Steel	18,412.08	2.9826%	34	2038	32	\$580,490.41		617,314.57
2005	050	050.097.37601:Mains - Steel	24,516.17	2.9826%	34	2039	33	\$797,454.46		821,970.63
1998	050	050.097.37602:Mains - Plastic	6,706,429.29	2.9826%	34	2032	26	\$171,199,670.53		224,851,104.85
1999	050	050.097.37602:Mains - Plastic	312,518.29	2.9826%	34	2033	27	\$8,290,389.37		10,478,017.40
2000	050	050.097.37602:Mains - Plastic	122,137.18	2.9826%	34	2034	28	\$3,362,154.84		4,094,977.92
2001	050	050.097.37602:Mains - Plastic	261,673.33	2.9826%	34	2035	29	\$7,464,936.52		8,773,303.17
2002	050	050.097.37602:Mains - Plastic	243,103.36	2.9826%	34	2036	30	\$7,178,281.47		8,150,694.91
2003	050	050.097.37602:Mains - Plastic	346,439.88	2.9826%	34	2037	31	\$10,576,010.43		11,615,330.07
2004	050	050.097.37602:Mains - Plastic	321,974.03	2.9826%	34	2038	32	\$10,151,098.49		10,795,046.55
2005	050	050.097.37602:Mains - Plastic	380,871.71	2.9826%	34	2039	33	\$12,388,878.20		12,769,749.91
2006	050	050.097.37602:Mains - Plastic	84,112.85	2.9826%	34	2040	34	\$2,820,109.84		2,820,109.84
1998	050	050.098.36701:Mains - Steel	537,465.95	0.4737%	211	2209	203	\$109,154,339.06		113,454,066.66
2004	050	050.098.36701:Mains - Steel	631,923.47	0.4737%	211	2215	209	\$132,129,324.28		133,393,171.22
2001	050	050.098.37600:Mains - Cathoc	1,000.25	2.1275%	47	2048	42	\$42,014.56		47,015.81
2002	050	050.098.37600:Mains - Cathoc	8,777.31	2.1275%	47	2049	43	\$377,459.93		412,569.17
2003	050	050.098.37600:Mains - Cathoc	17,951.76	2.1275%	47	2050	44	\$789,950.24		843,805.52
2005	050	050.098.37600:Mains - Cathoc	(7,562.68)	2.1275%	47	2052	46	(\$347,913.95)		(355,476.63)
2006	050	050.098.37600:Mains - Cathoc	1,586.08	2.1275%	47	2053	47	\$74,552.19		74,552.19
1998	050	050.098.37601:Mains - Steel	2,508,788.17	2.1275%	47	2045	39	\$97,852,913.05		117,923,218.41
1999	050	050.098.37601:Mains - Steel	(113,108.85)	2.1275%	47	2046	40	(\$4,524,812.71)		(5,316,574.66)
2002	050	050.098.37601:Mains - Steel	68,823.07	2.1275%	47	2049	43	\$2,959,671.12		3,234,963.40
2003	050	050.098.37601:Mains - Steel	(540.24)	2.1275%	47	2050	44	(\$23,772.75)		(25,393.47)
2004	050	050.098.37601:Mains - Steel	52,155.99	2.1275%	47	2051	45	\$2,347,231.07		2,451,543.05
2005	050	050.098.37601:Mains - Steel	4,388.44	2.1275%	47	2052	46	\$201,886.04		206,274.48
1998	050	050.098.37602:Mains - Plastic	1,573,119.62	2.1275%	47	2045	39	\$61,358,044.98		73,943,001.94
1999	050	050.098.37602:Mains - Plastic	36,776.00	2.1275%	47	2046	40	\$1,471,189.15		1,728,621.15
2000	050	050.098.37602:Mains - Plastic	(802.27)	2.1275%	47	2047	41	(\$32,896.32)		(37,709.94)
2001	050	050.098.37602:Mains - Plastic	240,364.53	2.1275%	47	2048	42	\$10,096,285.06		11,298,107.71
2002	050	050.098.37602:Mains - Plastic	59,221.63	2.1275%	47	2049	43	\$2,546,770.26		2,783,656.78
2003	050	050.098.37602:Mains - Plastic	7,688.94	2.1275%	47	2050	44	\$338,344.54		361,411.36
2004	050	050.098.37602:Mains - Plastic	129,529.54	2.1275%	47	2051	45	\$5,829,354.61		6,088,413.69
2005	050	050.098.37602:Mains - Plastic	7,426.93	2.1275%	47	2052	46	\$341,668.90		349,095.83
2006	050	050.098.37602:Mains - Plastic	33,789.70	2.1275%	47	2053	47	\$1,588,252.93		1,588,252.93
2005	050	050.099.37600:Mains - Cathoc	5,931.68	2.0400%	49	2054	48	\$284,836.95		290,768.63
2006	050	050.099.37600:Mains - Cathoc	1,840.55	2.0400%	49	2055	49	\$90,223.04		90,223.04
2002	050	050.099.37601:Mains - Steel	173,922.20	2.0400%	49	2051	45	\$7,829,909.24		8,525,598.04
2003	050	050.099.37601:Mains - Steel	71,483.37	2.0400%	49	2052	46	\$3,289,636.65		3,504,086.76
2004	050	050.099.37601:Mains - Steel	58,183.44	2.0400%	49	2053	47	\$2,735,762.53		2,852,129.41
2005	050	050.099.37601:Mains - Steel	35,563.88	2.0400%	49	2054	48	\$1,707,763.57		1,743,327.45
2006	050	050.099.37601:Mains - Steel	12,057.19	2.0400%	49	2055	49	\$591,038.73		591,038.73

vintage	BU	dept_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2002	050	050.099.37602:Mains - Plastic	318.72	2.0400%	49	2051	45	\$14,348.65		15,623.53
2003	050	050.099.37602:Mains - Plastic	13,307.03	2.0400%	49	2052	46	\$612,384.30		652,305.39
2005	050	050.099.37602:Mains - Plastic	29,521.45	2.0400%	49	2054	48	\$1,417,608.45		1,447,129.90
2006	050	050.099.37602:Mains - Plastic	19,160.47	2.0400%	49	2055	49	\$939,238.73		939,238.73
			313,804,782.54					\$13,580,469,916.07	43.28	15,590,111,661.86
									Weighted Average Life	Average Economic Life
									Remaining	

Tennessee Only

1998	050	050.093.36701:Mains - Steel	11,671,967.25	2.5151%	40	2038	32	\$370,704,916.92		464,080,654.92
1998	050	050.093.37600:Mains - Cathoc	113,444.09	2.6357%	38	2036	30	\$3,396,649.38		4,304,202.10
1999	050	050.093.37600:Mains - Cathoc	40,066.76	2.6357%	38	2037	31	\$1,239,712.64		1,520,179.96
2001	050	050.093.37600:Mains - Cathoc	47.09	2.6357%	38	2039	33	\$1,551.20		1,786.65
2002	050	050.093.37600:Mains - Cathoc	96,958.35	2.6357%	38	2040	34	\$3,290,880.35		3,678,713.75
2003	050	050.093.37600:Mains - Cathoc	451,914.63	2.6357%	38	2041	35	\$15,790,428.28		17,146,172.17
2004	050	050.093.37600:Mains - Cathoc	582,218.32	2.6357%	38	2042	36	\$20,925,610.67		22,090,047.31
2005	050	050.093.37600:Mains - Cathoc	187,423.39	2.6357%	38	2043	37	\$6,923,640.29		7,111,063.68
2006	050	050.093.37600:Mains - Cathoc	113,150.37	2.6357%	38	2044	38	\$4,293,058.02		4,293,058.02
1998	050	050.093.37601:Mains - Steel	24,835,057.31	2.6357%	38	2036	30	\$743,590,803.09		942,271,261.57
1999	050	050.093.37601:Mains - Steel	836,566.98	2.6357%	38	2037	31	\$25,884,365.53		31,740,334.39
2000	050	050.093.37601:Mains - Steel	559,157.39	2.6357%	38	2038	32	\$17,860,144.18		21,215,088.52
2001	050	050.093.37601:Mains - Steel	529,794.03	2.6357%	38	2039	33	\$17,452,037.98		20,101,008.13
2002	050	050.093.37601:Mains - Steel	4,099,972.68	2.6357%	38	2040	34	\$139,157,891.22		155,557,781.94
2003	050	050.093.37601:Mains - Steel	2,996,595.81	2.6357%	38	2041	35	\$104,704,579.33		113,694,366.76
2004	050	050.093.37601:Mains - Steel	1,948,736.29	2.6357%	38	2042	36	\$70,039,872.50		73,937,345.08
2005	050	050.093.37601:Mains - Steel	2,377,091.72	2.6357%	38	2043	37	\$87,812,561.80		90,189,653.52
2006	050	050.093.37601:Mains - Steel	602,545.42	2.6357%	38	2044	38	\$22,861,281.37		22,861,281.37
1998	050	050.093.37602:Mains - Plastic	79,904,612.06	2.6357%	38	2036	30	\$2,392,437,992.42		3,031,674,888.90
1999	050	050.093.37602:Mains - Plastic	5,548,456.24	2.6357%	38	2037	31	\$171,675,756.85		210,514,950.53
2000	050	050.093.37602:Mains - Plastic	2,373,971.40	2.6357%	38	2038	32	\$75,827,436.51		90,071,264.91
2001	050	050.093.37602:Mains - Plastic	2,117,787.89	2.6357%	38	2039	33	\$69,762,422.01		80,351,361.46
2002	050	050.093.37602:Mains - Plastic	2,161,023.64	2.6357%	38	2040	34	\$73,347,682.07		81,991,776.63

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2003	050	050.093.37602:Mains - Plastic	4,577,995.71	2.6357%	38	2041	35	\$159,960,550.37		173,694,537.50
2004	050	050.093.37602:Mains - Plastic	3,256,677.52	2.6357%	38	2042	36	\$117,048,817.46		123,562,172.50
2005	050	050.093.37602:Mains - Plastic	3,992,454.80	2.6357%	38	2043	37	\$147,485,972.42		151,478,427.22
2006	050	050.093.37602:Mains - Plastic	3,914,482.43	2.6357%	38	2044	38	\$148,520,063.86		148,520,063.86
			159,890,169.57					5,011,996,678.72	31.35	6,087,653,443.35
							Weighted Average Life		Average Economic Life	
							Remaining			

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1989	060	060.029.37600:Mains - Cathod	1,250.94	2.8261%	35	2024	18	\$22,997.85	2006	44,263.83
1990	060	060.029.37600:Mains - Cathod	12,376.00	2.8261%	35	2025	19	\$239,901.98		437,917.98
1995	060	060.029.37600:Mains - Cathod	2,166.67	2.8261%	35	2030	24	\$52,833.06		76,666.43
1996	060	060.029.37600:Mains - Cathod	14,447.27	2.8261%	35	2031	25	\$366,736.03		511,208.73
1997	060	060.029.37600:Mains - Cathod	1,349.81	2.8261%	35	2032	26	\$36,614.00		47,762.29
2002	060	060.029.37600:Mains - Cathod	9,825.67	2.8261%	35	2037	31	\$308,373.27		347,675.95
2003	060	060.029.37600:Mains - Cathod	2,249.36	2.8261%	35	2038	32	\$72,844.29		79,592.37
2004	060	060.029.37600:Mains - Cathod	1,780.18	2.8261%	35	2039	33	\$59,430.33		62,990.69
1962	060	060.029.37601:Mains - Steel	841.51	2.8261%	35	1997	1	\$841.51		29,776.37
1963	060	060.029.37601:Mains - Steel	143,204.02	2.8261%	35	1998	1	\$143,204.02		5,067,195.78
1967	060	060.029.37601:Mains - Steel	7,910.88	2.8261%	35	2002	1	\$7,910.88		279,922.15
1971	060	060.029.37601:Mains - Steel	3,230.98	2.8261%	35	2006	0	\$1,242.16		114,326.46
1988	060	060.029.37601:Mains - Steel	1,914.55	2.8261%	35	2023	17	\$33,283.40		67,745.30
1985	060	060.029.37601:Mains - Steel	10,045.56	2.8261%	35	2030	24	\$244,955.48		355,456.64
1996	060	060.029.37601:Mains - Steel	9,456.24	2.8261%	35	2031	25	\$240,041.47		334,603.87
1997	060	060.029.37601:Mains - Steel	1,680.77	2.8261%	35	2032	26	\$44,346.20		59,473.13
2000	060	060.029.37601:Mains - Steel	667.75	2.8261%	35	2035	29	\$19,621.47		23,627.97
2001	060	060.029.37601:Mains - Steel	3,285.04	2.8261%	35	2036	30	\$99,814.14		116,239.34
2003	060	060.029.37601:Mains - Steel	10,184.25	2.8261%	35	2038	32	\$329,811.36		360,364.11
2004	060	060.029.37601:Mains - Steel	374.63	2.8261%	35	2039	33	\$12,506.82		13,256.08
2005	060	060.029.37601:Mains - Steel	668.68	2.8261%	35	2040	34	\$22,992.20		23,660.88
2006	060	060.029.37601:Mains - Steel	7,457.42	2.8261%	35	2041	35	\$263,876.72		263,876.72
1977	060	060.029.37602:Mains - Plastic	54,393.08	2.8261%	35	2012	6	\$347,270.01		1,924,669.33
1989	060	060.029.37602:Mains - Plastic	28,047.35	2.8261%	35	2024	18	\$515,635.16		992,440.11
1990	060	060.029.37602:Mains - Plastic	6,257.34	2.8261%	35	2025	19	\$121,295.11		221,412.55
1991	060	060.029.37602:Mains - Plastic	819.95	2.8261%	35	2026	20	\$16,714.23		29,013.48
1992	060	060.029.37602:Mains - Plastic	2,154.17	2.8261%	35	2027	21	\$46,065.75		76,224.13
1993	060	060.029.37602:Mains - Plastic	4,371.18	2.8261%	35	2028	22	\$97,846.47		154,671.81
1994	060	060.029.37602:Mains - Plastic	19,734.03	2.8261%	35	2029	23	\$461,469.48		698,277.84
1995	060	060.029.37602:Mains - Plastic	10,677.22	2.8261%	35	2030	24	\$260,358.16		377,807.58
1996	060	060.029.37602:Mains - Plastic	2,524.93	2.8261%	35	2031	25	\$64,093.96		89,343.26
1997	060	060.029.37602:Mains - Plastic	(1,389.80)	2.8261%	35	2032	26	(\$36,669.11)		(49,177.31)
1998	060	060.029.37602:Mains - Plastic	5,117.72	2.8261%	35	2033	27	\$140,145.96		181,087.72
2000	060	060.029.37602:Mains - Plastic	14,552.90	2.8261%	35	2035	29	\$427,628.99		514,946.39
2001	060	060.029.37602:Mains - Plastic	1,923.99	2.8261%	35	2036	30	\$58,459.38		68,079.33
2004	060	060.029.37602:Mains - Plastic	1,317.50	2.8261%	35	2039	33	\$43,984.02		46,619.02
2005	060	060.029.37602:Mains - Plastic	4,144.65	2.8261%	35	2040	34	\$142,511.52		146,666.17
2006	060	060.029.37602:Mains - Plastic	5,950.65	2.8261%	35	2041	35	\$210,560.49		210,560.49
1961	060	060.033.37600:Mains - Cathod	4,539.94	2.8017%	36	1997	1	\$4,539.94		162,042.33
1962	060	060.033.37600:Mains - Cathod	42.51	2.8017%	36	1998	1	\$42.51		1,517.29
1966	060	060.033.37600:Mains - Cathod	185.96	2.8017%	36	2002	1	\$185.96		6,637.40
1967	060	060.033.37600:Mains - Cathod	648.66	2.8017%	36	2003	1	\$648.66		23,152.37
1984	060	060.033.37600:Mains - Cathod	15,712.63	2.8017%	36	2020	14	\$215,147.00		560,824.86
1994	060	060.033.37600:Mains - Cathod	13,773.03	2.8017%	36	2030	24	\$326,319.10		491,595.46
1995	060	060.033.37600:Mains - Cathod	56,961.70	2.8017%	36	2031	25	\$1,406,533.34		2,033,112.04
1996	060	060.033.37600:Mains - Cathod	372,958.29	2.8017%	36	2032	26	\$9,582,273.83		13,311,856.73

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1997	060	060.033.37600:Mains - Cathod	280,031.68	2.8017%	36	2033	27	\$7,474,777.88		9,995,063.00
1999	060	060.033.37600:Mains - Cathod	22,384.59	2.8017%	36	2035	29	\$642,272.43		798,964.56
2000	060	060.033.37600:Mains - Cathod	36,315.87	2.8017%	36	2036	30	\$1,078,313.15		1,296,208.37
2001	060	060.033.37600:Mains - Cathod	20,198.50	2.8017%	36	2037	31	\$619,944.79		720,937.29
2002	060	060.033.37600:Mains - Cathod	109,085.87	2.8017%	36	2038	32	\$3,457,216.50		3,893,559.98
2003	060	060.033.37600:Mains - Cathod	190,592.95	2.8017%	36	2039	33	\$6,230,981.97		6,802,760.82
2004	060	060.033.37600:Mains - Cathod	10,018.00	2.8017%	36	2040	34	\$337,532.62		357,568.62
1943	060	060.033.37601:Mains - Steel	60,320.95	2.8017%	36	1979	1	\$60,320.95		2,153,012.46
1944	060	060.033.37601:Mains - Steel	1,233.64	2.8017%	36	1980	1	\$1,233.64		44,031.84
1945	060	060.033.37601:Mains - Steel	725.02	2.8017%	36	1981	1	\$725.02		25,877.86
1946	060	060.033.37601:Mains - Steel	2,528.91	2.8017%	36	1982	1	\$2,528.91		90,263.41
1947	060	060.033.37601:Mains - Steel	6,299.08	2.8017%	36	1983	1	\$6,299.08		224,830.64
1948	060	060.033.37601:Mains - Steel	3,302.22	2.8017%	36	1984	1	\$3,302.22		117,864.87
1949	060	060.033.37601:Mains - Steel	84,338.45	2.8017%	36	1985	1	\$84,338.45		3,010,259.84
1950	060	060.033.37601:Mains - Steel	54,509.42	2.8017%	36	1986	1	\$54,509.42		1,945,583.75
1951	060	060.033.37601:Mains - Steel	16,629.88	2.8017%	36	1987	1	\$16,629.88		593,563.91
1952	060	060.033.37601:Mains - Steel	14,407.78	2.8017%	36	1988	1	\$14,407.78		514,251.35
1953	060	060.033.37601:Mains - Steel	46,231.14	2.8017%	36	1989	1	\$46,231.14		1,650,110.29
1954	060	060.033.37601:Mains - Steel	39,082.62	2.8017%	36	1990	1	\$39,082.62		1,394,960.92
1955	060	060.033.37601:Mains - Steel	43,372.22	2.8017%	36	1991	1	\$43,372.22		1,548,067.96
1956	060	060.033.37601:Mains - Steel	77,923.34	2.8017%	36	1992	1	\$77,923.34		2,781,287.79
1957	060	060.033.37601:Mains - Steel	77,360.13	2.8017%	36	1993	1	\$77,360.13		2,761,185.35
1958	060	060.033.37601:Mains - Steel	45,928.34	2.8017%	36	1994	1	\$45,928.34		1,639,302.57
1959	060	060.033.37601:Mains - Steel	85,637.24	2.8017%	36	1995	1	\$85,637.24		3,056,617.05
1960	060	060.033.37601:Mains - Steel	61,216.46	2.8017%	36	1996	1	\$61,216.46		2,184,975.55
1961	060	060.033.37601:Mains - Steel	62,002.31	2.8017%	36	1997	1	\$62,002.31		2,213,024.59
1962	060	060.033.37601:Mains - Steel	174,619.73	2.8017%	36	1998	1	\$174,619.73		6,232,634.83
1963	060	060.033.37601:Mains - Steel	141,390.52	2.8017%	36	1999	1	\$141,390.52		5,046,597.42
1964	060	060.033.37601:Mains - Steel	100,920.63	2.8017%	36	2000	1	\$100,920.63		3,602,121.21
1965	060	060.033.37601:Mains - Steel	55,978.27	2.8017%	36	2001	1	\$55,978.27		1,998,010.85
1966	060	060.033.37601:Mains - Steel	57,449.84	2.8017%	36	2002	1	\$57,449.84		2,050,535.03
1967	060	060.033.37601:Mains - Steel	51,643.67	2.8017%	36	2003	1	\$51,643.67		1,843,297.64
1968	060	060.033.37601:Mains - Steel	55,053.95	2.8017%	36	2004	1	\$55,053.95		1,965,019.45
1969	060	060.033.37601:Mains - Steel	65,588.79	2.8017%	36	2005	1	\$65,588.79		2,341,035.44
1970	060	060.033.37601:Mains - Steel	176,348.48	2.8017%	36	2006	1	\$176,348.48		6,294,338.44
1971	060	060.033.37601:Mains - Steel	197,403.30	2.8017%	36	2007	1	\$136,724.53		7,045,840.03
1972	060	060.033.37601:Mains - Steel	163,411.01	2.8017%	36	2008	2	\$276,591.96		5,832,566.30
1973	060	060.033.37601:Mains - Steel	97,717.38	2.8017%	36	2009	3	\$263,115.30		3,487,788.84
1974	060	060.033.37601:Mains - Steel	32,406.53	2.8017%	36	2010	4	\$119,664.85		1,156,673.81
1975	060	060.033.37601:Mains - Steel	35,540.45	2.8017%	36	2011	5	\$166,777.66		1,268,531.61
1976	060	060.033.37601:Mains - Steel	19,665.08	2.8017%	36	2012	6	\$111,945.73		701,898.13
1977	060	060.033.37601:Mains - Steel	20,789.74	2.8017%	36	2013	7	\$139,137.73		742,040.19
1978	060	060.033.37601:Mains - Steel	30,616.19	2.8017%	36	2014	8	\$235,518.57		1,092,771.89
1979	060	060.033.37601:Mains - Steel	9,728.63	2.8017%	36	2015	9	\$84,567.24		347,240.25
1980	060	060.033.37601:Mains - Steel	7,837.08	2.8017%	36	2016	10	\$75,961.80		279,725.88
1981	060	060.033.37601:Mains - Steel	3,783.66	2.8017%	36	2017	11	\$40,457.22		135,048.72

Vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1982	060	060.033.37601:Mains - Steel	228,653.13	2.8017%	36	2018	12	\$2,673,553.06		8,161,228.18
1983	060	060.033.37601:Mains - Steel	38,464.04	2.8017%	36	2019	13	\$488,209.26		1,372,882.18
1984	060	060.033.37601:Mains - Steel	248,940.93	2.8017%	36	2020	14	\$3,408,652.36		8,885,352.82
1985	060	060.033.37601:Mains - Steel	2,111.57	2.8017%	36	2021	15	\$31,024.49		75,367.46
1986	060	060.033.37601:Mains - Steel	16,088.27	2.8017%	36	2022	16	\$252,467.03		574,232.43
1987	060	060.033.37601:Mains - Steel	39,676.48	2.8017%	36	2023	17	\$662,304.21		1,416,157.33
1988	060	060.033.37601:Mains - Steel	12,448.45	2.8017%	36	2024	18	\$220,245.64		444,317.74
1989	060	060.033.37601:Mains - Steel	11,569.68	2.8017%	36	2025	19	\$216,267.58		412,952.14
1990	060	060.033.37601:Mains - Steel	7,865.99	2.8017%	36	2026	20	\$154,901.91		280,757.75
1991	060	060.033.37601:Mains - Steel	4,951.95	2.8017%	36	2027	21	\$102,468.80		176,748.05
1992	060	060.033.37601:Mains - Steel	31,520.48	2.8017%	36	2028	22	\$683,761.64		1,125,048.36
1993	060	060.033.37601:Mains - Steel	94,091.84	2.8017%	36	2029	23	\$2,135,189.92		3,358,383.84
1994	060	060.033.37601:Mains - Steel	83,687.20	2.8017%	36	2030	24	\$1,982,768.63		2,987,015.03
1995	060	060.033.37601:Mains - Steel	246,470.58	2.8017%	36	2031	25	\$6,086,003.19		8,797,179.57
1996	060	060.033.37601:Mains - Steel	(480,240.04)	2.8017%	36	2032	26	(\$12,338,622.55)		(17,141,022.95)
1997	060	060.033.37601:Mains - Steel	284,536.67	2.8017%	36	2033	27	\$7,595,027.84		10,155,857.87
1998	060	060.033.37601:Mains - Steel	235,299.36	2.8017%	36	2034	28	\$6,516,054.63		8,398,449.51
1999	060	060.033.37601:Mains - Steel	286,595.49	2.8017%	36	2035	29	\$8,223,174.11		10,229,342.54
2000	060	060.033.37601:Mains - Steel	330,927.90	2.8017%	36	2036	30	\$9,826,114.79		11,811,682.19
2001	060	060.033.37601:Mains - Steel	350,359.20	2.8017%	36	2037	31	\$10,753,440.11		12,505,236.11
2002	060	060.033.37601:Mains - Steel	164,895.01	2.8017%	36	2038	32	\$5,225,954.10		5,885,534.14
2003	060	060.033.37601:Mains - Steel	74,647.95	2.8017%	36	2039	33	\$2,440,436.70		2,664,380.55
2004	060	060.033.37601:Mains - Steel	730,011.88	2.8017%	36	2040	34	\$24,596,009.36		26,056,033.12
2005	060	060.033.37601:Mains - Steel	26,866.85	2.8017%	36	2041	35	\$932,081.29		958,948.14
2006	060	060.033.37601:Mains - Steel	617,102.17	2.8017%	36	2042	36	\$22,025,990.29		22,025,990.29
1969	060	060.033.37602:Mains - Plastic	16,841.97	2.8017%	36	2005	1	\$16,841.97		601,133.95
1970	060	060.033.37602:Mains - Plastic	2,557.61	2.8017%	36	2006	1	\$2,557.61		91,287.79
1971	060	060.033.37602:Mains - Plastic	1,817.87	2.8017%	36	2007	1	\$1,259.08		64,884.53
1972	060	060.033.37602:Mains - Plastic	86,976.44	2.8017%	36	2008	2	\$147,217.64		3,104,416.60
1973	060	060.033.37602:Mains - Plastic	125,781.76	2.8017%	36	2009	3	\$338,681.88		4,489,479.96
1974	060	060.033.37602:Mains - Plastic	99,013.69	2.8017%	36	2010	4	\$365,619.46		3,534,057.54
1975	060	060.033.37602:Mains - Plastic	75,156.95	2.8017%	36	2011	5	\$352,682.65		2,682,548.10
1976	060	060.033.37602:Mains - Plastic	132,653.17	2.8017%	36	2012	6	\$756,281.97		4,741,877.07
1977	060	060.033.37602:Mains - Plastic	187,400.07	2.8017%	36	2013	7	\$1,254,196.56		6,688,798.59
1978	060	060.033.37602:Mains - Plastic	232,517.54	2.8017%	36	2014	8	\$1,788,667.96		8,299,159.08
1979	060	060.033.37602:Mains - Plastic	217,838.12	2.8017%	36	2015	9	\$1,893,582.95		7,775,212.19
1980	060	060.033.37602:Mains - Plastic	248,526.47	2.8017%	36	2016	10	\$2,408,871.44		8,870,559.66
1981	060	060.033.37602:Mains - Plastic	230,206.29	2.8017%	36	2017	11	\$2,461,507.28		8,216,664.53
1982	060	060.033.37602:Mains - Plastic	242,374.32	2.8017%	36	2018	12	\$2,633,989.66		8,650,973.34
1983	060	060.033.37602:Mains - Plastic	236,197.50	2.8017%	36	2019	13	\$2,997,963.98		8,430,506.48
1984	060	060.033.37602:Mains - Plastic	212,547.28	2.8017%	36	2020	14	\$2,910,328.12		7,586,368.28
1985	060	060.033.37602:Mains - Plastic	279,948.22	2.8017%	36	2021	15	\$4,113,171.47		9,992,084.09
1986	060	060.033.37602:Mains - Plastic	258,860.18	2.8017%	36	2022	16	\$4,062,193.19		9,239,396.79
1987	060	060.033.37602:Mains - Plastic	182,688.23	2.8017%	36	2023	17	\$3,049,544.32		6,520,620.69
1988	060	060.033.37602:Mains - Plastic	206,721.97	2.8017%	36	2024	18	\$3,657,452.27		7,378,447.73
1989	060	060.033.37602:Mains - Plastic	343,822.09	2.8017%	36	2025	19	\$6,426,934.02		12,271,909.55

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1990	060	060.033.37602:Mains - Plastic	253,655.46	2.8017%	36	2026	20	\$4,995,139.37		9,053,626.73
1991	060	060.033.37602:Mains - Plastic	456,290.96	2.8017%	36	2027	21	\$9,441,853.25		16,286,217.65
1992	060	060.033.37602:Mains - Plastic	484,285.49	2.8017%	36	2028	22	\$10,505,418.78		17,285,415.64
1993	060	060.033.37602:Mains - Plastic	323,213.75	2.8017%	36	2029	23	\$7,334,565.26		11,536,344.01
1994	060	060.033.37602:Mains - Plastic	427,896.56	2.8017%	36	2030	24	\$10,137,988.54		15,272,747.26
1995	060	060.033.37602:Mains - Plastic	710,134.49	2.8017%	36	2031	25	\$17,535,077.70		25,346,557.09
1996	060	060.033.37602:Mains - Plastic	421,945.91	2.8017%	36	2032	26	\$10,840,893.90		15,060,353.00
1997	060	060.033.37602:Mains - Plastic	386,101.51	2.8017%	36	2033	27	\$10,306,059.03		13,780,972.62
1998	060	060.033.37602:Mains - Plastic	263,338.48	2.8017%	36	2034	28	\$7,292,531.19		9,399,239.03
1999	060	060.033.37602:Mains - Plastic	652,984.14	2.8017%	36	2035	29	\$18,735,822.66		23,306,711.64
2000	060	060.033.37602:Mains - Plastic	175,631.28	2.8017%	36	2036	30	\$5,214,952.01		6,268,739.69
2001	060	060.033.37602:Mains - Plastic	336,181.82	2.8017%	36	2037	31	\$10,318,299.24		11,999,208.34
2002	060	060.033.37602:Mains - Plastic	286,498.60	2.8017%	36	2038	32	\$9,079,889.88		10,225,884.28
2003	060	060.033.37602:Mains - Plastic	596,381.03	2.8017%	36	2039	33	\$19,497,255.53		21,286,398.62
2004	060	060.033.37602:Mains - Plastic	490,422.37	2.8017%	36	2040	34	\$16,523,612.20		17,504,456.94
2005	060	060.033.37602:Mains - Plastic	716,955.66	2.8017%	36	2041	35	\$24,873,066.83		25,590,022.49
2006	060	060.033.37602:Mains - Plastic	209,180.96	2.8017%	36	2042	36	\$7,466,215.51		7,466,215.51
1974	060	060.034.37600:Mains - Cathod	1,220.24	2.8017%	36	2010	4	\$4,505.88		43,553.56
1976	060	060.034.37600:Mains - Cathod	1,100.06	2.8017%	36	2012	6	\$6,262.22		39,264.02
1977	060	060.034.37600:Mains - Cathod	6,222.34	2.8017%	36	2013	7	\$41,643.73		222,091.59
1978	060	060.034.37600:Mains - Cathod	3,390.08	2.8017%	36	2014	8	\$26,078.58		121,000.82
1981	060	060.034.37600:Mains - Cathod	7,766.26	2.8017%	36	2017	11	\$83,041.63		277,198.13
1983	060	060.034.37600:Mains - Cathod	104.53	2.8017%	36	2019	13	\$1,326.76		3,730.95
1984	060	060.034.37600:Mains - Cathod	14,441.75	2.8017%	36	2020	14	\$197,745.33		515,463.83
1988	060	060.034.37600:Mains - Cathod	5,245.32	2.8017%	36	2024	18	\$92,803.43		187,219.19
1994	060	060.034.37600:Mains - Cathod	1,317.17	2.8017%	36	2030	24	\$31,207.20		47,013.24
1995	060	060.034.37600:Mains - Cathod	6,499.80	2.8017%	36	2031	25	\$160,497.06		231,994.86
1996	060	060.034.37600:Mains - Cathod	39,177.95	2.8017%	36	2032	26	\$1,006,583.99		1,398,363.49
1997	060	060.034.37600:Mains - Cathod	4,319.99	2.8017%	36	2033	27	\$115,311.83		154,191.74
2002	060	060.034.37600:Mains - Cathod	10,538.42	2.8017%	36	2038	32	\$333,990.09		376,143.77
2003	060	060.034.37600:Mains - Cathod	9,654.80	2.8017%	36	2039	33	\$315,640.66		344,605.06
2004	060	060.034.37600:Mains - Cathod	9,377.07	2.8017%	36	2040	34	\$315,938.01		334,692.15
2006	060	060.034.37600:Mains - Cathod	3,657.72	2.8017%	36	2042	36	\$130,553.59		130,553.59
1932	060	060.034.37601:Mains - Steel	1,694.91	2.8017%	36	1968	1	\$1,694.91		60,495.77
1936	060	060.034.37601:Mains - Steel	199.23	2.8017%	36	1972	1	\$199.23		7,111.04
1940	060	060.034.37601:Mains - Steel	103.28	2.8017%	36	1976	1	\$103.28		3,686.33
1947	060	060.034.37601:Mains - Steel	398.21	2.8017%	36	1983	1	\$398.21		14,213.16
1948	060	060.034.37601:Mains - Steel	4,106.51	2.8017%	36	1984	1	\$4,106.51		146,572.08
1949	060	060.034.37601:Mains - Steel	4,629.78	2.8017%	36	1985	1	\$4,629.78		165,248.96
1950	060	060.034.37601:Mains - Steel	5,124.03	2.8017%	36	1986	1	\$5,124.03		182,890.03
1951	060	060.034.37601:Mains - Steel	205.99	2.8017%	36	1987	1	\$205.99		7,352.32
1953	060	060.034.37601:Mains - Steel	1,817.57	2.8017%	36	1989	1	\$1,817.57		64,873.83
1954	060	060.034.37601:Mains - Steel	892.25	2.8017%	36	1990	1	\$892.25		31,846.74
1956	060	060.034.37601:Mains - Steel	6,215.84	2.8017%	36	1992	1	\$6,215.84		221,859.59
1957	060	060.034.37601:Mains - Steel	4,331.05	2.8017%	36	1993	1	\$4,331.05		154,586.50
1958	060	060.034.37601:Mains - Steel	5,644.26	2.8017%	36	1994	1	\$5,644.26		201,458.40

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1959	060	060.034.37601:Mains - Steel	6,050.58	2.8017%	36	1995	1	\$6,050.58		215,961.02
1960	060	060.034.37601:Mains - Steel	2,588.57	2.8017%	36	1996	1	\$2,588.57		92,392.83
1961	060	060.034.37601:Mains - Steel	74,471.13	2.8017%	36	1997	1	\$74,471.13		2,658,069.39
1962	060	060.034.37601:Mains - Steel	7,626.18	2.8017%	36	1998	1	\$7,626.18		272,198.31
1963	060	060.034.37601:Mains - Steel	5,754.88	2.8017%	36	1999	1	\$5,754.88		205,406.72
1964	060	060.034.37601:Mains - Steel	8,816.21	2.8017%	36	2000	1	\$8,816.21		314,673.59
1965	060	060.034.37601:Mains - Steel	12,055.61	2.8017%	36	2001	1	\$12,055.61		430,296.25
1966	060	060.034.37601:Mains - Steel	41,463.25	2.8017%	36	2002	1	\$41,463.25		1,479,931.83
1967	060	060.034.37601:Mains - Steel	17,431.31	2.8017%	36	2003	1	\$17,431.31		622,169.04
1968	060	060.034.37601:Mains - Steel	18,546.68	2.8017%	36	2004	1	\$18,546.68		661,979.51
1969	060	060.034.37601:Mains - Steel	34,207.78	2.8017%	36	2005	1	\$34,207.78		1,220,965.13
1970	060	060.034.37601:Mains - Steel	28,240.35	2.8017%	36	2006	1	\$28,240.35		1,007,971.95
1971	060	060.034.37601:Mains - Steel	64,405.05	2.8017%	36	2007	1	\$44,607.92		2,298,784.67
1972	060	060.034.37601:Mains - Steel	77,005.98	2.8017%	36	2008	2	\$130,341.49		2,748,544.81
1973	060	060.034.37601:Mains - Steel	151,466.17	2.8017%	36	2009	3	\$407,840.11		5,406,223.72
1974	060	060.034.37601:Mains - Steel	42,429.32	2.8017%	36	2010	4	\$156,675.15		1,514,413.39
1975	060	060.034.37601:Mains - Steel	236,280.07	2.8017%	36	2011	5	\$1,108,771.45		8,433,453.62
1976	060	060.034.37601:Mains - Steel	192,851.40	2.8017%	36	2012	6	\$1,097,828.81		6,883,370.81
1977	060	060.034.37601:Mains - Steel	194,691.59	2.8017%	36	2013	7	\$1,302,995.89		6,949,052.00
1978	060	060.034.37601:Mains - Steel	146,328.59	2.8017%	36	2014	8	\$1,125,649.54		5,222,850.06
1979	060	060.034.37601:Mains - Steel	496,410.45	2.8017%	36	2015	9	\$4,315,105.02		17,718,187.17
1980	060	060.034.37601:Mains - Steel	583,565.58	2.8017%	36	2016	10	\$5,656,276.61		20,828,981.69
1981	060	060.034.37601:Mains - Steel	105,618.26	2.8017%	36	2017	11	\$1,129,335.41		3,769,791.91
1982	060	060.034.37601:Mains - Steel	39,531.24	2.8017%	36	2018	12	\$462,223.58		1,410,973.34
1983	060	060.034.37601:Mains - Steel	130,791.32	2.8017%	36	2019	13	\$1,660,083.90		4,668,284.26
1984	060	060.034.37601:Mains - Steel	76,934.49	2.8017%	36	2020	14	\$1,053,434.37		2,745,993.15
1985	060	060.034.37601:Mains - Steel	76,791.39	2.8017%	36	2021	15	\$1,128,266.34		2,740,885.53
1986	060	060.034.37601:Mains - Steel	58,703.06	2.8017%	36	2022	16	\$921,204.53		2,095,265.73
1987	060	060.034.37601:Mains - Steel	78,536.71	2.8017%	36	2023	17	\$1,310,983.08		2,803,180.57
1988	060	060.034.37601:Mains - Steel	32,146.07	2.8017%	36	2024	18	\$568,748.05		1,147,377.31
1989	060	060.034.37601:Mains - Steel	45,317.95	2.8017%	36	2025	19	\$847,111.00		1,617,516.15
1990	060	060.034.37601:Mains - Steel	33,400.04	2.8017%	36	2026	20	\$657,734.14		1,192,134.78
1991	060	060.034.37601:Mains - Steel	20,508.27	2.8017%	36	2027	21	\$424,369.74		731,993.79
1992	060	060.034.37601:Mains - Steel	18,285.88	2.8017%	36	2028	22	\$396,668.56		652,670.88
1993	060	060.034.37601:Mains - Steel	36,575.20	2.8017%	36	2029	23	\$829,986.94		1,305,464.54
1994	060	060.034.37601:Mains - Steel	84,044.16	2.8017%	36	2030	24	\$1,991,225.94		2,999,755.86
1995	060	060.034.37601:Mains - Steel	72,326.53	2.8017%	36	2031	25	\$1,785,931.17		2,581,523.00
1996	060	060.034.37601:Mains - Steel	(368,016.77)	2.8017%	36	2032	26	(\$9,455,313.26)		(13,135,480.96)
1997	060	060.034.37601:Mains - Steel	11,070.07	2.8017%	36	2033	27	\$295,489.12		395,119.75
1998	060	060.034.37601:Mains - Steel	12,476.19	2.8017%	36	2034	28	\$345,498.33		445,307.85
1999	060	060.034.37601:Mains - Steel	3,571.84	2.8017%	36	2035	29	\$102,485.43		127,488.31
2000	060	060.034.37601:Mains - Steel	124,039.68	2.8017%	36	2036	30	\$3,683,062.49		4,427,300.57
2001	060	060.034.37601:Mains - Steel	785.01	2.8017%	36	2037	31	\$24,094.01		28,019.06
2002	060	060.034.37601:Mains - Steel	16,779.02	2.8017%	36	2038	32	\$531,771.02		598,887.10
2003	060	060.034.37601:Mains - Steel	1,738.69	2.8017%	36	2039	33	\$56,842.32		62,058.39
2004	060	060.034.37601:Mains - Steel	719.74	2.8017%	36	2040	34	\$24,249.92		25,689.40

vintage	BU	dept_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2005	060	060.034.37601:Mains - Steel	2,864.72	2.8017%	36	2041	35	\$99,384.63		102,249.35
2006	060	060.034.37601:Mains - Steel	12,146.83	2.8017%	36	2042	36	\$433,552.13		433,552.13
1959	060	060.034.37602:Mains - Plastic	136.81	2.8017%	36	1955	1	\$136.81		4,883.11
1971	060	060.034.37602:Mains - Plastic	1,550.42	2.8017%	36	2007	1	\$1,073.84		55,338.54
1972	060	060.034.37602:Mains - Plastic	919.31	2.8017%	36	2008	2	\$1,556.04		32,812.58
1974	060	060.034.37602:Mains - Plastic	35,496.86	2.8017%	36	2010	4	\$131,076.24		1,266,975.76
1975	060	060.034.37602:Mains - Plastic	24,296.13	2.8017%	36	2011	5	\$114,012.39		867,192.42
1976	060	060.034.37602:Mains - Plastic	5,588.74	2.8017%	36	2012	6	\$31,814.55		199,476.75
1977	060	060.034.37602:Mains - Plastic	11,618.09	2.8017%	36	2013	7	\$77,755.41		414,680.02
1978	060	060.034.37602:Mains - Plastic	4,858.39	2.8017%	36	2014	8	\$37,373.72		173,408.64
1979	060	060.034.37602:Mains - Plastic	10,032.80	2.8017%	36	2015	9	\$87,211.27		358,096.87
1980	060	060.034.37602:Mains - Plastic	160,761.20	2.8017%	36	2016	10	\$1,558,196.45		5,737,987.65
1981	060	060.034.37602:Mains - Plastic	102,587.76	2.8017%	36	2017	11	\$1,096,931.44		3,661,625.44
1982	060	060.034.37602:Mains - Plastic	60,844.96	2.8017%	36	2018	12	\$711,436.70		2,171,715.74
1983	060	060.034.37602:Mains - Plastic	78,302.57	2.8017%	36	2019	13	\$993,864.39		2,794,823.50
1984	060	060.034.37602:Mains - Plastic	28,883.21	2.8017%	36	2020	14	\$395,486.68		1,030,917.30
1985	060	060.034.37602:Mains - Plastic	45,650.70	2.8017%	36	2021	15	\$670,728.17		1,629,392.87
1986	060	060.034.37602:Mains - Plastic	24,179.75	2.8017%	36	2022	16	\$379,443.51		863,038.51
1987	060	060.034.37602:Mains - Plastic	29,067.83	2.8017%	36	2023	17	\$485,218.10		1,037,506.87
1988	060	060.034.37602:Mains - Plastic	149,224.96	2.8017%	36	2024	18	\$2,640,179.80		5,326,229.08
1989	060	060.034.37602:Mains - Plastic	182,996.80	2.8017%	36	2025	19	\$3,420,688.76		6,531,634.36
1990	060	060.034.37602:Mains - Plastic	813,542.76	2.8017%	36	2026	20	\$16,020,784.52		29,037,468.68
1991	060	060.034.37602:Mains - Plastic	349,830.78	2.8017%	36	2027	21	\$7,238,913.71		12,486,375.41
1992	060	060.034.37602:Mains - Plastic	272,641.23	2.8017%	36	2028	22	\$5,914,301.29		9,731,278.51
1993	060	060.034.37602:Mains - Plastic	296,761.05	2.8017%	36	2029	23	\$6,734,284.31		10,592,177.96
1994	060	060.034.37602:Mains - Plastic	366,215.39	2.8017%	36	2030	24	\$8,676,600.31		13,071,184.99
1995	060	060.034.37602:Mains - Plastic	1,332,095.32	2.8017%	36	2031	25	\$32,892,917.14		47,545,965.66
1996	060	060.034.37602:Mains - Plastic	995,050.11	2.8017%	36	2032	26	\$25,565,439.58		35,515,940.68
1997	060	060.034.37602:Mains - Plastic	283,993.32	2.8017%	36	2033	27	\$7,580,524.41		10,136,464.29
1998	060	060.034.37602:Mains - Plastic	370,335.29	2.8017%	36	2034	28	\$10,255,552.68		13,218,235.00
1999	060	060.034.37602:Mains - Plastic	199,857.78	2.8017%	36	2035	29	\$5,734,442.38		7,133,446.84
2000	060	060.034.37602:Mains - Plastic	136,674.49	2.8017%	36	2036	30	\$4,058,223.04		4,878,269.98
2001	060	060.034.37602:Mains - Plastic	128,701.91	2.8017%	36	2037	31	\$3,950,198.20		4,593,707.75
2002	060	060.034.37602:Mains - Plastic	117,118.18	2.8017%	36	2038	32	\$3,711,781.41		4,180,254.13
2003	060	060.034.37602:Mains - Plastic	126,049.32	2.8017%	36	2039	33	\$4,120,881.91		4,499,029.87
2004	060	060.034.37602:Mains - Plastic	337,151.10	2.8017%	36	2040	34	\$11,359,502.28		12,033,804.48
2005	060	060.034.37602:Mains - Plastic	419,676.49	2.8017%	36	2041	35	\$14,559,674.98		14,979,351.47
2006	060	060.034.37602:Mains - Plastic	262,153.52	2.8017%	36	2042	36	\$9,356,944.71		9,356,944.71
1930	060	060.035.36700:Mains - Cathod	140,653.05	3.8095%	26	1956	1	\$140,653.05		3,692,165.64
1931	060	060.035.36700:Mains - Cathod	77,564.01	3.8095%	26	1957	1	\$77,564.01		2,036,067.99
1932	060	060.035.36700:Mains - Cathod	5,603.92	3.8095%	26	1958	1	\$5,603.92		147,103.82
1948	060	060.035.36700:Mains - Cathod	11,212.84	3.8095%	26	1974	1	\$11,212.84		294,338.89
1951	060	060.035.36700:Mains - Cathod	55,566.62	3.8095%	26	1977	1	\$55,566.62		1,458,632.89
1952	060	060.035.36700:Mains - Cathod	1,325.30	3.8095%	26	1978	1	\$1,325.30		34,789.34
1958	060	060.035.36700:Mains - Cathod	7,691.31	3.8095%	26	1984	1	\$7,691.31		201,898.15
1960	060	060.035.36700:Mains - Cathod	215.40	3.8095%	26	1986	1	\$215.40		5,654.29

Vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1961	060	060.035.36700:Mains - Cathod	39,227.40	3.8095%	26	1987	1	\$39,227.40		1,029,725.69
1962	060	060.035.36700:Mains - Cathod	118.27	3.8095%	26	1988	1	\$118.27		3,104.61
1963	060	060.035.36700:Mains - Cathod	391,542.28	3.8095%	26	1989	1	\$391,542.28		10,278,049.09
1964	060	060.035.36700:Mains - Cathod	55,982.27	3.8095%	26	1990	1	\$55,982.27		1,469,543.77
1965	060	060.035.36700:Mains - Cathod	85,675.80	3.8095%	26	1991	1	\$85,675.80		2,249,003.81
1966	060	060.035.36700:Mains - Cathod	293,509.59	3.8095%	26	1992	1	\$293,509.59		7,704,674.89
1967	060	060.035.36700:Mains - Cathod	232,799.29	3.8095%	26	1993	1	\$232,799.29		6,111,019.56
1968	060	060.035.36700:Mains - Cathod	39,015.54	3.8095%	26	1994	1	\$39,015.54		1,024,164.33
1969	060	060.035.36700:Mains - Cathod	5,262.94	3.8095%	26	1995	1	\$5,262.94		138,153.04
1970	060	060.035.36700:Mains - Cathod	4,114.00	3.8095%	26	1996	1	\$4,114.00		107,993.17
1971	060	060.035.36700:Mains - Cathod	3,368.60	3.8095%	26	1997	1	\$3,368.60		88,426.30
1972	060	060.035.36700:Mains - Cathod	7,492.97	3.8095%	26	1998	1	\$7,492.97		196,691.69
1973	060	060.035.36700:Mains - Cathod	5,748.28	3.8095%	26	1999	1	\$5,748.28		150,893.29
1974	060	060.035.36700:Mains - Cathod	73,904.85	3.8095%	26	2000	1	\$73,904.85		1,940,014.44
1975	060	060.035.36700:Mains - Cathod	503,134.04	3.8095%	26	2001	1	\$503,134.04		13,207,351.10
1976	060	060.035.36700:Mains - Cathod	322,414.21	3.8095%	26	2002	1	\$322,414.21		8,463,425.91
1977	060	060.035.36700:Mains - Cathod	33,867.15	3.8095%	26	2003	1	\$33,867.15		889,018.24
1978	060	060.035.36700:Mains - Cathod	191,225.59	3.8095%	26	2004	1	\$191,225.59		5,019,703.11
1979	060	060.035.36700:Mains - Cathod	69,601.95	3.8095%	26	2005	1	\$69,601.95		1,827,062.61
1980	060	060.035.36700:Mains - Cathod	35,033.80	3.8095%	26	2006	0	\$8,764.20		919,643.00
1981	060	060.035.36700:Mains - Cathod	12,880.55	3.8095%	26	2007	1	\$16,102.80		338,116.55
1982	060	060.035.36700:Mains - Cathod	2,835.74	3.8095%	26	2008	2	\$6,380.88		74,438.64
1983	060	060.035.36700:Mains - Cathod	9,236.60	3.8095%	26	2009	3	\$30,020.47		242,462.27
1984	060	060.035.36700:Mains - Cathod	36,999.40	3.8095%	26	2010	4	\$157,253.52		971,240.32
1985	060	060.035.36700:Mains - Cathod	150.67	3.8095%	26	2011	5	\$791.04		3,955.11
1986	060	060.035.36700:Mains - Cathod	1,696.31	3.8095%	26	2012	6	\$10,602.22		44,528.42
1987	060	060.035.36700:Mains - Cathod	34,833.14	3.8095%	26	2013	7	\$252,545.98		914,375.64
1988	060	060.035.36700:Mains - Cathod	22,292.76	3.8095%	26	2014	8	\$183,918.93		585,188.61
1989	060	060.035.36700:Mains - Cathod	103,019.33	3.8095%	26	2015	9	\$852,945.70		2,704,274.31
1990	060	060.035.36700:Mains - Cathod	93,767.59	3.8095%	26	2016	10	\$961,133.18		2,461,414.62
1991	060	060.035.36700:Mains - Cathod	82,967.17	3.8095%	26	2017	11	\$933,394.27		2,177,901.82
1992	060	060.035.36700:Mains - Cathod	51,470.82	3.8095%	26	2018	12	\$630,525.99		1,351,117.47
1993	060	060.035.36700:Mains - Cathod	10,209.76	3.8095%	26	2019	13	\$135,281.00		268,007.88
1994	060	060.035.36700:Mains - Cathod	6,564.45	3.8095%	26	2020	14	\$93,544.49		172,317.89
1995	060	060.035.36700:Mains - Cathod	43,790.14	3.8095%	26	2021	15	\$667,806.82		1,149,498.36
1996	060	060.035.36700:Mains - Cathod	52,247.25	3.8095%	26	2022	16	\$849,026.38		1,371,498.88
1997	060	060.035.36700:Mains - Cathod	24,476.62	3.8095%	26	2023	17	\$422,225.71		642,515.29
1999	060	060.035.36700:Mains - Cathod	196.42	2.8017%	36	1995	1	\$196.42		7,010.74
1973	060	060.035.37600:Mains - Cathod	117.41	2.8017%	36	2009	3	\$316.14		4,190.67
1976	060	060.035.37600:Mains - Cathod	228.95	2.8017%	36	2012	6	\$1,303.32		8,171.82
1979	060	060.035.37600:Mains - Cathod	4,813.48	2.8017%	36	2015	9	\$41,841.73		171,805.69
1994	060	060.035.37600:Mains - Cathod	6,309.65	2.8017%	36	2030	24	\$149,492.11		225,207.91
1995	060	060.035.37600:Mains - Cathod	33,437.47	2.8017%	36	2031	25	\$825,658.58		1,193,470.75
1996	060	060.035.37600:Mains - Cathod	33,896.71	2.8017%	36	2032	26	\$870,895.13		1,209,862.23
1997	060	060.035.37600:Mains - Cathod	109,632.75	2.8017%	36	2033	27	\$2,926,384.81		3,913,079.56
2001	060	060.035.37600:Mains - Cathod	625.12	2.8017%	36	2037	31	\$19,186.57		22,312.17

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2002	060	060.035.37600:Mains - Cathod	43,160.20	2.8017%	36	2038	32	\$1,367,859.61		1,540,500.41
2003	060	060.035.37600:Mains - Cathod	6,433.11	2.8017%	36	2039	33	\$210,315.19		229,614.52
2004	060	060.035.37600:Mains - Cathod	3,112.18	2.8017%	36	2040	34	\$104,857.48		111,081.84
2005	060	060.035.37600:Mains - Cathod	45,640.51	2.8017%	36	2041	35	\$1,583,388.65		1,629,029.16
2006	060	060.035.37600:Mains - Cathod	3,748.56	2.8017%	36	2042	36	\$133,795.91		133,795.91
1906	060	060.035.37601:Mains - Steel	259.48	2.8017%	36	1942	1	\$259.48		9,261.52
1930	060	060.035.37601:Mains - Steel	44,893.85	2.8017%	36	1966	1	\$44,893.85		1,602,378.91
1931	060	060.035.37601:Mains - Steel	6,596.18	2.8017%	36	1967	1	\$6,596.18		235,434.91
1932	060	060.035.37601:Mains - Steel	10,976.44	2.8017%	36	1968	1	\$10,976.44		391,777.85
1936	060	060.035.37601:Mains - Steel	6,824.06	2.8017%	36	1972	1	\$6,824.06		243,568.55
1942	060	060.035.37601:Mains - Steel	323.54	2.8017%	36	1978	1	\$323.54		11,547.99
1943	060	060.035.37601:Mains - Steel	512.36	2.8017%	36	1979	1	\$512.36		18,287.47
1944	060	060.035.37601:Mains - Steel	2,059.93	2.8017%	36	1980	1	\$2,059.93		73,524.29
1945	060	060.035.37601:Mains - Steel	466.14	2.8017%	36	1981	1	\$466.14		16,637.76
1946	060	060.035.37601:Mains - Steel	5,373.88	2.8017%	36	1982	1	\$5,373.88		191,807.83
1947	060	060.035.37601:Mains - Steel	7,225.64	2.8017%	36	1983	1	\$7,225.64		257,901.99
1948	060	060.035.37601:Mains - Steel	12,421.93	2.8017%	36	1984	1	\$12,421.93		443,371.17
1949	060	060.035.37601:Mains - Steel	4,707.85	2.8017%	36	1985	1	\$4,707.85		168,035.48
1950	060	060.035.37601:Mains - Steel	6,888.93	2.8017%	36	1986	1	\$6,888.93		245,883.93
1951	060	060.035.37601:Mains - Steel	6,103.92	2.8017%	36	1987	1	\$6,103.92		217,864.87
1952	060	060.035.37601:Mains - Steel	34,135.10	2.8017%	36	1988	1	\$34,135.10		1,218,370.99
1953	060	060.035.37601:Mains - Steel	2,129.84	2.8017%	36	1989	1	\$2,129.84		76,019.56
1954	060	060.035.37601:Mains - Steel	21,275.37	2.8017%	36	1990	1	\$21,275.37		759,373.59
1955	060	060.035.37601:Mains - Steel	27,930.90	2.8017%	36	1991	1	\$27,930.90		996,926.87
1956	060	060.035.37601:Mains - Steel	68,014.95	2.8017%	36	1992	1	\$68,014.95		2,427,631.44
1957	060	060.035.37601:Mains - Steel	87,330.45	2.8017%	36	1993	1	\$87,330.45		3,117,052.15
1958	060	060.035.37601:Mains - Steel	23,651.33	2.8017%	36	1994	1	\$23,651.33		844,177.82
1959	060	060.035.37601:Mains - Steel	71,070.05	2.8017%	36	1995	1	\$71,070.05		2,536,675.95
1960	060	060.035.37601:Mains - Steel	47,526.99	2.8017%	36	1996	1	\$47,526.99		1,696,362.57
1961	060	060.035.37601:Mains - Steel	24,613.40	2.8017%	36	1997	1	\$24,613.40		878,516.61
1962	060	060.035.37601:Mains - Steel	247,566.52	2.8017%	36	1998	1	\$247,566.52		8,836,296.53
1963	060	060.035.37601:Mains - Steel	48,263.56	2.8017%	36	1999	1	\$48,263.56		1,722,652.68
1964	060	060.035.37601:Mains - Steel	155,088.32	2.8017%	36	2000	1	\$155,088.32		5,535,507.73
1965	060	060.035.37601:Mains - Steel	76,960.33	2.8017%	36	2001	1	\$76,960.33		2,746,915.44
1966	060	060.035.37601:Mains - Steel	71,146.04	2.8017%	36	2002	1	\$71,146.04		2,539,388.23
1967	060	060.035.37601:Mains - Steel	209,113.41	2.8017%	36	2003	1	\$209,113.41		7,463,804.48
1968	060	060.035.37601:Mains - Steel	159,674.58	2.8017%	36	2004	1	\$159,674.58		5,699,203.34
1969	060	060.035.37601:Mains - Steel	44,150.86	2.8017%	36	2005	1	\$44,150.86		1,575,859.66
1970	060	060.035.37601:Mains - Steel	90,123.14	2.8017%	36	2006	1	\$90,123.14		3,216,730.56
1971	060	060.035.37601:Mains - Steel	107,974.64	2.8017%	36	2007	1	\$74,784.88		3,853,897.28
1972	060	060.035.37601:Mains - Steel	163,790.54	2.8017%	36	2008	2	\$277,234.36		5,846,112.72
1973	060	060.035.37601:Mains - Steel	77,985.27	2.8017%	36	2009	3	\$209,984.32		2,783,498.23
1974	060	060.035.37601:Mains - Steel	129,751.67	2.8017%	36	2010	4	\$479,122.99		4,631,176.43
1975	060	060.035.37601:Mains - Steel	168,978.46	2.8017%	36	2011	5	\$792,950.89		6,031,263.15
1976	060	060.035.37601:Mains - Steel	105,736.16	2.8017%	36	2012	6	\$601,915.27		3,774,000.07
1977	060	060.035.37601:Mains - Steel	27,796.21	2.8017%	36	2013	7	\$186,029.34		992,119.43

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1978	060	060.035.37601:Mains - Steel	165,694.69	2.8017%	36	2014	8	\$1,274,625.49		5,914,076.81
1979	060	060.035.37601:Mains - Steel	90,380.07	2.8017%	36	2015	9	\$785,639.17		3,225,901.06
1980	060	060.035.37601:Mains - Steel	356,023.10	2.8017%	36	2016	10	\$3,450,794.91		12,707,395.51
1981	060	060.035.37601:Mains - Steel	40,479.68	2.8017%	36	2017	11	\$432,833.64		1,444,825.64
1982	060	060.035.37601:Mains - Steel	9,800.12	2.8017%	36	2018	12	\$114,589.03		349,791.91
1983	060	060.035.37601:Mains - Steel	8,779.01	2.8017%	36	2019	13	\$111,428.60		313,345.83
1984	060	060.035.37601:Mains - Steel	23,908.89	2.8017%	36	2020	14	\$327,375.23		853,370.81
1985	060	060.035.37601:Mains - Steel	10,330.44	2.8017%	36	2021	15	\$151,781.18		368,720.42
1986	060	060.035.37601:Mains - Steel	30,496.36	2.8017%	36	2022	16	\$478,567.64		1,088,494.84
1987	060	060.035.37601:Mains - Steel	36,536.01	2.8017%	36	2023	17	\$609,881.56		1,304,065.75
1988	060	060.035.37601:Mains - Steel	10,982.70	2.8017%	36	2024	18	\$194,312.68		392,001.28
1989	060	060.035.37601:Mains - Steel	51,844.82	2.8017%	36	2025	19	\$969,115.27		1,850,477.21
1990	060	060.035.37601:Mains - Steel	31,538.52	2.8017%	36	2026	20	\$621,075.94		1,125,692.26
1991	060	060.035.37601:Mains - Steel	56,156.80	2.8017%	36	2027	21	\$1,162,031.05		2,004,383.05
1992	060	060.035.37601:Mains - Steel	12,036.00	2.8017%	36	2028	22	\$261,070.62		429,560.62
1993	060	060.035.37601:Mains - Steel	9,386.32	2.8017%	36	2029	23	\$213,000.15		335,022.31
1994	060	060.035.37601:Mains - Steel	59,865.78	2.8017%	36	2030	24	\$1,418,376.89		2,136,766.25
1995	060	060.035.37601:Mains - Steel	95,749.72	2.8017%	36	2031	25	\$2,364,310.99		3,417,557.91
1996	060	060.035.37601:Mains - Steel	(57,238.16)	2.8017%	36	2032	26	(\$1,470,598.02)		(2,042,979.62)
1997	060	060.035.37601:Mains - Steel	93,139.86	2.8017%	36	2033	27	\$2,486,146.44		3,324,405.18
1998	060	060.035.37601:Mains - Steel	108,827.17	2.8017%	36	2034	28	\$3,013,708.94		3,884,326.30
1999	060	060.035.37601:Mains - Steel	173,021.96	2.8017%	36	2035	29	\$4,964,452.52		6,175,606.24
2000	060	060.035.37601:Mains - Steel	81,589.88	2.8017%	36	2036	30	\$2,422,616.91		2,912,156.19
2001	060	060.035.37601:Mains - Steel	128,980.47	2.8017%	36	2037	31	\$3,958,747.93		4,603,650.28
2002	060	060.035.37601:Mains - Steel	19,263.53	2.8017%	36	2038	32	\$610,511.64		687,565.76
2003	060	060.035.37601:Mains - Steel	30,353.65	2.8017%	36	2039	33	\$992,340.20		1,083,401.15
2004	060	060.035.37601:Mains - Steel	24,592.91	2.8017%	36	2040	34	\$828,599.45		877,785.27
2005	060	060.035.37601:Mains - Steel	10,882.44	2.8017%	36	2041	35	\$377,540.30		388,422.74
2006	060	060.035.37601:Mains - Steel	30,264.17	2.8017%	36	2042	36	\$1,080,207.37		1,080,207.37
1957	060	060.035.37602:Mains - Plastic	136.53	2.8017%	36	1993	1	\$136.53		4,873.11
1958	060	060.035.37602:Mains - Plastic	45,606.37	2.8017%	36	1994	1	\$45,606.37		1,627,810.61
1960	060	060.035.37602:Mains - Plastic	19,912.98	2.8017%	36	1996	1	\$19,912.98		710,746.33
1961	060	060.035.37602:Mains - Plastic	10,300.25	2.8017%	36	1997	1	\$10,300.25		367,642.86
1962	060	060.035.37602:Mains - Plastic	6,751.60	2.8017%	36	1998	1	\$6,751.60		240,982.26
1963	060	060.035.37602:Mains - Plastic	50,973.76	2.8017%	36	1999	1	\$50,973.76		1,819,386.80
1964	060	060.035.37602:Mains - Plastic	107,326.06	2.8017%	36	2000	1	\$107,326.06		3,890,747.76
1965	060	060.035.37602:Mains - Plastic	102,341.55	2.8017%	36	2001	1	\$102,341.55		3,652,837.56
1966	060	060.035.37602:Mains - Plastic	71,098.39	2.8017%	36	2002	1	\$71,098.39		2,537,687.48
1967	060	060.035.37602:Mains - Plastic	95,164.32	2.8017%	36	2003	1	\$95,164.32		3,396,663.45
1968	060	060.035.37602:Mains - Plastic	78,227.74	2.8017%	36	2004	1	\$78,227.74		2,792,152.62
1969	060	060.035.37602:Mains - Plastic	100,367.57	2.8017%	36	2005	1	\$100,367.57		3,582,381.05
1970	060	060.035.37602:Mains - Plastic	28,196.11	2.8017%	36	2006	1	\$28,196.11		1,006,392.90
1971	060	060.035.37602:Mains - Plastic	21,672.32	2.8017%	36	2007	1	\$15,010.58		773,541.78
1972	060	060.035.37602:Mains - Plastic	22,125.99	2.8017%	36	2008	2	\$37,450.79		789,734.45
1973	060	060.035.37602:Mains - Plastic	52,391.99	2.8017%	36	2009	3	\$141,071.47		1,870,007.14
1974	060	060.035.37602:Mains - Plastic	31,926.01	2.8017%	36	2010	4	\$117,890.47		1,139,522.79

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1975	060	060.035.37602:Mains - Plastic	257,144.68	2.8017%	36	2011	5	\$1,206,681.03		9,178,166.11
1976	060	060.035.37602:Mains - Plastic	94,584.82	2.8017%	36	2012	6	\$538,434.98		3,375,979.58
1977	060	060.035.37602:Mains - Plastic	33,901.80	2.8017%	36	2013	7	\$226,891.70		1,210,043.90
1978	060	060.035.37602:Mains - Plastic	64,941.77	2.8017%	36	2014	8	\$499,572.05		2,317,941.61
1979	060	060.035.37602:Mains - Plastic	154,662.65	2.8017%	36	2015	9	\$1,344,422.90		5,520,314.45
1980	060	060.035.37602:Mains - Plastic	167,104.38	2.8017%	36	2016	10	\$1,619,678.45		5,964,392.33
1981	060	060.035.37602:Mains - Plastic	98,732.01	2.8017%	36	2017	11	\$1,055,703.39		3,524,003.64
1982	060	060.035.37602:Mains - Plastic	95,327.28	2.8017%	36	2018	12	\$1,114,625.20		3,402,479.92
1983	060	060.035.37602:Mains - Plastic	70,379.80	2.8017%	36	2019	13	\$893,303.72		2,512,039.12
1984	060	060.035.37602:Mains - Plastic	116,158.31	2.8017%	36	2020	14	\$1,590,511.04		4,145,993.86
1985	060	060.035.37602:Mains - Plastic	114,337.84	2.8017%	36	2021	15	\$1,679,921.89		4,081,016.53
1986	060	060.035.37602:Mains - Plastic	223,962.00	2.8017%	36	2022	16	\$3,514,549.48		7,993,789.48
1987	060	060.035.37602:Mains - Plastic	198,293.67	2.8017%	36	2023	17	\$3,310,039.93		7,077,619.66
1988	060	060.035.37602:Mains - Plastic	155,668.87	2.8017%	36	2024	18	\$2,754,189.42		5,556,229.08
1989	060	060.035.37602:Mains - Plastic	508,242.54	2.8017%	36	2025	19	\$9,500,382.23		18,140,505.41
1990	060	060.035.37602:Mains - Plastic	106,202.30	2.8017%	36	2026	20	\$2,091,401.03		3,790,637.83
1991	060	060.035.37602:Mains - Plastic	375,869.77	2.8017%	36	2027	21	\$7,777,728.52		13,415,775.07
1992	060	060.035.37602:Mains - Plastic	393,492.72	2.8017%	36	2028	22	\$8,535,886.16		14,044,784.24
1993	060	060.035.37602:Mains - Plastic	425,280.27	2.8017%	36	2029	23	\$9,650,721.52		15,179,365.03
1994	060	060.035.37602:Mains - Plastic	396,309.90	2.8017%	36	2030	24	\$9,389,617.96		14,145,336.76
1995	060	060.035.37602:Mains - Plastic	283,003.14	2.8017%	36	2031	25	\$6,988,087.64		10,101,122.18
1996	060	060.035.37602:Mains - Plastic	319,042.80	2.8017%	36	2032	26	\$8,197,043.89		11,387,471.89
1997	060	060.035.37602:Mains - Plastic	230,462.20	2.8017%	36	2033	27	\$6,151,638.82		8,225,798.62
1998	060	060.035.37602:Mains - Plastic	82,846.57	2.8017%	36	2034	28	\$2,294,238.18		2,957,010.74
1999	060	060.035.37602:Mains - Plastic	270,758.82	2.8017%	36	2035	29	\$7,768,778.63		9,664,090.37
2000	060	060.035.37602:Mains - Plastic	167,096.81	2.8017%	36	2036	30	\$4,961,541.28		5,964,122.14
2001	060	060.035.37602:Mains - Plastic	176,301.94	2.8017%	36	2037	31	\$5,411,167.60		6,292,677.30
2002	060	060.035.37602:Mains - Plastic	231,214.35	2.8017%	36	2038	32	\$7,327,787.42		8,252,644.82
2003	060	060.035.37602:Mains - Plastic	309,296.04	2.8017%	36	2039	33	\$10,111,696.42		11,039,584.54
2004	060	060.035.37602:Mains - Plastic	255,962.02	2.8017%	36	2040	34	\$8,624,029.85		9,135,953.89
2005	060	060.035.37602:Mains - Plastic	158,179.63	2.8017%	36	2041	35	\$5,487,665.04		5,645,844.67
2006	060	060.035.37602:Mains - Plastic	231,352.66	2.8017%	36	2042	36	\$8,257,581.47		8,257,581.47
1975	060	060.036.37600:Mains - Cathod	31,514.63	2.8017%	36	2011	5	\$147,886.03		1,124,839.56
1981	060	060.036.37600:Mains - Cathod	5,099.25	2.8017%	36	2017	11	\$54,524.32		182,005.57
1983	060	060.036.37600:Mains - Cathod	13,977.74	2.8017%	36	2019	13	\$177,414.08		498,902.10
1989	060	060.036.37600:Mains - Cathod	5,807.15	2.8017%	36	2025	19	\$108,550.82		207,272.37
1991	060	060.036.37600:Mains - Cathod	6,429.03	2.8017%	36	2027	21	\$133,033.44		229,468.89
1993	060	060.036.37600:Mains - Cathod	2,683.73	2.8017%	36	2029	23	\$60,900.85		95,789.34
1994	060	060.036.37600:Mains - Cathod	26,325.33	2.8017%	36	2030	24	\$623,715.91		939,619.87
1995	060	060.036.37600:Mains - Cathod	33,250.62	2.8017%	36	2031	25	\$821,044.76		1,186,801.58
1996	060	060.036.37600:Mains - Cathod	45,062.06	2.8017%	36	2032	26	\$1,157,762.17		1,608,382.77
1997	060	060.036.37600:Mains - Cathod	82,064.77	2.8017%	36	2033	27	\$2,190,523.33		2,929,106.26
2002	060	060.036.37600:Mains - Cathod	2,282.04	2.8017%	36	2038	32	\$72,323.82		81,451.98
2003	060	060.036.37600:Mains - Cathod	(12,711.76)	2.8017%	36	2039	33	(\$415,580.68)		(453,715.96)
2004	060	060.036.37600:Mains - Cathod	70,521.37	2.8017%	36	2040	34	\$2,376,049.38		2,517,092.12
2005	060	060.036.37600:Mains - Cathod	8,251.88	2.8017%	36	2041	35	\$286,279.30		294,531.18

vintage	BU	depr_group	accum_cost	depreciat on rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1950	060	060.036.37601:Mains - Steel	101,008.00	2.8017%	36	1986	1	\$101,008.00		3,605,239.68
1951	060	060.036.37601:Mains - Steel	20,595.10	2.8017%	36	1987	1	\$20,595.10		735,092.98
1952	060	060.036.37601:Mains - Steel	18,392.24	2.8017%	36	1988	1	\$18,392.24		656,467.14
1953	060	060.036.37601:Mains - Steel	7,165.06	2.8017%	36	1989	1	\$7,165.06		255,739.73
1954	060	060.036.37601:Mains - Steel	20,051.09	2.8017%	36	1990	1	\$20,051.09		715,675.84
1955	060	060.036.37601:Mains - Steel	10,904.70	2.8017%	36	1991	1	\$10,904.70		389,217.26
1956	060	060.036.37601:Mains - Steel	26,116.47	2.8017%	36	1992	1	\$26,116.47		932,165.11
1957	060	060.036.37601:Mains - Steel	37,340.39	2.8017%	36	1993	1	\$37,340.39		1,332,776.17
1958	060	060.036.37601:Mains - Steel	42,069.12	2.8017%	36	1994	1	\$42,069.12		1,501,556.91
1959	060	060.036.37601:Mains - Steel	54,003.79	2.8017%	36	1995	1	\$54,003.79		1,927,536.50
1960	060	060.036.37601:Mains - Steel	18,717.64	2.8017%	36	1996	1	\$18,717.64		668,081.52
1961	060	060.036.37601:Mains - Steel	30,504.01	2.8017%	36	1997	1	\$30,504.01		1,088,767.89
1962	060	060.036.37601:Mains - Steel	8,514.63	2.8017%	36	1998	1	\$8,514.63		303,909.41
1963	060	060.036.37601:Mains - Steel	39,170.75	2.8017%	36	1999	1	\$39,170.75		1,398,106.51
1964	060	060.036.37601:Mains - Steel	23,413.57	2.8017%	36	2000	1	\$23,413.57		835,691.54
1965	060	060.036.37601:Mains - Steel	14,446.71	2.8017%	36	2001	1	\$14,446.71		515,640.86
1966	060	060.036.37601:Mains - Steel	13,634.61	2.8017%	36	2002	1	\$13,634.61		486,654.89
1967	060	060.036.37601:Mains - Steel	60,755.15	2.8017%	36	2003	1	\$60,755.15		2,168,510.19
1968	060	060.036.37601:Mains - Steel	37,542.76	2.8017%	36	2004	1	\$37,542.76		1,339,999.29
1969	060	060.036.37601:Mains - Steel	15,624.58	2.8017%	36	2005	1	\$15,624.58		557,682.12
1970	060	060.036.37601:Mains - Steel	79,489.52	2.8017%	36	2006	1	\$79,489.52		2,837,188.85
1971	060	060.036.37601:Mains - Steel	21,805.87	2.8017%	36	2007	1	\$15,103.08		778,308.53
1972	060	060.036.37601:Mains - Steel	6,802.90	2.8017%	36	2008	2	\$11,514.69		242,813.29
1973	060	060.036.37601:Mains - Steel	95,944.85	2.8017%	36	2009	3	\$258,342.56		3,424,522.61
1974	060	060.036.37601:Mains - Steel	24,293.36	2.8017%	36	2010	4	\$89,706.03		867,093.55
1975	060	060.036.37601:Mains - Steel	107,305.54	2.8017%	36	2011	5	\$503,543.61		3,830,015.35
1976	060	060.036.37601:Mains - Steel	129,071.29	2.8017%	36	2012	6	\$734,753.19		4,606,891.89
1977	060	060.036.37601:Mains - Steel	9,182.28	2.8017%	36	2013	7	\$61,453.47		327,739.59
1978	060	060.036.37601:Mains - Steel	33,818.74	2.8017%	36	2014	8	\$260,154.55		1,207,079.27
1979	060	060.036.37601:Mains - Steel	45,659.00	2.8017%	36	2015	9	\$396,896.12		1,629,689.12
1980	060	060.036.37601:Mains - Steel	866,130.54	2.8017%	36	2016	10	\$8,395,070.04		30,914,464.08
1981	060	060.036.37601:Mains - Steel	71,150.21	2.8017%	36	2017	11	\$760,781.82		2,539,537.07
1982	060	060.036.37601:Mains - Steel	53,345.51	2.8017%	36	2018	12	\$623,748.52		1,904,040.76
1983	060	060.036.37601:Mains - Steel	100,202.87	2.8017%	36	2019	13	\$1,271,836.47		3,576,502.48
1984	060	060.036.37601:Mains - Steel	23,665.77	2.8017%	36	2020	14	\$324,046.28		844,693.22
1985	060	060.036.37601:Mains - Steel	4,340.05	2.8017%	36	2021	15	\$63,766.68		154,907.73
1986	060	060.036.37601:Mains - Steel	14,532.34	2.8017%	36	2022	16	\$228,050.42		518,697.22
1987	060	060.036.37601:Mains - Steel	9,976.93	2.8017%	36	2023	17	\$166,541.05		356,102.72
1988	060	060.036.37601:Mains - Steel	694,036.03	2.8017%	36	2024	18	\$12,279,312.41		24,771,960.95
1989	060	060.036.37601:Mains - Steel	91,651.63	2.8017%	36	2025	19	\$1,713,208.65		3,271,286.36
1990	060	060.036.37601:Mains - Steel	42,980.44	2.8017%	36	2026	20	\$846,397.27		1,534,084.31
1991	060	060.036.37601:Mains - Steel	129,250.86	2.8017%	36	2027	21	\$2,674,538.31		4,613,301.21
1992	060	060.036.37601:Mains - Steel	179,749.58	2.8017%	36	2028	22	\$3,899,238.47		6,415,732.59
1993	060	060.036.37601:Mains - Steel	204,268.33	2.8017%	36	2029	23	\$4,635,382.61		7,290,870.90
1994	060	060.036.37601:Mains - Steel	724,437.25	2.8017%	36	2030	24	\$17,163,813.00		25,857,060.00
1995	060	060.036.37601:Mains - Steel	236,087.36	2.8017%	36	2031	25	\$5,829,614.33		8,426,575.29

vintage	BU	dept_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1996	060	060.036.37601:Mains - Steel	(190,447.45)	2.8017%	36	2032	26	(\$4,893,093.05)		(6,797,567.55)
1997	060	060.036.37601:Mains - Steel	60,952.31	2.8017%	36	2033	27	\$1,626,976.56		2,175,547.35
1998	060	060.036.37601:Mains - Steel	13,159.27	2.8017%	36	2034	28	\$364,414.60		469,688.76
1999	060	060.036.37601:Mains - Steel	15,009.12	2.8017%	36	2035	29	\$430,650.90		535,714.74
2000	060	060.036.37601:Mains - Steel	18,182.77	2.8017%	36	2036	30	\$539,893.99		648,990.61
2001	060	060.036.37601:Mains - Steel	196,315.48	2.8017%	36	2037	31	\$6,025,435.49		7,007,012.89
2002	060	060.036.37601:Mains - Steel	162,091.58	2.8017%	36	2038	32	\$5,137,106.07		5,785,472.39
2003	060	060.036.37601:Mains - Steel	(49,522.64)	2.8017%	36	2039	33	(\$1,619,024.61)		(1,767,592.53)
2004	060	060.036.37601:Mains - Steel	288,425.68	2.8017%	36	2040	34	\$9,717,815.45		10,294,666.81
2005	060	060.036.37601:Mains - Steel	(1,428.63)	2.8017%	36	2041	35	(\$49,562.91)		(50,991.54)
2006	060	060.036.37601:Mains - Steel	15,280.31	2.8017%	36	2042	36	\$545,394.22		545,394.22
1988	060	060.036.37602:Mains - Plastic	3,796.32	2.8017%	36	2004	1	\$3,796.32		135,500.59
1989	060	060.036.37602:Mains - Plastic	8.01	2.8017%	36	2005	1	\$8.01		285.90
1982	060	060.036.37602:Mains - Plastic	9,733.27	2.8017%	36	2018	12	\$113,807.38		347,405.86
1983	060	060.036.37602:Mains - Plastic	21,220.58	2.8017%	36	2019	13	\$269,344.66		757,418.00
1984	060	060.036.37602:Mains - Plastic	201,550.21	2.8017%	36	2020	14	\$2,759,749.47		7,193,854.09
1985	060	060.036.37602:Mains - Plastic	12,876.83	2.8017%	36	2021	15	\$189,194.31		459,607.74
1986	060	060.036.37602:Mains - Plastic	5,942.88	2.8017%	36	2022	16	\$93,259.33		212,116.93
1987	060	060.036.37602:Mains - Plastic	24,049.79	2.8017%	36	2023	17	\$401,453.89		858,399.90
1988	060	060.036.37602:Mains - Plastic	165,996.58	2.8017%	36	2024	18	\$2,936,913.61		5,924,852.05
1989	060	060.036.37602:Mains - Plastic	161,221.71	2.8017%	36	2025	19	\$3,013,655.39		5,754,424.46
1990	060	060.036.37602:Mains - Plastic	128,761.86	2.8017%	36	2026	20	\$2,535,657.76		4,595,847.52
1991	060	060.036.37602:Mains - Plastic	169,943.63	2.8017%	36	2027	21	\$3,516,578.14		6,065,732.59
1992	060	060.036.37602:Mains - Plastic	358,824.06	2.8017%	36	2028	22	\$7,783,832.26		12,807,369.10
1993	060	060.036.37602:Mains - Plastic	396,933.15	2.8017%	36	2029	23	\$9,007,451.23		14,167,582.18
1994	060	060.036.37602:Mains - Plastic	322,282.42	2.8017%	36	2030	24	\$7,635,713.36		11,503,102.40
1995	060	060.036.37602:Mains - Plastic	716,891.20	2.8017%	36	2031	25	\$17,701,918.54		25,587,721.74
1996	060	060.036.37602:Mains - Plastic	830,982.31	2.8017%	36	2032	26	\$21,350,108.73		29,659,931.83
1997	060	060.036.37602:Mains - Plastic	129,873.77	2.8017%	36	2033	27	\$3,466,670.57		4,635,534.50
1998	060	060.036.37602:Mains - Plastic	169,391.56	2.8017%	36	2034	28	\$4,690,895.29		6,046,027.77
1999	060	060.036.37602:Mains - Plastic	117,903.25	2.8017%	36	2035	29	\$3,382,952.58		4,208,275.33
2000	060	060.036.37602:Mains - Plastic	(27,003.77)	2.8017%	36	2036	30	(\$801,812.55)		(963,835.17)
2001	060	060.036.37602:Mains - Plastic	130,894.24	2.8017%	36	2037	31	\$4,017,486.54		4,671,957.74
2002	060	060.036.37602:Mains - Plastic	88,982.95	2.8017%	36	2038	32	\$2,820,102.39		3,176,034.19
2003	060	060.036.37602:Mains - Plastic	254,487.71	2.8017%	36	2039	33	\$8,319,868.78		9,083,331.91
2004	060	060.036.37602:Mains - Plastic	143,818.31	2.8017%	36	2040	34	\$4,845,614.98		5,133,251.60
2005	060	060.036.37602:Mains - Plastic	82,715.60	2.8017%	36	2041	35	\$2,869,620.48		2,952,336.08
2006	060	060.036.37602:Mains - Plastic	47,457.33	2.8017%	36	2042	36	\$1,693,876.22		1,693,876.22
1988	060	060.041.37601:Mains - Steel	67,966.00	3.2500%	31	1999	1	\$67,966.00		2,091,261.54
1989	060	060.041.37601:Mains - Steel	4,543.00	3.2500%	31	2000	1	\$4,543.00		139,784.62
1970	060	060.041.37601:Mains - Steel	5,373.00	3.2500%	31	2001	1	\$5,373.00		165,323.08
1971	060	060.041.37601:Mains - Steel	8,983.00	3.2500%	31	2002	1	\$8,983.00		276,400.00
1972	060	060.041.37601:Mains - Steel	11,821.00	3.2500%	31	2003	1	\$11,821.00		363,723.08
1973	060	060.041.37601:Mains - Steel	14,536.00	3.2500%	31	2004	1	\$14,536.00		447,261.54
1974	060	060.041.37601:Mains - Steel	8,058.00	3.2500%	31	2005	1	\$8,058.00		247,938.46
1975	060	060.041.37601:Mains - Steel	14,416.00	3.2500%	31	2006	1	\$14,416.00		443,569.23

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1976	060	060.041.37601:Mains - Steel	6,893.00	3.2500%	31	2007	1	\$5,302.31		212,092.31
1977	060	060.041.37601:Mains - Steel	3,573.00	3.2500%	31	2008	2	\$6,321.46		109,938.46
1978	060	060.041.37601:Mains - Steel	14,243.00	3.2500%	31	2009	3	\$39,442.15		438,246.15
1979	060	060.041.37601:Mains - Steel	16,505.00	3.2500%	31	2010	4	\$62,211.15		507,846.15
1980	060	060.041.37601:Mains - Steel	17,309.00	3.2500%	31	2011	5	\$82,550.62		532,584.62
1981	060	060.041.37601:Mains - Steel	17,519.00	3.2500%	31	2012	6	\$101,071.15		539,046.15
1982	060	060.041.37601:Mains - Steel	6,804.00	3.2500%	31	2013	7	\$46,057.85		209,353.85
1983	060	060.041.37601:Mains - Steel	8,509.00	3.2500%	31	2014	8	\$66,108.38		261,815.38
1984	060	060.041.37601:Mains - Steel	13,817.00	3.2500%	31	2015	9	\$121,164.46		425,138.46
1985	060	060.041.37601:Mains - Steel	13,905.64	3.2500%	31	2016	10	\$135,847.41		427,865.85
1986	060	060.041.37601:Mains - Steel	22,386.31	3.2500%	31	2017	11	\$241,083.34		688,809.54
1987	060	060.041.37601:Mains - Steel	16,243.50	3.2500%	31	2018	12	\$191,173.50		499,800.00
1988	060	060.041.37601:Mains - Steel	12,096.49	3.2500%	31	2019	13	\$154,462.87		372,199.69
1989	060	060.041.37601:Mains - Steel	10,672.14	3.2500%	31	2020	14	\$146,947.16		328,373.54
1990	060	060.041.37601:Mains - Steel	58,608.30	3.2500%	31	2021	15	\$865,599.51		1,803,332.31
1991	060	060.041.37601:Mains - Steel	25,390.22	3.2500%	31	2022	16	\$400,384.24		781,237.54
1992	060	060.041.37601:Mains - Steel	14,028.80	3.2500%	31	2023	17	\$235,252.18		431,655.38
1993	060	060.041.37601:Mains - Steel	23,512.10	3.2500%	31	2024	18	\$417,791.93		723,449.23
1994	060	060.041.37601:Mains - Steel	24,516.47	3.2500%	31	2025	19	\$460,155.28		754,352.92
1995	060	060.041.37602:Mains - Plastic	33,356.00	3.2500%	31	2026	20	\$659,422.46		1,026,338.46
1996	060	060.041.37602:Mains - Plastic	15,223.23	3.2500%	31	2027	21	\$316,174.78		468,407.08
1997	060	060.041.37602:Mains - Plastic	10,923.36	3.2500%	31	2028	22	\$237,793.14		336,103.38
1998	060	060.041.37602:Mains - Plastic	12,307.11	3.2500%	31	2029	23	\$280,223.43		378,680.31
1999	060	060.041.37602:Mains - Plastic	5,207.73	3.2500%	31	2030	24	\$123,783.74		160,237.85
2000	060	060.041.37602:Mains - Plastic	20,350.01	3.2500%	31	2031	25	\$504,054.09		626,154.15
2001	060	060.041.37602:Mains - Plastic	22,286.11	3.2500%	31	2032	26	\$574,295.91		685,726.46
2002	060	060.041.37602:Mains - Plastic	9,692.77	3.2500%	31	2033	27	\$259,468.00		298,239.08
2005	060	060.041.37602:Mains - Plastic	1,258.64	3.2500%	31	2036	30	\$37,468.74		38,727.38
1953	060	060.081.36700:Mains - Cathod	3,466.93	1.2800%	78	2031	25	\$87,106.62		270,853.91
1961	060	060.081.36700:Mains - Cathod	135,592.56	1.2800%	78	2039	33	\$4,491,503.55		10,593,168.75
1963	060	060.081.36700:Mains - Cathod	35,548.15	1.2800%	78	2041	35	\$1,248,628.77		2,777,199.22
1964	060	060.081.36700:Mains - Cathod	109,835.00	1.2800%	78	2042	36	\$3,967,789.38		8,580,859.38
1965	060	060.081.36700:Mains - Cathod	61,342.15	1.2800%	78	2043	37	\$2,277,327.32		4,792,355.47
1977	060	060.081.36700:Mains - Cathod	17,160.00	1.2800%	78	2055	49	\$842,985.00		1,340,625.00
1988	060	060.081.36700:Mains - Cathod	38,427.04	1.2800%	78	2066	60	\$2,310,425.78		3,002,112.50
1989	060	060.081.36700:Mains - Cathod	155,548.21	1.2800%	78	2067	61	\$9,507,884.34		12,152,203.91
1990	060	060.081.36700:Mains - Cathod	330,581.26	1.2800%	78	2068	62	\$20,537,360.78		25,826,660.94
1991	060	060.081.36700:Mains - Cathod	277,158.70	1.2800%	78	2069	63	\$17,495,642.94		21,653,023.44
1992	060	060.081.36700:Mains - Cathod	235,803.04	1.2800%	78	2070	64	\$15,120,869.94		18,422,112.50
1993	060	060.081.36700:Mains - Cathod	78,318.64	1.2800%	78	2071	65	\$5,100,501.43		6,118,643.75
1994	060	060.081.36700:Mains - Cathod	39,907.19	1.2800%	78	2072	66	\$2,638,862.94		3,117,749.22
1995	060	060.081.36700:Mains - Cathod	94,827.43	1.2800%	78	2073	67	\$6,365,291.24		7,408,392.97
1996	060	060.081.36700:Mains - Cathod	8,239.60	1.2800%	78	2074	68	\$561,322.75		643,718.75
1997	060	060.081.36700:Mains - Cathod	29,230.10	1.2800%	78	2075	69	\$2,020,530.66		2,283,601.56
1974	060	060.081.37600:Mains - Cathod	2,825.90	2.1440%	47	2021	15	\$41,376.24		131,805.04
1975	060	060.081.37600:Mains - Cathod	9,302.87	2.1440%	47	2022	16	\$145,513.55		433,902.52

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1976	060	060.081.37600:Mains - Cathod	7,966.98	2.1440%	47	2023	17	\$132,584.82		371,594.22
1977	060	060.081.37600:Mains - Cathod	8,955.01	2.1440%	47	2024	18	\$157,982.42		417,677.71
1978	060	060.081.37600:Mains - Cathod	13,728.76	2.1440%	47	2025	19	\$255,928.68		640,333.96
1979	060	060.081.37600:Mains - Cathod	11,235.22	2.1440%	47	2026	20	\$220,679.84		524,030.78
1980	060	060.081.37600:Mains - Cathod	17,489.31	2.1440%	47	2027	21	\$361,010.68		815,732.74
1981	060	060.081.37600:Mains - Cathod	35,611.34	2.1440%	47	2028	22	\$770,693.18		1,660,976.68
1982	060	060.081.37600:Mains - Cathod	29,955.82	2.1440%	47	2029	23	\$678,253.42		1,397,193.10
1983	060	060.081.37600:Mains - Cathod	8,100.04	2.1440%	47	2030	24	\$191,499.45		377,800.37
1984	060	060.081.37600:Mains - Cathod	17,006.10	2.1440%	47	2031	25	\$419,060.76		793,194.96
1985	060	060.081.37600:Mains - Cathod	21,916.39	2.1440%	47	2032	26	\$661,975.49		1,022,219.68
1986	060	060.081.37600:Mains - Cathod	13,125.89	2.1440%	47	2033	27	\$349,697.22		612,215.02
1987	060	060.081.37600:Mains - Cathod	4,296.00	2.1440%	47	2034	28	\$118,749.13		200,373.13
1989	060	060.081.37600:Mains - Cathod	5,578.03	2.1440%	47	2036	30	\$165,342.80		260,169.31
1990	060	060.081.37600:Mains - Cathod	7,186.16	2.1440%	47	2037	31	\$220,196.81		335,175.37
1991	060	060.081.37600:Mains - Cathod	6,227.53	2.1440%	47	2038	32	\$197,050.20		290,463.15
1992	060	060.081.37600:Mains - Cathod	3,710.75	2.1440%	47	2039	33	\$121,125.53		173,076.03
1993	060	060.081.37600:Mains - Cathod	22,450.76	2.1440%	47	2040	34	\$755,283.78		1,047,143.66
1994	060	060.081.37600:Mains - Cathod	80,219.51	2.1440%	47	2041	35	\$2,778,947.50		3,741,581.62
1995	060	060.081.37600:Mains - Cathod	20,191.56	2.1440%	47	2042	36	\$719,663.36		941,770.52
1996	060	060.081.37600:Mains - Cathod	273,740.71	2.1440%	47	2043	37	\$10,030,349.90		12,767,757.00
1997	060	060.081.37600:Mains - Cathod	76,931.94	2.1440%	47	2044	38	\$2,895,856.01		3,588,243.47
1998	060	060.081.37600:Mains - Cathod	1,113,004.32	2.1440%	47	2045	39	\$43,008,480.37		51,912,514.93
1999	060	060.081.37600:Mains - Cathod	174,668.92	2.1440%	47	2046	40	\$6,924,188.83		8,146,871.27
2000	060	060.081.37600:Mains - Cathod	115,453.81	2.1440%	47	2047	41	\$4,692,249.62		5,384,972.48
2001	060	060.081.37600:Mains - Cathod	384,082.75	2.1440%	47	2048	42	\$15,993,893.62		17,914,307.37
2002	060	060.081.37600:Mains - Cathod	518,628.80	2.1440%	47	2049	43	\$22,115,260.92		24,189,776.12
2003	060	060.081.37600:Mains - Cathod	887,360.80	2.1440%	47	2050	44	\$37,853,178.79		40,455,261.19
2004	060	060.081.37600:Mains - Cathod	1,099,181.20	2.1440%	47	2051	45	\$49,069,417.45		51,267,779.85
2005	060	060.081.37600:Mains - Cathod	200,369.04	2.1440%	47	2052	46	\$9,145,201.86		9,345,570.90
2006	060	060.081.37600:Mains - Cathod	230,662.35	2.1440%	47	2053	47	\$10,758,505.13		10,758,505.13
1927	060	060.081.37601:Mains - Steel	1,405.61	2.1440%	47	1974	1	\$1,405.61		65,560.17
1928	060	060.081.37601:Mains - Steel	39,907.73	2.1440%	47	1975	1	\$39,907.73		1,861,368.00
1930	060	060.081.37601:Mains - Steel	29,696.31	2.1440%	47	1977	1	\$29,696.31		1,385,089.09
1932	060	060.081.37601:Mains - Steel	3,691.72	2.1440%	47	1979	1	\$3,691.72		172,188.43
1935	060	060.081.37601:Mains - Steel	67,538.64	2.1440%	47	1982	1	\$67,538.64		3,150,123.13
1936	060	060.081.37601:Mains - Steel	164.13	2.1440%	47	1983	1	\$164.13		7,655.32
1937	060	060.081.37601:Mains - Steel	64,918.69	2.1440%	47	1984	1	\$64,918.69		3,027,923.97
1939	060	060.081.37601:Mains - Steel	26,607.39	2.1440%	47	1986	1	\$26,607.39		1,241,016.32
1940	060	060.081.37601:Mains - Steel	24,914.97	2.1440%	47	1987	1	\$24,914.97		1,162,078.82
1941	060	060.081.37601:Mains - Steel	5,436.20	2.1440%	47	1988	1	\$5,436.20		253,554.10
1942	060	060.081.37601:Mains - Steel	23,456.71	2.1440%	47	1989	1	\$23,456.71		1,094,062.97
1943	060	060.081.37601:Mains - Steel	3,555.56	2.1440%	47	1990	1	\$3,555.56		165,837.69
1944	060	060.081.37601:Mains - Steel	14,518.13	2.1440%	47	1991	1	\$14,518.13		677,151.59
1945	060	060.081.37601:Mains - Steel	1,210.43	2.1440%	47	1992	1	\$1,210.43		56,456.62
1946	060	060.081.37601:Mains - Steel	7,860.51	2.1440%	47	1993	1	\$7,860.51		366,628.26
1947	060	060.081.37601:Mains - Steel	10,891.76	2.1440%	47	1994	1	\$10,891.76		508,011.19

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1948	060	060.081.37601:Mains - Steel	180,196.65	2.1440%	47	1995	1	\$180,196.65		8,404,694.50
1949	060	060.081.37601:Mains - Steel	10,654.56	2.1440%	47	1996	1	\$10,654.56		496,947.76
1950	060	060.081.37601:Mains - Steel	29,376.35	2.1440%	47	1997	1	\$29,376.35		1,370,165.58
1951	060	060.081.37601:Mains - Steel	16,023.68	2.1440%	47	1998	1	\$16,023.68		747,373.13
1952	060	060.081.37601:Mains - Steel	37,061.59	2.1440%	47	1999	1	\$37,061.59		1,728,618.94
1953	060	060.081.37601:Mains - Steel	87,304.87	2.1440%	47	2000	1	\$87,304.87		4,072,055.50
1954	060	060.081.37601:Mains - Steel	70,522.93	2.1440%	47	2001	1	\$70,522.93		3,289,315.76
1955	060	060.081.37601:Mains - Steel	71,673.13	2.1440%	47	2002	1	\$71,673.13		3,342,963.15
1956	060	060.081.37601:Mains - Steel	18,502.39	2.1440%	47	2003	1	\$18,502.39		862,984.61
1957	060	060.081.37601:Mains - Steel	44,924.46	2.1440%	47	2004	1	\$44,924.46		2,095,357.28
1958	060	060.081.37601:Mains - Steel	40,076.57	2.1440%	47	2005	1	\$40,076.57		1,869,243.00
1959	060	060.081.37601:Mains - Steel	139,290.55	2.1440%	47	2006	1	\$139,290.55		6,496,760.73
1960	060	060.081.37601:Mains - Steel	79,065.86	2.1440%	47	2007	1	\$79,065.86		3,687,773.32
1961	060	060.081.37601:Mains - Steel	106,093.45	2.1440%	47	2008	2	\$174,183.28		4,948,388.53
1962	060	060.081.37601:Mains - Steel	164,125.19	2.1440%	47	2009	3	\$433,584.46		7,655,092.82
1963	060	060.081.37601:Mains - Steel	223,920.23	2.1440%	47	2010	4	\$815,470.69		10,444,040.58
1964	060	060.081.37601:Mains - Steel	124,134.23	2.1440%	47	2011	5	\$576,205.16		5,789,842.82
1965	060	060.081.37601:Mains - Steel	125,974.02	2.1440%	47	2012	6	\$710,719.10		5,875,653.92
1966	060	060.081.37601:Mains - Steel	133,334.11	2.1440%	47	2013	7	\$885,577.30		6,218,941.70
1967	060	060.081.37601:Mains - Steel	114,999.92	2.1440%	47	2014	8	\$878,805.36		5,363,802.24
1968	060	060.081.37601:Mains - Steel	103,086.49	2.1440%	47	2015	9	\$890,851.91		4,808,138.53
1969	060	060.081.37601:Mains - Steel	118,812.15	2.1440%	47	2016	10	\$1,145,561.92		5,541,611.47
1970	060	060.081.37601:Mains - Steel	177,892.84	2.1440%	47	2017	11	\$1,893,098.43		8,297,240.67
1971	060	060.081.37601:Mains - Steel	76,931.97	2.1440%	47	2018	12	\$895,625.92		3,588,244.87
1972	060	060.081.37601:Mains - Steel	104,218.07	2.1440%	47	2019	13	\$1,317,503.06		4,860,917.44
1973	060	060.081.37601:Mains - Steel	192,849.12	2.1440%	47	2020	14	\$2,630,807.40		8,994,828.36
1974	060	060.081.37601:Mains - Steel	59,223.95	2.1440%	47	2021	15	\$867,144.70		2,762,311.10
1975	060	060.081.37601:Mains - Steel	63,366.73	2.1440%	47	2022	16	\$991,169.15		2,955,537.78
1976	060	060.081.37601:Mains - Steel	86,934.76	2.1440%	47	2023	17	\$1,446,750.11		4,054,792.91
1977	060	060.081.37601:Mains - Steel	46,474.27	2.1440%	47	2024	18	\$819,889.36		2,167,643.19
1978	060	060.081.37601:Mains - Steel	124,014.95	2.1440%	47	2025	19	\$2,311,860.78		5,784,279.38
1979	060	060.081.37601:Mains - Steel	114,450.85	2.1440%	47	2026	20	\$2,248,019.68		5,338,192.63
1980	060	060.081.37601:Mains - Steel	95,170.58	2.1440%	47	2027	21	\$1,964,491.23		4,438,926.31
1981	060	060.081.37601:Mains - Steel	69,243.49	2.1440%	47	2028	22	\$1,498,553.14		3,229,640.39
1982	060	060.081.37601:Mains - Steel	87,263.62	2.1440%	47	2029	23	\$1,975,804.65		4,070,131.53
1983	060	060.081.37601:Mains - Steel	252,106.73	2.1440%	47	2030	24	\$5,960,254.63		11,758,709.42
1984	060	060.081.37601:Mains - Steel	141,974.03	2.1440%	47	2031	25	\$3,498,494.38		6,621,923.04
1985	060	060.081.37601:Mains - Steel	146,096.84	2.1440%	47	2032	26	\$3,746,184.64		6,814,218.28
1986	060	060.081.37601:Mains - Steel	253,235.10	2.1440%	47	2033	27	\$6,746,636.62		11,811,338.62
1987	060	060.081.37601:Mains - Steel	501,484.44	2.1440%	47	2034	28	\$13,861,928.10		23,390,132.46
1988	060	060.081.37601:Mains - Steel	64,819.19	2.1440%	47	2035	29	\$1,856,537.70		3,023,283.12
1989	060	060.081.37601:Mains - Steel	397,476.97	2.1440%	47	2036	30	\$11,781,929.29		18,539,037.78
1990	060	060.081.37601:Mains - Steel	66,246.75	2.1440%	47	2037	31	\$2,029,919.07		3,089,867.07
1991	060	060.081.37601:Mains - Steel	158,070.48	2.1440%	47	2038	32	\$5,001,633.10		7,372,690.30
1992	060	060.081.37601:Mains - Steel	371,321.75	2.1440%	47	2039	33	\$12,120,606.97		17,319,111.47
1993	060	060.081.37601:Mains - Steel	265,495.14	2.1440%	47	2040	34	\$8,931,732.02		12,383,168.84

vintage	BU	dept_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1994	060	060.081.37601:Mains - Steel	216,965.59	2.1440%	47	2041	35	\$7,516,076.63		10,119,663.71
1995	060	060.081.37601:Mains - Steel	731,731.75	2.1440%	47	2042	36	\$26,080,230.13		34,129,279.38
1996	060	060.081.37601:Mains - Steel	(877,922.92)	2.1440%	47	2043	37	(\$32,168,668.19)		(40,947,897.39)
1997	060	060.081.37601:Mains - Steel	247,289.73	2.1440%	47	2044	38	\$9,308,428.34		11,534,035.91
1998	060	060.081.37601:Mains - Steel	19,978,587.03	2.1440%	47	2045	39	\$772,008,385.38		931,837,081.62
1999	060	060.081.37601:Mains - Steel	875,981.33	2.1440%	47	2046	40	\$34,725,468.84		40,857,338.15
2000	060	060.081.37601:Mains - Steel	331,868.46	2.1440%	47	2047	41	\$13,487,728.61		15,478,939.37
2001	060	060.081.37601:Mains - Steel	934,215.32	2.1440%	47	2048	42	\$38,902,399.15		43,573,475.75
2002	060	060.081.37601:Mains - Steel	1,169,814.77	2.1440%	47	2049	43	\$49,882,996.98		54,562,256.06
2003	060	060.081.37601:Mains - Steel	177,216.22	2.1440%	47	2050	44	\$7,734,033.24		8,265,681.90
2004	060	060.081.37601:Mains - Steel	319,936.25	2.1440%	47	2051	45	\$14,282,527.22		14,922,399.72
2005	060	060.081.37601:Mains - Steel	458,481.65	2.1440%	47	2052	46	\$20,925,923.67		21,384,405.32
2006	060	060.081.37601:Mains - Steel	131,944.85	2.1440%	47	2053	47	\$6,154,144.12		6,154,144.12
1963	060	060.081.37602:Mains - Plastic	13,919.50	2.1440%	47	2010	4	\$50,691.91		649,230.41
1972	060	060.081.37602:Mains - Plastic	28,405.48	2.1440%	47	2019	13	\$359,096.14		1,324,882.46
1973	060	060.081.37602:Mains - Plastic	55,267.81	2.1440%	47	2020	14	\$753,951.92		2,577,789.65
1974	060	060.081.37602:Mains - Plastic	40,513.23	2.1440%	47	2021	15	\$593,186.25		1,889,609.61
1975	060	060.081.37602:Mains - Plastic	72,811.21	2.1440%	47	2022	16	\$1,138,897.73		3,396,045.24
1976	060	060.081.37602:Mains - Plastic	166,237.05	2.1440%	47	2023	17	\$2,766,482.25		7,753,593.75
1977	060	060.081.37602:Mains - Plastic	259,787.53	2.1440%	47	2024	18	\$4,583,117.32		12,116,955.69
1978	060	060.081.37602:Mains - Plastic	251,914.19	2.1440%	47	2025	19	\$4,696,131.69		11,749,729.01
1979	060	060.081.37602:Mains - Plastic	124,862.85	2.1440%	47	2026	20	\$2,452,530.01		5,823,826.96
1980	060	060.081.37602:Mains - Plastic	355,217.20	2.1440%	47	2027	21	\$7,332,319.22		16,567,966.42
1981	060	060.081.37602:Mains - Plastic	219,119.93	2.1440%	47	2028	22	\$4,742,147.74		10,220,145.99
1982	060	060.081.37602:Mains - Plastic	174,964.99	2.1440%	47	2029	23	\$3,961,520.74		8,160,680.50
1983	060	060.081.37602:Mains - Plastic	248,558.21	2.1440%	47	2030	24	\$5,876,361.26		11,593,200.09
1984	060	060.081.37602:Mains - Plastic	177,716.47	2.1440%	47	2031	25	\$4,379,252.12		8,289,014.46
1985	060	060.081.37602:Mains - Plastic	116,149.51	2.1440%	47	2032	26	\$2,978,281.47		5,417,421.18
1986	060	060.081.37602:Mains - Plastic	227,376.47	2.1440%	47	2033	27	\$6,057,716.40		10,605,245.80
1987	060	060.081.37602:Mains - Plastic	247,732.51	2.1440%	47	2034	28	\$6,847,770.28		11,554,687.97
1988	060	060.081.37602:Mains - Plastic	312,625.43	2.1440%	47	2035	29	\$8,954,152.24		14,581,409.98
1989	060	060.081.37602:Mains - Plastic	654,219.59	2.1440%	47	2036	30	\$19,392,240.38		30,513,973.41
1990	060	060.081.37602:Mains - Plastic	574,921.58	2.1440%	47	2037	31	\$17,616,626.92		26,815,372.20
1991	060	060.081.37602:Mains - Plastic	326,226.14	2.1440%	47	2038	32	\$10,322,379.36		15,215,771.46
1992	060	060.081.37602:Mains - Plastic	515,752.80	2.1440%	47	2039	33	\$16,835,095.13		24,055,634.33
1993	060	060.081.37602:Mains - Plastic	363,131.40	2.1440%	47	2040	34	\$12,216,390.68		16,937,098.88
1994	060	060.081.37602:Mains - Plastic	505,905.44	2.1440%	47	2041	35	\$17,525,470.54		23,596,335.82
1995	060	060.081.37602:Mains - Plastic	749,427.61	2.1440%	47	2042	36	\$26,710,942.28		34,954,645.99
1996	060	060.081.37602:Mains - Plastic	506,797.53	2.1440%	47	2043	37	\$18,569,969.20		23,637,944.50
1997	060	060.081.37602:Mains - Plastic	611,799.10	2.1440%	47	2044	38	\$23,029,213.88		28,535,405.78
1998	060	060.081.37602:Mains - Plastic	31,651,117.15	2.1440%	47	2045	39	\$1,223,055,855.24		1,476,264,792.44
1999	060	060.081.37602:Mains - Plastic	1,317,399.48	2.1440%	47	2046	40	\$52,224,074.91		61,445,871.27
2000	060	060.081.37602:Mains - Plastic	1,076,333.64	2.1440%	47	2047	41	\$43,744,126.89		50,202,128.73
2001	060	060.081.37602:Mains - Plastic	923,925.86	2.1440%	47	2048	42	\$38,473,927.60		43,093,556.90
2002	060	060.081.37602:Mains - Plastic	1,085,642.83	2.1440%	47	2049	43	\$46,293,754.71		50,636,326.03
2003	060	060.081.37602:Mains - Plastic	4,154,128.04	2.1440%	47	2050	44	\$181,293,587.89		193,755,972.01

vintage	BU	depr_group	accum_cost	depreciat on rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2004	060	060.081.37602:Mains - Plastic	4,127,868.56	2.1440%	47	2051	45	\$184,275,445.72		192,531,182.84
2005	060	060.081.37602:Mains - Plastic	3,752,693.56	2.1440%	47	2052	46	\$171,279,655.32		175,032,348.88
2006	060	060.081.37602:Mains - Plastic	2,513,853.06	2.1440%	47	2053	47	\$117,250,609.14		117,250,609.14
1930	060	060.086.36700:Mains - Cathod	318,173.81	1.2800%	78	2008	2	\$676,119.35		24,857,328.91
1932	060	060.086.36700:Mains - Cathod	364.00	1.2800%	78	2010	4	\$1,501.50		28,437.50
1947	060	060.086.36700:Mains - Cathod	1,303.24	1.2800%	78	2025	19	\$24,924.47		101,815.63
1949	060	060.086.36700:Mains - Cathod	55,024.47	1.2800%	78	2027	21	\$1,162,391.93		4,298,786.72
1951	060	060.086.36700:Mains - Cathod	2,381.02	1.2800%	78	2029	23	\$55,061.09		186,017.19
1952	060	060.086.36700:Mains - Cathod	2,352.25	1.2800%	78	2030	24	\$56,748.03		183,769.53
1954	060	060.086.36700:Mains - Cathod	16,238.56	1.2800%	78	2032	26	\$424,232.38		1,268,637.50
1955	060	060.086.36700:Mains - Cathod	24,031.20	1.2800%	78	2033	27	\$651,846.30		1,877,437.50
1957	060	060.086.36700:Mains - Cathod	9,377.87	1.2800%	78	2035	29	\$273,130.46		732,646.09
1959	060	060.086.36700:Mains - Cathod	8,986.39	1.2800%	78	2037	31	\$279,701.39		702,061.72
1962	060	060.086.36700:Mains - Cathod	13,704.96	1.2800%	78	2040	34	\$467,681.76		1,070,700.00
1963	060	060.086.36700:Mains - Cathod	12,577.20	1.2800%	78	2041	35	\$441,774.15		982,593.75
1964	060	060.086.36700:Mains - Cathod	100,999.44	1.2800%	78	2042	36	\$3,648,604.77		7,890,581.25
1965	060	060.086.36700:Mains - Cathod	105,179.55	1.2800%	78	2043	37	\$3,904,790.79		8,217,152.34
1966	060	060.086.36700:Mains - Cathod	28,121.67	1.2800%	78	2044	38	\$1,072,138.67		2,197,005.47
1967	060	060.086.36700:Mains - Cathod	29,727.39	1.2800%	78	2045	39	\$1,163,084.13		2,322,452.34
1968	060	060.086.36700:Mains - Cathod	20,795.59	1.2800%	78	2046	40	\$834,423.05		1,624,655.47
1969	060	060.086.36700:Mains - Cathod	282,145.41	1.2800%	78	2047	41	\$11,603,229.99		22,042,610.16
1971	060	060.086.36700:Mains - Cathod	61,769.04	1.2800%	78	2049	43	\$2,663,789.85		4,825,706.25
1972	060	060.086.36700:Mains - Cathod	13,164.88	1.2800%	78	2050	44	\$580,900.33		1,028,506.25
1973	060	060.086.36700:Mains - Cathod	12,380.68	1.2800%	78	2051	45	\$558,678.19		967,240.63
1974	060	060.086.36700:Mains - Cathod	7,017.84	1.2800%	78	2052	46	\$323,697.87		548,268.75
1975	060	060.086.36700:Mains - Cathod	203,484.56	1.2800%	78	2053	47	\$9,589,209.89		15,897,231.25
1976	060	060.086.36700:Mains - Cathod	38,942.06	1.2800%	78	2054	48	\$1,874,086.64		3,042,348.44
1977	060	060.086.36700:Mains - Cathod	26,546.57	1.2800%	78	2055	49	\$1,304,100.25		2,073,950.78
1978	060	060.086.36700:Mains - Cathod	16,346.17	1.2800%	78	2056	50	\$819,351.77		1,277,044.53
1979	060	060.086.36700:Mains - Cathod	345.46	1.2800%	78	2057	51	\$17,661.64		26,989.06
1980	060	060.086.36700:Mains - Cathod	58,751.03	1.2800%	78	2058	52	\$3,062,397.44		4,589,924.22
1981	060	060.086.36700:Mains - Cathod	8,203.17	1.2800%	78	2059	53	\$435,793.41		640,872.66
1982	060	060.086.36700:Mains - Cathod	1,175.54	1.2800%	78	2060	54	\$63,626.10		91,839.06
1983	060	060.086.36700:Mains - Cathod	33,431.99	1.2800%	78	2061	55	\$1,842,938.45		2,611,874.22
1984	060	060.086.36700:Mains - Cathod	1,682.82	1.2800%	78	2062	56	\$94,448.27		131,470.31
1985	060	060.086.36700:Mains - Cathod	796.38	1.2800%	78	2063	57	\$45,493.21		62,217.19
1988	060	060.086.36700:Mains - Cathod	13,784.51	1.2800%	78	2066	60	\$828,793.66		1,076,914.84
1990	060	060.086.36700:Mains - Cathod	33,089.82	1.2800%	78	2068	62	\$2,055,705.07		2,585,142.19
1992	060	060.086.36700:Mains - Cathod	36,734.31	1.2800%	78	2070	64	\$2,355,587.63		2,869,867.97
1993	060	060.086.36700:Mains - Cathod	90,103.69	1.2800%	78	2071	65	\$5,868,002.81		7,039,350.78
1994	060	060.086.36700:Mains - Cathod	12,817.99	1.2800%	78	2072	66	\$847,589.59		1,001,405.47
1996	060	060.086.36700:Mains - Cathod	79,100.84	1.2800%	78	2074	68	\$5,388,744.73		6,179,753.13
1997	060	060.086.36700:Mains - Cathod	46,795.46	1.2800%	78	2075	69	\$3,234,736.17		3,655,895.31
2003	060	060.086.36700:Mains - Cathod	42,837.96	1.2800%	78	2081	75	\$3,218,201.75		3,346,715.63
2003	060	060.086.36701:Mains-Steel	3,474.09	1.2800%	78	2081	75	\$260,991.01		271,413.28
1972	060	060.086.37600:Mains - Cathod	451.86	2.1440%	47	2019	13	\$5,712.32		21,075.56

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1995	060	060.086.37600:Mains - Cathod	196.27	2.1440%	47	2042	36	\$6,995.41		9,154.38
1996	060	060.086.37600:Mains - Cathod	8,695.87	2.1440%	47	2043	37	\$318,632.25		405,580.95
1997	060	060.086.37600:Mains - Cathod	126,949.05	2.1440%	47	2044	38	\$4,778,589.61		5,921,131.06
1998	060	060.086.37600:Mains - Cathod	51,159.80	2.1440%	47	2045	39	\$1,976,906.30		2,386,184.70
2001	060	060.086.37600:Mains - Cathod	12,237.51	2.1440%	47	2048	42	\$509,591.83		570,779.38
2002	060	060.086.37600:Mains - Cathod	33,728.40	2.1440%	47	2049	43	\$1,438,239.39		1,573,152.99
2003	060	060.086.37600:Mains - Cathod	72,341.82	2.1440%	47	2050	44	\$3,157,126.59		3,374,152.05
2004	060	060.086.37600:Mains - Cathod	19,465.49	2.1440%	47	2051	45	\$868,974.34		907,905.32
2005	060	060.086.37600:Mains - Cathod	146.16	2.1440%	47	2052	46	\$6,671.00		6,817.16
2006	060	060.086.37600:Mains - Cathod	249.83	2.1440%	47	2053	47	\$11,652.52		11,652.52
1939	060	060.086.37601:Mains - Steel	874.81	2.1440%	47	1986	1	\$874.81		40,802.71
1941	060	060.086.37601:Mains - Steel	51.78	2.1440%	47	1988	1	\$51.78		2,415.11
1942	060	060.086.37601:Mains - Steel	1,641.65	2.1440%	47	1989	1	\$1,641.65		76,569.50
1943	060	060.086.37601:Mains - Steel	505.60	2.1440%	47	1990	1	\$505.60		23,582.09
1944	060	060.086.37601:Mains - Steel	2,314.00	2.1440%	47	1991	1	\$2,314.00		107,929.10
1945	060	060.086.37601:Mains - Steel	4,185.24	2.1440%	47	1992	1	\$4,185.24		195,207.09
1946	060	060.086.37601:Mains - Steel	1,776.06	2.1440%	47	1993	1	\$1,776.06		82,838.62
1947	060	060.086.37601:Mains - Steel	724.50	2.1440%	47	1994	1	\$724.50		33,791.98
1948	060	060.086.37601:Mains - Steel	9,827.34	2.1440%	47	1995	1	\$9,827.34		458,364.74
1949	060	060.086.37601:Mains - Steel	380.16	2.1440%	47	1996	1	\$380.16		17,731.34
1950	060	060.086.37601:Mains - Steel	2,689.05	2.1440%	47	1997	1	\$2,689.05		125,422.11
1951	060	060.086.37601:Mains - Steel	1,147.42	2.1440%	47	1998	1	\$1,147.42		53,517.72
1952	060	060.086.37601:Mains - Steel	4,150.44	2.1440%	47	1999	1	\$4,150.44		193,583.96
1953	060	060.086.37601:Mains - Steel	1,974.42	2.1440%	47	2000	1	\$1,974.42		92,090.49
1954	060	060.086.37601:Mains - Steel	2,978.40	2.1440%	47	2001	1	\$2,978.40		138,917.91
1955	060	060.086.37601:Mains - Steel	6,844.75	2.1440%	47	2002	1	\$6,844.75		319,251.40
1956	060	060.086.37601:Mains - Steel	3,956.00	2.1440%	47	2003	1	\$3,956.00		184,514.93
1957	060	060.086.37601:Mains - Steel	2,145.87	2.1440%	47	2004	1	\$2,145.87		100,087.22
1958	060	060.086.37601:Mains - Steel	1,247.94	2.1440%	47	2005	1	\$1,247.94		58,206.16
1959	060	060.086.37601:Mains - Steel	9,531.48	2.1440%	47	2006	1	\$9,531.48		444,565.30
1960	060	060.086.37601:Mains - Steel	9,884.08	2.1440%	47	2007	1	\$9,884.08		461,011.19
1961	060	060.086.37601:Mains - Steel	18,348.67	2.1440%	47	2008	2	\$30,124.68		855,814.83
1962	060	060.086.37601:Mains - Steel	40,126.99	2.1440%	47	2009	3	\$106,007.12		1,871,594.68
1963	060	060.086.37601:Mains - Steel	18,150.41	2.1440%	47	2010	4	\$66,100.00		846,567.63
1964	060	060.086.37601:Mains - Steel	10,551.63	2.1440%	47	2011	5	\$48,978.46		492,146.92
1965	060	060.086.37601:Mains - Steel	6,819.48	2.1440%	47	2012	6	\$38,474.08		318,072.76
1966	060	060.086.37601:Mains - Steel	41,892.85	2.1440%	47	2013	7	\$278,243.56		1,953,957.56
1967	060	060.086.37601:Mains - Steel	3,818.79	2.1440%	47	2014	8	\$29,182.40		178,115.21
1968	060	060.086.37601:Mains - Steel	36,078.59	2.1440%	47	2015	9	\$311,783.64		1,682,770.06
1969	060	060.086.37601:Mains - Steel	25,944.67	2.1440%	47	2016	10	\$250,153.09		1,210,105.88
1970	060	060.086.37601:Mains - Steel	26,653.39	2.1440%	47	2017	11	\$283,639.81		1,243,161.85
1971	060	060.086.37601:Mains - Steel	33,583.08	2.1440%	47	2018	12	\$390,967.20		1,566,375.00
1972	060	060.086.37601:Mains - Steel	14,311.72	2.1440%	47	2019	13	\$180,925.77		667,524.25
1973	060	060.086.37601:Mains - Steel	15,570.46	2.1440%	47	2020	14	\$212,408.96		726,234.14
1974	060	060.086.37601:Mains - Steel	13,404.05	2.1440%	47	2021	15	\$196,259.30		625,188.90
1975	060	060.086.37601:Mains - Steel	52,213.69	2.1440%	47	2022	16	\$816,715.63		2,435,340.02

vintage	BU	depr_group	accum_cost	depreciat	economic	mortality	remaining	Cost Multiplied by	Fiscal	Cost Multiplied by
				on_rate	life	date	life	Remaining Life	Year	Economic Life
1976	060	060.086.37601:Mains - Steel	83,001.34	2.1440%	47	2023	17	\$1,381,290.96		3,871,331.16
1977	060	060.086.37601:Mains - Steel	39,156.65	2.1440%	47	2024	18	\$690,793.44		1,826,336.29
1978	060	060.086.37601:Mains - Steel	32,152.48	2.1440%	47	2025	19	\$599,379.81		1,499,649.25
1979	060	060.086.37601:Mains - Steel	31,541.18	2.1440%	47	2026	20	\$619,525.27		1,471,137.13
1980	060	060.086.37601:Mains - Steel	5,301.93	2.1440%	47	2027	21	\$109,441.33		247,291.51
1981	060	060.086.37601:Mains - Steel	24,557.29	2.1440%	47	2028	22	\$531,463.74		1,145,395.99
1982	060	060.086.37601:Mains - Steel	7,368.77	2.1440%	47	2029	23	\$166,842.15		343,692.63
1983	060	060.086.37601:Mains - Steel	8,044.61	2.1440%	47	2030	24	\$190,188.99		375,215.02
1984	060	060.086.37601:Mains - Steel	10,524.41	2.1440%	47	2031	25	\$259,340.31		490,877.33
1985	060	060.086.37601:Mains - Steel	4,815.74	2.1440%	47	2032	26	\$123,484.20		224,614.74
1986	060	060.086.37601:Mains - Steel	12,383.53	2.1440%	47	2033	27	\$329,919.42		577,590.02
1987	060	060.086.37601:Mains - Steel	5,137.07	2.1440%	47	2034	28	\$141,997.82		239,602.15
1988	060	060.086.37601:Mains - Steel	9,461.79	2.1440%	47	2035	29	\$271,002.61		441,314.83
1989	060	060.086.37601:Mains - Steel	17,951.64	2.1440%	47	2036	30	\$532,118.76		837,296.64
1990	060	060.086.37601:Mains - Steel	6,173.03	2.1440%	47	2037	31	\$189,152.70		287,921.18
1991	060	060.086.37601:Mains - Steel	6,281.91	2.1440%	47	2038	32	\$198,770.88		292,999.53
1992	060	060.086.37601:Mains - Steel	6,959.95	2.1440%	47	2039	33	\$227,185.23		324,624.53
1993	060	060.086.37601:Mains - Steel	16,116.08	2.1440%	47	2040	34	\$542,173.80		751,682.84
1994	060	060.086.37601:Mains - Steel	9,213.86	2.1440%	47	2041	35	\$319,184.61		429,750.93
1995	060	060.086.37601:Mains - Steel	264,536.55	2.1440%	47	2042	36	\$9,428,556.44		12,338,458.49
1996	060	060.086.37601:Mains - Steel	153,334.26	2.1440%	47	2043	37	\$5,618,441.91		7,151,784.51
1997	060	060.086.37601:Mains - Steel	40,079.62	2.1440%	47	2044	38	\$1,508,668.68		1,869,385.26
1998	060	060.086.37601:Mains - Steel	5,913.25	2.1440%	47	2045	39	\$228,498.57		275,804.57
1999	060	060.086.37601:Mains - Steel	95,921.32	2.1440%	47	2046	40	\$3,802,492.92		4,473,942.16
2000	060	060.086.37601:Mains - Steel	781,302.79	2.1440%	47	2047	41	\$31,753,544.73		36,441,361.47
2001	060	060.086.37601:Mains - Steel	661,408.24	2.1440%	47	2048	42	\$27,542,223.73		30,849,264.93
2002	060	060.086.37601:Mains - Steel	19,824.38	2.1440%	47	2049	43	\$845,347.07		924,644.59
2003	060	060.086.37601:Mains - Steel	68,207.86	2.1440%	47	2050	44	\$2,976,713.17		3,181,336.75
2004	060	060.086.37601:Mains - Steel	35,326.69	2.1440%	47	2051	45	\$1,577,046.71		1,647,700.09
2005	060	060.086.37601:Mains - Steel	23,241.83	2.1440%	47	2052	46	\$1,060,798.75		1,084,040.58
2006	060	060.086.37601:Mains - Steel	2,666.73	2.1440%	47	2053	47	\$124,381.06		124,381.06
1958	060	060.086.37602:Mains - Plastic	2,656.25	2.1440%	47	2005	1	\$2,656.25		123,892.26
1962	060	060.086.37602:Mains - Plastic	2,640.67	2.1440%	47	2009	3	\$6,976.10		123,165.58
1968	060	060.086.37602:Mains - Plastic	1,620.48	2.1440%	47	2015	9	\$14,003.85		75,582.09
1971	060	060.086.37602:Mains - Plastic	413.11	2.1440%	47	2018	12	\$4,809.34		19,268.19
1972	060	060.086.37602:Mains - Plastic	2,182.14	2.1440%	47	2019	13	\$27,586.16		101,778.92
1973	060	060.086.37602:Mains - Plastic	1,726.35	2.1440%	47	2020	14	\$23,550.51		80,520.06
1974	060	060.086.37602:Mains - Plastic	2,991.04	2.1440%	47	2021	15	\$43,794.18		139,507.46
1975	060	060.086.37602:Mains - Plastic	3,280.34	2.1440%	47	2022	16	\$61,310.39		153,000.93
1976	060	060.086.37602:Mains - Plastic	1,645.96	2.1440%	47	2023	17	\$27,391.72		76,770.52
1978	060	060.086.37602:Mains - Plastic	246.32	2.1440%	47	2025	19	\$4,591.85		11,488.81
1982	060	060.086.37602:Mains - Plastic	4,676.68	2.1440%	47	2029	23	\$105,888.41		218,128.73
1983	060	060.086.37602:Mains - Plastic	2,450.81	2.1440%	47	2030	24	\$57,941.54		114,310.17
1984	060	060.086.37602:Mains - Plastic	4,307.44	2.1440%	47	2031	25	\$106,143.04		200,906.72
1985	060	060.086.37602:Mains - Plastic	3,158.61	2.1440%	47	2032	26	\$80,992.42		147,323.23
1986	060	060.086.37602:Mains - Plastic	7,370.55	2.1440%	47	2033	27	\$196,364.65		343,775.65

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1987	060	060.086.37602:Mains - Plastic	23,461.74	2.1440%	47	2034	28	\$648,524.51		1,094,297.57
1988	060	060.086.37602:Mains - Plastic	14,169.71	2.1440%	47	2035	29	\$405,845.87		660,900.65
1989	060	060.086.37602:Mains - Plastic	51,325.37	2.1440%	47	2036	30	\$1,521,375.89		2,393,907.18
1990	060	060.086.37602:Mains - Plastic	24,294.62	2.1440%	47	2037	31	\$744,430.67		1,133,144.59
1991	060	060.086.37602:Mains - Plastic	72,856.09	2.1440%	47	2038	32	\$2,305,297.18		3,398,138.53
1992	060	060.086.37602:Mains - Plastic	74,125.39	2.1440%	47	2039	33	\$2,419,585.49		3,457,340.95
1993	060	060.086.37602:Mains - Plastic	51,213.42	2.1440%	47	2040	34	\$1,722,911.17		2,388,685.63
1994	060	060.086.37602:Mains - Plastic	62,980.72	2.1440%	47	2041	35	\$2,181,764.94		2,937,533.58
1995	060	060.086.37602:Mains - Plastic	67,833.40	2.1440%	47	2042	36	\$2,417,703.87		3,163,871.27
1996	060	060.086.37602:Mains - Plastic	33,569.67	2.1440%	47	2043	37	\$1,230,052.83		1,565,749.53
1997	060	060.086.37602:Mains - Plastic	19,103.92	2.1440%	47	2044	38	\$719,105.76		891,041.04
1998	060	060.086.37602:Mains - Plastic	64,798.86	2.1440%	47	2045	39	\$2,503,944.01		3,022,334.89
1999	060	060.086.37602:Mains - Plastic	12,318.96	2.1440%	47	2046	40	\$488,345.64		574,578.36
2000	060	060.086.37602:Mains - Plastic	258,851.93	2.1440%	47	2047	41	\$10,520,206.05		12,073,317.63
2001	060	060.086.37602:Mains - Plastic	270,893.52	2.1440%	47	2048	42	\$11,280,491.36		12,634,958.96
2002	060	060.086.37602:Mains - Plastic	295,436.68	2.1440%	47	2049	43	\$12,597,949.18		13,779,695.90
2003	060	060.086.37602:Mains - Plastic	148,697.96	2.1440%	47	2050	44	\$6,489,445.30		6,935,539.18
2004	060	060.086.37602:Mains - Plastic	66,664.33	2.1440%	47	2051	45	\$2,976,015.09		3,109,343.75
2005	060	060.086.37602:Mains - Plastic	26,806.75	2.1440%	47	2052	46	\$1,223,508.08		1,250,314.83
2006	060	060.086.37602:Mains - Plastic	22,871.22	2.1440%	47	2053	47	\$1,066,754.66		1,066,754.66
			158,812,332.69					\$4,953,523,055.55	31.19	6,876,991,248.43
									Weighted	43.30
									Average	Average
									Life	Economic
									Remaining	Life

vintage	BU	depr_group	accum_cost	depreciat	economic	mortality	remaining	Cost Multiplied by	Fiscal	Cost Multiplied by
				on_rate	life	date	life	Remaining Life	Year	Economic Life
2003	070	070.170.36700:Mains - Cathodi	35,294.12	2.8571%	35	2038	32	\$1,129,411.78	2006	1,235,294.14
2004	070	070.170.36700:Mains - Cathodi	25,355.71	2.8571%	35	2039	33	\$836,738.39		887,449.81
2005	070	070.170.36700:Mains - Cathodi	14,845.52	2.8571%	35	2040	34	\$504,747.65		519,593.17
2002	070	070.170.36701:Mains - Steel	19,122,644.08	2.8571%	35	2037	31	\$592,801,933.02		669,292,509.34
2003	070	070.170.36701:Mains - Steel	83,088.47	2.8571%	35	2038	32	\$2,658,830.89		2,908,096.30
2004	070	070.170.36701:Mains - Steel	2,288,532.12	2.8571%	35	2039	33	\$75,521,555.96		80,098,620.20
2002	070	070.170.37600:Mains - Cathodi	2,238,795.52	2.8571%	35	2037	31	\$69,402,657.20		78,357,839.28
2003	070	070.170.37600:Mains - Cathodi	143,528.53	2.8571%	35	2038	32	\$4,592,912.71		5,023,498.30
2004	070	070.170.37600:Mains - Cathodi	251,659.43	2.8571%	35	2039	33	\$8,304,760.75		8,808,079.61
2005	070	070.170.37600:Mains - Cathodi	155,881.13	2.8571%	35	2040	34	\$5,299,958.15		5,455,839.28
2006	070	070.170.37600:Mains - Cathodi	(19.51)	2.8571%	35	2041	35	(\$682.85)		(682.85)
2002	070	070.170.37601:Mains - Steel	48,643,140.25	2.8571%	35	2037	31	\$1,507,937,262.62		1,702,509,823.62
2003	070	070.170.37601:Mains - Steel	771,212.66	2.8571%	35	2038	32	\$24,678,803.77		26,992,441.75
2004	070	070.170.37601:Mains - Steel	1,431,925.82	2.8571%	35	2039	33	\$47,253,549.55		50,117,401.19
2005	070	070.170.37601:Mains - Steel	4,878,672.49	2.8571%	35	2040	34	\$165,874,856.12		170,753,528.61
2006	070	070.170.37601:Mains - Steel	79,003.99	2.8571%	35	2041	35	\$2,765,139.51		2,765,139.51
2000	070	070.170.37602:Mains - Plastic	1,978.01	2.8571%	35	2035	29	\$57,362.29		69,230.35
2002	070	070.170.37602:Mains - Plastic	44,509,929.03	2.8571%	35	2037	31	\$1,379,807,722.04		1,557,847,438.16
2003	070	070.170.37602:Mains - Plastic	4,342,871.38	2.8571%	35	2038	32	\$138,971,876.56		152,000,490.70
2004	070	070.170.37602:Mains - Plastic	4,941,053.22	2.8571%	35	2039	33	\$163,054,747.61		172,936,854.05
2005	070	070.170.37602:Mains - Plastic	4,368,586.82	2.8571%	35	2040	34	\$148,531,944.23		152,900,531.05
2006	070	070.170.37602:Mains - Plastic	2,023,590.57	2.8571%	35	2041	35	\$70,825,666.41		70,825,666.41
			140,351,569.36					\$4,410,811,754.36		4,912,304,681.98
									31.43	
									Weighted	
									Average	
									Life	
									Remaining	
										Average
										Economic
										Life
										35

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1997	080	080.190.37600:1010320: Mains	1,057,224.90	0.0000%	0	1997	1	\$1,057,224.90	2006	-
1998	080	080.190.37600:1010320: Mains	1,915,675.10	0.0000%	0	1998	1	\$1,915,675.10	-	-
1999	080	080.190.37600:1010320: Mains	10,498,862.91	0.0000%	0	1999	1	\$10,498,862.91	-	-
2000	080	080.190.37600:1010320: Mains	1,972,397.64	0.0000%	0	2000	1	\$1,972,397.64	-	-
2001	080	080.190.37600:1010320: Mains	29,792,616.77	0.0000%	0	2001	1	\$29,792,616.77	-	-
2002	080	080.190.37600:1010320: Mains	3,592,847.45	0.0000%	0	2002	1	\$3,592,847.45	-	-
1910	080	080.190.37600:Mains - Catholic	4.55	1.9600%	51	1961	1	\$4.55	232.14	232.14
1925	080	080.190.37600:Mains - Catholic	5,189.18	1.9600%	51	1976	1	\$5,189.18	264,754.08	264,754.08
1926	080	080.190.37600:Mains - Catholic	3,018.39	1.9600%	51	1977	1	\$3,018.39	153,999.49	153,999.49
1927	080	080.190.37600:Mains - Catholic	89,278.36	1.9600%	51	1978	1	\$89,278.36	4,555,018.37	4,555,018.37
1928	080	080.190.37600:Mains - Catholic	65,222.54	1.9600%	51	1979	1	\$65,222.54	3,327,680.61	3,327,680.61
1929	080	080.190.37600:Mains - Catholic	49,104.65	1.9600%	51	1980	1	\$49,104.65	2,505,339.29	2,505,339.29
1930	080	080.190.37600:Mains - Catholic	65.58	1.9600%	51	1981	1	\$65.58	3,345.92	3,345.92
1937	080	080.190.37600:Mains - Catholic	505.78	1.9600%	51	1988	1	\$505.78	25,805.10	25,805.10
1938	080	080.190.37600:Mains - Catholic	13,474.87	1.9600%	51	1989	1	\$13,474.87	687,493.37	687,493.37
1939	080	080.190.37600:Mains - Catholic	1,643.52	1.9600%	51	1990	1	\$1,643.52	83,853.06	83,853.06
1940	080	080.190.37600:Mains - Catholic	1.61	1.9600%	51	1991	1	\$1.61	82.14	82.14
1941	080	080.190.37600:Mains - Catholic	6.65	1.9600%	51	1992	1	\$6.65	339.29	339.29
1943	080	080.190.37600:Mains - Catholic	3,675.86	1.9600%	51	1994	1	\$3,675.86	187,543.88	187,543.88
1947	080	080.190.37600:Mains - Catholic	42.58	1.9600%	51	1998	1	\$42.58	2,172.45	2,172.45
1948	080	080.190.37600:Mains - Catholic	16,906.47	1.9600%	51	1999	1	\$16,906.47	862,575.00	862,575.00
1949	080	080.190.37600:Mains - Catholic	581.80	1.9600%	51	2000	1	\$581.80	29,683.67	29,683.67
1950	080	080.190.37600:Mains - Catholic	65,466.64	1.9600%	51	2001	1	\$65,466.64	3,340,134.69	3,340,134.69
1951	080	080.190.37600:Mains - Catholic	9,854.46	1.9600%	51	2002	1	\$9,854.46	502,778.57	502,778.57
1952	080	080.190.37600:Mains - Catholic	208.60	1.9600%	51	2003	1	\$208.60	10,642.86	10,642.86
1953	080	080.190.37600:Mains - Catholic	137.96	1.9600%	51	2004	1	\$137.96	7,038.78	7,038.78
1954	080	080.190.37600:Mains - Catholic	4.94	1.9600%	51	2005	1	\$4.94	252.04	252.04
1955	080	080.190.37600:Mains - Catholic	328.03	1.9600%	51	2006	0	\$6.69	16,736.22	16,736.22
1956	080	080.190.37600:Mains - Catholic	808.51	1.9600%	51	2007	1	\$825.01	41,250.51	41,250.51
1957	080	080.190.37600:Mains - Catholic	3,798.02	1.9600%	51	2008	2	\$7,673.55	193,776.53	193,776.53
1958	080	080.190.37600:Mains - Catholic	396.06	1.9600%	51	2009	3	\$1,196.26	20,207.14	20,207.14
1959	080	080.190.37600:Mains - Catholic	2,444.56	1.9600%	51	2010	4	\$9,828.13	124,722.45	124,722.45
1960	080	080.190.37600:Mains - Catholic	5,702,095.82	1.9600%	51	2011	5	\$28,626,848.40	290,923,256.12	290,923,256.12
1961	080	080.190.37600:Mains - Catholic	21,561.62	1.9600%	51	2012	6	\$129,809.75	1,100,082.65	1,100,082.65
1962	080	080.190.37600:Mains - Catholic	82,049.91	1.9600%	51	2013	7	\$576,023.86	4,186,219.90	4,186,219.90
1963	080	080.190.37600:Mains - Catholic	70,983.05	1.9600%	51	2014	8	\$569,313.03	3,621,584.18	3,621,584.18
1964	080	080.190.37600:Mains - Catholic	101,933.74	1.9600%	51	2015	9	\$919,483.94	5,200,701.02	5,200,701.02
1965	080	080.190.37600:Mains - Catholic	126,119.86	1.9600%	51	2016	10	\$1,263,772.47	6,434,686.73	6,434,686.73
1966	080	080.190.37600:Mains - Catholic	83,981.81	1.9600%	51	2017	11	\$925,513.82	4,284,786.22	4,284,786.22
1967	080	080.190.37600:Mains - Catholic	97,802.27	1.9600%	51	2018	12	\$1,175,623.20	4,989,911.73	4,989,911.73
1968	080	080.190.37600:Mains - Catholic	138,168.97	1.9600%	51	2019	13	\$1,798,016.38	7,049,437.24	7,049,437.24
1969	080	080.190.37600:Mains - Catholic	137,462.70	1.9600%	51	2020	14	\$1,927,283.16	7,013,403.06	7,013,403.06
1970	080	080.190.37600:Mains - Catholic	176,270.12	1.9600%	51	2021	15	\$2,647,649.15	8,993,373.47	8,993,373.47
1971	080	080.190.37600:Mains - Catholic	142,765.24	1.9600%	51	2022	16	\$2,287,157.42	7,283,940.82	7,283,940.82
1972	080	080.190.37600:Mains - Catholic	758,705.76	1.9600%	51	2023	17	\$12,913,481.71	38,709,477.55	38,709,477.55

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1973	080	080.190.37600:Mains - Catholic	791,460.97	1.9600%	51	2024	18	\$14,262,449.72		40,380,661.73
1974	080	080.190.37600:Mains - Catholic	1,234,074.58	1.9600%	51	2025	19	\$23,472,602.22		62,962,988.78
1975	080	080.190.37600:Mains - Catholic	692,895.47	1.9600%	51	2026	20	\$13,872,050.12		35,351,809.69
1976	080	080.190.37600:Mains - Catholic	705,812.72	1.9600%	51	2027	21	\$14,836,471.46		36,010,853.06
1977	080	080.190.37600:Mains - Catholic	942,833.00	1.9600%	51	2028	22	\$20,761,567.49		48,103,724.49
1978	080	080.190.37600:Mains - Catholic	843,512.22	1.9600%	51	2029	23	\$19,417,995.60		43,036,337.76
1979	080	080.190.37600:Mains - Catholic	863,304.38	1.9600%	51	2030	24	\$20,736,923.58		44,046,141.84
1980	080	080.190.37600:Mains - Catholic	1,034,533.43	1.9600%	51	2031	25	\$25,884,448.68		52,782,317.86
1981	080	080.190.37600:Mains - Catholic	936,068.07	1.9600%	51	2032	26	\$24,356,873.25		47,758,575.00
1982	080	080.190.37600:Mains - Catholic	1,369,807.47	1.9600%	51	2033	27	\$37,012,756.94		69,888,136.22
1983	080	080.190.37600:Mains - Catholic	1,189,250.13	1.9600%	51	2034	28	\$33,323,274.05		60,676,027.04
1984	080	080.190.37600:Mains - Catholic	1,459,072.11	1.9600%	51	2035	29	\$42,342,868.17		74,442,454.59
1985	080	080.190.37600:Mains - Catholic	1,136,529.85	1.9600%	51	2036	30	\$34,119,089.99		57,986,216.84
1986	080	080.190.37600:Mains - Catholic	1,073,304.43	1.9600%	51	2037	31	\$33,294,341.50		54,760,430.10
1987	080	080.190.37600:Mains - Catholic	4,037,030.43	1.9600%	51	2038	32	\$129,267,362.14		205,970,940.31
1988	080	080.190.37600:Mains - Catholic	564,027.06	1.9600%	51	2039	33	\$18,624,403.74		28,776,890.82
1989	080	080.190.37600:Mains - Catholic	234,080.58	1.9600%	51	2040	34	\$7,963,516.87		11,942,886.73
1990	080	080.190.37600:Mains - Catholic	539,254.47	1.9600%	51	2041	35	\$18,884,911.64		27,512,983.16
1991	080	080.190.37600:Mains - Catholic	513,574.20	1.9600%	51	2042	36	\$18,499,152.31		28,202,765.31
1992	080	080.190.37600:Mains - Catholic	614,928.92	1.9600%	51	2043	37	\$22,764,919.61		31,373,924.49
1993	080	080.190.37600:Mains - Catholic	1,515,406.13	1.9600%	51	2044	38	\$57,616,359.60		77,316,639.29
1994	080	080.190.37600:Mains - Catholic	1,283,301.90	1.9600%	51	2045	39	\$50,074,963.93		65,474,586.73
1995	080	080.190.37600:Mains - Catholic	685,074.41	1.9600%	51	2046	40	\$28,546,689.45		33,932,367.86
1996	080	080.190.37600:Mains - Catholic	695,914.32	1.9600%	51	2047	41	\$28,546,689.45		35,505,832.65
1997	080	080.190.37600:Mains - Catholic	620,465.16	1.9600%	51	2048	42	\$26,072,199.27		31,656,385.71
1998	080	080.190.37600:Mains - Catholic	2,096,577.33	1.9600%	51	2049	43	\$90,281,653.30		107,070,271.94
1999	080	080.190.37600:Mains - Catholic	9,311,671.82	1.9600%	51	2050	44	\$409,903,594.20		475,085,296.94
2000	080	080.190.37600:Mains - Catholic	12,532,168.03	1.9600%	51	2051	45	\$564,203,319.88		639,396,328.06
2001	080	080.190.37600:Mains - Catholic	13,412,142.66	1.9600%	51	2052	46	\$617,232,279.56		684,292,992.86
2002	080	080.190.37600:Mains - Catholic	13,070,430.28	1.9600%	51	2053	47	\$614,576,966.64		666,858,887.76
2003	080	080.190.37600:Mains - Catholic	10,336,090.44	1.9600%	51	2054	48	\$496,343,281.74		527,351,553.06
2004	080	080.190.37600:Mains - Catholic	19,253,773.67	1.9600%	51	2055	49	\$943,827,843.99		982,335,391.33
2005	080	080.190.37600:Mains - Catholic	7,955,356.43	1.9600%	51	2056	50	\$397,930,175.71		405,885,532.14
2006	080	080.190.37600:Mains - Catholic	2,904,916.42	1.9600%	51	2057	51	\$148,210,021.43		148,210,021.43
1913	080	080.190.37601:Mains - Steel	9,163.39	1.9600%	51	1984	1	\$9,163.39		467,519.90
1925	080	080.190.37601:Mains - Steel	234,015.91	1.9600%	51	1976	1	\$234,015.91		11,939,587.24
1926	080	080.190.37601:Mains - Steel	19,216.57	1.9600%	51	1977	1	\$19,216.57		980,437.24
1927	080	080.190.37601:Mains - Steel	92,173.30	1.9600%	51	1978	1	\$92,173.30		4,702,719.39
1928	080	080.190.37601:Mains - Steel	47,003.50	1.9600%	51	1979	1	\$47,003.50		2,398,137.76
1929	080	080.190.37601:Mains - Steel	180,403.01	1.9600%	51	1980	1	\$180,403.01		9,204,235.20
1931	080	080.190.37601:Mains - Steel	15,235.60	1.9600%	51	1982	1	\$15,235.60		777,326.53
1932	080	080.190.37601:Mains - Steel	10,903.49	1.9600%	51	1983	1	\$10,903.49		556,300.51
1940	080	080.190.37601:Mains - Steel	164.95	1.9600%	51	1991	1	\$164.95		8,415.82
1942	080	080.190.37601:Mains - Steel	839.21	1.9600%	51	1993	1	\$839.21		42,816.84
1943	080	080.190.37601:Mains - Steel	1,192.94	1.9600%	51	1994	1	\$1,192.94		60,864.29

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1945	080	080.190.37601:Mains - Steel	141.31	1.9600%	51	1996	1	\$141.31		7,209.69
1946	080	080.190.37601:Mains - Steel	7,293.01	1.9600%	51	1997	1	\$7,293.01		372,092.35
1947	080	080.190.37601:Mains - Steel	506.15	1.9600%	51	1998	1	\$506.15		25,823.98
1948	080	080.190.37601:Mains - Steel	3,708.65	1.9600%	51	1999	1	\$3,708.65		189,216.84
1949	080	080.190.37601:Mains - Steel	1,092,344.26	1.9600%	51	2000	1	\$1,092,344.26		55,731,850.00
1950	080	080.190.37601:Mains - Steel	3,795.18	1.9600%	51	2001	1	\$3,795.18		193,631.63
1951	080	080.190.37601:Mains - Steel	1,715.69	1.9600%	51	2002	1	\$1,715.69		87,535.20
1952	080	080.190.37601:Mains - Steel	369,142.06	1.9600%	51	2003	1	\$369,142.06		18,833,778.57
1953	080	080.190.37601:Mains - Steel	37,308.04	1.9600%	51	2004	1	\$37,308.04		1,903,471.43
1954	080	080.190.37601:Mains - Steel	26,468.13	1.9600%	51	2005	1	\$26,468.13		1,350,414.80
1955	080	080.190.37601:Mains - Steel	14,532.28	1.9600%	51	2006	0	\$296.58		741,442.86
1956	080	080.190.37601:Mains - Steel	5,836.21	1.9600%	51	2007	1	\$5,955.32		297,765.82
1957	080	080.190.37601:Mains - Steel	142,424.10	1.9600%	51	2008	2	\$287,754.81		7,266,535.71
1958	080	080.190.37601:Mains - Steel	204,902.88	1.9600%	51	2009	3	\$618,890.33		10,454,228.57
1959	080	080.190.37601:Mains - Steel	590,269.91	1.9600%	51	2010	4	\$2,373,125.96		30,115,811.73
1960	080	080.190.37601:Mains - Steel	14,141,748.41	1.9600%	51	2011	5	\$70,997,349.16		721,517,776.02
1961	080	080.190.37601:Mains - Steel	1,516,414.41	1.9600%	51	2012	6	\$9,129,433.69		77,368,082.14
1962	080	080.190.37601:Mains - Steel	2,865,242.47	1.9600%	51	2013	7	\$20,115,171.63		146,185,840.31
1963	080	080.190.37601:Mains - Steel	3,230,761.94	1.9600%	51	2014	8	\$25,912,029.44		164,834,792.86
1964	080	080.190.37601:Mains - Steel	3,286,607.89	1.9600%	51	2015	9	\$29,646,544.64		167,684,076.02
1965	080	080.190.37601:Mains - Steel	3,312,344.21	1.9600%	51	2016	10	\$33,191,040.96		168,997,153.57
1966	080	080.190.37601:Mains - Steel	2,645,777.23	1.9600%	51	2017	11	\$29,157,544.98		134,988,634.18
1967	080	080.190.37601:Mains - Steel	3,601,887.03	1.9600%	51	2018	12	\$43,296,152.26		183,769,746.43
1968	080	080.190.37601:Mains - Steel	7,735,219.17	1.9600%	51	2019	13	\$100,715,710.83		394,654,039.29
1969	080	080.190.37601:Mains - Steel	4,397,389.70	1.9600%	51	2020	14	\$61,653,198.45		224,356,617.35
1970	080	080.190.37601:Mains - Steel	2,346,373.73	1.9600%	51	2021	15	\$35,243,491.13		119,712,945.41
1971	080	080.190.37601:Mains - Steel	1,582,518.96	1.9600%	51	2022	16	\$25,352,599.67		80,740,763.27
1972	080	080.190.37601:Mains - Steel	1,502,030.82	1.9600%	51	2023	17	\$25,565,177.63		76,634,225.51
1973	080	080.190.37601:Mains - Steel	2,494,232.38	1.9600%	51	2024	18	\$44,947,085.54		127,256,754.08
1974	080	080.190.37601:Mains - Steel	1,759,986.97	1.9600%	51	2025	19	\$33,475,290.12		89,794,233.16
1975	080	080.190.37601:Mains - Steel	887,446.25	1.9600%	51	2026	20	\$17,767,036.15		45,277,869.90
1976	080	080.190.37601:Mains - Steel	577,009.17	1.9600%	51	2027	21	\$12,128,968.27		29,439,243.37
1977	080	080.190.37601:Mains - Steel	930,548.70	1.9600%	51	2028	22	\$20,491,062.19		47,476,974.49
1978	080	080.190.37601:Mains - Steel	1,648,298.53	1.9600%	51	2029	23	\$37,944,504.94		84,096,863.78
1979	080	080.190.37601:Mains - Steel	4,026,606.31	1.9600%	51	2030	24	\$96,720,727.08		205,439,097.45
1980	080	080.190.37601:Mains - Steel	2,959,693.37	1.9600%	51	2031	25	\$74,052,736.16		151,004,763.78
1981	080	080.190.37601:Mains - Steel	2,270,553.94	1.9600%	51	2032	26	\$59,080,740.28		115,844,588.78
1982	080	080.190.37601:Mains - Steel	4,056,662.00	1.9600%	51	2033	27	\$109,612,663.02		206,972,551.02
1983	080	080.190.37601:Mains - Steel	5,094,729.88	1.9600%	51	2034	28	\$142,756,410.72		259,935,197.96
1984	080	080.190.37601:Mains - Steel	5,901,739.81	1.9600%	51	2035	29	\$171,270,898.16		301,109,173.98
1985	080	080.190.37601:Mains - Steel	3,372,380.91	1.9600%	51	2036	30	\$101,240,251.40		172,060,250.51
1986	080	080.190.37601:Mains - Steel	2,087,082.26	1.9600%	51	2037	31	\$64,742,143.58		106,483,788.78
1987	080	080.190.37601:Mains - Steel	2,099,400.34	1.9600%	51	2038	32	\$67,223,655.78		107,112,262.24
1988	080	080.190.37601:Mains - Steel	2,408,843.08	1.9600%	51	2039	33	\$79,540,981.70		122,900,157.14
1989	080	080.190.37601:Mains - Steel	2,048,153.02	1.9600%	51	2040	34	\$69,679,001.72		104,497,603.06

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1990	080	080.190.37601:Mains - Steel	2,215,402.34	1.9600%	51	2041	35	\$77,584,294.19		113,030,731.63
1991	080	080.190.37601:Mains - Steel	7,510,325.85	1.9600%	51	2042	36	\$270,525,002.56		383,179,890.31
1992	080	080.190.37601:Mains - Steel	4,704,921.34	1.9600%	51	2043	37	\$174,178,108.38		240,047,007.14
1993	080	080.190.37601:Mains - Steel	4,198,050.53	1.9600%	51	2044	38	\$159,611,594.64		214,186,251.53
1994	080	080.190.37601:Mains - Steel	3,508,661.84	1.9600%	51	2045	39	\$136,909,417.10		179,013,359.18
1995	080	080.190.37601:Mains - Steel	9,696,858.24	1.9600%	51	2046	40	\$388,072,224.67		494,737,665.31
1996	080	080.190.37601:Mains - Steel	6,177,366.35	1.9600%	51	2047	41	\$253,398,089.05		315,171,752.55
1997	080	080.190.37601:Mains - Steel	3,517,721.03	1.9600%	51	2048	42	\$147,816,073.49		179,475,562.76
1998	080	080.190.37601:Mains - Steel	13,273,827.58	1.9600%	51	2049	43	\$571,046,480.38		677,236,101.02
1999	080	080.190.37601:Mains - Steel	8,804,907.82	1.9600%	51	2050	44	\$387,595,636.08		448,229,990.82
2000	080	080.190.37601:Mains - Steel	8,879,579.87	1.9600%	51	2051	45	\$399,762,310.07		453,039,789.29
2001	080	080.190.37601:Mains - Steel	2,364,671.29	1.9600%	51	2052	46	\$108,823,137.94		120,646,494.39
2002	080	080.190.37601:Mains - Steel	3,271,689.71	1.9600%	51	2053	47	\$153,836,185.55		166,922,944.39
2003	080	080.190.37601:Mains - Steel	6,747,281.72	1.9600%	51	2054	48	\$324,007,222.19		344,249,067.35
2004	080	080.190.37601:Mains - Steel	4,787,625.84	1.9600%	51	2055	49	\$234,691,372.81		244,266,624.49
2005	080	080.190.37601:Mains - Steel	22,797,954.63	1.9600%	51	2056	50	\$1,140,362,995.88		1,163,160,950.51
2006	080	080.190.37601:Mains - Steel	17,770,215.53	1.9600%	51	2057	51	\$906,643,649.49		906,643,649.49
1960	080	080.190.37602:Mains - Plastic	28,352,694.06	1.9600%	51	2011	5	\$142,342,096.71		1,446,566,023.47
1961	080	080.190.37602:Mains - Plastic	18,101.69	1.9600%	51	2012	6	\$108,979.56		923,555.61
1962	080	080.190.37602:Mains - Plastic	535.76	1.9600%	51	2013	7	\$3,761.25		27,334.69
1963	080	080.190.37602:Mains - Plastic	1,308.26	1.9600%	51	2014	8	\$10,492.78		66,747.96
1965	080	080.190.37602:Mains - Plastic	428.40	1.9600%	51	2016	10	\$4,292.74		21,857.14
1966	080	080.190.37602:Mains - Plastic	30,413.67	1.9600%	51	2017	11	\$335,171.06		1,551,717.86
1967	080	080.190.37602:Mains - Plastic	151,177.94	1.9600%	51	2018	12	\$1,817,220.54		7,713,160.20
1968	080	080.190.37602:Mains - Plastic	20,214,321.32	1.9600%	51	2019	13	\$263,196,714.33		1,031,342,924.49
1969	080	080.190.37602:Mains - Plastic	3,151,953.32	1.9600%	51	2020	14	\$44,191,672.06		160,813,944.90
1970	080	080.190.37602:Mains - Plastic	2,480,838.09	1.9600%	51	2021	15	\$37,263,200.70		126,573,371.94
1971	080	080.190.37602:Mains - Plastic	2,980,974.80	1.9600%	51	2022	16	\$47,756,433.02		152,090,551.02
1972	080	080.190.37602:Mains - Plastic	4,800,316.67	1.9600%	51	2023	17	\$81,703,349.04		244,914,115.82
1973	080	080.190.37602:Mains - Plastic	6,782,398.83	1.9600%	51	2024	18	\$122,221,595.24		346,040,756.63
1974	080	080.190.37602:Mains - Plastic	6,605,738.46	1.9600%	51	2025	19	\$125,643,841.73		337,027,472.45
1975	080	080.190.37602:Mains - Plastic	3,993,165.19	1.9600%	51	2026	20	\$79,944,796.97		203,732,917.86
1976	080	080.190.37602:Mains - Plastic	4,516,118.86	1.9600%	51	2027	21	\$94,930,661.75		230,414,227.55
1977	080	080.190.37602:Mains - Plastic	6,512,649.47	1.9600%	51	2028	22	\$143,411,199.55		332,278,034.18
1978	080	080.190.37602:Mains - Plastic	8,394,295.15	1.9600%	51	2029	23	\$193,240,100.60		428,280,364.80
1979	080	080.190.37602:Mains - Plastic	8,795,278.39	1.9600%	51	2030	24	\$211,266,176.84		448,738,693.37
1980	080	080.190.37602:Mains - Plastic	10,006,778.75	1.9600%	51	2031	25	\$250,373,688.72		510,549,936.22
1981	080	080.190.37602:Mains - Plastic	15,877,283.86	1.9600%	51	2032	26	\$413,133,406.56		810,065,503.06
1982	080	080.190.37602:Mains - Plastic	13,294,895.33	1.9600%	51	2033	27	\$359,233,498.30		678,310,986.22
1983	080	080.190.37602:Mains - Plastic	15,516,261.37	1.9600%	51	2034	28	\$434,771,976.76		791,645,988.27
1984	080	080.190.37602:Mains - Plastic	19,151,668.16	1.9600%	51	2035	29	\$555,789,227.01		977,125,926.53
1985	080	080.190.37602:Mains - Plastic	19,585,727.62	1.9600%	51	2036	30	\$587,971,537.33		999,271,817.35
1986	080	080.190.37602:Mains - Plastic	12,859,222.97	1.9600%	51	2037	31	\$398,898,345.19		656,082,804.59
1987	080	080.190.37602:Mains - Plastic	11,621,665.50	1.9600%	51	2038	32	\$372,130,472.85		592,942,117.35
1988	080	080.190.37602:Mains - Plastic	13,388,817.08	1.9600%	51	2039	33	\$442,104,204.80		683,102,912.24

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1989	080	080.190.37602:Mains - Plastic	12,173,210.27	1.9600%	51	2040	34	\$414,137,582.04		621,082,156.63
1990	080	080.190.37602:Mains - Plastic	13,159,899.81	1.9600%	51	2041	35	\$460,865,062.73		671,423,459.69
1991	080	080.190.37602:Mains - Plastic	11,090,569.01	1.9600%	51	2042	36	\$399,486,822.50		565,845,357.65
1992	080	080.190.37602:Mains - Plastic	15,652,566.09	1.9600%	51	2043	37	\$579,464,385.45		798,600,310.71
1993	080	080.190.37602:Mains - Plastic	24,484,284.10	1.9600%	51	2044	38	\$930,902,475.07		1,249,198,168.37
1994	080	080.190.37602:Mains - Plastic	32,088,897.82	1.9600%	51	2045	39	\$1,252,121,890.45		1,637,188,664.29
1995	080	080.190.37602:Mains - Plastic	27,958,872.98	1.9600%	51	2046	40	\$1,118,925,508.44		1,426,473,111.22
1996	080	080.190.37602:Mains - Plastic	30,974,888.28	1.9600%	51	2047	41	\$1,270,602,560.06		1,580,351,442.86
1997	080	080.190.37602:Mains - Plastic	33,623,667.09	1.9600%	51	2048	42	\$1,412,880,215.07		1,715,493,218.88
1998	080	080.190.37602:Mains - Plastic	37,973,600.36	1.9600%	51	2049	43	\$1,633,639,786.92		1,937,428,589.80
1999	080	080.190.37602:Mains - Plastic	65,191,361.22	1.9600%	51	2050	44	\$2,869,750,329.62		3,326,089,858.16
2000	080	080.190.37602:Mains - Plastic	37,818,219.06	1.9600%	51	2051	45	\$1,702,591,658.09		1,929,500,972.45
2001	080	080.190.37602:Mains - Plastic	33,326,210.34	1.9600%	51	2052	46	\$1,533,685,802.38		1,700,316,854.08
2002	080	080.190.37602:Mains - Plastic	23,220,856.46	1.9600%	51	2053	47	\$1,091,854,148.65		1,184,737,574.49
2003	080	080.190.37602:Mains - Plastic	13,576,167.73	1.9600%	51	2054	48	\$651,933,115.69		692,661,618.88
2004	080	080.190.37602:Mains - Plastic	24,768,438.92	1.9600%	51	2055	49	\$1,214,158,985.43		1,263,695,863.27
2005	080	080.190.37602:Mains - Plastic	31,562,810.65	1.9600%	51	2056	50	\$1,578,784,671.49		1,610,347,482.14
2006	080	080.190.37602:Mains - Plastic	25,275,800.01	1.9600%	51	2057	51	\$1,289,581,633.16		1,289,581,633.16
			1,136,363,112.60					\$39,512,186,303.15	34.77	55,486,402,440.31
									Weighted Average Life	Average Economic Life
									Life	Remaining

Atmos Energy Corporation
Mains - Weighted Average Life Remaining

Company	Division	Years Remaining	{a}	# of connection points	{b}	\$400/connection	{c}	PV @ 6.46%	{d}	Avg Life	{a}	PV of Cost at Inception date	Accum Depr at 9/30/06	ARO Cost 9/30/06 NBV
180	Atmos Pipeline-Texas	49.67		618		\$	247,200	\$11,033		69.93		\$3,104	(\$899)	\$2,205

FIN 47 Adoption Journal Entries

As the PV of the ARO for Atmos Pipeline-Texas is insignificant (\$11K), no entry for APT will be recorded.

- {a} Year remaining and average life calculated based on vintage year and economic life from mains detail obtained from the Plant Accounting Department.
- {b} Number of connection points obtained from Gas Measurement.
- {c} Assumed cost to cut and cap based on \$187.5 per cut and cap for utility increased to \$400 an increase in the diameter of pipe.
- {d} Discount rate obtained from Treasury department based on 30 year US Treasury rate adjusted for company-specific risk premium.

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1910	180	180.700.36700:Mains - Catholic	3,980.07	1.4300%	70	1980	1	\$3,980.07	2006	278,326.57
1911	180	180.700.36700:Mains - Catholic	25,611.62	1.4300%	70	1981	1	\$25,611.62		1,791,022.38
1913	180	180.700.36700:Mains - Catholic	275,414.07	1.4300%	70	1983	1	\$275,414.07		19,259,725.17
1916	180	180.700.36700:Mains - Catholic	220,972.14	1.4300%	70	1986	1	\$220,972.14		15,452,597.20
1918	180	180.700.36700:Mains - Catholic	62,284.53	1.4300%	70	1988	1	\$62,284.53		4,355,561.54
1920	180	180.700.36700:Mains - Catholic	271,672.75	1.4300%	70	1990	1	\$271,672.75		18,998,094.41
1921	180	180.700.36700:Mains - Catholic	8,040.24	1.4300%	70	1991	1	\$8,040.24		562,254.55
1922	180	180.700.36700:Mains - Catholic	20,989.72	1.4300%	70	1992	1	\$20,989.72		1,467,812.59
1923	180	180.700.36700:Mains - Catholic	23,392.70	1.4300%	70	1993	1	\$23,392.70		1,635,853.15
1925	180	180.700.36700:Mains - Catholic	26,000.46	1.4300%	70	1995	1	\$26,000.46		1,818,213.99
1926	180	180.700.36700:Mains - Catholic	34,261.36	1.4300%	70	1996	1	\$34,261.36		2,395,899.30
1927	180	180.700.36700:Mains - Catholic	1,548,031.53	1.4300%	70	1997	1	\$1,548,031.53		108,253,953.15
1928	180	180.700.36700:Mains - Catholic	311,766.90	1.4300%	70	1998	1	\$311,766.90		21,801,881.12
1929	180	180.700.36700:Mains - Catholic	2,434,155.62	1.4300%	70	1999	1	\$2,434,155.62		170,220,672.73
1930	180	180.700.36700:Mains - Catholic	26,202.22	1.4300%	70	2000	1	\$26,202.22		1,832,323.08
1932	180	180.700.36700:Mains - Catholic	294.25	1.4300%	70	2002	1	\$294.25		20,576.92
1935	180	180.700.36700:Mains - Catholic	349,335.91	1.4300%	70	2005	1	\$349,335.91		24,429,084.62
1936	180	180.700.36700:Mains - Catholic	1,122.93	1.4300%	70	2006	1	\$1,122.93		78,526.57
1937	180	180.700.36700:Mains - Catholic	80.86	1.4300%	70	2007	1	\$75.21		5,654.55
1938	180	180.700.36700:Mains - Catholic	420,509.72	1.4300%	70	2008	2	\$811,613.17		29,406,274.13
1940	180	180.700.36700:Mains - Catholic	969,232.33	1.4300%	70	2010	4	\$3,809,150.84		67,778,484.62
1941	180	180.700.36700:Mains - Catholic	1,048,998.78	1.4300%	70	2011	5	\$5,171,637.34		73,366,558.04
1942	180	180.700.36700:Mains - Catholic	2,284,597.47	1.4300%	70	2012	6	\$13,547,822.76		159,762,060.84
1943	180	180.700.36700:Mains - Catholic	161.07	1.4300%	70	2013	7	\$1,116.23		11,263.64
1944	180	180.700.36700:Mains - Catholic	184,111.40	1.4300%	70	2014	8	\$1,460,016.28		12,874,923.08
1945	180	180.700.36700:Mains - Catholic	12,366.41	1.4300%	70	2015	9	\$110,432.91		864,783.92
1946	180	180.700.36700:Mains - Catholic	177,448.77	1.4300%	70	2016	10	\$1,762,078.70		12,409,004.90
1947	180	180.700.36700:Mains - Catholic	213,538.79	1.4300%	70	2017	11	\$2,333,993.91		14,932,782.52
1948	180	180.700.36700:Mains - Catholic	2,518,498.94	1.4300%	70	2018	12	\$30,045,868.47		176,118,806.99
1949	180	180.700.36700:Mains - Catholic	3,999,656.42	1.4300%	70	2019	13	\$51,715,837.21		279,696,253.15
1950	180	180.700.36700:Mains - Catholic	3,109,579.90	1.4300%	70	2020	14	\$43,316,665.46		217,453,139.86
1951	180	180.700.36700:Mains - Catholic	369,976.87	1.4300%	70	2021	15	\$5,523,780.54		25,872,508.39
1952	180	180.700.36700:Mains - Catholic	983,311.33	1.4300%	70	2022	16	\$15,664,218.25		68,763,030.07
1953	180	180.700.36700:Mains - Catholic	2,164,967.99	1.4300%	70	2023	17	\$36,653,059.47		151,396,362.94
1954	180	180.700.36700:Mains - Catholic	1,103,511.31	1.4300%	70	2024	18	\$19,786,034.96		77,168,623.08
1955	180	180.700.36700:Mains - Catholic	1,578,938.86	1.4300%	70	2025	19	\$29,889,423.04		110,415,304.90
1956	180	180.700.36700:Mains - Catholic	1,068,615.61	1.4300%	70	2026	20	\$21,297,583.84		74,728,364.34
1957	180	180.700.36700:Mains - Catholic	1,570,481.39	1.4300%	70	2027	21	\$32,870,285.32		109,823,873.43
1958	180	180.700.36700:Mains - Catholic	3,565,129.33	1.4300%	70	2028	22	\$78,183,535.52		249,309,743.36
1959	180	180.700.36700:Mains - Catholic	2,177,921.37	1.4300%	70	2029	23	\$49,939,889.32		152,302,193.71
1960	180	180.700.36700:Mains - Catholic	846,929.60	1.4300%	70	2030	24	\$20,267,084.55		59,225,846.15
1961	180	180.700.36700:Mains - Catholic	1,929,780.53	1.4300%	70	2031	25	\$48,109,563.56		134,949,687.41
1962	180	180.700.36700:Mains - Catholic	3,588,031.51	1.4300%	70	2032	26	\$93,037,907.97		250,911,294.41

vintage	BU	depr_group	accum_cost	depreciate on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1963	180	180.700.36700:Mains - Catholic	4,979,670.94	1.4300%	70	2033	27	\$134,102,886.64		348,228,737.06
1964	180	180.700.36700:Mains - Catholic	3,127,688.88	1.4300%	70	2034	28	\$87,356,569.14		218,719,502.10
1965	180	180.700.36700:Mains - Catholic	4,094,652.80	1.4300%	70	2035	29	\$118,458,591.84		286,339,356.64
1966	180	180.700.36700:Mains - Catholic	2,994,560.47	1.4300%	70	2036	30	\$89,627,404.28		209,409,823.08
1967	180	180.700.36700:Mains - Catholic	25,991,624.92	1.4300%	70	2037	31	\$803,922,776.37		1,817,596,148.25
1968	180	180.700.36700:Mains - Catholic	1,227,115.77	1.4300%	70	2038	32	\$39,181,892.35		85,812,291.61
1969	180	180.700.36700:Mains - Catholic	4,959,097.54	1.4300%	70	2039	33	\$163,303,428.78		346,790,037.76
1970	180	180.700.36700:Mains - Catholic	7,488,290.50	1.4300%	70	2040	34	\$254,078,220.32		523,656,678.32
1971	180	180.700.36700:Mains - Catholic	4,314,328.11	1.4300%	70	2041	35	\$150,899,782.58		301,701,266.43
1972	180	180.700.36700:Mains - Catholic	61,972,811.26	1.4300%	70	2042	36	\$2,226,687,442.33		4,333,763,025.17
1973	180	180.700.36700:Mains - Catholic	5,001,341.17	1.4300%	70	2043	37	\$184,699,879.15		349,744,137.76
1974	180	180.700.36700:Mains - Catholic	2,943,735.95	1.4300%	70	2044	38	\$111,656,110.44		205,855,660.84
1975	180	180.700.36700:Mains - Catholic	4,418,885.91	1.4300%	70	2045	39	\$172,027,537.49		309,013,000.70
1976	180	180.700.36700:Mains - Catholic	3,071,728.10	1.4300%	70	2046	40	\$122,654,317.84		214,806,160.84
1977	180	180.700.36700:Mains - Catholic	3,695,077.71	1.4300%	70	2047	41	\$151,239,789.07		258,397,042.66
1978	180	180.700.36700:Mains - Catholic	1,015,465.22	1.4300%	70	2048	42	\$42,578,527.69		71,011,553.85
1979	180	180.700.36700:Mains - Catholic	3,607,443.23	1.4300%	70	2049	43	\$154,867,790.13		252,268,757.34
1980	180	180.700.36700:Mains - Catholic	1,859,627.21	1.4300%	70	2050	44	\$81,693,553.38		130,043,860.84
1981	180	180.700.36700:Mains - Catholic	5,215,484.53	1.4300%	70	2051	45	\$234,332,084.65		364,719,197.90
1982	180	180.700.36700:Mains - Catholic	2,206,770.06	1.4300%	70	2052	46	\$101,357,103.18		154,319,584.62
1983	180	180.700.36700:Mains - Catholic	1,721,692.41	1.4300%	70	2053	47	\$80,799,145.20		120,398,070.63
1984	180	180.700.36700:Mains - Catholic	3,222,456.68	1.4300%	70	2054	48	\$154,452,574.02		225,346,620.98
1985	180	180.700.36700:Mains - Catholic	7,164,814.41	1.4300%	70	2055	49	\$350,574,870.12		501,035,972.73
1986	180	180.700.36700:Mains - Catholic	2,545,282.16	1.4300%	70	2056	50	\$127,086,116.24		177,991,759.44
1987	180	180.700.36700:Mains - Catholic	21,570,860.28	1.4300%	70	2057	51	\$1,098,605,422.51		1,508,451,767.83
1988	180	180.700.36700:Mains - Catholic	8,205,746.26	1.4300%	70	2058	52	\$426,124,977.11		573,828,409.79
1989	180	180.700.36700:Mains - Catholic	10,559,764.28	1.4300%	70	2059	53	\$558,929,061.79		738,445,054.55
1990	180	180.700.36700:Mains - Catholic	24,713,609.67	1.4300%	70	2060	54	\$1,332,806,697.73		1,728,224,452.45
1991	180	180.700.36700:Mains - Catholic	15,493,854.30	1.4300%	70	2061	55	\$851,078,500.19		1,083,486,314.69
1992	180	180.700.36700:Mains - Catholic	13,963,769.49	1.4300%	70	2062	56	\$780,994,604.06		976,487,376.92
1993	180	180.700.36700:Mains - Catholic	12,747,726.61	1.4300%	70	2063	57	\$725,728,967.36		891,449,413.29
1994	180	180.700.36700:Mains - Catholic	19,349,943.78	1.4300%	70	2064	58	\$1,120,943,596.32		1,353,142,921.68
1995	180	180.700.36700:Mains - Catholic	7,741,575.76	1.4300%	70	2065	59	\$456,211,600.91		541,368,934.27
1996	180	180.700.36700:Mains - Catholic	15,851,219.03	1.4300%	70	2066	60	\$949,964,664.94		1,108,476,855.24
1997	180	180.700.36700:Mains - Catholic	3,826,626.32	1.4300%	70	2067	61	\$233,156,609.27		267,596,246.15
1998	180	180.700.36700:Mains - Catholic	13,539,234.07	1.4300%	70	2068	62	\$838,485,712.75		946,799,585.31
1999	180	180.700.36700:Mains - Catholic	11,839,475.07	1.4300%	70	2069	63	\$745,058,994.09		827,935,319.58
2000	180	180.700.36700:Mains - Catholic	18,964,868.30	1.4300%	70	2070	64	\$1,212,425,356.63		1,326,214,566.43
2001	180	180.700.36700:Mains - Catholic	8,529,251.10	1.4300%	70	2071	65	\$553,804,870.37		596,451,125.87
2002	180	180.700.36700:Mains - Catholic	13,333,762.55	1.4300%	70	2072	66	\$879,095,897.35		932,430,947.55
2003	180	180.700.36700:Mains - Catholic	10,853,373.24	1.4300%	70	2073	67	\$726,417,029.93		758,977,149.65
2004	180	180.700.36700:Mains - Catholic	20,547,073.74	1.4300%	70	2074	68	\$1,395,764,156.02		1,436,858,303.50
2005	180	180.700.36700:Mains - Catholic	22,047,711.89	1.4300%	70	2075	69	\$1,519,750,322.38		1,541,798,034.27

vintage	BU	depr_group	accum_cost	depreciat on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
2006	180	180.700.36700:Mains - Cathodic	565,305.04	1.4300%	70	2076	70	\$39,531,820.98		39,531,820.98
1936	180	180.700.36701:Mains - Steel	18,251.46	1.4300%	70	2006	1	\$18,251.46		1,276,325.87
1937	180	180.700.36701:Mains - Steel	1,134.00	1.4300%	70	2007	1	\$1,054.70		79,300.70
1940	180	180.700.36701:Mains - Steel	2,009.35	1.4300%	70	2010	4	\$7,896.89		140,513.99
1942	180	180.700.36701:Mains - Steel	4,485.39	1.4300%	70	2012	6	\$26,598.68		313,663.64
1944	180	180.700.36701:Mains - Steel	12,228.59	1.4300%	70	2014	8	\$96,973.57		855,146.15
1945	180	180.700.36701:Mains - Steel	887.32	1.4300%	70	2015	9	\$7,923.83		62,050.35
1946	180	180.700.36701:Mains - Steel	2,485.77	1.4300%	70	2016	10	\$24,683.87		173,830.07
1950	180	180.700.36701:Mains - Steel	47,713.56	1.4300%	70	2020	14	\$664,653.23		3,336,612.59
1951	180	180.700.36701:Mains - Steel	678.54	1.4300%	70	2021	15	\$10,130.65		47,450.35
1952	180	180.700.36701:Mains - Steel	34,135.85	1.4300%	70	2022	16	\$543,786.48		2,387,122.38
1953	180	180.700.36701:Mains - Steel	57,340.54	1.4300%	70	2023	17	\$970,779.35		4,009,827.97
1954	180	180.700.36701:Mains - Steel	8,920.36	1.4300%	70	2024	18	\$159,942.68		623,801.40
1955	180	180.700.36701:Mains - Steel	3,186.17	1.4300%	70	2025	19	\$60,314.42		222,809.09
1956	180	180.700.36701:Mains - Steel	9,750.39	1.4300%	70	2026	20	\$194,325.95		681,845.45
1957	180	180.700.36701:Mains - Steel	4,657.04	1.4300%	70	2027	21	\$97,472.17		325,667.13
1958	180	180.700.36701:Mains - Steel	6,341.58	1.4300%	70	2028	22	\$139,071.29		443,467.13
1959	180	180.700.36701:Mains - Steel	10,764.37	1.4300%	70	2029	23	\$246,827.76		752,753.15
1960	180	180.700.36701:Mains - Steel	6,850.16	1.4300%	70	2030	24	\$163,924.81		479,032.17
1961	180	180.700.36701:Mains - Steel	6,319.61	1.4300%	70	2031	25	\$157,548.32		441,930.77
1962	180	180.700.36701:Mains - Steel	708.06	1.4300%	70	2032	26	\$18,360.05		49,514.69
1963	180	180.700.36701:Mains - Steel	119.27	1.4300%	70	2033	27	\$3,211.95		8,340.56
1964	180	180.700.36701:Mains - Steel	2,131.54	1.4300%	70	2034	28	\$59,534.06		149,058.74
1965	180	180.700.36701:Mains - Steel	106,616.08	1.4300%	70	2035	29	\$3,084,410.65		7,455,669.93
1966	180	180.700.36701:Mains - Steel	25,905.71	1.4300%	70	2036	30	\$775,359.71		1,811,588.11
1967	180	180.700.36701:Mains - Steel	23,905.73	1.4300%	70	2037	31	\$739,405.90		1,671,729.37
1968	180	180.700.36701:Mains - Steel	82,805.76	1.4300%	70	2038	32	\$2,643,993.71		5,790,612.59
1969	180	180.700.36701:Mains - Steel	4,179.36	1.4300%	70	2039	33	\$137,626.62		292,262.94
1970	180	180.700.36701:Mains - Steel	3,119.36	1.4300%	70	2040	34	\$105,840.10		218,137.06
1971	180	180.700.36701:Mains - Steel	465.84	1.4300%	70	2041	35	\$16,271.82		32,576.22
1972	180	180.700.36701:Mains - Steel	277.19	1.4300%	70	2042	36	\$9,959.46		19,383.92
1973	180	180.700.36701:Mains - Steel	10,748.40	1.4300%	70	2043	37	\$396,939.16		751,636.36
1974	180	180.700.36701:Mains - Steel	249.97	1.4300%	70	2044	38	\$9,481.38		17,480.42
1975	180	180.700.36701:Mains - Steel	3,635.57	1.4300%	70	2045	39	\$141,532.99		254,235.66
1976	180	180.700.36701:Mains - Steel	168.46	1.4300%	70	2046	40	\$6,726.62		11,780.42
1977	180	180.700.36701:Mains - Steel	4,093.94	1.4300%	70	2047	41	\$167,565.25		286,289.51
1978	180	180.700.36701:Mains - Steel	61,549.19	1.4300%	70	2048	42	\$2,580,761.84		4,304,139.16
1979	180	180.700.36701:Mains - Steel	44,349.27	1.4300%	70	2049	43	\$1,903,917.26		3,101,347.55
1980	180	180.700.36701:Mains - Steel	21,878.26	1.4300%	70	2050	44	\$961,113.49		1,529,948.25
1981	180	180.700.36701:Mains - Steel	274,229.35	1.4300%	70	2051	45	\$12,321,143.87		19,176,877.62
1982	180	180.700.36701:Mains - Steel	13,393.37	1.4300%	70	2052	46	\$615,158.42		936,599.30
1983	180	180.700.36701:Mains - Steel	9,969.69	1.4300%	70	2053	47	\$467,878.25		697,181.12
1984	180	180.700.36701:Mains - Steel	2,713.43	1.4300%	70	2054	48	\$130,054.89		189,750.35

vintage	BU	depr_group	accum_cost	depreciati on_rate	economic life	mortality date	remaining life	Cost Multiplied by Remaining Life	Fiscal Year	Cost Multiplied by Economic Life
1985	180	180.700.36701:Mains - Steel	23,005.92	1.4300%	70	2055	49	\$1,125,681.27		1,608,805.59
1986	180	180.700.36701:Mains - Steel	3,233.85	1.4300%	70	2056	50	\$161,466.36		226,143.36
1987	180	180.700.36701:Mains - Steel	532.18	1.4300%	70	2057	51	\$27,103.96		37,215.38
1988	180	180.700.36701:Mains - Steel	3,116,842.68	1.4300%	70	2058	52	\$161,857,858.33		217,961,026.57
1992	180	180.700.36701:Mains - Steel	3,546.10	1.4300%	70	2062	56	\$198,333.62		247,979.02
1993	180	180.700.36701:Mains - Steel	2,537.03	1.4300%	70	2063	57	\$144,433.30		177,414.69
1994	180	180.700.36701:Mains - Steel	294.22	1.4300%	70	2064	58	\$17,044.19		20,574.83
1995	180	180.700.36701:Mains - Steel	246.32	1.4300%	70	2065	59	\$14,515.65		17,225.17
1996	180	180.700.36701:Mains - Steel	7,235.83	1.4300%	70	2066	60	\$433,643.80		506,002.10
1998	180	180.700.36701:Mains - Steel	73,705.37	1.4300%	70	2068	62	\$4,564,578.72		5,154,221.68
2002	180	180.700.36701:Mains - Steel	48,124.14	1.4300%	70	2072	66	\$3,172,827.92		3,365,324.48
2003	180	180.700.36701:Mains - Steel	15,867.39	1.4300%	70	2073	67	\$1,062,005.52		1,109,607.69
2004	180	180.700.36701:Mains - Steel	3,901,082.59	1.4300%	70	2074	68	\$265,000,813.14		272,802,978.32
2005	180	180.700.36701:Mains - Steel	21,294,540.62	1.4300%	70	2075	69	\$1,467,834,174.07		1,489,128,714.69
2006	180	180.700.36701:Mains - Steel	19,890,443.64	1.4300%	70	2076	70	\$1,390,940,114.69		1,390,940,114.69
			533,930,893.03					26,520,712,461.82	49.67	37,337,824,687.41
									Weighted Average Life	69.93 Average Economic Life
									Remaining	

Federal Reserve Statistical Release



H.15

Selected Interest Rates (Daily)

Skip to Content

Release Date: September 20, 2006

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The weekly release is posted on Monday. Daily updates of the weekly release are posted Tuesday through Friday on this site. If Monday is a holiday, the weekly release will be posted on Tuesday after the holiday and the daily update will not be posted on that Tuesday.

*Note: Discount rates provided by
Stephanie Castle, Assistant Treasurer.*

FEDERAL RESERVE STATISTICAL RELEASE

H.15 DAILY UPDATE: WEB RELEASE ONLY
SELECTED INTEREST RATES
For use at 4:15 p.m. Eastern Time

Yields in percent per annum

September 20, 2006

Instruments	2006 Sep 18	2006 Sep 19
Federal funds (effective) 1 2 3	5.23	5.21
Commercial Paper 3 4 5		
Nonfinancial	5.20	5.20
1-month	5.18	5.21
2-month	5.22	5.21
3-month		
Financial	5.25	5.25
1-month	5.25	5.26
2-month	5.26	5.25
3-month		
CDs (secondary market) 3 6	5.29	5.29
1-month	5.35	5.34
3-month	5.40	5.36
6-month		
Eurodollar deposits (London) 3 7	5.33	5.33
1-month	5.39	5.39
3-month	5.42	5.42
6-month	8.25	8.25
Bank prime loan 2 3 8	6.25	6.25
Discount window primary credit 2 9		
U.S. government securities		
Treasury bills (secondary market) 3 4	4.66	4.64
4-week	4.82	4.82
3-month	4.92	4.90
6-month		
Treasury constant maturities		
Nominal 10	4.76	4.72
1-month	4.94	4.94
3-month	5.12	5.09
6-month	5.04	4.99
1-year	4.88	4.79
2-year		

3-year	4.80	4.72
5-year	4.77	4.69
7-year	4.78	4.69
10-year	4.81	4.74
20-year	5.01	4.94
30-year	4.93	4.86
Inflation indexed 11		
5-year	2.46	2.42
7-year	2.43	2.38
10-year	2.39	2.35
20-year	2.37	2.33
Inflation-indexed long-term average 12	2.33	2.28
Interest rate swaps 13		
1-year	5.47	5.42
2-year	5.32	5.25
3-year	5.27	5.19
4-year	5.28	5.19
5-year	5.29	5.20
7-year	5.33	5.24
10-year	5.38	5.30
30-year	5.48	5.40
Corporate bonds		
Moody's seasoned		
Aaa 14	5.59	5.52
Baa	6.49	6.43
State & local bonds 15		
Conventional mortgages 16		

$$+115\frac{1}{3} = 5.89$$

$$+160\frac{0}{3} = 6.46$$

Note: As the majority of Atmos
Mains have an economic life
of 30 years or greater, Atmos
will utilize the 30 year treasury
plus the company specific spread.

Footnotes

1. The daily effective federal funds rate is a weighted average of rates on brokered trades.
2. Weekly figures are averages of 7 calendar days ending on Wednesday of the current week; monthly figures include each calendar day in the month.
3. Annualized using a 360-day year or bank interest.
4. On a discount basis.
5. Interest rates interpolated from data on certain commercial paper trades settled by The Depository Trust Company. The trades represent sales of commercial paper by dealers or direct issuers to investors (that is, the offer side). The 1-, 2-, and 3-month rates are equivalent 30-, 60-, and 90-day dates reported on the Board's Commercial Paper Web page (www.federalreserve.gov/releases/cp/).
6. An average of dealer bid rates on nationally traded certificates of deposit.
7. Bid rates for Eurodollar deposits collected around 9:30 a.m. Eastern time.
8. Rate posted by a majority of top 25 (by assets in domestic offices) insured U.S.-chartered commercial banks. Prime is one of several base rates used by banks to price short-term business loans.
9. The rate charged for discounts made and advances extended under the Federal Reserve's primary credit discount window program, which became effective January 9, 2003. This rate replaces the adjustment credit, which was discontinued after January 8, 2003. For further information, see www.federalreserve.gov/boarddocs/press/bcreg/2002/200210312/default.htm. The rate reported is for the Federal Reserve Bank of New York. Historical series for the rate on adjustment credit as well as the rate on primary credit are available at www.federalreserve.gov/releases/h15/data/

Note: Cost worksheet received from Mike Rawlings, Mid-States Senior Engineer.

1

Atmos Energy: Tennessee Construction Estimate Worksheet						ATMOS energy
Name:	050.UC.Bare Pipe Retirements				Date:	9/19/2006
Project Type:	Main Retire				District:	Paducah
Project No:	050				Cost Center:	2652
Project Estimated By:	Eddie Tucker				Town:	Union City, TN
Project Description:	Abandon 9250' 2" Bare Harrison St					
	465' 2" Bare + 120' 1 1/4" PE Rose St					
	560' 2" Bare Lilac St					
	260' 2" BARE + 250' 1 1/4" Bare M.L.K St					
	122' 2" Bare N. Clover					
	1,089' 2" Bare Miles Ave					
TOTAL of 3,771' - Bare Pipe + 120' - 1 1/4" PE						
Warehouse Materials						
	UOM	MJ Part #	Description	Unit Cost	Cost	
	Feet	6300-2825	2" Plastic - 250' ROLLS	\$0.63	\$0.00	
	Feet		2" Steel		\$0.00	
	Feet	6300-4305	4" Plastic	\$1.87	\$0.00	
	Feet		4" Steel		\$0.00	
	Feet	2620-0610	#12 Wire	\$0.05	\$0.00	
	Each	6142-4424	2" Conslab Coupling	\$44.66	\$0.00	
	Each	6142-4560	2" X2" Saddle Tee HV Bolt-on	\$116.60	\$0.00	
	Each	6142-0838	4" X2" Saddle Tee HV Bolt-on	\$123.29	\$0.00	
	Each	6142-6183	2" WMson 3 Way Tee 06-8727-0000	\$66.59	\$0.00	
	Each	6142-6048	2" WMson Shstop 06-4198	\$32.01	\$0.00	
	Each	6141-9209	2" Trans Flg	\$13.63	\$0.00	
	Each	6307-1316	2" BF Tee	\$4.06	\$0.00	
3	Each	6307-2192	2" BF Cap	\$1.33	\$3.99	
3	Each	6303-3663	2" Lyco End Cap	\$34.02	\$102.06	
	Each	6142-0609	2" Poly Valve	\$107.43	\$0.00	
	Each	6142-6213	4" WMson 3 Way Tee 06-7218	\$220.28	\$0.00	
	Each	6142-6106	4" WMson Shstop 06-7213	\$174.79	\$0.00	
	Each	6142-6048	4" Trans Flg	\$36.21	\$0.00	
	Each	6307-1316	4" BF Tee	\$10.84	\$0.00	
	Each	6307-1316	4" BF Tee	\$5.73	\$0.00	
	Each	6142-0609	4" Poly Valve	\$308.70	\$0.00	
	Each	6142-0609	17# Anode	\$35.04	\$0.00	
	Each	6142-0609	5# ANODE	\$12.07	\$0.00	
	Each	6160-8810	Valve Box	\$52.39	\$0.00	
	Each	6174-5008	Line Markers - WKG 3 SIDED	\$12.68	\$0.00	
	Each	6307-1218	4" X2" BF Reducer	\$5.67	\$0.00	
	Each	2610-5463	# 8 wire	\$0.00	\$0.00	
	Each	6307-1314	2" BF Ell	\$2.96	\$0.00	
	Each	6307-1117	4" BF Ell	\$9.32	\$0.00	
	Each	6307-1162	4" 45 BF Ell	\$9.32	\$0.00	
	Each	6600-0000	SPLICE KIT 12ga - TRACER WIRE	\$0.85	\$0.00	
		6300-0560	1/2" PE		\$0.00	
		6300-1350	3/4" PE		\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
1	Dollars		Miscellaneous - 20%	\$20.00	\$20.00	
				Total Warehouse Materials		
				\$126.05		
Other Materials						
	Paving Material				Total CuFT	\$0.00
Rock Removal	Length		Width	Depth	0	\$0.00
	Testing					\$0.00
	Other					\$0.00
\$0	Other					\$0.00
\$0	Other					\$0.00
				Total Other Materials		
				\$0.00		
Company Labor						
2	Man-Crew for		18	Hours		\$900.00

$50 = 3,791 \text{ feet}$
 $\div 5,280 \text{ feet/mile}$
 0.718 miles

Atmos Energy Corporation
Consolidated
Miles of Pipe and Number of Services
Calendar Year 2005

		<u>Steel</u>	<u>Plastic</u>	<u>Other</u>	<u>Total</u>	<u>% of Grand Total</u>	<u>Rank by number of services</u>
CO	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	5	-	-	5		
	Distribution - miles of mains	1,322	1,611	-	2,933		
	Total	1,327	1,611	-	2,938		
	Number of Services	32,951	50,394	-	83,345	2.64%	8
KS	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	12	-	-	12		
	Distribution - miles of mains	1,929	1,721	1	3,651		
	Total	1,941	1,721	1	3,663		
	Number of Services	41,177	90,137	-	131,314	4.16%	6
KY	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	295	-	-	295		
	Distribution - miles of mains	2,492	1,148	2	3,642		
	Total	2,787	1,148	2	3,937		
	Number of Services	92,319	83,016	-	175,335	5.55%	5
LA	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	101	-	-	101		
	Distribution - miles of mains	5,800	2,296	17	8,113		
	Total	5,901	2,296	17	8,214		
	Number of Services	288,793	109,858	1	398,652	12.62%	2
MO	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	193	-	-	193		
	Distribution - miles of mains	1,399	559	9	1,967		
	Total	1,592	559	9	2,160		
	Number of Services	39,898	35,192	1,415	76,505	2.42%	9
MID-TX	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	333	-	-	333		
	Distribution - miles of mains	11,932	14,660	931	27,523		
	Total	12,265	14,660	931	27,856		
	Number of Services	573,662	870,234	-	1,443,896	45.72%	1

Atmos Energy Corporation
Consolidated
Miles of Pipe and Number of Services
Calendar Year 2005

		<u>Steel</u>	<u>Plastic</u>	<u>Other</u>	<u>Total</u>	<u>% of Grand Total</u>	<u>Rank by number of services</u>
PIPELINE TEXAS	Gathering - miles of pipeline	6,001	126		6,127		
	Transmission - miles of pipeline						
	Distribution - miles of mains						
	Total	6,001	126	-	6,127		
	Number of Services					0.00%	14
WEST TX	Gathering - miles of pipeline	569			569		
	Transmission - miles of pipeline	6,162	8,100		14,262		
	Distribution - miles of mains	6,731	8,100	-	14,831		
	Total						
	Number of Services	219,983	83,724		303,707	9.62%	3
GA	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	81	-	-	81		
	Distribution - miles of mains	572	540	102	1,214		
	Total	653	540	102	1,295		
	Number of Services	34,009	34,805	-	68,814	2.18%	10
IA	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	41	-	-	41		
	Distribution - miles of mains	35	65	3	103		
	Total	76	65	3	144		
	Number of Services	8	4,360	418	4,786	0.15%	13
IL	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	8	-	-	8		
	Distribution - miles of mains	453	237	-	690		
	Total	461	237	-	698		
	Number of Services	9,803	16,908	-	26,711	0.85%	11
MS	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	281	-	-	281		
	Distribution - miles of mains	3,868	2,187	79	6,134		
	Total	4,149	2,187	79	6,415		
	Number of Services	169,308	123,535	190	293,033	9.28%	4

Atmos Energy Corporation
Consolidated
Miles of Pipe and Number of Services
Calendar Year 2005

		<u>Steel</u>	<u>Plastic</u>	<u>Other</u>	<u>Total</u>	<u>% of Grand Total</u>	<u>Rank by number of services</u>
TN	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	83	-	-	83		
	Distribution - miles of mains	934	2,066	-	3,000		
	Total	1,017	2,066	-	3,083		
	Number of Services	17,703	112,143	-	129,846	4.11%	7
VA	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	1	-	-	1		
	Distribution - miles of mains	318	314	2	634		
	Total	319	314	2	635		
	Number of Services	4,402	17,700	-	22,102	0.70%	12
TOTAL (including Pipeline Texas)	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	8,004	126	-	8,130		
	Distribution - miles of mains	37,216	35,504	1,146	73,866		
	Total	45,220	35,630	1,146	81,996		
	Number of Services	1,524,016	1,632,006	2,024	3,158,046	100.00%	
TOTAL (excluding Pipeline Texas)	Gathering - miles of pipeline	-	-	-	-		
	Transmission - miles of pipeline	2,003	-	-	2,003		
	Distribution - miles of mains	37,216	35,504	1,146	73,866		
	Total	39,219	35,504	1,146	75,869		
		51.69%	46.80%	1.51%	100.00%		
	Number of Services	1,524,016	1,632,006	2,024	3,158,046		
		48.26%	51.68%	0.06%	100.00%		
	Miles of Pipeline Operated	6,001	126	-	6,127		
	Miles of Gas Mains	39,219	35,504	1,146	75,869		
		45,220	35,630	1,146	81,996		
Number of Services		8,470	9,071	11	17,552		
Customers		3,089,104					
Gas Service feet per Cust		30 x					
		92,673,120					
Feet per mile		5,280 /					
Miles of Services		17,552					

CAPD 2-40

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

40. Regarding FASB Statement No. 143 and FIN 47, on a plant account basis, please identify any and all "legal obligations" associated with the retirement of the assets contained in the account that result from the acquisition, construction, development and (or) the normal operation of the assets in the account. For the purposes of this question, please use the definition of "legal obligation" provided in FASB Statement No. 143: "an obligation that party is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract under the doctrine of promissory estoppel."

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Based upon the internal analysis performed by Atmos Energy, the following legal obligations were identified:

- To cut and cap utility mains (Account 376)
- To remove signage from leased facilities (Account 390.9)

The supporting calculations have been provided in response to question 39.

Respondent: C. Forsythe

CAPD 2-41

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

41. For any asset retirement obligations (ARO) identified above, please provide the "fair value" of the obligation. For the purposes of the question, fair value means "the amount at which that liability could be settled in a current [not future] transaction between willing parties, that is, other than in a forced or liquidation transaction". Please provide all assumptions and calculations underlying these amounts.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The fair value of the legal obligation to cut and cap mains was \$15,070,269 as of September 30, 2006, of which \$632,430 related to Atmos Energy's Tennessee operations. As noted in the response to question 39, this ARO was recorded for financial reporting purposes only and is not recorded in the general ledger. Further, the estimate of this liability has not been updated since September 30, 2006 as Atmos Energy only updates the fair value of this liability on a fiscal year basis. The fair value of the asset retirement obligation related to the removal of signage from leased facilities was not calculated because the total current cost was estimated at \$189,000 for all of Atmos Energy's utility operations, which was considered immaterial for further analysis and consideration. The calculations and assumptions have been attached as a part of the response to question 39.

Respondent: C. Forsythe

CAPD 2-42

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

42. Please provide the "credit adjusted risk free rate" used for any and all ARO calculations under FASB Statement No. 43 and FIN 47.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The credit adjusted risk free rate used for the ARO calculation was 6.46%. The supporting information for this rate was provided in response to question 39.

Respondent: C. Forsythe

CAPD 2-43

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

43. Please provide complete copies of all Board of Director's minutes and internal management meeting minutes during the past five years in which any or all of the following subjects were discussed: the Company's gas and/or common plant depreciation rates; retirement unit cost; SFAS No. 143 and FIN 47.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

There are no Board of Director minutes or internal management meeting minutes that document discussions of the Company's gas plant and/or common plant depreciation rates, retirement unit costs, SFAS 143 or FIN 47.

Respondent: C. Forsythe

CAPD 2-44

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

44. Please provide the accounting entries (debits and credits) used to implement SGAS No. 143 and FIN 47, along with all work papers supporting those entries. Please provide all these work papers and calculations in electronic format (Excel) with all formulae intact.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The accounting entries and related calculations have been provided in response to question 39. Please see the attached CD for the workpapers and calculations labeled CAPD DR-039ATT2.xls. The \$15.1 million ARO was reclassified from the regulatory cost of removal liability because the asset retirement cost had already been recognized as a component of depreciation expense with a corresponding increase to the regulatory cost of removal liability.

Respondent: C. Forsythe

CAPD 2-45

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

45. Please refer to Atmos' September 30, 2006 Form 10-K to the SEC, page 63. If not provided elsewhere, please provide the work papers supporting the calculation of the liability for "Regulatory cost or removal obligation" of \$263,424,000 as of September 30, 2005 and \$103,579,000 as of September 30, 2004. Provide the Tennessee portion of each of the numbers identified, broken down into the greatest level of refinement available in electronic format (Excel), with all formulae intact.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please reference CAPD DR 2-045 ATT. The Tennessee only portions are noted as 050.093.XXXXXX.

Respondent: C. Forsythe

CAPD 2-46

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

46. What impact, if any, did the application of FIN 47 have upon the proposed depreciation rates and expense in this rate case? Provide all work papers supporting the answer. If the application of FIN 47 had no impact, please explain why not.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

FIN 47 had no impact on the depreciation study. FIN 47 is a financial reporting requirement and has nothing to do with regulatory depreciation.

Witness: D. Roff

CAPD 2-47

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

47. Provide an analysis of the regulatory liability for cost of removal since inception, identifying and explaining each debit and credit entry and amount.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Please reference the attachment from the response provided for CAPD DR2-057

Respondent: C. Forsythe

CAPD 2-48

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

48. Provide Atmos's projection of the annual year-end balance in the regulatory liability for non-legal AROs for Atmos, for the next 5 years. If not available for the next five years, provide for as many years into the future that the projection is available. If this projection has not been made, please explain why not. Provide in electronic format (Excel) with all formulae intact.
- a. for this projection assume that all of Atmos's proposed depreciation rates are approved as requested.
 - b. Explain all other assumptions used to make this projection.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Atmos does not make balance sheet projections as part of its budgeting and planning process. Therefore, the company does not have a projection of the portion of accumulated depreciations identified as related to cost of removal.

Witness: T. Petersen

CAPD 2-49

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

49. With respect to the Tennessee portion of the "Regulatory cost of removal obligation" reported in Atmos's 10-K,
- a. Does Atmos agree that this constitutes a regulatory liability for regulatory purposes in Tennessee? If not, why not?
 - b. Does Atmos agree that this amount is a refundable obligation to rate payers until it is spent on its intended purpose (cost of removal)?
 - c. Identify and explain all other similar examples of Atmos's advance collections of estimated future costs for which it does not have a legal obligation.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

- a. No. The reclassification of cost of removal was made for financial reporting purposes only and has nothing to do with regulatory depreciation.
- b. No. See the response to part (a) of this request.
- c. The company uses accrual accounting as required by the uniform system of accounts. Therefore, the recognition of expenses and revenues are not coincident with cash payments. For example, the company recognizes unbilled revenue at the end of each month.

Witness: T. Petersen

CAPD 2-50

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

50. Does ATMOS consider that it is bound by SEC regulations to record accruals for future costs of removal as regulatory liabilities? If not, please explain why not.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Atmos Energy is a publicly traded corporation. As such, it is subject to the US GAAP reporting requirements promulgated by the SEC and the FASB. SFAS 143 paragraph 20 requires rate-regulated entities to record a regulatory asset or liability for differences in the timing and recognition of the period costs associated with asset retirement obligations. Since non-legal cost of removal obligations are not permitted to be recorded under US GAAP and for SEC reporting purposes, but are recognized as a part of the ratemaking process, a regulatory item must be recorded in accordance with SFAS 143.

Respondent: C. Forsythe

CAPD 2-51

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

51. Would the Company object to separating retirement cost accounting from depreciation accounting, with separate rates and reserves? If so, please explain your objections fully.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Yes, The Company does not believe that there would be any real benefit to its customers, regulators or shareholders from such a change. As the accounting for retirements are an integral part of the accounting for investment in plant in service assets, to segregate accounting for retirements separately would simply cause additional work and confusion. Additionally, the FERC Uniform System of Accounts does not anticipate such accounting. The Company has not studied the additional costs associated with such accounting which would have to be borne by Tennessee ratepayers.

Witness: D. Meziere/T. Petersen

CAPD 2-52

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

52. Please provide all studies of the economic or operational desirability of replacing any of the Company's distribution facilities, whether or not those studies have led to plans to conduct the replacement.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Pipe replacements for the state of Tennessee have been managed by the Atmos Risk Management Model (ARMM).

The ARMM uses data on the pipe size, year of installation, pipe wall thickness, type of coating, type of pipe joint connection, soil type, physical location and other related factors to generate a "points" ranking of the particular pipe section. Additional hazard "points" are assessed based on the number of previous leaks and their severity or leak classification. This then gives a point total to each pipe section for comparison to one another. Pipe sections to be replaced are "Ranked" based on this points total with the highest number of points being the section with the highest risk and replacement priority.

Atmos is currently under TRA order from docket number 05-00258 to replace 45,000 feet of bare steel mains annually. The bare steel replacement program continues to be on schedule for completion within approximately the next 10 years.

Attached, CAPD DR 2-052 ATT, is a summary from the ARMM showing pipe sections and the associated points and other data for the Tennessee system.

Witness: E. Napier

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	ELIZABETHTON	FROM EAST K	00022	34	54	88	1956	1/2 to 2 inch	1120	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	TARPLEY ST.F	00024	37	46	83	1956	1/2 to 2 inch	600	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	HELM STREET	00128	33	48	81	1965	1/2 to 2 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	MORRISTOWN	E.3RD.N.BETW	00063	39	42	81	1956	1/2 to 2 inch	1040	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	ALLEY BETWE	00098	38	38	76	1956	1/2 to 2 inch	1150	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM VALVE	00109	38	37	75	1926	3 inch	600	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	HODGE DR.BE	00018	34	41	75	1956	1/2 to 2 inch	800	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	MAPLE FROM	00201	39	35	74	1956	1/2 to 2 inch	800	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	DICE ST. BET	00128	42	30	72	1958	1/2 to 2 inch	900	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	WOODLAND A	00018	38	33	71	1956	1/2 to 2 inch	600	Bare Steel	Standard Wall	Welded
TN	ELIZABETHTON	FROM EAST L	00043	36	34	70	1926	1/2 to 2 inch	312	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	MONTVALE RI	00189	46	24	70	1956	1/2 to 2 inch	900	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM HALE S	00016	31	38	69	1950	1/2 to 2 inch	455	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	AKERS N.OFF	00067	36	33	69	1956	1/2 to 2 inch	705	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ESAMENT BET	00111	34	35	69	1956	1/2 to 2 inch	600	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	N.CUMBERLA	00010	40	29	69	1966	1/2 to 2 inch	1000	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ALLEY FROM I	00144	45	23	68	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E 3RD N FROM	00057	38	30	68	1946	3 inch	600	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM EAST I	00021	34	33	67	1956	1/2 to 2 inch	773	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00120	37	30	67	1966	1/2 to 2 inch	400	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	ESAMENT BET	00049	38	29	67	1966	1/2 to 2 inch	200	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E.MAIN ST. BE	00075	46	21	67	1956	1/2 to 2 inch	920	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ALLEY BETWE	00136	40	26	66	1956	3 inch	875	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	E.2ND.N. BET	00036	39	27	66	1946	3 inch	1000	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	AT RANGE ST	00017	35	30	65	1946	1/2 to 2 inch	890	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	ALLEY EAST C	00082	44	21	65	1956	1/2 to 2 inch	320	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	DOWN GROVE	00091	40	25	65	1946	1/2 to 2 inch	600	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	WILLARD FRO	00193	40	25	65	1956	1/2 to 2 inch	950	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	E.HARPER FR	00109	40	25	65	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	TARPLEY FRC	00060	38	27	65	1966	1/2 to 2 inch	725	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E.MORRIS BL	00062	40	25	65	1956	3 inch	600	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E.2ND.N.BETW	00035	40	25	65	1946	3 inch	900	Bare Steel	Standard Wall	Mechanical
TN	COLUMBIA	INT SCHOOL S	00064	34	30	64	1963	1/2 to 2 inch	820	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	FROM SECON	00032	40	24	64	1926	1/2 to 2 inch	620	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	WILLARD ST. I	00194	40	24	64	1956	1/2 to 2 inch	950	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	W.GODDARD I	00135	39	25	64	1956	1/2 to 2 inch	1025	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	FIRST ST.FRO	00047	38	26	64	1966	1/2 to 2 inch	500	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	W.MAIN ST.FR	0079A	39	25	64	1956	3 inch	880	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	PARKING LOT	00099	46	18	64	1946	1/2 to 2 inch	340	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	N.CUMBERLA	00065	45	19	64	1956	1/2 to 2 inch	800	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E.5TH.N. BETV	00013	36	28	64	1966	1/2 to 2 inch	680	Bare Steel	Standard Wall	Mechanical
TN	COLUMBIA	MAIN RUNS FF	00031	33	30	63	1966	3 inch	1080	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	EAST C ST FR	00090	43	20	63	1956	1/2 to 2 inch	380	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	S.COURT ST.F	00182	42	21	63	1956	1/2 to 2 inch	850	Bare Steel	Standard Wall	Mechanical

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	MARYVILLE	DEFOE CIRCL	00043	37	26	63	1966	1/2 to 2 inch	425	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	INT OF SECON	00035	35	27	62	1966	1/2 to 2 inch	1100	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	POPLAR ST BI	00001	36	26	62	1926	1/2 to 2 inch	700	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	SEVIERVILLE	00028	41	21	62	1926	3 inch	900	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	PAULINE AVE.	00100	34	28	62	1956	1/2 to 2 inch	900	Bare Steel	Standard Wall	Mechanical
TN	COLUMBIA	DAVIS AVE FR	00095	33	28	61	1958	1/2 to 2 inch	500	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	MILLIGAN HW'	00107	32	29	61	1946	4 inch	1345	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	OLD EAGLETC	00045	37	24	61	1966	1/2 to 2 inch	560	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	MORSE FROM	00023	38	23	61	1956	1/2 to 2 inch	1050	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	LAWRENCE A'	00168	40	21	61	1956	3 inch	750	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	DUNN ST.FRO	00055	38	23	61	1966	1/2 to 2 inch	710	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ESAMENT BET	00062	33	28	61	1966	1/2 to 2 inch	400	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	S.HENRY BET	00093	35	26	61	1956	1/2 to 2 inch	210	Bare Steel	Standard Wall	Mechanical
TN	BRISTOL	GEORGIA AVE	00071	44	16	60	1926	1/2 to 2 inch	400	Bare Steel	Standard Wall	Screwed
TN	ELIZABETHTON	MAPLE ST FR	00084	37	23	60	1956	1/2 to 2 inch	350	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ANDY CARR B	00030	39	21	60	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	S 6TH FROM E	00088	39	21	60	1956	1/2 to 2 inch	900	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	TAPOCO AVE.	00149	40	20	60	1956	1/2 to 2 inch	1050	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	S COURT FRO	00137	40	20	60	1956	3 inch	750	Bare Steel	Standard Wall	Welded
TN	BRISTOL	14TH ST FROM	00032	49	10	59	1926	1/2 to 2 inch	175	Bare Steel	Standard Wall	Screwed
TN	BRISTOL	POPLAR ST 1E	00050	44	15	59	1926	1/2 to 2 inch	522	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	INT BERNHAR	00020	32	27	59	1955	1/2 to 2 inch	300	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	DYER STREET	00124	33	26	59	1964	1/2 to 2 inch	200	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	ALLEY BETWE	00093	40	19	59	1956	1/2 to 2 inch	900	Bare Steel	Less than Standard Wall	Welded
TN	JOHNSON CITY	SOUTH IN HOI	00072	35	24	59	1956	1/2 to 2 inch	360	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	W FAIRVIEW F	00122	39	20	59	1956	3 inch	170	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00080	40	19	59	1946	1/2 to 2 inch	700	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	BLOUNT AVE.I	00050	38	21	59	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	E.BELL FROM	00015	38	21	59	1956	1/2 to 2 inch	1050	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	S.HENRY BET	00094	35	24	59	1956	1/2 to 2 inch	820	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	W.6TH.N.BET	00027	33	26	59	1966	1/2 to 2 inch	900	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	MC FARLAND S	00024	35	24	59	1956	1/2 to 2 inch	750	Bare Steel	Standard Wall	Mechanical
TN	BRISTOL	LYNWOOD ST	00048	44	14	58	1926	1/2 to 2 inch	310	Bare Steel	Standard Wall	Screwed
TN	MARYVILLE	LAMAR ST.FRI	00140	41	17	58	1956	3 inch	900	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	SIMMERLY ST. f	00164	40	18	58	1956	3 inch	700	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	KITTRELL AVE	00123	37	21	58	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	CHURCH ST F	00054	38	20	58	1966	1/2 to 2 inch	625	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	CUMBERLAND	00038	45	13	58	1956	3 inch	840	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	CHEROKEE DI	00007	43	15	58	1956	1/2 to 2 inch	1040	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	HARRISON BE	00079	28	30	58	1951	1/2 to 2 inch	870	Bare Steel	Standard Wall	Welded
TN	UNION CITY	GEORGINA ST	00056	44	13	57	1926	1/2 to 2 inch	200	Bare Steel	Standard Wall	Screwed
TN	BRISTOL	MARION AVE I	00061	48	9	57	1926	1/2 to 2 inch	200	Bare Steel	Standard Wall	Screwed
TN	ELIZABETHTON	ALLEY BETWE	00092	42	15	57	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM N PINE	00004	35	22	57	1926	1/2 to 2 inch	460	Bare Steel	Standard Wall	Mechanical

Pressure	Surrounding Location	Traffic Stress	Other Factors	Surface Type	Location of Duct	Proximity to Structures
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 30 PSIG to 60 PSIG	Light Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Dirt	Same Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	Traveled by Heavy Loads	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Dirt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	Suburban Area	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Commercial	None	Soil Against Building	Dirt	Other Side of Street	Greater than 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Commercial	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Traveled by Heavy Loads	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Concrete	Within 4' of Pipe	Within 10'
Inches W.C. to 2 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Dirt	Within 4' of Pipe	Within 10'
Inches W.C. to 2 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Dirt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Greater than 50'
Over 15 PSIG to 30 PSIG	Dense Commercial	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Pavement Building Wall to Main	Dirt	Within 4' of Pipe	Within 10'
Over 15 PSIG to 30 PSIG	Light Commercial	Traveled by Heavy Loads	Soil Against Building	Gravel	Within 4' of Pipe	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Heavily Traveled Road	Soil Against Building	Dirt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Dirt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Traveled by Heavy Loads	Soil Against Building	Dirt	Within 4' of Pipe	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Traveled by Heavy Loads	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Concrete	Same Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Commercial	Highway	Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	None	Dirt	None	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Dirt	Within 4' of Pipe	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10'
Over 15 PSIG to 30 PSIG	Dense Commercial	Normal Residential Load	Pavement Building Wall to Main	Blacktop/Asphalt	Other Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Dirt	Other Side of Street	Within 10'

State	Town	Section		Pipe Age	Total Section Points	Hazard Points	Base Points	Wall Thickness	Joint Type			
		Description	Number									
TN	JOHNSON CITY	ALLEY BETWE	00147	1956	57	17	40	1/2 to 2 Inch	650	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	WALTERS DR.	0133A	1946	57	15	42	3 Inch	850	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E.2ND.N.BETW	00069	1956	57	21	36	1/2 to 2 Inch	1060	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E.4TH.N.BETW	00053	1946	57	17	40	1/2 to 2 Inch	600	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	SOUTH HIGHL	00067	1953	57	20	37	1/2 to 2 Inch	950	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	EAST 8TH STF	00070	1963	56	16	40	1/2 to 2 Inch	500	Bare Steel	Less than Standard Wall	Welded
TN	MARYVILLE	MELVIN AVE.F	00178	1956	56	17	39	1/2 to 2 Inch	250	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W.1ST.N.BETV	00110	1946	56	12	44	1/2 to 2 Inch	440	Bare Steel	Standard Wall	Mechanical
TN	UNION CITY	OAK ST BETW	00072	1951	56	28	28	1/2 to 2 Inch	920	Bare Steel	Standard Wall	Welded
TN	BRISTOL	MARYLAND A	00075	1926	55	8	47	1/2 to 2 Inch	300	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	INT OF SIXTH	00037	1953	55	17	38	1/2 to 2 Inch	710	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	WEST G ST FF	00075	1956	55	12	43	4 Inch	825	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ESAMENT GOI	00066	1966	55	22	33	1/2 to 2 Inch	500	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	WHITE AVE FF	00170	1956	55	16	39	3 Inch	450	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	E.EDISON FR	0069A	1956	55	16	39	1/2 to 2 Inch	850	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ALLEY FROM.	00128	1956	55	15	40	1/2 to 2 Inch	480	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W.LOUISE BE	00112	1956	55	21	34	1/2 to 2 Inch	400	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	WATERCREST	00078	1956	55	21	34	1/2 to 2 Inch	930	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E.3RD.N. BETV	00043	1946	55	15	40	1/2 to 2 Inch	1000	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	W MAIN ST FR	00012	1954	55	15	40	3 Inch	225	Bare Steel	Less than Standard Wall	Welded
TN	BRISTOL	11TH ST FROM	00042	1926	54	6	48	1/2 to 2 Inch	200	Bare Steel	Standard Wall	Screwed
TN	BRISTOL	TENN AVE FR	00053	1926	54	10	44	1/2 to 2 Inch	300	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	EAST END FR	00076	1963	54	21	33	1/2 to 2 Inch	800	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	EAST 16TH ST	00113	1956	54	20	34	1/2 to 2 Inch	900	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS W	00049	1954	54	19	35	1/2 to 2 Inch	850	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	W ELK AVE FF	00110	1956	54	6	48	1/2 to 2 Inch	1100	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	NORTH SIDE C	00144	1956	54	10	44	1/2 to 2 Inch	180	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00126	1956	54	17	37	1/2 to 2 Inch	820	Bare Steel	Standard Wall	Screwed
TN	JOHNSON CITY	ALLEY BETWE	00104	1946	54	14	40	1/2 to 2 Inch	1400	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM INT OF	00036	1956	54	19	35	1/2 to 2 Inch	700	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM LESTEF	00018	1926	54	18	36	1/2 to 2 Inch	600	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	W.BROADWAY	00157	1956	54	12	42	1/2 to 2 Inch	725	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ESAMENT BET	00112	1956	54	15	39	1/2 to 2 Inch	380	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ESAMENT BET	00065	1956	54	21	33	1/2 to 2 Inch	1050	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	SEVIERVILLE	00026	1926	54	8	46	3 Inch	300	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	W.HUNT RD.FI	00002	1956	54	21	33	3 Inch	1050	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	W.2ND.N. BET	00050	1946	54	15	39	3 Inch	350	Bare Steel	Standard Wall	Mechanical
TN	BRISTOL	ALDER ST FR	00027	1926	53	5	48	1/2 to 2 Inch	250	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	NORTH GARD	00129	1971	53	14	39	1/2 to 2 Inch	30	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	EAST 15TH ST	00112	1954	53	19	34	3 Inch	1150	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	EAST 8TH STF	00072	1955	53	12	41	1/2 to 2 Inch	520	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT NASHVILL	00002	1961	53	12	41	1/2 to 2 Inch	960	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	WEST C ST FF	00080	1956	53	18	35	1/2 to 2 Inch	575	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	WEST G ST FF	00077	1956	53	15	38	4 Inch	950	Bare Steel	Standard Wall	Mechanical

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	ELIZABETHTON	GRANDVIEW S	00072	37	16	53	1956	1/2 to 2 inch	425	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM CHEST	00049	34	19	53	1966	1/2 to 2 inch	602	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	WHITNEY ST F	00137	37	16	53	1976	1/2 to 2 inch	550	Bare Steel	Standard Wall	Welded
TN	JOHNSON CITY	W UNAKA / JA	00070	35	18	53	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM W 8TH /	00037	35	18	53	1956	1/2 to 2 inch	570	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	BEGIN INTER	00004	36	17	53	1926	4 inch	600	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	HARDING ST F	00082	36	17	53	1956	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	OLD NILES FE	00195	41	12	53	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	450 FT ON N H	00163	34	19	53	1956	3 inch	650	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	S MAPLE FRO	00153	39	14	53	1956	1/2 to 2 inch	580	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	URBAN DR VA	00140	43	10	53	1950	1/2 to 2 inch	1000	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	E 3RD N. BET	00058	45	8	53	1946	1/2 to 2 inch	130	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	N MILL ST. BE	00052	40	13	53	1946	1/2 to 2 inch	260	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E 3RD N. BET	00044	39	14	53	1946	3 inch	730	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	WHITESIDE DI	00019	36	17	53	1956	1/2 to 2 inch	1000	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	EAST STATE S	00064	36	17	53	1964	1/2 to 2 inch	559	Bare Steel	Standard Wall	Welded
TN	MURFREESBORO	UNIVERSITY S	00034	37	16	53	1954	1/2 to 2 inch	490	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	EXCHANGE S	00052	27	26	53	1950	3 inch	760	Bare Steel	Less than Standard Wall	Welded
TN	BRISTOL	14TH ST FRO	00037	48	4	52	1926	1/2 to 2 inch	800	Bare Steel	Standard Wall	Screwed
TN	BRISTOL	13TH ST FRO	00038	48	4	52	1926	1/2 to 2 inch	500	Bare Steel	Standard Wall	Screwed
TN	BRISTOL	SPRUCE ST F	00070	44	8	52	1926	1/2 to 2 inch	250	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	PICKENS LANI	00106	32	20	52	1958	1/2 to 2 inch	880	Bare Steel	Standard Wall	Screwed
TN	ELIZABETHTON	ALLEY BETWE	00079	34	18	52	1956	1/2 to 2 inch	460	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	FROM MC ART	00010	36	16	52	1946	1/2 to 2 inch	380	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	SOUTH DOWN	00073	37	15	52	1956	1/2 to 2 inch	520	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	S EVERETT HI	00119	41	11	52	1956	1/2 to 2 inch	300	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	MADISON AVI	00085	38	14	52	1956	1/2 to 2 inch	550	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	MARYVILLE C	00025	34	18	52	1956	1/2 to 2 inch	1050	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	W MAIN ST. F	0080A	37	15	52	1956	1/2 to 2 inch	800	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E 1ST N. BET	00066	35	17	52	1956	1/2 to 2 inch	800	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	RICHARDSON	00002	34	18	52	1966	1/2 to 2 inch	830	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	EAST MAIN ST	00074	38	14	52	1949	1/2 to 2 inch	1300	Bare Steel	Standard Wall	Welded
TN	MURFREESBORO	EAST COLLEG	00029	34	18	52	1954	1/2 to 2 inch	800	Bare Steel	Less than Standard Wall	Welded
TN	BRISTOL	SPRUCE ST F	00052	44	7	51	1926	1/2 to 2 inch	42	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	WASHINGTON	00103	33	18	51	1959	1/2 to 2 inch	250	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	MOCKINGBIRL	00109	34	17	51	1952	1/2 to 2 inch	1300	Bare Steel	Less than Standard Wall	Welded
TN	JOHNSON CITY	ALLEY GOING	00020	33	18	51	1956	1/2 to 2 inch	500	Bare Steel	Less than Standard Wall	Welded
TN	MARYVILLE	PIEDMONT CII	00202	38	13	51	1956	1/2 to 2 inch	700	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	HIGH ST. FRO	00139	39	12	51	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	E BROADWAY	00115	45	6	51	1956	1/2 to 2 inch	850	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	MAY AVE FRO	00057	37	14	51	1966	1/2 to 2 inch	500	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	W HUNT RD. F	00001	33	18	51	1956	3 inch	700	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	W LOUISE AVI	00098	34	17	51	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	S HENRY BET	00095	34	17	51	1956	1/2 to 2 inch	700	Bare Steel	Standard Wall	Mechanical

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	MURFREESBORO	VILLA STREET	00046	37	14	51	1963	1/2 to 2 inch	300	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	WEST COLLEGE	00003	38	13	51	1954	1/2 to 2 inch	615	Bare Steel	Less than Standard Wall	Welded
TN	BRISTOL	HILL ST FROM	00044	48	2	50	1926	1/2 to 2 inch	100	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	INT TROT WOC	00045	34	16	50	1964	1/2 to 2 inch	800	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT TROT WOC	00047	34	16	50	1964	1/2 to 2 inch	1400	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	ALONG E T RA	00091	39	11	50	1946	1/2 to 2 inch	750	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM ALLEY	00023	34	16	50	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	CHILHOWIE F	00149	39	11	50	1946	1/2 to 2 inch	700	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	UNIV. PKWY F	00138	43	7	50	1926	4 inch	1050	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00071	37	13	50	1956	3 inch	546	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM INT OF	00028	33	17	50	1956	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	GILL ST.FROM	0020A	47	3	50	1956	1/2 to 2 inch	900	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	WALLER AVE.	00191	38	12	50	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	TARPLEY FRC	00059	38	12	50	1966	1/2 to 2 inch	560	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ESAMENT FRC	00056	33	17	50	1966	1/2 to 2 inch	800	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	OLD KNOXVIL	00040	41	9	50	1956	4 inch	980	Bare Steel	Less than Standard Wall	Welded
TN	MORRISTOWN	FROM OLD GL	00138	47	3	50	1950	1/2 to 2 inch	100	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	BRANNER ST.	0009A	37	13	50	1956	1/2 to 2 inch	750	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W MAIN ST.FF	00080	37	13	50	1956	1/2 to 2 inch	600	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	S KINGS HWY	00047	36	14	50	1961	3 inch	700	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	N SPRING ST	00015	36	14	50	1954	1/2 to 2 inch	475	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	HAMILTON DR	00002	34	16	50	1960	1/2 to 2 inch	315	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	CANNON BET	00035	40	10	50	1953	6 inch	1190	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	URY SOUTH T	00050	28	22	50	1950	1/2 to 2 inch	490	Bare Steel	Standard Wall	Welded
TN	BRISTOL	ANDERSON S	00025	49	0	49	1926	1/2 to 2 inch	800	Bare Steel	Standard Wall	Screwed
TN	BRISTOL	HILL ST 350FT	00043	48	1	49	1926	1/2 to 2 inch	600	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	PENNY AVEN	00123	33	16	49	1964	1/2 to 2 inch	350	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	POLK STREET	00117	34	15	49	1955	1/2 to 2 inch	220	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	EAST 17TH ST	00114	34	15	49	1954	1/2 to 2 inch	650	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	WOODSIDE S	00104	33	16	49	1959	1/2 to 2 inch	200	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT BERNHAR	00021	35	14	49	1955	1/2 to 2 inch	1220	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT PAWNEE	00001	33	16	49	1964	1/2 to 2 inch	750	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	FROM DIVISIO	00037	37	12	49	1926	4 inch	520	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM BIRCH	00031	32	17	49	1966	1/2 to 2 inch	620	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	E HILLCREST	00064	34	15	49	1956	1/2 to 2 inch	640	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	FROM PLASTI	00127	49	0	49	1956	1/2 to 2 inch	450	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	HANNUM ST.F	00103	40	9	49	1956	1/2 to 2 inch	350	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	GAMMON AVE	00071	36	13	49	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	ANDERSON S	00056	37	12	49	1956	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	SOUTH UNIVE	00063	37	12	49	1952	1/2 to 2 inch	1350	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	E COLLEGE S	00026	42	7	49	1954	1/2 to 2 inch	700	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	MLK, HOME T	00038	28	21	49	1949	1/2 to 2 inch	950	Bare Steel	Standard Wall	Welded
TN	ELIZABETHTON	FROM EAST F	00024	35	13	48	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM ENTRA	00066	31	17	48	1926	4 inch	1790	Bare Steel	Standard Wall	Mechanical

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	JOHNSON CITY	FROM ALLEY I	00088	39	9	48	1946	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	TENNESSEE A	00130	48	0	48	1946	1/2 to 2 inch	280	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	S CEDAR FRO	00171	40	8	48	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	BADGETT FRC	00031	42	6	48	1956	1/2 to 2 inch	750	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	RANKIN RD. F	00091	42	6	48	1956	3 inch	800	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	W HUNT RD. F	00003	33	15	48	1956	3 inch	1050	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	EVANS AVE. E	00074	41	7	48	1956	3 inch	400	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	S JACKSON B	00137	42	6	48	1956	1/2 to 2 inch	1025	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E 1ST N. BETW	00135	38	10	48	1956	1/2 to 2 inch	525	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	FROM LINE IN	00132	48	0	48	1956	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	MOHAWK ST.	00130	36	12	48	1956	1/2 to 2 inch	760	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	MONTROSE A	00120	35	13	48	1956	1/2 to 2 inch	980	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	EAST STATE S	00053	36	12	48	1963	1/2 to 2 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	EAST SEVIER	00051	40	8	48	1962	1/2 to 2 inch	600	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	S KINGS HWY	00048	36	12	48	1961	3 inch	700	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	E LYTTLE ST S	00022	37	11	48	1954	1/2 to 2 inch	700	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	DAVIS AND W.	00048	31	17	48	1954	1/2 to 2 inch	860	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	1ST ST AND F	00086	28	20	48	1951	1/2 to 2 inch	1850	Bare Steel	Standard Wall	Welded
TN	UNION CITY	URY BETWEEN	00083	28	20	48	1950	1/2 to 2 inch	750	Bare Steel	Standard Wall	Welded
TN	UNION CITY	5TH FLORIDA	00065	28	20	48	1950	1/2 to 2 inch	1150	Bare Steel	Standard Wall	Welded
TN	BRISTOL	COLUMBIA ST	00076	47	0	47	1926	1/2 to 2 inch	175	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	FROM SEVEN	00032	33	14	47	1966	3 inch	920	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	FROM MC ART	00007	34	13	47	1946	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	WEST F ST FF	00102	36	11	47	1956	1/2 to 2 inch	1050	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	COLLEGE ST. J	00138	44	3	47	1956	3 inch	800	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	WALTERS DR.	00133	42	5	47	1946	3 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E 2ND N. BET	00034	41	6	47	1946	1/2 to 2 inch	900	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W 13TH N. HO	00008	34	13	47	1966	1/2 to 2 inch	610	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	CONVERSE S	00003	37	10	47	1966	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	SOUTH WALN	00013	41	6	47	1954	1/2 to 2 inch	575	Bare Steel	Standard Wall	Mechanical
TN	SHELBYVILLE	CANNON BET	00034	40	7	47	1953	6 inch	640	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	EXCHANGE S	00043	30	17	47	1950	1/2 to 2 inch	840	Bare Steel	Standard Wall	Welded
TN	UNION CITY	MAIN ST BET	00016	32	15	47	1951	1/2 to 2 inch	1130	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	AT INT OF SH	00008	34	12	46	1961	1/2 to 2 inch	450	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	AT INT OF TEN	00009	35	11	46	1954	1/2 to 2 inch	450	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS FF	00059	39	7	46	1961	1/2 to 2 inch	550	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	HANNAWAY F	00078	33	13	46	1962	1/2 to 2 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	HOLLY LN FRC	00109	42	4	46	1946	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00019	36	10	46	1926	1/2 to 2 inch	280	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00090	37	9	46	1946	1/2 to 2 inch	560	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00130	36	10	46	1966	1/2 to 2 inch	150	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	W MAGNOLIA	00115	35	11	46	1926	1/2 to 2 inch	418	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	ALLEY W. OF F	0092A	40	6	46	1956	3 inch	600	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	LEVI ST FROW	00210	44	2	46	1950	1/2 to 2 inch	650	Bare Steel	Standard Wall	Screwed

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	MARYVILLE	ANDERSON A'	00198	39	7	46	1956	1/2 to 2 inch	200	Bare Steel	Standard Wall	Mechanical Welded
TN	MARYVILLE	INDIANA FROM	00187	39	7	46	1956	1/2 to 2 inch	800	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	E.WATT ST.WI	00071	37	9	46	1966	1/2 to 2 inch	400	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	LYNN DR.N.OF	00061	37	9	46	1966	1/2 to 2 inch	425	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	ESAMONT BET	00058	34	12	46	1966	1/2 to 2 inch	560	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	BLOUNT AVE.J	00053	35	11	46	1966	1/2 to 2 inch	475	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W ANDREW JK	00139	46	0	46	1950	1/2 to 2 inch	200	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	MORNINGSIDE	00076	40	6	46	1956	1/2 to 2 inch	800	Bare Steel	Standard Wall	Mechanical
TN	SHELBYVILLE	HIGHT ST	00047	31	15	46	1954	1/2 to 2 inch	630	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	WEST END CIL	00014	31	15	46	1954	1/2 to 2 inch	330	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	HICKORY DR	00001	30	16	46	1949	1/2 to 2 inch	1100	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	MIXED 1 1/4 F	00076	28	18	46	1951	1/2 to 2 inch	80	Bare Steel	Standard Wall	Welded
TN	UNION CITY	URY ST MAIN	00027	31	15	46	1950	1/2 to 2 inch	1170	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS N	00026	37	8	45	1963	1/2 to 2 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	HASHVILLE HI	00130	35	10	45	1961	1/2 to 2 inch	60	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	NORTH SIDE C	00101	36	9	45	1966	1/2 to 2 inch	170	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	INT OF ALLEY	00040	41	4	45	1956	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00066	36	9	45	1946	1/2 to 2 inch	607	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM GROVE	00089	40	5	45	1946	1/2 to 2 inch	680	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ESAMONT BET	00063	34	11	45	1956	1/2 to 2 inch	650	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	CATES ST.FRK	00179	39	6	45	1956	3 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	W.HUNT RD.FI	0002A	33	12	45	1956	3 inch	600	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	SPRINGBROO	00005	30	15	45	1956	1/2 to 2 inch	750	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	IN ESAMONT F	00143	45	0	45	1940	1/2 to 2 inch	750	Bare Steel	Standard Wall	Screwed
TN	MORRISTOWN	DICE ST. BET	00088	43	2	45	1956	1/2 to 2 inch	340	Bare Steel	Standard Wall	Bell and Spigot Mechanical
TN	MORRISTOWN	E4TH. BETWE	00051	38	7	45	1946	1/2 to 2 inch	650	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	CAMELLIA CT.	00015	39	6	45	1956	1/2 to 2 inch	280	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	ELM ST.BETW	00005	36	9	45	1966	1/2 to 2 inch	1000	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	EAST MAIN ST	00073	36	9	45	1964	1/2 to 2 inch	800	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	SOUTH ACADI	00052	38	7	45	1962	1/2 to 2 inch	875	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	E LYTLE ST S	00024	37	8	45	1954	1/2 to 2 inch	800	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	FLORIDA BET	00067	30	15	45	1950	3 inch	1170	Bare Steel	Standard Wall	Welded
TN	UNION CITY	TAYLOR COLL	00061	31	14	45	1950	1/2 to 2 inch	1070	Bare Steel	Standard Wall	Welded
TN	BRISTOL	PINE ST FROM	00072	44	0	44	1926	1/2 to 2 inch	62	Bare Steel	Standard Wall	Screwed
TN	COLUMBIA	INTERSECTIO	00127	34	10	44	1965	3 inch	250	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INTERSECTIO	00071	40	4	44	1963	1/2 to 2 inch	270	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS F	00061	34	10	44	1968	1/2 to 2 inch	800	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS F	00060	34	10	44	1957	1/2 to 2 inch	300	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	AT INT SHARC	00007	34	10	44	1961	1/2 to 2 inch	450	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	MC ARTHUR S	00104	35	9	44	1956	1/2 to 2 inch	600	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	INTERSECTIO	00030	35	9	44	1956	1/2 to 2 inch	260	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	APPROX 300'	00002	38	6	44	1926	4 inch	1100	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	KEEBLE ST. S	00114	39	5	44	1956	1/2 to 2 inch	200	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	HALL RD.FROI	00076	41	3	44	1956	1/2 to 2 inch	620	Bare Steel	Standard Wall	Welded

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	MARYVILLE	E.HOWE ST.W	00070	38	6	44	1966	1/2 to 2 inch	750	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	DICE ST. BET.	00082	40	4	44	1956	3 inch	340	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E.2ND.N. BET.	00028	33	11	44	1956	3 inch	800	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	MAGNOLIA AV	00014	39	5	44	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	BRANNER ST.	00009	37	7	44	1956	3 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	N CUMBERLAND	00144	44	0	44	1940	1/2 to 2 inch	1000	Bare Steel	Standard Wall	Screwed
TN	MORRISTOWN	TENNESSEE A	00119	33	11	44	1956	1/2 to 2 inch	700	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	BATTLE AVEN	00045	36	8	44	1963	1/2 to 2 inch	600	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	E COLLEGE S	00030	34	10	44	1954	1/2 to 2 inch	800	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	N ACADEMY S	00019	36	8	44	1954	1/2 to 2 inch	600	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	E BELL ST FR	00017	36	8	44	1954	3 inch	600	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	N JEFFERSON	00020	31	13	44	1961	1/2 to 2 inch	530	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	COLLIER AVE	00002	30	14	44	1952	1/2 to 2 inch	640	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	EXCHANGE S	00044	28	16	44	1950	1/2 to 2 inch	1030	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	FROM WEST F	00023	38	5	43	1951	4 inch	800	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT FIFTH AVE	00034	33	10	43	1966	3 inch	600	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	S MAIN STREE	00099	39	4	43	1967	1/2 to 2 inch	980	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	ESIENHOUR (	00097	32	11	43	1966	1/2 to 2 inch	975	Bare Steel	Standard Wall	Welded
TN	ELIZABETHTON	WASHINGTON	00008	36	7	43	1948	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00157	32	11	43	1948	1/2 to 2 inch	950	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	DEVINE BEGIN	00150	36	7	43	1948	1/2 to 2 inch	820	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM PLASTI	00044	38	5	43	1956	1/2 to 2 inch	600	Bare Steel	Standard Wall	Mechanical
TN	LYNCHBURG	HIGHVIEW WE	00001	34	9	43	1955	1/2 to 2 inch	980	Bare Steel	Less than Standard Wall	Welded
TN	MARYVILLE	E FRANKLIN S	00209	43	0	43	1940	1/2 to 2 inch	150	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	LAMAR ST.FR	00134	40	3	43	1956	3 inch	700	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	HANNUM ST.F	00104	40	3	43	1956	1/2 to 2 inch	550	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	RANKIN RD.FF	00093	41	2	43	1956	3 inch	950	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	RANKIN RD.&	00092	40	3	43	1956	3 inch	900	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	ELEDISON FR	00069	38	5	43	1956	1/2 to 2 inch	700	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	HARPER ST.FI	00012	39	4	43	1956	1/2 to 2 inch	800	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	SUMMIT LANE	00026	37	6	43	1956	1/2 to 2 inch	320	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W.5TH. N. ST.	00023	38	5	43	1946	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	DICE ST. BET.	00081	39	4	43	1966	1/2 to 2 inch	380	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	N.HENRY ST.E	00059	39	4	43	1946	1/2 to 2 inch	220	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	E BELL ST FR	00018	36	7	43	1954	3 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	CANNON W J.	00015	34	9	43	1954	3 inch	720	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	BISHOP URY I	00071	29	14	43	1951	1/2 to 2 inch	940	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS E/	00041	35	7	42	1952	1/2 to 2 inch	500	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	FROM SABINE	00052	32	10	42	1926	4 inch	1340	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM NEAR S	00061	33	9	42	1926	4 inch	740	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM WEST L	00041	34	8	42	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM WOOD L	00036	34	8	42	1926	4 inch	1480	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM WEST L	00040	35	7	42	1956	1/2 to 2 inch	660	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00026	35	7	42	1956	1/2 to 2 inch	900	Bare Steel	Standard Wall	Mechanical

Pressure	Surrounding Location	Traffic Stress	Other Factors	Surface Type	Location of Duct	Proximity to Structures
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Traveled by Heavy Loads	Soil Against Building	Concrete	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	Soil Against Building	Dirt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road	Pavement Building Wall to Main	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Dirt	Other Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	None	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	None	None	Blacktop/Asphalt	None	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	None	None	Gravel	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	None	Dirt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Highway	None	Dirt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road	Pavement Building Wall to Main	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	Soil Against Building	Dirt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Dirt	Same Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Gravel	Other Side of Street	Greater than 50'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Dirt	Other Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Dirt	Other Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10' to 60'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	None	Blacktop/Asphalt	Other Side of Street	Within 10' to 60'
Over 15 PSIG to 30 PSIG	Dense Residential	Traveled by Heavy Loads	Suburban Area	Blacktop/Asphalt	Within 4' of Pipe	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Commercial	Traveled by Heavy Loads	Soil Against Building	Dirt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	None	None	Concrete	None	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	None	Dirt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	None	Blacktop/Asphalt	None	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	None	Soil Against Building	Gravel	Other Side of Street	Greater than 50'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Gravel	Other Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Light Residential	None	Soil Against Building	Dirt	Other Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Gravel	Other Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Dirt	Other Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Gravel	Other Side of Street	Within 10'

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	JOHNSON CITY	IN ALLEY BET	00022	38	4	42	1966	1/2 to 2 inch	975	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	FOREST AVE. I	0106A	39	3	42	1956	1/2 to 2 inch	900	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	S. RUTH FROM	00161	39	3	42	1956	1/2 to 2 inch	350	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	JETT RD. FROM	00121	39	3	42	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	HARREL ST.	00073	35	7	42	1966	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W. 1ST S.EAST	00084	42	0	42	1956	1/2 to 2 inch	260	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	DICE ST. BET	00083	37	5	42	1966	1/2 to 2 inch	220	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E. 3RD. N. BET	00067	35	7	42	1956	1/2 to 2 inch	460	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	E COLLEGE S	00025	42	0	42	1954	1/2 to 2 inch	600	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	W BURTON ST	00010	37	5	42	1964	3 inch	800	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	EAST CASTLE	00068	34	8	42	1953	1/2 to 2 inch	300	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	TURNER ST A	00012	42	0	42	1954	1/2 to 2 inch	220	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	LANE PKWY C	00011	40	2	42	1954	3 inch	1500	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	LYNN ST	00104	33	9	42	1951	1/2 to 2 inch	350	Bare Steel	Standard Wall	Welded
TN	UNION CITY	GIBBS ST 6TH	00006	28	14	42	1947	1/2 to 2 inch	1060	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	INT N FRIERS	00052	37	4	41	1952	1/2 to 2 inch	530	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	SOUTH HIGH S	00110	34	7	41	1955	1/2 to 2 inch	1150	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	CARMACK BL	00098	41	0	41	1954	1/2 to 2 inch	170	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	NORTH GARD	00067	41	0	41	1959	1/2 to 2 inch	630	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	EAST 7TH STF	00073	41	0	41	1955	1/2 to 2 inch	100	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	ELM ST FROM	00100	39	2	41	1956	1/2 to 2 inch	375	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM WARRIK	00059	33	8	41	1926	4 inch	577	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM E UNAK	00253	38	3	41	1956	1/2 to 2 inch	450	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	ALLEY BETWE	00142	35	5	41	1946	1/2 to 2 inch	900	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	THOMAS ST B	00065	35	6	41	1956	1/2 to 2 inch	360	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM HALE S	00055	38	3	41	1956	1/2 to 2 inch	100	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	RAILROAD ST	00205	41	0	41	1940	1/2 to 2 inch	100	Bare Steel	Standard Wall	Screwed
TN	MARYVILLE	AUBURN DR N	00159	36	5	41	1966	1/2 to 2 inch	200	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	W. BESSEMER	00080	41	0	41	1956	3 inch	1050	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	N. HALL RD. FR	00079	41	0	41	1956	3 inch	200	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	HALL RD. FROM	00077	41	0	41	1956	1/2 to 2 inch	650	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	OLD KNOX. PIK	00046	41	0	41	1956	4 inch	700	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	E. 2ND. N. BET	0034A	41	0	41	1946	1/2 to 2 inch	750	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	LENNIE AVE. B	00129	35	6	41	1956	1/2 to 2 inch	360	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	DICE ST. BET	00123	41	0	41	1956	1/2 to 2 inch	360	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	LENNIE AVE. B	00122	34	7	41	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	CRESENT ST. J	00102	35	6	41	1956	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	ROSEDALE A	00086	34	7	41	1956	1/2 to 2 inch	570	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W. 3RD. N. BET	00060	38	3	41	1956	1/2 to 2 inch	220	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	SOUTH MANE	00056	37	4	41	1950	1/2 to 2 inch	250	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	OLD SALEM PI	00049	35	6	41	1963	3 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	MTSU SECONI	00043	37	4	41	1963	1/2 to 2 inch	1600	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	E COLLEGE S	00033	34	7	41	1954	1/2 to 2 inch	650	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	E LYTLE ST N	00023	37	4	41	1954	1/2 to 2 inch	800	Bare Steel	Less than Standard Wall	Welded

Pressure	Surrounding Location	Traffic Stress	Other Factors	Surface Type	Location of Duct	Proximity to Structures
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Dirt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Industrial	Traveled by Heavy Loads	Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Dirt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Pavement Building Wall to Main	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road	Pavement Building Wall to Main	Dirt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 30 PSIG to 60 PSIG	Light Commercial	Normal Residential Load	Pavement Building Wall to Main	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 30 PSIG to 60 PSIG	Light Commercial	None	Pavement Building Wall to Main	Concrete	Same Side of Street	Within 10' to 50'
Over 30 PSIG to 60 PSIG	Light Residential	Normal Residential Load	None	Concrete	None	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	None	Dirt	None	Within 10' to 50'
Over 60 PSIG to 100 PSIG	Light Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	Suburban Area	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	Pavement Building Wall to Main	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road	Pavement Building Wall to Main	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road	Pavement Building Wall to Main	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Light Residential	None	Soil Against Building	Gravel	Same Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Gravel	Other Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Gravel	Other Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	None	Soil Against Building	Dirt	Same Side of Street	Within 10'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10'
Over 60 PSIG to 100 PSIG	Light Commercial	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 60 PSIG to 100 PSIG	Light Commercial	Traveled by Heavy Loads	Soil Against Building	Gravel	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Traveled by Heavy Loads	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Traveled by Heavy Loads	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Traveled by Heavy Loads	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Traveled by Heavy Loads	Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Dirt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Traveled by Heavy Loads	Soil Against Building	Blacktop/Asphalt	Same Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Dirt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Traveled by Heavy Loads	Soil Against Building	Dirt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Dirt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Greater than 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Commercial	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Commercial	Normal Residential Load	Soil Against Building	Dirt	Other Side of Street	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load	Soil Against Building	Blacktop/Asphalt	Other Side of Street	Within 10' to 50'

State	Town	Section Description	Section Number	Base Points	Hazzard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	MURFREESBORO	W BURTON ST	00009	36	5	41	1964	4 inch	1000	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	N CANNON IN	00018	37	4	41	1954	1/2 to 2 inch	1150	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	PERKINS ST B	00085	28	13	41	1951	1/2 to 2 inch	620	Bare Steel	Standard Wall	Welded
TN	UNION CITY	ALLEY BETWE	00041	31	10	41	1950	1/2 to 2 inch	750	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	INT WEST FOI	00050	34	6	40	1961	1/2 to 2 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	EAST 14TH ST	00119	33	7	40	1959	1/2 to 2 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	EAST 17TH ST	00111	36	4	40	1953	1/2 to 2 inch	330	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	WEST 9TH FR	00085	33	7	40	1963	1/2 to 2 inch	250	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS FR	00065	34	6	40	1963	1/2 to 2 inch	1350	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT S HIGH AN	00063	40	0	40	1963	1/2 to 2 inch	170	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	FROM HATTIE	00028	35	5	40	1946	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM BUFFAL	00067	29	11	40	1926	4 inch	880	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM HUDSO	00039	34	6	40	1956	1/2 to 2 inch	240	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM VALVE	00025	40	0	40	1946	1/2 to 2 inch	240	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	DODGE ST FR	00136	36	4	40	1966	1/2 to 2 inch	450	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	SOUTHWEST	00113	37	3	40	1926	1/2 to 2 inch	186	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ESAMENT BEL	0063A	34	6	40	1956	1/2 to 2 inch	582	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	CATES FROM	00185	40	0	40	1950	1/2 to 2 inch	100	Bare Steel	Standard Wall	Screwed
TN	MARYVILLE	CATES FROM	00126	40	0	40	2001	1/2 to 2 inch	800	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	CUMBERLANC	00117	40	0	40	1970	3 inch	200	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	EVERETT AVE	00108	38	2	40	1956	1/2 to 2 inch	450	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	ESAMENT BEL	0075A	35	5	40	1956	1/2 to 2 inch	725	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	W LOUISE AVI	00090	34	6	40	1956	1/2 to 2 inch	1000	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	N JAMES ST. E	00055	38	2	40	1946	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W 2ND N. BET	00049	37	3	40	1946	1/2 to 2 inch	150	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	N HILL ST. BE	00047	40	0	40	1946	1/2 to 2 inch	230	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	BALES DR. FR	00020	38	2	40	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	RICHARDSON	00004	37	3	40	1966	1/2 to 2 inch	410	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	EAST MAIN ST	00072	37	3	40	1964	1/2 to 2 inch	300	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	ASH STREET	00071	40	0	40	1956	1/2 to 2 inch	75	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	EAST STATE	00065	37	3	40	1956	1/2 to 2 inch	200	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	SOUTH UNIVE	00062	36	4	40	1952	3 inch	300	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	ACADEMY STI	00054	35	5	40	1963	3 inch	250	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	MTSU CAMPUS	00044	40	0	40	1963	1/2 to 2 inch	550	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	WEST COLLE	00005	40	0	40	1954	1/2 to 2 inch	375	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	CLOVER ST BI	00057	28	12	40	1950	1/2 to 2 inch	1180	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	MAIN URY TO	00039	34	6	40	1951	1/2 to 2 inch	760	Bare Steel	Standard Wall	Screwed
TN	UNION CITY	CHEATHAN ST	00014	29	11	40	1945	1/2 to 2 inch	1210	Bare Steel	Standard Wall	Welded
TN	UNION CITY	FIFTH ST NOR	00003	29	11	40	1945	1/2 to 2 inch	920	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	STARTS AT OI	00003	35	4	39	1964	1/2 to 2 inch	500	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAIN ON WINI	00014	35	4	39	1954	1/2 to 2 inch	650	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	HIGHLAND AV	00126	36	3	39	1958	3 inch	680	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	SOUTH GLADI	00102	33	6	39	1960	1/2 to 2 inch	640	Bare Steel	Less than Standard Wall	Welded

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	COLUMBIA	WESTOVER D	00081	35	4	39	1963	1/2 to 2 inch	700	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	WESTOVER D	00079	36	3	39	1954	1/2 to 2 inch	1200	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INTERSECTION	00069	39	0	39	1960	1/2 to 2 inch	180	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT WEST SIX	00063	31	8	39	1961	1/2 to 2 inch	600	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	CURVE BELOW	00048	35	4	39	1954	1/2 to 2 inch	750	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT WESTVIEW	00025	34	5	39	1960	1/2 to 2 inch	250	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT N JAMES C	00017	35	4	39	1954	1/2 to 2 inch	370	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	N LYNN AVE F	00094	39	0	39	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	EAST E ST FR	00088	33	6	39	1956	1/2 to 2 inch	675	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	EAST H ST FR	00083	31	8	39	1956	1/2 to 2 inch	200	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM 2DP AP	00029	33	6	39	1966	1/2 to 2 inch	140	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM INT OF	00116	36	3	39	1926	1/2 to 2 inch	1020	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	NORTHEAST I	00094	37	2	39	1926	1/2 to 2 inch	680	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	TULIP ST OFF	00007	35	4	39	1966	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	EAGLETON RI	00208	39	0	39	1940	1/2 to 2 inch	100	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	LONAS DR. ST.	00197	39	0	39	1956	1/2 to 2 inch	775	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	OAK PARK AV	00176	39	0	39	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	SHORT ST. FF	00118	39	0	39	1956	1/2 to 2 inch	125	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	BALES DR. FR	0020A	37	2	39	1956	1/2 to 2 inch	800	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	S JACKSON BI	00103	33	6	39	1966	1/2 to 2 inch	380	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W MAIN ST. FR	00079	36	3	39	1956	3 inch	900	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	VIOLET ST. BE	00012	39	0	39	1956	1/2 to 2 inch	440	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	KING AVE. BET	00011	39	0	39	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	EAST VINE ST	00055	35	4	39	1964	3 inch	700	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	HICKERSON D	00050	39	0	39	1959	3 inch	500	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	BURTON ST B	00008	39	0	39	1949	1/2 to 2 inch	215	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	EAST SIDE OF	00037	30	9	39	1951	1/2 to 2 inch	820	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	EDWARDS ST	00096	32	7	39	1951	1/2 to 2 inch	860	Bare Steel	Standard Wall	Welded
TN	UNION CITY	BRANDSFORD	00075	28	11	39	1951	1/2 to 2 inch	1110	Bare Steel	Standard Wall	Welded
TN	UNION CITY	JACKSON BET	00073	28	11	39	1951	1/2 to 2 inch	520	Bare Steel	Standard Wall	Welded
TN	UNION CITY	EXCHANGE S	00053	28	11	39	1950	1/2 to 2 inch	1210	Bare Steel	Standard Wall	Welded
TN	UNION CITY	HOME ST MLK	00034	28	11	39	1950	1/2 to 2 inch	590	Bare Steel	Standard Wall	Welded
TN	UNION CITY	2ND ST VINE T	00021	29	10	39	1951	1/2 to 2 inch	640	Bare Steel	Standard Wall	Welded
TN	UNION CITY	MAIN ST TO W	00017	27	12	39	1952	3 inch	810	Bare Steel	Standard Wall	Welded
TN	UNION CITY	4TH ST CHEAT	00009	28	11	39	1947	1/2 to 2 inch	860	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	SOUTH OF OL	00004	35	3	38	1961	1/2 to 2 inch	750	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS E/	00044	34	4	38	1964	1/2 to 2 inch	650	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MORNINGSIDE	00080	36	2	38	1954	1/2 to 2 inch	750	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	EAST 15TH ST	00120	34	4	38	1954	3 inch	850	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MOORESVILLE	00121	34	4	38	1961	1/2 to 2 inch	850	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	SOUTH MAIN S	00100	35	3	38	1954	1/2 to 2 inch	450	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT BERNHAR	00018	34	4	38	1955	3 inch	450	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	STARTING AT	00011	35	3	38	1954	1/2 to 2 inch	500	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	WEST F ST FF	00103	36	2	38	1956	1/2 to 2 inch	1450	Bare Steel	Standard Wall	Mechanical

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	ELIZABETHTON	@ END OF E.A.	00003	36	2	38	1926	1/2 to 2 inch	1060	Bare Steel	Standard Wall	Mechanical Welded
TN	MARYVILLE	E HARPER ON	00207	38	0	38	1940	1/2 to 2 inch	100	Bare Steel	Standard Wall	Mechanical Welded
TN	MARYVILLE	ESAMANT FRC	00203	35	3	38	1956	1/2 to 2 inch	950	Bare Steel	Standard Wall	Mechanical Welded
TN	MARYVILLE	HUNTER LN.FI	00186	38	0	38	1956	1/2 to 2 inch	475	Bare Steel	Standard Wall	Mechanical Welded
TN	MARYVILLE	HIGHLAND AV	00167	38	0	38	1956	3 inch	200	Bare Steel	Standard Wall	Mechanical Welded
TN	MARYVILLE	ESAMANT FRC	00107	35	3	38	1956	1/2 to 2 inch	450	Bare Steel	Standard Wall	Mechanical Welded
TN	MARYVILLE	JEFFERSON A	00086	38	0	38	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical Welded
TN	MARYVILLE	HALL RD.FROI	00078	38	0	38	1956	3 inch	350	Bare Steel	Standard Wall	Mechanical Welded
TN	MARYVILLE	ESAMANT BET	00075	35	3	38	1968	1/2 to 2 inch	550	Bare Steel	Standard Wall	Mechanical Welded
TN	MORRISTOWN	MONTVUE AVI	00141	38	0	38	1940	1/2 to 2 inch	200	Bare Steel	Standard Wall	Screwed
TN	MORRISTOWN	W.LOUISE AVI	00087	38	0	38	1956	1/2 to 2 inch	200	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	DAISY ST. BET	00054	38	0	38	1946	1/2 to 2 inch	140	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	SUMMIT DR. F	00021	35	3	38	1966	1/2 to 2 inch	380	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	N HIGHLAND /	00031	34	4	38	1954	1/2 to 2 inch	700	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	MURFREESBORO	N ACADEMY S	00027	38	0	38	1954	1/2 to 2 inch	300	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	SHELBYVILLE	CHEROKEE LN	00051	29	9	38	1959	1/2 to 2 inch	550	Bare Steel	Standard Wall	Mechanical Welded
TN	UNION CITY	ROSE BETWE	00084	32	6	38	1950	1/2 to 2 inch	480	Bare Steel	Standard Wall	Mechanical Welded
TN	UNION CITY	DIV ST TATE T	00015	29	9	38	1947	1/2 to 2 inch	1610	Bare Steel	Standard Wall	Mechanical Welded
TN	UNION CITY	2ND NORTH D	00010	31	7	38	1947	1/2 to 2 inch	1010	Bare Steel	Standard Wall	Mechanical Welded
TN	COLUMBIA	ON NASHVILLI	00005	35	2	37	1961	1/2 to 2 inch	600	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	COLUMBIA	THOMAS AVE	00122	33	4	37	1959	1/2 to 2 inch	730	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	COLUMBIA	EAST VALLEY	00105	33	4	37	1964	1/2 to 2 inch	150	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	COLUMBIA	S HIGH STREE	00087	33	4	37	1964	1/2 to 2 inch	700	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	COLUMBIA	TROTWOOD A	00083	33	4	37	1954	1/2 to 2 inch	1000	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	COLUMBIA	WOODSIDE S	00074	33	4	37	1961	1/2 to 2 inch	250	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	COLUMBIA	FROM RAINBC	00024	37	0	37	1951	6 inch	850	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	ELIZABETHTON	FROM WARRIK	00060	33	4	37	1926	4 inch	1502	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM WEST C	00014	35	2	37	1946	1/2 to 2 inch	280	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	SOUTH MAIN S	000113	37	0	37	1930	1/2 to 2 inch	325	Bare Steel	Standard Wall	Screwed
TN	JOHNSON CITY	CENTER STRE	00107	37	0	37	1930	1/2 to 2 inch	250	Bare Steel	Standard Wall	Mechanical
TN	LYNCHBURG	TBS TO SCHO	00004	34	3	37	1955	3 inch	1060	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	MARYVILLE	ANDERSON A	00200	37	0	37	1956	1/2 to 2 inch	440	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ESAMANT BET	00192	35	2	37	1956	1/2 to 2 inch	1000	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	RANKIN RD.FF	00090	37	0	37	1956	3 inch	600	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	MORINGSIDE	00077	37	0	37	1956	1/2 to 2 inch	1060	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	N.JAMES ST. E	00048	37	0	37	1946	3 inch	230	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	CONVERSE BI	0003A	37	0	37	1966	1/2 to 2 inch	700	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	MORINGSIDE	00017	37	0	37	1956	1/2 to 2 inch	400	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	E VINE STREE	00077	37	0	37	1965	3 inch	625	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	MURFREESBORO	ASH STREET	00070	37	0	37	1954	1/2 to 2 inch	300	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	MURFREESBORO	EAST CASTLE	00069	37	0	37	1956	1/2 to 2 inch	300	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	MURFREESBORO	NORTH HIGHL	00039	37	0	37	1954	1/2 to 2 inch	350	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	MURFREESBORO	E COLLEGE S	00032	34	3	37	1954	1/2 to 2 inch	650	Bare Steel	Less than Standard Wall	Mechanical Welded
TN	MURFREESBORO	BELL ST FROM	00016	32	5	37	1954	3 inch	380	Bare Steel	Less than Standard Wall	Mechanical Welded

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State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	SHELBYVILLE	MADISON ST /	00052	37	0	37	1955	1/2 to 2 inch	650	Bare Steel	Standard Wall	Welded
TN	SHELBYVILLE	HWY 130 FRO	00049	25	12	37	1963	1/2 to 2 inch	950	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	GERMANTOW	00038	31	6	37	1951	1/2 to 2 inch	330	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	HIGH ST MILE	00089	28	9	37	1951	1/2 to 2 inch	940	Bare Steel	Standard Wall	Welded
TN	UNION CITY	5TH ST WASH	00063	28	9	37	1950	1/2 to 2 inch	590	Bare Steel	Standard Wall	Welded
TN	UNION CITY	CHURCH BET	00047	28	9	37	1950	1/2 to 2 inch	750	Bare Steel	Standard Wall	Welded
TN	UNION CITY	GIBBS HOME	00030	28	9	37	1951	1/2 to 2 inch	630	Bare Steel	Standard Wall	Welded
TN	UNION CITY	URY ST MERC	00026	28	9	37	1951	1/2 to 2 inch	1410	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	RUNS NORTH	00036	32	4	36	1952	1/2 to 2 inch	550	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	EUGENE ROAI	00131	33	3	36	1959	1/2 to 2 inch	200	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAGNOLIA AV	00118	33	3	36	1962	1/2 to 2 inch	500	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	SOUTH MAIN	000114	36	0	36	1930	1/2 to 2 inch	325	Bare Steel	Standard Wall	Screwed
TN	JOHNSON CITY	PACTOLLA RC	00060	36	0	36	1956	1/2 to 2 inch	600	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	INT OF ALLEY	00031	36	0	36	1956	1/2 to 2 inch	520	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM 4DP IN.	00025	35	1	36	1956	1/2 to 2 inch	740	Bare Steel	Standard Wall	Mechanical
TN	MARYVILLE	ESAMENT BET	0163A	36	0	36	1956	3 inch	600	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	MC FARLAND	0024A	36	0	36	1956	1/2 to 2 inch	450	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	LENNIE AVE. E	00134	36	0	36	1956	1/2 to 2 inch	370	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	BELUAH DR. E	00127	34	2	36	1956	1/2 to 2 inch	380	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	E. 2ND N. BET	00070	36	0	36	1956	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	RIDGELAWN	00016	36	0	36	1956	1/2 to 2 inch	300	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	N CHURCH BE	00075	36	0	36	1964	1/2 to 2 inch	225	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	EAST STATE	00066	36	0	36	1964	1/2 to 2 inch	350	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	EATON STREE	00042	36	0	36	1963	1/2 to 2 inch	300	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	E LYTLE ST-N	00021	36	0	36	1954	1/2 to 2 inch	700	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	N SPRING ST	00014	36	0	36	1957	1/2 to 2 inch	600	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	HORSE MTN F	00009	30	6	36	1954	1/2 to 2 inch	850	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	CANNON BET	00040	32	4	36	1954	6 inch	1010	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	LEWIS 260 AT	00039	31	5	36	1953	1/2 to 2 inch	560	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	HARRISON BE	00105	28	8	36	1951	3 inch	1460	Bare Steel	Standard Wall	Welded
TN	UNION CITY	HOME ST HOV	00078	28	8	36	1951	1/2 to 2 inch	510	Bare Steel	Standard Wall	Welded
TN	UNION CITY	WADDELL ST	00051	28	8	36	1950	1/2 to 2 inch	250	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	AT INT OF ALI	00010	35	0	35	1954	1/2 to 2 inch	870	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT OF MITCH	00039	35	0	35	1952	1/2 to 2 inch	700	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT ALICIA LN	00016	35	0	35	1953	1/2 to 2 inch	550	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	W 13TH STREI	00094	33	2	35	1958	1/2 to 2 inch	100	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT OF WEST	00022	35	0	35	1951	1/2 to 2 inch	600	Bare Steel	Less than Standard Wall	Welded
TN	JOHNSON CITY	CENTER ST FI	00134	33	2	35	1956	1/2 to 2 inch	425	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	FROM INT OF	00032	35	0	35	1956	1/2 to 2 inch	360	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	N. GLEWOOD	00001	35	0	35	1966	1/2 to 2 inch	220	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	FOREST DR FI	00145	35	0	35	1940	1/2 to 2 inch	100	Bare Steel	Standard Wall	Welded
TN	MURFREESBORO	EAST VINE ST	00061	35	0	35	1964	3 inch	850	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	NORTH HIGHL	00041	35	0	35	1963	1/2 to 2 inch	1200	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	MANEY AVE F	00028	35	0	35	1954	1/2 to 2 inch	400	Bare Steel	Less than Standard Wall	Welded

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	MURFREESBORO	FRONT ST - N	00007	35	0	35	1964	1/2 to 2 inch	560	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	KING ST	00024	30	5	35	1951	1/2 to 2 inch	750	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	CENTRAL AVE	00013	35	0	35	1964	1/2 to 2 inch	1100	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	LANE PKWY F	00010	35	0	35	1954	3 inch	700	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	1ST GIBBS TO	00012	29	6	35	1945	1/2 to 2 inch	940	Bare Steel	Standard Wall	Welded
TN	UNION CITY	HIGHLAND AV	00100	29	6	35	1950	1/2 to 2 inch	920	Bare Steel	Standard Wall	Welded
TN	UNION CITY	WOODLAWN F	00095	28	7	35	1951	1/2 to 2 inch	670	Bare Steel	Standard Wall	Welded
TN	UNION CITY	HIGH ST TAYL	00090	27	8	35	1951	3 inch	1680	Bare Steel	Standard Wall	Welded
TN	UNION CITY	OAK, MILES T	00088	28	7	35	1951	1/2 to 2 inch	1590	Bare Steel	Standard Wall	Welded
TN	UNION CITY	GIBBS ST TO I	00029	28	7	35	1951	1/2 to 2 inch	710	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	SEWANEE CIF	00006	34	0	34	1961	1/2 to 2 inch	300	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT OF 6H AVE	00038	34	0	34	1966	1/2 to 2 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	CARMACK BL	00116	34	0	34	1963	1/2 to 2 inch	250	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	COLUMBIA AV	00108	34	0	34	1952	1/2 to 2 inch	500	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	HICKMAN STR	00107	34	0	34	1952	1/2 to 2 inch	200	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	SOUTH BECKE	00097	34	0	34	1952	1/2 to 2 inch	450	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS FF	00066	34	0	34	1963	1/2 to 2 inch	1300	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT TROT WOC	00046	34	0	34	1984	1/2 to 2 inch	550	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT CARTER A	00033	34	0	34	1959	1/2 to 2 inch	350	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	FROM BERNH.	00019	34	0	34	1955	3 inch	1050	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAIN COMING	00015	30	4	34	1952	1/2 to 2 inch	870	Bare Steel	Standard Wall	Mechanical
TN	ELIZABETHTON	FROM CHESTI	00045	34	0	34	1966	1/2 to 2 inch	800	Bare Steel	Standard Wall	Welded
TN	JOHNSON CITY	WELBOURNE	00161	32	2	34	1966	1/2 to 2 inch	565	Bare Steel	Standard Wall	Welded
TN	LYNCHBURG	MECHANIC ST	00005	34	0	34	1955	3 inch	430	Bare Steel	Less than Standard Wall	Welded
TN	MARYVILLE	MAURY ST FR	00044	34	0	34	1966	1/2 to 2 inch	450	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	ESAMENT BET	00089	34	0	34	1956	1/2 to 2 inch	340	Bare Steel	Standard Wall	Mechanical
TN	MORRISTOWN	W.13TH. BETV	00006	34	0	34	1966	1/2 to 2 inch	200	Bare Steel	Standard Wall	Mechanical
TN	MURFREESBORO	EATON STREE	00076	34	0	34	1954	1/2 to 2 inch	225	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	N MANEY AVE	00020	34	0	34	1954	1/2 to 2 inch	1300	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	FAIRFIELD PIK	00004	28	6	34	1963	1/2 to 2 inch	900	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	BELMONT FRC	00044	25	9	34	1963	1/2 to 2 inch	920	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	170 AT THOMF	00036	34	0	34	1951	1/2 to 2 inch	660	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	N CANNON FR	00031	30	4	34	1953	3 inch	420	Bare Steel	Less than Standard Wall	Screwed
TN	UNION CITY	SUMMER ST V	00093	28	6	34	1951	1/2 to 2 inch	560	Bare Steel	Standard Wall	Welded
TN	UNION CITY	LILAC BETWEI	00082	28	6	34	1951	1/2 to 2 inch	540	Bare Steel	Standard Wall	Welded
TN	UNION CITY	2ND ST JACKE	00066	28	6	34	1950	1/2 to 2 inch	1240	Bare Steel	Standard Wall	Welded
TN	UNION CITY	MERCER FROI	00055	31	3	34	1950	1/2 to 2 inch	360	Bare Steel	Standard Wall	Welded
TN	UNION CITY	CHURCH ST H	00045	28	6	34	1950	1/2 to 2 inch	1030	Bare Steel	Standard Wall	Welded
TN	UNION CITY	HOME ST TO I	00040	28	6	34	1952	1/2 to 2 inch	680	Bare Steel	Standard Wall	Welded
TN	UNION CITY	PALMER, MLK	00032	31	3	34	1951	1/2 to 2 inch	390	Bare Steel	Standard Wall	Welded
TN	UNION CITY	WASHINGTON	00018	28	6	34	1952	3 inch	910	Bare Steel	Standard Wall	Welded
TN	UNION CITY	INT WEST SIX	00043	33	0	33	1967	1/2 to 2 inch	650	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT WEST SEI	00062	31	2	33	1961	1/2 to 2 inch	260	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS FF	00054	31	2	33	1961	1/2 to 2 inch	700	Bare Steel	Less than Standard Wall	Welded

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	COLUMBIA	JACKSON ST	00115	33	0	33	1963	1/2 to 2 inch	200	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	SOUTH GLADE	00101	33	0	33	1964	1/2 to 2 inch	200	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	RING DRIVED	00082	33	0	33	1954	1/2 to 2 inch	1000	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	HANNAWAY F	00077	33	0	33	1963	1/2 to 2 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	3RD AVE FRO	00075	33	0	33	1966	1/2 to 2 inch	200	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	CAUDILL PL F	00105	33	0	33	1956	1/2 to 2 inch	450	Bare Steel	Standard Wall	Mechanical
TN	JOHNSON CITY	HOOVER ST F	00158	31	2	33	1956	4 inch	700	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	ESAMONT S O	00064	33	0	33	1966	1/2 to 2 inch	1050	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	MORRISTOWN	0028A	33	0	33	1956	1/2 to 2 inch	900	Bare Steel	Standard Wall	Welded
TN	MURFREESBORO	ST CLAIR ST A	00006	33	0	33	1949	1/2 to 2 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	MURFREESBORO	E CLARK ST -	00004	33	0	33	1963	1/2 to 2 inch	460	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	CEDARS ALO	00030	30	3	33	1953	1/2 to 2 inch	750	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	E CEDAR ST A	00008	33	0	33	1956	1/2 to 2 inch	100	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	VINET 160 HOR	00006	30	3	33	1961	1/2 to 2 inch	425	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	LEE TO BRAN	00087	28	5	33	1951	1/2 to 2 inch	700	Bare Steel	Standard Wall	Welded
TN	UNION CITY	OAK BETWEEN	00074	31	2	33	1951	1/2 to 2 inch	590	Bare Steel	Standard Wall	Welded
TN	UNION CITY	MORGAN ST A	00033	28	5	33	1954	1/2 to 2 inch	1000	Bare Steel	Standard Wall	Welded
TN	UNION CITY	HOME ST MEF	00031	28	5	33	1953	1/2 to 2 inch	610	Bare Steel	Standard Wall	Welded
TN	UNION CITY	CHEATHAM T	00011	33	0	33	1945	1/2 to 2 inch	970	Bare Steel	Standard Wall	Welded
TN	UNION CITY	CHEATHAM 61	00005	28	5	33	1947	1/2 to 2 inch	510	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS E	00040	32	0	32	1951	1/2 to 2 inch	850	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT DUNNING	00056	30	2	32	1961	3 inch	750	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	BILLYLEE STR	00084	32	0	32	1964	3 inch	700	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	FROM SABINE	00054	29	3	32	1926	4 inch	960	Bare Steel	Standard Wall	Mechanical
TN	LYNCHBURG	BRIDGE ST-SF	00002	32	0	32	1955	1/2 to 2 inch	530	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	ESAMONT FRC	00081	32	0	32	1956	3 inch	950	Bare Steel	Standard Wall	Welded
TN	MARYVILLE	SPRINGBROO	0005A	32	0	32	1956	1/2 to 2 inch	500	Bare Steel	Standard Wall	Welded
TN	SHELBYVILLE	MELODY	00025	29	3	32	1965	1/2 to 2 inch	110	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	SHA BEHIND T	00022	30	2	32	1954	1/2 to 2 inch	500	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	250 TATE AND	00016	32	0	32	1954	3 inch	400	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	NORWOOD DF	00098	29	3	32	1955	1/2 to 2 inch	90	Bare Steel	Standard Wall	Welded
TN	UNION CITY	MILES HIGHT	00094	28	4	32	1951	1/2 to 2 inch	940	Bare Steel	Standard Wall	Welded
TN	UNION CITY	EXCHANGE T	00062	32	0	32	1950	1/2 to 2 inch	490	Bare Steel	Standard Wall	Welded
TN	UNION CITY	CHURCH, ADA	00048	28	4	32	1951	1/2 to 2 inch	910	Bare Steel	Standard Wall	Welded
TN	UNION CITY	HOME ST MAIL	00036	27	5	32	1952	3 inch	1190	Bare Steel	Standard Wall	Welded
TN	UNION CITY	DIV MERCER	00024	28	4	32	1949	1/2 to 2 inch	1060	Bare Steel	Standard Wall	Welded
TN	UNION CITY	SECTION LINE	00102	29	3	32	1950	1/2 to 2 inch	710	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS F	00055	31	0	31	1961	1/2 to 2 inch	750	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	SOUTH MAIN	00096	31	0	31	1958	1/2 to 2 inch	350	Bare Steel	Less than Standard Wall	Welded
TN	JOHNSON CITY	CHILHOWIE F	00133	31	0	31	1966	1/2 to 2 inch	800	Bare Steel	Standard Wall	Welded
TN	MORRISTOWN	MORRISTOWN	00028	31	0	31	1966	1/2 to 2 inch	900	Bare Steel	Standard Wall	Welded
TN	MURFREESBORO	TBS -1- TO WE	00001	31	0	31	1955	4 inch	1050	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	BLUE RIBBION	00026	29	2	31	1958	1/2 to 2 inch	440	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	EVANS ST SO	00023	31	0	31	1954	1/2 to 2 inch	130	Bare Steel	Less than Standard Wall	Mechanical

State	Town	Section Description	Section Number	Base Points	Hazard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	SHELBYVILLE	DELRAY AND I	00019	31	0	31	1960	1/2 to 2 inch	650	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	FLORIDA AND	00080	28	3	31	1951	1/2 to 2 inch	500	Bare Steel	Standard Wall	Welded
TN	UNION CITY	FLORIDA HOM	00077	28	3	31	1951	1/2 to 2 inch	700	Bare Steel	Standard Wall	Welded
TN	UNION CITY	FLORIDA TO J	00069	29	2	31	1950	3 inch	1030	Bare Steel	Standard Wall	Welded
TN	UNION CITY	ALLEY BETWE	00064	31	0	31	1950	1/2 to 2 inch	490	Bare Steel	Standard Wall	Welded
TN	UNION CITY	GREENWOOD	00059	31	0	31	1950	1/2 to 2 inch	930	Bare Steel	Standard Wall	Welded
TN	UNION CITY	DEPOT BETW	00023	28	3	31	1949	1/2 to 2 inch	930	Bare Steel	Standard Wall	Welded
TN	UNION CITY	COLLAGE ST I	00020	31	0	31	1951	3 inch	1230	Bare Steel	Standard Wall	Welded
TN	UNION CITY	1ST STSOUTH	00013	28	3	31	1952	1/2 to 2 inch	300	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	MAIN RUNS BI	00013	30	0	30	1954	1/2 to 2 inch	1400	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	INT DUNNING	00057	30	0	30	1961	3 inch	650	Bare Steel	Less than Standard Wall	Welded
TN	LYNCHBURG	MAJORS BLV	00003	30	0	30	1955	3 inch	640	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	WOODMONT F	00005	30	0	30	1963	1/2 to 2 inch	220	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	W JACKSON A	00029	30	0	30	1953	1/2 to 2 inch	1020	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	CEDARS NEA	00028	30	0	30	1953	1/2 to 2 inch	800	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	STERLING CT	00068	27	3	30	1950	3 inch	810	Bare Steel	Standard Wall	Welded
TN	UNION CITY	MELROSE ST	00060	30	0	30	1950	1/2 to 2 inch	980	Bare Steel	Standard Wall	Welded
TN	UNION CITY	CHURCH ST H	00046	28	2	30	1950	1/2 to 2 inch	940	Bare Steel	Standard Wall	Welded
TN	UNION CITY	MAIN ST BET	00042	28	2	30	1947	1/2 to 2 inch	750	Bare Steel	Standard Wall	Welded
TN	UNION CITY	COLLAGE ST I	00028	30	0	30	1953	3 inch	540	Bare Steel	Standard Wall	Welded
TN	COLUMBIA	MAIN RUNNIN	00012	29	0	29	1965	1/2 to 2 inch	50	Bare Steel	Less than Standard Wall	Welded
TN	COLUMBIA	FROM E OF S	00055	29	0	29	1966	1/2 to 2 inch	480	Bare Steel	Less than Standard Wall	Welded
TN	ELIZABETHTON	EDMOND DR 2	00032	29	0	29	1926	4 inch	820	Bare Steel	Standard Wall	Mechanical
TN	SHELBYVILLE	SQUARE AND	00033	29	0	29	1961	1/2 to 2 inch	520	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	CARROL FRO	00103	29	0	29	1953	1/2 to 2 inch	770	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	JACKSON TO I	00070	29	0	29	1951	1/2 to 2 inch	290	Bare Steel	Standard Wall	Welded
TN	UNION CITY	BURNS ST BE	00101	29	0	29	1951	3 inch	880	Bare Steel	Standard Wall	Welded
TN	UNION CITY	HONEYSUCKL	00099	29	0	29	1950	1/2 to 2 inch	240	Bare Steel	Standard Wall	Welded
TN	MURFREESBORO	CROSS COUN	00011	28	0	28	1950	1/2 to 2 inch	880	Bare Steel	Standard Wall	Welded
TN	SHELBYVILLE	BETWEEN ST I	00021	28	0	28	1949	4 inch	500	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	ADJ TO WEND	00027	28	0	28	1960	1/2 to 2 inch	130	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	HWY 130 FRO	00046	25	3	28	1960	1/2 to 2 inch	180	Bare Steel	Less than Standard Wall	Welded
TN	SHELBYVILLE	FAIRLANE BE	00050	28	0	28	1963	1/2 to 2 inch	1080	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	CLOVER ST A	00097	28	0	28	1963	1/2 to 2 inch	180	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	MATHEWS ST	00091	28	0	28	1951	1/2 to 2 inch	170	Bare Steel	Standard Wall	Welded
TN	UNION CITY	PIERCE BETW	00081	28	0	28	1951	1/2 to 2 inch	500	Bare Steel	Standard Wall	Welded
TN	UNION CITY	GLENDALE BE	00058	28	0	28	1951	1/2 to 2 inch	600	Bare Steel	Standard Wall	Welded
TN	UNION CITY	DOBBINS BET	00056	28	0	28	1950	1/2 to 2 inch	900	Bare Steel	Standard Wall	Welded
TN	UNION CITY	VINE ST BET	00054	28	0	28	1950	1/2 to 2 inch	250	Bare Steel	Standard Wall	Welded
TN	UNION CITY	COLLAGE ST I	00037	28	0	28	1950	1/2 to 2 inch	710	Bare Steel	Standard Wall	Welded
TN	UNION CITY	DIV MLK TO E	00025	28	0	28	1952	1/2 to 2 inch	1330	Bare Steel	Standard Wall	Welded
TN	UNION CITY	DEPOT ST 1S	00022	28	0	28	1949	1/2 to 2 inch	580	Bare Steel	Standard Wall	Welded
TN	UNION CITY	MLK 3RD ST T	00019	28	0	28	1947	1/2 to 2 inch	1040	Bare Steel	Standard Wall	Welded
TN	UNION CITY			28	0	28	1950	1/2 to 2 inch	590	Bare Steel	Standard Wall	Welded

State	Town	Section Description	Section Number	Base Points	Hazzard Points	Total Section Points	Pipe Age	Size	Length	Material	Wall Thickness	Joint Type
TN	UNION CITY	NORTH DR	00008	28	0	28	1947	1/2 to 2 inch	230	Bare Steel	Standard Wall	Welded
TN	UNION CITY	6TH ST CHEA1	00007	28	0	28	1947	1/2 to 2 inch	250	Bare Steel	Standard Wall	Welded
TN	UNION CITY	WESTVIEW A1	00004	28	0	28	1947	1/2 to 2 inch	260	Bare Steel	Standard Wall	Welded
TN	ELIZABETHTON	SR 67 FROM V	00106	27	0	27	1946	4 inch	500	Bare Steel	Standard Wall	Mechanical
TN	SHELBYVILLE	HWY 130 FRO	00045	25	2	27	1963	1/2 to 2 inch	1000	Bare Steel	Less than Standard Wall	Welded
TN	UNION CITY	EXCHANGE H	00049	27	0	27	1951	3 inch	490	Bare Steel	Standard Wall	Welded
TN	UNION CITY	HOME ST MLK	00035	27	0	27	1952	3 inch	1320	Bare Steel	Standard Wall	Welded

Pressure	Surrounding Location	Traffic Stress	Other Factors	Surface Type	Location of Duct	Proximity to Structures
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	None	Dirt	None	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	None	Dirt	None	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	None	Dirt	None	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Rural	None	Soil Against Building	Dirt	Other Side of Street	Greater than 50'
Over 30 PSIG to 60 PSIG	Rural	None	None	Dirt	None	Greater than 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	None	Dirt	None	Within 10' to 50'
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load	None	Dirt	None	Within 10' to 50'

BRISTOL, TN.

STATE	TOWN	SECTION DISCRIP	SECTION NUMBER	BASE POINTS
TN	BRISTOL	GEORGIA AVE	00071	44
TN	BRISTOL	14TH ST FROM	00032	49
TN	BRISTOL	POPLAR ST 1E	00050	44
TN	BRISTOL	LYNWOOD ST	00048	44
TN	BRISTOL	GEORGINA ST	00056	44
TN	BRISTOL	MARION AVE I	00061	48
TN	BRISTOL	MARYLAND AV	00075	47
TN	BRISTOL	11TH ST FROM	00042	48
TN	BRISTOL	TENN AVE FR	00053	44
TN	BRISTOL	ALDER ST FR	00027	48
TN	BRISTOL	14TH ST FROM	00037	48
TN	BRISTOL	13TH ST FROM	00038	48
TN	BRISTOL	SPRUCE ST FI	00070	44
TN	BRISTOL	SPRUCE ST FI	00052	44
TN	BRISTOL	HILL ST FROM	00044	48
TN	BRISTOL	ANDERSON S	00025	49
TN	BRISTOL	HILL ST 350FT	00043	48
TN	BRISTOL	COLUMBIA ST	00076	47
TN	BRISTOL	PINE ST FROM	00072	44

COLUMBIA, TN.

TN	COLUMBIA	HELM STREET	00128	33
TN	COLUMBIA	INT SCHOOL S	00064	34
TN	COLUMBIA	MAIN RUNS FF	00031	33
TN	COLUMBIA	INT OF SECON	00035	35
TN	COLUMBIA	DAVIS AVE FR	00095	33
TN	COLUMBIA	INT BERNHAR	00020	32
TN	COLUMBIA	DYER STREET	00124	33
TN	COLUMBIA	EAST 8TH STF	00070	40
TN	COLUMBIA	INT OF SIXTH	00037	38
TN	COLUMBIA	EAST END FR	00076	33
TN	COLUMBIA	EAST 16TH ST	00113	34
TN	COLUMBIA	MAIN RUNS W	00049	35
TN	COLUMBIA	NORTH GARD	00129	39
TN	COLUMBIA	EAST 15TH ST	00112	34
TN	COLUMBIA	EAST 8TH STF	00072	41
TN	COLUMBIA	INT NASHVILL	00002	41
TN	COLUMBIA	PICKENS LANI	00106	32
TN	COLUMBIA	WASHINGTON	00103	33
TN	COLUMBIA	MOCKINGBIRE	00109	34
TN	COLUMBIA	INT TROTWOC	00045	34
TN	COLUMBIA	INT TROTWOC	00047	34
TN	COLUMBIA	PENNY AVE N	00123	33
TN	COLUMBIA	POLK STREET	00117	34
TN	COLUMBIA	EAST 17TH ST	00114	34
TN	COLUMBIA	WOODSIDE S	00104	33
TN	COLUMBIA	INT BERNHAR	00021	35
TN	COLUMBIA	INT PAWNEE	00001	33

TN	COLUMBIA	FROM SEVEN	00032	33
TN	COLUMBIA	AT INT OF SH/	00008	34
TN	COLUMBIA	AT INT OF TEN	00009	35
TN	COLUMBIA	MAIN RUNS FF	00059	39
TN	COLUMBIA	HANNAWAY FI	00078	33
TN	COLUMBIA	MAIN RUNS N	00026	37
TN	COLUMBIA	HASHVILLE HI	00130	35
TN	COLUMBIA	INTERSECTIO	00127	34
TN	COLUMBIA	INTERSECTIO	00071	40
TN	COLUMBIA	MAIN RUNS FF	00061	34
TN	COLUMBIA	MAIN RUNS FF	00060	34
TN	COLUMBIA	AT INT SHARC	00007	34
TN	COLUMBIA	FROM WEST F	00023	38
TN	COLUMBIA	INT FIFTH AVE	00034	33
TN	COLUMBIA	S MAIN STREE	00099	39
TN	COLUMBIA	MAIN RUNS E/	00041	35
TN	COLUMBIA	INT N FRIERS	00052	37
TN	COLUMBIA	SOUTH HIGH S	00110	34
TN	COLUMBIA	CARMACK BLA	00098	41
TN	COLUMBIA	NORTH GARD	00067	41
TN	COLUMBIA	EAST 7TH STF	00073	41
TN	COLUMBIA	INT WEST FO	00050	34
TN	COLUMBIA	EAST 14TH ST	00119	33
TN	COLUMBIA	EAST 17TH ST	00111	36
TN	COLUMBIA	WEST 9TH FR	00085	33
TN	COLUMBIA	MAIN RUNS FF	00065	34
TN	COLUMBIA	INT S HIGH AN	00063	40
TN	COLUMBIA	STARTS AT OI	00003	35
TN	COLUMBIA	MAIN ON WINI	00014	35
TN	COLUMBIA	HIGHLAND AV	00126	36
TN	COLUMBIA	SOUTH GLADE	00102	33
TN	COLUMBIA	WESTOVER D	00081	35
TN	COLUMBIA	WESTOVER D	00079	36
TN	COLUMBIA	INTERSECTIO	00069	39
TN	COLUMBIA	INT WEST SIX	00053	31
TN	COLUMBIA	CURVE BELOV	00048	35
TN	COLUMBIA	INT WESTVIEW	00025	34
TN	COLUMBIA	INT N JAMES C	00017	35
TN	COLUMBIA	SOUTH OF OL	00004	35
TN	COLUMBIA	MAIN RUNS E/	00044	34
TN	COLUMBIA	MORNINGSIDE	00080	36
TN	COLUMBIA	EAST 15TH ST	00120	34
TN	COLUMBIA	MOORESVILLE	00121	34
TN	COLUMBIA	SOUTH MAIN S	00100	35
TN	COLUMBIA	INT BERNHAR	00018	34
TN	COLUMBIA	STARTING AT	00011	35
TN	COLUMBIA	ON NASHVILLI	00005	35
TN	COLUMBIA	THOMAS AVE	00122	33
TN	COLUMBIA	EAST VALLEY	00105	33
TN	COLUMBIA	S HIGH STREE	00087	33
TN	COLUMBIA	TROTWOOD A	00083	33
TN	COLUMBIA	WOODSIDE S	00074	33

TN	COLUMBIA	FROM RAINBC	00024	37
TN	COLUMBIA	RUNS NORTH	00036	32
TN	COLUMBIA	EUGENE ROAI	00131	33
TN	COLUMBIA	MAGNOLIA AV	00118	33
TN	COLUMBIA	AT INT OF ALI	00010	35
TN	COLUMBIA	INT OF MITCH	00039	35
TN	COLUMBIA	INT ALICIA LN	00016	35
TN	COLUMBIA	W 13TH STREI	00094	33
TN	COLUMBIA	INT OF WEST	00022	35
TN	COLUMBIA	SEWANEE CIF	00006	34
TN	COLUMBIA	INT OF 6H AVE	00038	34
TN	COLUMBIA	CARMACK BL	00116	34
TN	COLUMBIA	COLUMBIA AV	00108	34
TN	COLUMBIA	HICKMAN STR	00107	34
TN	COLUMBIA	SOUTH BECKE	00097	34
TN	COLUMBIA	MAIN RUNS FF	00066	34
TN	COLUMBIA	INT TROTWOC	00046	34
TN	COLUMBIA	INT CARTER A	00033	34
TN	COLUMBIA	FROM BERNH.	00019	34
TN	COLUMBIA	MAIN COMING	00015	30
TN	COLUMBIA	INT WEST SIX	00043	33
TN	COLUMBIA	INT WEST SEV	00062	31
TN	COLUMBIA	MAIN RUNS FF	00054	31
TN	COLUMBIA	JACKSON STF	00115	33
TN	COLUMBIA	SOUTH GLADE	00101	33
TN	COLUMBIA	RING DRIVE D	00082	33
TN	COLUMBIA	HANNAWAY FI	00077	33
TN	COLUMBIA	3RD AVE FROI	00075	33
TN	COLUMBIA	MAIN RUNS E/	00040	32
TN	COLUMBIA	INT DUNNING	00056	30
TN	COLUMBIA	BILLYLEE STR	00084	32
TN	COLUMBIA	MAIN RUNS FF	00055	31
TN	COLUMBIA	SOUTH MAIN S	00096	31
TN	COLUMBIA	MAIN RUNS BE	00013	30
TN	COLUMBIA	INT DUNNING	00057	30
TN	COLUMBIA	MAIN RUNNIN	00012	29
TN	COLUMBIA	MAIN RUNS TH	00030	29

ELIZABETHTON, TN.

TN	ELIZABETHTON	FROM EAST K	00022	34
TN	ELIZABETHTON	ALLEY BETWE	00098	38
TN	ELIZABETHTON	FROM EAST L	00043	36
TN	ELIZABETHTON	FROM EAST I	00021	34
TN	ELIZABETHTON	AT RANGE ST	00017	35
TN	ELIZABETHTON	ALLEY EAST C	00082	44
TN	ELIZABETHTON	FROM SECON	00032	40
TN	ELIZABETHTON	EAST C ST FR	00090	43
TN	ELIZABETHTON	POPLAR ST BE	00001	36
TN	ELIZABETHTON	MILLIGAN HW	00107	32
TN	ELIZABETHTON	MAPLE ST FRC	00084	37
TN	ELIZABETHTON	ALLEY BETWE	00093	40
TN	ELIZABETHTON	ALLEY BETWE	00092	42

TN	ELIZABETHTON	FROM N PINE	00004	35
TN	ELIZABETHTON	WEST G ST FF	00075	43
TN	ELIZABETHTON	W ELK AVE FF	00110	48
TN	ELIZABETHTON	WEST C ST FF	00080	35
TN	ELIZABETHTON	WEST G ST FF	00077	38
TN	ELIZABETHTON	GRANDVIEW S	00072	37
TN	ELIZABETHTON	FROM CHESTI	00049	34
TN	ELIZABETHTON	ALLEY BETWE	00079	34
TN	ELIZABETHTON	FROM MC ART	00010	36
TN	ELIZABETHTON	ALONG E T RA	00091	39
TN	ELIZABETHTON	FROM ALLEY \	00023	34
TN	ELIZABETHTON	FROM DIVISIO	00037	37
TN	ELIZABETHTON	FROM BIRCH :	00031	32
TN	ELIZABETHTON	FROM EAST F	00024	35
TN	ELIZABETHTON	FROM ENTRA	00066	31
TN	ELIZABETHTON	FROM MC ART	00007	34
TN	ELIZABETHTON	WEST F ST FF	00102	36
TN	ELIZABETHTON	HOLLY LN FRC	00109	42
TN	ELIZABETHTON	NORTH SIDE C	00101	36
TN	ELIZABETHTON	MC ARTHUR S	00104	35
TN	ELIZABETHTON	APPROX. 300'	00030	35
TN	ELIZABETHTON	ESIENHOUR (	00097	32
TN	ELIZABETHTON	WASHINGTON	00008	36
TN	ELIZABETHTON	FROM SABINE	00052	32
TN	ELIZABETHTON	FROM NEAR S	00061	33
TN	ELIZABETHTON	FROM WEST L	00041	34
TN	ELIZABETHTON	FROM WOODL	00036	34
TN	ELIZABETHTON	FROM WEST L	00040	35
TN	ELIZABETHTON	ELM ST FROM	00100	39
TN	ELIZABETHTON	FROM WARRIK	00059	33
TN	ELIZABETHTON	FROM HATTIE	00028	35
TN	ELIZABETHTON	FROM BUFFAL	00067	29
TN	ELIZABETHTON	FROM HUDSO	00039	34
TN	ELIZABETHTON	FROM VALVE (	00025	40
TN	ELIZABETHTON	N LYNN AVE F	00094	39
TN	ELIZABETHTON	EAST E ST FR	00088	33
TN	ELIZABETHTON	EAST H ST FR	00083	31
TN	ELIZABETHTON	FROM 2DP AP	00029	33
TN	ELIZABETHTON	WEST F ST FF	00103	36
TN	ELIZABETHTON	@ END OF E M	00003	36
TN	ELIZABETHTON	FROM WARRIK	00060	33
TN	ELIZABETHTON	FROM WEST C	00014	35
TN	ELIZABETHTON	SOUTH MAIN S	000113	37
TN	ELIZABETHTON	SOUTH MAIN S	000114	36
TN	ELIZABETHTON	FROM CHESTI	00045	34
TN	ELIZABETHTON	CAUDILL PL FI	00105	33
TN	ELIZABETHTON	FROM SABINE	00054	29
TN	ELIZABETHTON	FROM E OF SF	00055	29
TN	ELIZABETHTON	SR 67 FROM V	00106	27

JOHNSON CITY, TN.

TN	JOHNSON CITY	FROM VALVE	00109	38

TN	JOHNSON CITY	FROM HALE S	00016	31
TN	JOHNSON CITY	ALLEY BETWE	00120	37
TN	JOHNSON CITY	DOWN GROVE	00091	40
TN	JOHNSON CITY	SOUTH IN HOI	00072	35
TN	JOHNSON CITY	W FAIRVIEW F	00122	39
TN	JOHNSON CITY	ALLEY BETWE	00080	40
TN	JOHNSON CITY	ALLEY BETWE	00147	40
TN	JOHNSON CITY	NORTH SIDE C	00144	44
TN	JOHNSON CITY	ALLEY BETWE	00126	37
TN	JOHNSON CITY	ALLEY BETWE	00104	40
TN	JOHNSON CITY	FROM INT OF	00036	35
TN	JOHNSON CITY	FROM LESTEF	00018	36
TN	JOHNSON CITY	WHITNEY ST F	00137	37
TN	JOHNSON CITY	W UNAKA / JA	00070	35
TN	JOHNSON CITY	FROM W 8TH ,	00037	35
TN	JOHNSON CITY	BEGIN INTERE	00004	36
TN	JOHNSON CITY	SOUTH DOWN	00073	37
TN	JOHNSON CITY	ALLEY GOING	00020	33
TN	JOHNSON CITY	CHILHOWIE FI	00149	39
TN	JOHNSON CITY	UNIV. PKWY F	00138	43
TN	JOHNSON CITY	ALLEY BETWE	00071	37
TN	JOHNSON CITY	FROM INT OF	00028	33
TN	JOHNSON CITY	E HILLCREST ,	00064	34
TN	JOHNSON CITY	FROM ALLEY I	00088	39
TN	JOHNSON CITY	ALLEY BETWE	00019	36
TN	JOHNSON CITY	ALLEY BETWE	00090	37
TN	JOHNSON CITY	ALLEY BETWE	00130	36
TN	JOHNSON CITY	W MAGNOLIA	00115	35
TN	JOHNSON CITY	INT OF ALLEY	00040	41
TN	JOHNSON CITY	ALLEY BETWE	00066	36
TN	JOHNSON CITY	FROM GROVE	00089	40
TN	JOHNSON CITY	INTERSECTIO	00002	38
TN	JOHNSON CITY	ALLEY BETWE	00157	32
TN	JOHNSON CITY	DEVINE BEGIN	00150	36
TN	JOHNSON CITY	FROM PLASTI	00044	38
TN	JOHNSON CITY	ALLEY BETWE	00026	35
TN	JOHNSON CITY	IN ALLEY BET	00022	38
TN	JOHNSON CITY	FROM E UNAK	00253	38
TN	JOHNSON CITY	ALLEY BETWE	00142	36
TN	JOHNSON CITY	THOMAS ST B	00065	35
TN	JOHNSON CITY	FROM HALE S	00055	38
TN	JOHNSON CITY	DODGE ST FR	00136	36
TN	JOHNSON CITY	SOUTHWEST	00113	37
TN	JOHNSON CITY	FROM INT OF	00116	36
TN	JOHNSON CITY	NORTHEAST I	00094	37
TN	JOHNSON CITY	TULIP ST OFF	00007	35
TN	JOHNSON CITY	CENTER STRE	00107	37
TN	JOHNSON CITY	PACTOLLA RD	00060	36
TN	JOHNSON CITY	INT OF ALLEY	00031	36
TN	JOHNSON CITY	FROM 4DP IN ,	00025	35
TN	JOHNSON CITY	CENTER ST FI	00134	33
TN	JOHNSON CITY	FROM INT OF	00032	35

TN	JOHNSON CITY	WELBOURNE	00161	32
TN	JOHNSON CITY	HOOVER ST F	00158	31
TN	JOHNSON CITY	CHILHOWIE FI	00133	31

LYNCHBURG, TN.

TN	LYNCHBURG	HIGHVIEW WE	00001	34
TN	LYNCHBURG	TBS TO SCHO	00004	34
TN	LYNCHBURG	MECHANIC ST	00005	34
TN	LYNCHBURG	BRIDGE ST-SF	00002	32
TN	LYNCHBURG	MAJORS BLVE	00003	30

MARYVILLE, TN.

TN	MARYVILLE	TARPLEY ST.F	00024	37
TN	MARYVILLE	MAPLE FROM	00201	39
TN	MARYVILLE	WOODLAND A	00018	38
TN	MARYVILLE	MONTVALE RI	00189	46
TN	MARYVILLE	AKERS N.OF F	00067	36
TN	MARYVILLE	ESAMENT BEI	00111	34
TN	MARYVILLE	ALLEY FROM I	00144	45
TN	MARYVILLE	ESAMENT BEI	00049	38
TN	MARYVILLE	ALLEY BETWE	00136	40
TN	MARYVILLE	WILLARD FRO	00193	40
TN	MARYVILLE	E.HARPER FR	00109	40
TN	MARYVILLE	TARPLEY FRO	00060	38
TN	MARYVILLE	WILLARD ST. I	00194	40
TN	MARYVILLE	W.GODDARD I	00135	39
TN	MARYVILLE	FIRST ST.FRO	00047	38
TN	MARYVILLE	S.COURT ST.F	00182	42
TN	MARYVILLE	DEFOE CIRCL	00043	37
TN	MARYVILLE	SEVIERVILLE I	00028	41
TN	MARYVILLE	OLD EAGLETC	00045	37
TN	MARYVILLE	MORSE FROM	00023	38
TN	MARYVILLE	LAWRENCE A'	00168	40
TN	MARYVILLE	DUNN ST.FRO	00055	38
TN	MARYVILLE	ESAMENT BEI	00062	33
TN	MARYVILLE	ANDY CARR B	00030	39
TN	MARYVILLE	S 6TH FROM E	00088	39
TN	MARYVILLE	TAPOCO AVE.	00149	40
TN	MARYVILLE	S COURT FRO	00137	40
TN	MARYVILLE	BLOUNT AVE.I	00050	38
TN	MARYVILLE	E.BELL FROM	00015	38
TN	MARYVILLE	LAMAR ST.FRO	00140	41
TN	MARYVILLE	SIMERLY ST. F	00164	40
TN	MARYVILLE	KITTRELL AVE	00123	37
TN	MARYVILLE	CHRUCH ST F	00054	38
TN	MARYVILLE	MELVIN AVE.F	00178	39
TN	MARYVILLE	ESAMENT GOI	00066	33
TN	MARYVILLE	WHITE AVE FF	00170	39
TN	MARYVILLE	E.EDISION FR	0069A	39
TN	MARYVILLE	ALLEY FROM	00128	40
TN	MARYVILLE	W.BRODWAY	00157	42

TN	MARYVILLE	ESAMENT BET	00112	39
TN	MARYVILLE	ESAMENT BET	00065	33
TN	MARYVILLE	SEVIERVILLE I	00026	46
TN	MARYVILLE	W.HUNT RD.FI	00002	33
TN	MARYVILLE	HARDING ST.F	00082	36
TN	MARYVILLE	OLD NILES FE	00195	41
TN	MARYVILLE	450 FT ON N H	00163	34
TN	MARYVILLE	S.MAPLE FROI	00153	39
TN	MARYVILLE	S.EVERETT HI	00119	41
TN	MARYVILLE	MADISION AVE	00085	38
TN	MARYVILLE	MARYVILLE CX	00025	34
TN	MARYVILLE	PIEDMONT CIF	00202	38
TN	MARYVILLE	HIGH ST. FRO	00139	39
TN	MARYVILLE	E.BROADWAY	00115	45
TN	MARYVILLE	MAY AVE.FRO	00057	37
TN	MARYVILLE	W.HUNT RD. F	00001	33
TN	MARYVILLE	GILL ST.FROM	0020A	47
TN	MARYVILLE	WALLER AVE.I	00191	38
TN	MARYVILLE	TARPLEY FRO	00059	38
TN	MARYVILLE	ESAMENT FRC	00056	33
TN	MARYVILLE	OLD KNOXVILI	00040	41
TN	MARYVILLE	FROM PLASTI	00127	49
TN	MARYVILLE	HANNUM ST.F	00103	40
TN	MARYVILLE	TENNESSEE A	00130	48
TN	MARYVILLE	S.CEDAR FRO	00171	40
TN	MARYVILLE	BADGETT FRC	00031	42
TN	MARYVILLE	RANKIN RD. FI	00091	42
TN	MARYVILLE	W.HUNT RD.FI	00003	33
TN	MARYVILLE	COLLEGE ST.F	00138	44
TN	MARYVILLE	ALLEY W.OF F	0092A	40
TN	MARYVILLE	LEVI ST FROM	00210	44
TN	MARYVILLE	ANDERSON A	00198	39
TN	MARYVILLE	INDIANA FROM	00187	39
TN	MARYVILLE	E.WATT ST.WI	00071	37
TN	MARYVILLE	LYNN DR.N.OF	00061	37
TN	MARYVILLE	ESAMENT BET	00058	34
TN	MARYVILLE	BLOUNT AVE.I	00053	35
TN	MARYVILLE	ESAMENT BET	00063	34
TN	MARYVILLE	CATES ST.FRC	00179	39
TN	MARYVILLE	W.HUNT RD.FI	0002A	33
TN	MARYVILLE	SPRINGBROO	00005	30
TN	MARYVILLE	KEEBLE ST. S	00114	39
TN	MARYVILLE	HALL RD.FROI	00076	41
TN	MARYVILLE	E.HOWE ST.W	00070	38
TN	MARYVILLE	E FRANKLIN S	00209	43
TN	MARYVILLE	LAMAR ST.FRO	00134	40
TN	MARYVILLE	HANNUM ST.F	00104	40
TN	MARYVILLE	RANKIN RD.FF	00093	41
TN	MARYVILLE	RANKIN RD.&/	00092	40
TN	MARYVILLE	E.EDISION FRI	00069	38
TN	MARYVILLE	HARPER ST.FI	00012	39
TN	MARYVILLE	FOREST AVE.I	0106A	39

TN	MARYVILLE	S.RUTH FROM	00161	39
TN	MARYVILLE	JETT RD.FROI	00121	39
TN	MARYVILLE	HARRELL ST. I	00073	35
TN	MARYVILLE	RAILROAD ST	00205	41
TN	MARYVILLE	AUBURN DR.N	00159	36
TN	MARYVILLE	W.BESSEMER	00080	41
TN	MARYVILLE	N.HALL RD.FR	00079	41
TN	MARYVILLE	HALL RD.FROI	00077	41
TN	MARYVILLE	OLD KNOX.PIK	00046	41
TN	MARYVILLE	ESAMENT BET	0063A	34
TN	MARYVILLE	CATES FROM	00185	40
TN	MARYVILLE	ESAMENT BET	00147	30
TN	MARYVILLE	CATES FROM	00126	40
TN	MARYVILLE	CUMBERLAND	00117	40
TN	MARYVILLE	EVERETT AVE	00108	38
TN	MARYVILLE	ESAMENT BET	0075A	35
TN	MARYVILLE	EAGLETON RI	00208	39
TN	MARYVILLE	LONAS DR.ST.	00197	39
TN	MARYVILLE	OAK PARK AVI	00176	39
TN	MARYVILLE	SHORT ST. FR	00118	39
TN	MARYVILLE	E HARPER ON	00207	38
TN	MARYVILLE	ESAMENT FRC	00203	35
TN	MARYVILLE	HUNTER LN.FI	00186	38
TN	MARYVILLE	HIGHLAND AV	00167	38
TN	MARYVILLE	ESAMENT FRC	00107	35
TN	MARYVILLE	JEFFERSON A	00086	38
TN	MARYVILLE	HALL RD.FROI	00078	38
TN	MARYVILLE	ESAMENT BET	00075	35
TN	MARYVILLE	ANDERSON A'	00200	37
TN	MARYVILLE	ESAMENT BET	00192	35
TN	MARYVILLE	RANKIN RD.FF	00090	37
TN	MARYVILLE	ESAMENT BET	0163A	36
TN	MARYVILLE	MAURY ST.FR	00044	34
TN	MARYVILLE	ESAMENT S O	00064	33
TN	MARYVILLE	ESAMENT FRC	00081	32
TN	MARYVILLE	SPRINGBROO	0005A	32

MORRISTOWN, TN.

TN	MORRISTOWN	E.3RD.N.BETV	00063	39
TN	MORRISTOWN	HODGE DR.BE	00018	34
TN	MORRISTOWN	DICE ST. BETV	00128	42
TN	MORRISTOWN	N.CUMBERLAI	00010	40
TN	MORRISTOWN	E 3RD N FROM	00057	38
TN	MORRISTOWN	E.MAIN ST. BE	00075	46
TN	MORRISTOWN	E.2ND.N. BETV	00036	39
TN	MORRISTOWN	E.MORRIS BLV	00062	40
TN	MORRISTOWN	E.2ND.N.BETV	00035	40
TN	MORRISTOWN	W.MAIN ST.FR	0079A	39
TN	MORRISTOWN	PARKING LOT	00099	46
TN	MORRISTOWN	N.CUMBERLAI	00065	45
TN	MORRISTOWN	E.5TH.N. BETV	00013	36
TN	MORRISTOWN	PAULINE AVE.	00100	34

TN	MORRISTOWN	S.HENRY BET	00093	35
TN	MORRISTOWN	S.HENRY BET	00094	35
TN	MORRISTOWN	W.6TH.N.BETV	00027	33
TN	MORRISTOWN	MCFARLAND S	00024	35
TN	MORRISTOWN	CUMBERLAND	00038	45
TN	MORRISTOWN	CHEROKEE DI	00007	43
TN	MORRISTOWN	WALTERS DR.	0133A	42
TN	MORRISTOWN	E.2ND.N.BETV	00069	36
TN	MORRISTOWN	E.4TH.N.BETV	00053	40
TN	MORRISTOWN	W.1ST.N.BETV	00110	44
TN	MORRISTOWN	W.LOUISE BE	00112	34
TN	MORRISTOWN	WATERCREST	00078	34
TN	MORRISTOWN	E.3RD.N. BETV	00043	40
TN	MORRISTOWN	W.2ND.N. BET	00050	39
TN	MORRISTOWN	URBAN DR VA	00140	43
TN	MORRISTOWN	E.3RD.N. BETV	00058	45
TN	MORRISTOWN	N.MILL ST. BE	00052	40
TN	MORRISTOWN	E3RD.N. BETV	00044	39
TN	MORRISTOWN	WHITESIDE DI	00019	36
TN	MORRISTOWN	W.MAIN ST. FF	0080A	37
TN	MORRISTOWN	E.1ST.N. BETV	00066	35
TN	MORRISTOWN	RICHARDSON	00002	34
TN	MORRISTOWN	W.LOUISE AVE	00098	34
TN	MORRISTOWN	S.HENRY BET	00095	34
TN	MORRISTOWN	FROM OLD GL	00138	47
TN	MORRISTOWN	BRANNER ST.	0009A	37
TN	MORRISTOWN	W.MAIN ST.FR	00080	37
TN	MORRISTOWN	GAMMON AVE	00071	36
TN	MORRISTOWN	ANDERSON S	00056	37
TN	MORRISTOWN	EVANS AVE. B	00074	41
TN	MORRISTOWN	S.JACKSON BI	00137	42
TN	MORRISTOWN	E.1ST.N.BETW	00135	38
TN	MORRISTOWN	FROM LINE IN	00132	48
TN	MORRISTOWN	MOHAWK ST.	00130	36
TN	MORRISTOWN	MONTROSE A	00120	35
TN	MORRISTOWN	WALTERS DR.	00133	42
TN	MORRISTOWN	E.2ND.N. BETV	00034	41
TN	MORRISTOWN	W.13TH. N.HO	00008	34
TN	MORRISTOWN	CONVERSE ST	00003	37
TN	MORRISTOWN	W ANDREW JC	00139	46
TN	MORRISTOWN	MORNINGSIDE	00076	40
TN	MORRISTOWN	IN ESAMENT F	00143	45
TN	MORRISTOWN	DICE ST. BETV	00088	43
TN	MORRISTOWN	E4TH. BETWE	00051	38
TN	MORRISTOWN	CAMELLIA CT.	00015	39
TN	MORRISTOWN	ELM ST.BETW	00005	36
TN	MORRISTOWN	DICE ST. BETV	00082	40
TN	MORRISTOWN	E.2ND.N. BETV	00029	33
TN	MORRISTOWN	MAGNOLIA AV	00014	39
TN	MORRISTOWN	BRANNER ST.	00009	37
TN	MORRISTOWN	N CUMBERLAI	00144	44
TN	MORRISTOWN	TENNESSEE A	00119	33

TN	MORRISTOWN	SUMMIT LANE	00026	37
TN	MORRISTOWN	W.5TH. N. ST.	00023	38
TN	MORRISTOWN	DICE ST. BETV	00081	39
TN	MORRISTOWN	N.HENRY ST.E	00059	39
TN	MORRISTOWN	W.1ST.S.EAST	00084	42
TN	MORRISTOWN	DICE ST. BETV	00083	37
TN	MORRISTOWN	E.3RD.N. BETV	00067	35
TN	MORRISTOWN	E.2ND.N. BETV	0034A	41
TN	MORRISTOWN	LENNIE AVE.B	00129	35
TN	MORRISTOWN	DICE ST. BETV	00123	41
TN	MORRISTOWN	LENNIE AVE.B	00122	34
TN	MORRISTOWN	CRESENT ST.I	00102	35
TN	MORRISTOWN	ROSEDALE AV	00086	34
TN	MORRISTOWN	W.3RD.N.BETV	00060	38
TN	MORRISTOWN	W.LOUISE AVI	00090	34
TN	MORRISTOWN	N.JAMES ST. E	00055	38
TN	MORRISTOWN	W.2ND.N. BET	00049	37
TN	MORRISTOWN	N.HILL ST. BE	00047	40
TN	MORRISTOWN	BALES DR. FR	00020	38
TN	MORRISTOWN	RICHARDSON	00004	37
TN	MORRISTOWN	BALES DR. FR	0020A	37
TN	MORRISTOWN	S.JACKSON BI	00103	33
TN	MORRISTOWN	W.MAIN ST.FR	00079	36
TN	MORRISTOWN	VIOLET ST. BE	00012	39
TN	MORRISTOWN	KING AVE.BET	00011	39
TN	MORRISTOWN	MONTVUE AVI	00141	38
TN	MORRISTOWN	W.LOUISE AVI	00087	38
TN	MORRISTOWN	DAISY ST. BET	00054	38
TN	MORRISTOWN	SUMMIT DR. F	00021	35
TN	MORRISTOWN	MORINGSIDE	00077	37
TN	MORRISTOWN	N.JAMES ST. E	00048	37
TN	MORRISTOWN	CONVERSE BI	0003A	37
TN	MORRISTOWN	MORNINGSIDE	00017	37
TN	MORRISTOWN	MCFARLAND S	0024A	36
TN	MORRISTOWN	LENNIE AVE. E	00134	36
TN	MORRISTOWN	BELUAH DR. B	00127	34
TN	MORRISTOWN	E.2ND.N. BETV	00070	36
TN	MORRISTOWN	RIDGELAWN S	00016	36
TN	MORRISTOWN	N.GLEWOOD S	00001	35
TN	MORRISTOWN	FOREST DR FI	00145	35
TN	MORRISTOWN	ESAMENT BET	00089	34
TN	MORRISTOWN	W.13TH. BETV	00006	34
TN	MORRISTOWN	MORRISTOWN	0028A	33
TN	MORRISTOWN	MORRISTOWN	00028	31

MURFREESBORO, TN.

TN	MURFREESBORO	SOUTH HIGHL	00067	37
TN	MURFREESBORO	W MAIN ST FR	00012	40
TN	MURFREESBORO	EAST STATE S	00064	36
TN	MURFREESBORO	UNIVERSITY S	00034	37
TN	MURFREESBORO	EAST MAIN ST	00074	38
TN	MURFREESBORO	EAST COLLEG	00029	34

TN	MURFREESBORO VILLA STREET	00046	37
TN	MURFREESBORO WEST COLLEGE	00003	38
TN	MURFREESBORO S KINGS HWY	00047	36
TN	MURFREESBORO N SPRING ST	00015	36
TN	MURFREESBORO HAMILTON DR	00002	34
TN	MURFREESBORO SOUTH UNIV	00063	37
TN	MURFREESBORO E COLLEGE ST	00026	42
TN	MURFREESBORO EAST STATE ST	00053	36
TN	MURFREESBORO EAST SEVIER	00051	40
TN	MURFREESBORO S KINGS HWY	00048	36
TN	MURFREESBORO E LYTTLE ST SC	00022	37
TN	MURFREESBORO SOUTH WALN	00013	41
TN	MURFREESBORO EAST MAIN ST	00073	36
TN	MURFREESBORO SOUTH ACADEMY	00052	38
TN	MURFREESBORO E LYTTLE ST SC	00024	37
TN	MURFREESBORO BATTLE AVENUE	00045	36
TN	MURFREESBORO E COLLEGE ST	00030	34
TN	MURFREESBORO N ACADEMY ST	00019	36
TN	MURFREESBORO E BELL ST FROM	00017	36
TN	MURFREESBORO E BELL ST FROM	00018	36
TN	MURFREESBORO E COLLEGE ST	00025	42
TN	MURFREESBORO W BURTON ST	00010	37
TN	MURFREESBORO EAST CASTLE	00068	34
TN	MURFREESBORO SOUTH MAIN ST	00056	37
TN	MURFREESBORO OLD SALEM PIKE	00049	35
TN	MURFREESBORO MTSU SECOND	00043	37
TN	MURFREESBORO E COLLEGE ST	00033	34
TN	MURFREESBORO E LYTTLE ST N	00023	37
TN	MURFREESBORO W BURTON ST	00009	36
TN	MURFREESBORO EAST MAIN ST	00072	37
TN	MURFREESBORO ASH STREET S	00071	40
TN	MURFREESBORO EAST STATE ST	00065	37
TN	MURFREESBORO SOUTH UNIV	00062	36
TN	MURFREESBORO ACADEMY ST	00054	35
TN	MURFREESBORO MTSU CAMPUS	00044	40
TN	MURFREESBORO WEST COLLEGE	00005	40
TN	MURFREESBORO EAST VINE ST	00055	35
TN	MURFREESBORO HICKERSON DR	00050	39
TN	MURFREESBORO BURTON ST B	00008	39
TN	MURFREESBORO N HIGHLAND AVE	00031	34
TN	MURFREESBORO N ACADEMY ST	00027	38
TN	MURFREESBORO E VINE STREET	00077	37
TN	MURFREESBORO ASH STREET S	00070	37
TN	MURFREESBORO EAST CASTLE	00069	37
TN	MURFREESBORO NORTH HIGHLAND	00039	37
TN	MURFREESBORO E COLLEGE ST	00032	34
TN	MURFREESBORO BELL ST FROM	00016	32
TN	MURFREESBORO N CHURCH B	00075	36
TN	MURFREESBORO EAST STATE ST	00066	36
TN	MURFREESBORO EATON STREET	00042	36
TN	MURFREESBORO E LYTTLE ST N	00021	36
TN	MURFREESBORO N SPRING ST	00014	36

TN	MURFREESBORO EAST VINE ST	00061	35
TN	MURFREESBORO NORTH HIGH	00041	35
TN	MURFREESBORO MANEY AVE F	00028	35
TN	MURFREESBORO FRONT ST - N	00007	35
TN	MURFREESBORO EATON STREE	00076	34
TN	MURFREESBORO N MANEY AVE	00020	34
TN	MURFREESBORO ST CLAIR ST A	00006	33
TN	MURFREESBORO E CLARK ST -	00004	33
TN	MURFREESBORO TBS -1- TO WE	00001	31
TN	MURFREESBORO CROSS COUN	00011	28

SHELBYVILLE, TN.

TN	SHELBYVILLE CANNON BET	00035	40
TN	SHELBYVILLE DAVIS AND W	00048	31
TN	SHELBYVILLE CANNON BET	00034	40
TN	SHELBYVILLE HIGHT ST	00047	31
TN	SHELBYVILLE WEST END CH	00014	31
TN	SHELBYVILLE HICKORY DRIV	00001	30
TN	SHELBYVILLE N JEFFERSON	00020	31
TN	SHELBYVILLE COLLIER AVE	00002	30
TN	SHELBYVILLE CANNON W J	00015	34
TN	SHELBYVILLE TURNER ST A	00012	42
TN	SHELBYVILLE LANE PKWY C	00011	40
TN	SHELBYVILLE N CANNON IN	00018	37
TN	SHELBYVILLE EAST SIDE OF	00037	30
TN	SHELBYVILLE CHEROKEE LN	00051	29
TN	SHELBYVILLE MADISON ST /	00052	37
TN	SHELBYVILLE HWY 130 FRO	00049	25
TN	SHELBYVILLE GERMANTOW	00038	31
TN	SHELBYVILLE HORSE MTN F	00009	30
TN	SHELBYVILLE CANNON BET	00040	32
TN	SHELBYVILLE LEWIS 260 AT	00039	31
TN	SHELBYVILLE KING ST	00024	30
TN	SHELBYVILLE CENTRAL AVE	00013	35
TN	SHELBYVILLE LANE PKWY F	00010	35
TN	SHELBYVILLE FAIRFIELD PIK	00004	28
TN	SHELBYVILLE BELMONT FRC	00044	25
TN	SHELBYVILLE 170 AT THOMF	00036	34
TN	SHELBYVILLE N CANNON FR	00031	30
TN	SHELBYVILLE CEDARS ALON	00030	30
TN	SHELBYVILLE E CEDAR ST A	00008	33
TN	SHELBYVILLE VINE 160 HOR	00006	30
TN	SHELBYVILLE MELODY	00025	29
TN	SHELBYVILLE SHA BEHIND T	00022	30
TN	SHELBYVILLE 250 TATE AND	00016	32
TN	SHELBYVILLE BLUE RIBBION	00026	29
TN	SHELBYVILLE EVANS ST SOI	00023	31
TN	SHELBYVILLE DELRAY AND I	00019	31
TN	SHELBYVILLE WOODMONT F	00005	30
TN	SHELBYVILLE W JACKSON A	00029	30
TN	SHELBYVILLE CEDARS NEAR	00028	30
TN	SHELBYVILLE EDMOND DR 2	00003	29

TN	SHELBYVILLE	SQUARE AND	00032	29
TN	SHELBYVILLE	BETWEEN STI	00021	28
TN	SHELBYVILLE	ADJ TO WEND	00027	28
TN	SHELBYVILLE	HWY 130 FROI	00046	25
TN	SHELBYVILLE	FAIRLANE BET	00050	28
TN	SHELBYVILLE	HWY 130 FROI	00045	25

UNION CITY, TN.

TN	UNION CITY	HARRISON BE	00079	28
TN	UNION CITY	OAK ST BETW	00072	28
TN	UNION CITY	EXCHANGE S	00052	27
TN	UNION CITY	URY SOUTH T	00050	28
TN	UNION CITY	MLK, HOME TC	00038	28
TN	UNION CITY	1ST ST AND FI	00086	28
TN	UNION CITY	URY BETWEENI	00083	28
TN	UNION CITY	5TH FLORIDA	00065	28
TN	UNION CITY	EXCHANGE S	00043	30
TN	UNION CITY	MAIN ST BETV	00016	32
TN	UNION CITY	MIXED 1 1/4 F	00076	28
TN	UNION CITY	URY ST MAIN	00027	31
TN	UNION CITY	FLORIDA BET	00067	30
TN	UNION CITY	TAYLOR COLL	00061	31
TN	UNION CITY	EXCHANGE S	00044	28
TN	UNION CITY	BISHOP URY T	00071	29
TN	UNION CITY	LYNN ST	00104	33
TN	UNION CITY	GIBBS ST 6TH	00006	28
TN	UNION CITY	PERKINS ST B	00085	28
TN	UNION CITY	ALLEY BETWE	00041	31
TN	UNION CITY	CLOVER ST BI	00057	28
TN	UNION CITY	MAIN URY TO	00039	34
TN	UNION CITY	CHEATHAN ST	00014	29
TN	UNION CITY	FIFTH ST NOR	00003	29
TN	UNION CITY	EDWARDS ST	00096	32
TN	UNION CITY	BRANDSFORC	00075	28
TN	UNION CITY	JACKSON BET	00073	28
TN	UNION CITY	EXCHANGE S	00053	28
TN	UNION CITY	HOME ST MLK	00034	28
TN	UNION CITY	2ND ST VINE T	00021	29
TN	UNION CITY	MAIN ST TO W	00017	27
TN	UNION CITY	4TH ST CHEA1	00009	28
TN	UNION CITY	ROSE BETWE	00084	32
TN	UNION CITY	DIV ST TATE T	00015	29
TN	UNION CITY	2ND NORTH D	00010	31
TN	UNION CITY	HIGH ST MILE	00089	28
TN	UNION CITY	5TH ST WASH	00063	28
TN	UNION CITY	CHURCH BET	00047	28
TN	UNION CITY	GIBBS HOME	00030	28
TN	UNION CITY	URY ST MERC	00026	28
TN	UNION CITY	HARRISON BE	00105	28
TN	UNION CITY	HOME ST HOV	00078	28
TN	UNION CITY	WADDELL ST	00051	28
TN	UNION CITY	1ST GIBBS TO	00012	29

TN	UNION CITY	HIGHLAND AV	00100	29
TN	UNION CITY	WOODLAWN F	00095	28
TN	UNION CITY	HIGH ST TAYL	00090	27
TN	UNION CITY	OAK , MILES T	00088	28
TN	UNION CITY	GIBBS ST TO I	00029	28
TN	UNION CITY	SUMMER ST V	00093	28
TN	UNION CITY	LILAC BETWEI	00082	28
TN	UNION CITY	2ND ST JACKS	00066	28
TN	UNION CITY	MERCER FROI	00055	31
TN	UNION CITY	CHURCH ST H	00045	28
TN	UNION CITY	HOME ST TO I	00040	28
TN	UNION CITY	PALMER,MLK,	00032	31
TN	UNION CITY	WASHINGTON	00018	28
TN	UNION CITY	LEE TO BRAN!	00087	28
TN	UNION CITY	OAK BETWEEI	00074	31
TN	UNION CITY	MORGAN ST A	00033	28
TN	UNION CITY	HOME ST MEF	00031	28
TN	UNION CITY	CHEATHAM TC	00011	33
TN	UNION CITY	CHEATHAM 61	00005	28
TN	UNION CITY	NORWOOD DF	00098	29
TN	UNION CITY	MILES HIGHT !	00094	28
TN	UNION CITY	EXCHANGE T/	00062	32
TN	UNION CITY	CHURCH, ADA	00048	28
TN	UNION CITY	HOME ST MAIL	00036	27
TN	UNION CITY	DIV MERCER I	00024	28
TN	UNION CITY	SECTION LINE	00102	29
TN	UNION CITY	FLORIDA AND	00080	28
TN	UNION CITY	FLORIDA HOM	00077	28
TN	UNION CITY	FLORIDA TO J	00069	29
TN	UNION CITY	ALLEY BETWE	00064	31
TN	UNION CITY	GREENWOOD	00059	31
TN	UNION CITY	DEPOT BETWI	00023	28
TN	UNION CITY	COLLAGE ST I	00020	31
TN	UNION CITY	1ST STSOUTH	00013	28
TN	UNION CITY	STERLING CT	00068	27
TN	UNION CITY	MELROSE STF	00060	30
TN	UNION CITY	CHURCH ST H	00046	28
TN	UNION CITY	MAIN ST BETV	00042	28
TN	UNION CITY	COLLAGE ST I	00028	30
TN	UNION CITY	CARROL FROI	00103	29
TN	UNION CITY	JACKSON TO I	00070	29
TN	UNION CITY	BURNS ST BE	00101	29
TN	UNION CITY	HONEYSUCKL	00099	29
TN	UNION CITY	CLOVER ST A	00097	28
TN	UNION CITY	MATHEWS ST	00091	28
TN	UNION CITY	PIERCE BETW	00081	28
TN	UNION CITY	GLENDALE BE	00058	28
TN	UNION CITY	DOBBINS BET	00056	28
TN	UNION CITY	VINE ST BETV	00054	28
TN	UNION CITY	COLLAGE ST I	00037	28
TN	UNION CITY	DIV MLK TO E	00025	28
TN	UNION CITY	DEPOT ST 1ST	00022	28

TN	UNION CITY	MLK 3RD ST T	00019	28
TN	UNION CITY	NORTH DR	00008	28
TN	UNION CITY	6TH ST CHEA1	00007	28
TN	UNION CITY	WESTVIEW A1	00004	28
TN	UNION CITY	EXCHANGE Hc	00049	27
TN	UNION CITY	HOME ST MLK	00035	27

HAZARD POINTS	TOTAL SECTION POINTS	PIPE AGE	SIZE
16	60	1926	1/2 to 2 inch
10	59	1926	1/2 to 2 inch
15	59	1926	1/2 to 2 inch
14	58	1926	1/2 to 2 inch
13	57	1926	1/2 to 2 inch
9	57	1926	1/2 to 2 inch
8	55	1926	1/2 to 2 inch
6	54	1926	1/2 to 2 inch
10	54	1926	1/2 to 2 inch
5	53	1926	1/2 to 2 inch
4	52	1926	1/2 to 2 inch
4	52	1926	1/2 to 2 inch
8	52	1926	1/2 to 2 inch
7	51	1926	1/2 to 2 inch
2	50	1926	1/2 to 2 inch
0	49	1926	1/2 to 2 inch
1	49	1926	1/2 to 2 inch
0	47	1926	1/2 to 2 inch
0	44	1926	1/2 to 2 inch
48	81	1965	1/2 to 2 inch
30	64	1963	1/2 to 2 inch
30	63	1966	3 inch
27	62	1966	1/2 to 2 inch
28	61	1958	1/2 to 2 inch
27	59	1955	1/2 to 2 inch
26	59	1964	1/2 to 2 inch
16	56	1963	1/2 to 2 inch
17	55	1953	1/2 to 2 inch
21	54	1963	1/2 to 2 inch
20	54	1956	1/2 to 2 inch
19	54	1954	1/2 to 2 inch
14	53	1971	1/2 to 2 inch
19	53	1954	3 inch
12	53	1955	1/2 to 2 inch
12	53	1961	1/2 to 2 inch
20	52	1958	1/2 to 2 inch
18	51	1959	1/2 to 2 inch
17	51	1952	1/2 to 2 inch
16	50	1964	1/2 to 2 inch
16	50	1964	1/2 to 2 inch
16	49	1964	1/2 to 2 inch
15	49	1955	1/2 to 2 inch
15	49	1954	1/2 to 2 inch
16	49	1959	1/2 to 2 inch
14	49	1955	1/2 to 2 inch
16	49	1964	1/2 to 2 inch

14	47	1966	3 inch
12	46	1961	1/2 to 2 inch
11	46	1954	1/2 to 2 inch
7	46	1961	1/2 to 2 inch
13	46	1962	1/2 to 2 inch
8	45	1963	1/2 to 2 inch
10	45	1961	1/2 to 2 inch
10	44	1965	3 inch
4	44	1963	1/2 to 2 inch
10	44	1968	1/2 to 2 inch
10	44	1957	1/2 to 2 inch
10	44	1961	1/2 to 2 inch
5	43	1951	4 inch
10	43	1966	3 inch
4	43	1967	1/2 to 2 inch
7	42	1952	1/2 to 2 inch
4	41	1952	1/2 to 2 inch
7	41	1955	1/2 to 2 inch
0	41	1954	1/2 to 2 inch
0	41	1959	1/2 to 2 inch
0	41	1955	1/2 to 2 inch
6	40	1961	1/2 to 2 inch
7	40	1959	1/2 to 2 inch
4	40	1953	1/2 to 2 inch
7	40	1963	1/2 to 2 inch
6	40	1963	1/2 to 2 inch
0	40	1963	1/2 to 2 inch
4	39	1964	1/2 to 2 inch
4	39	1954	1/2 to 2 inch
3	39	1958	3 inch
6	39	1960	1/2 to 2 inch
4	39	1963	1/2 to 2 inch
3	39	1954	1/2 to 2 inch
0	39	1960	1/2 to 2 inch
8	39	1961	1/2 to 2 inch
4	39	1954	1/2 to 2 inch
5	39	1960	1/2 to 2 inch
4	39	1954	1/2 to 2 inch
3	38	1961	1/2 to 2 inch
4	38	1964	1/2 to 2 inch
2	38	1954	1/2 to 2 inch
4	38	1954	3 inch
4	38	1961	1/2 to 2 inch
3	38	1954	1/2 to 2 inch
4	38	1955	3 inch
3	38	1954	1/2 to 2 inch
2	37	1961	1/2 to 2 inch
4	37	1959	1/2 to 2 inch
4	37	1964	1/2 to 2 inch
4	37	1964	1/2 to 2 inch
4	37	1954	1/2 to 2 inch
4	37	1961	1/2 to 2 inch

0	37	1951	6 inch
4	36	1952	1/2 to 2 inch
3	36	1959	1/2 to 2 inch
3	36	1962	1/2 to 2 inch
0	35	1954	1/2 to 2 inch
0	35	1952	1/2 to 2 inch
0	35	1953	1/2 to 2 inch
2	35	1958	1/2 to 2 inch
0	35	1951	1/2 to 2 inch
0	34	1961	1/2 to 2 inch
0	34	1966	1/2 to 2 inch
0	34	1963	1/2 to 2 inch
0	34	1952	1/2 to 2 inch
0	34	1952	1/2 to 2 inch
0	34	1952	1/2 to 2 inch
0	34	1963	1/2 to 2 inch
0	34	1964	1/2 to 2 inch
0	34	1959	1/2 to 2 inch
0	34	1955	3 inch
4	34	1952	1/2 to 2 inch
0	33	1967	1/2 to 2 inch
2	33	1961	1/2 to 2 inch
2	33	1961	1/2 to 2 inch
0	33	1963	1/2 to 2 inch
0	33	1964	1/2 to 2 inch
0	33	1954	1/2 to 2 inch
0	33	1963	1/2 to 2 inch
0	33	1966	1/2 to 2 inch
0	32	1951	1/2 to 2 inch
2	32	1961	3 inch
0	32	1964	3 inch
0	31	1961	1/2 to 2 inch
0	31	1958	1/2 to 2 inch
0	30	1954	1/2 to 2 inch
0	30	1961	3 inch
0	29	1965	1/2 to 2 inch
0	29	1966	1/2 to 2 inch
54	88	1956	1/2 to 2 inch
38	76	1956	1/2 to 2 inch
34	70	1926	1/2 to 2 inch
33	67	1956	1/2 to 2 inch
30	65	1946	1/2 to 2 inch
21	65	1956	1/2 to 2 inch
24	64	1926	1/2 to 2 inch
20	63	1956	1/2 to 2 inch
26	62	1926	1/2 to 2 inch
29	61	1946	4 inch
23	60	1956	1/2 to 2 inch
19	59	1956	1/2 to 2 inch
15	57	1956	1/2 to 2 inch

22	57	1926	1/2 to 2 inch
12	55	1956	4 inch
6	54	1956	1/2 to 2 inch
18	53	1956	1/2 to 2 inch
15	53	1956	4 inch
16	53	1956	1/2 to 2 inch
19	53	1966	1/2 to 2 inch
18	52	1956	1/2 to 2 inch
16	52	1946	1/2 to 2 inch
11	50	1946	1/2 to 2 inch
16	50	1956	1/2 to 2 inch
12	49	1926	4 inch
17	49	1966	1/2 to 2 inch
13	48	1956	1/2 to 2 inch
17	48	1926	4 inch
13	47	1946	1/2 to 2 inch
11	47	1956	1/2 to 2 inch
4	46	1946	1/2 to 2 inch
9	45	1966	1/2 to 2 inch
9	44	1956	1/2 to 2 inch
9	44	1956	1/2 to 2 inch
11	43	1966	1/2 to 2 inch
7	43	1946	1/2 to 2 inch
10	42	1926	4 inch
9	42	1926	4 inch
8	42	1956	1/2 to 2 inch
8	42	1926	4 inch
7	42	1956	1/2 to 2 inch
2	41	1956	1/2 to 2 inch
8	41	1926	4 inch
5	40	1946	1/2 to 2 inch
11	40	1926	4 inch
6	40	1956	1/2 to 2 inch
0	40	1946	1/2 to 2 inch
0	39	1956	1/2 to 2 inch
6	39	1956	1/2 to 2 inch
8	39	1956	1/2 to 2 inch
6	39	1966	1/2 to 2 inch
2	38	1956	1/2 to 2 inch
2	38	1926	1/2 to 2 inch
4	37	1926	4 inch
2	37	1946	1/2 to 2 inch
0	37	1930	1/2 to 2 inch
0	36	1930	1/2 to 2 inch
0	34	1966	1/2 to 2 inch
0	33	1956	1/2 to 2 inch
3	32	1926	4 inch
0	29	1926	4 inch
0	27	1946	4 inch
37	75	1926	3 inch

38	69	1950	1/2 to 2 inch
30	67	1966	1/2 to 2 inch
25	65	1946	1/2 to 2 inch
24	59	1956	1/2 to 2 inch
20	59	1956	3 inch
19	59	1946	1/2 to 2 inch
17	57	1956	1/2 to 2 inch
10	54	1956	1/2 to 2 inch
17	54	1956	1/2 to 2 inch
14	54	1946	1/2 to 2 inch
19	54	1956	1/2 to 2 inch
18	54	1926	1/2 to 2 inch
16	53	1976	1/2 to 2 inch
18	53	1956	1/2 to 2 inch
18	53	1956	1/2 to 2 inch
17	53	1926	4 inch
15	52	1956	1/2 to 2 inch
18	51	1956	1/2 to 2 inch
11	50	1946	1/2 to 2 inch
7	50	1926	4 inch
13	50	1956	3 inch
17	50	1956	1/2 to 2 inch
15	49	1956	1/2 to 2 inch
9	48	1946	1/2 to 2 inch
10	46	1926	1/2 to 2 inch
9	46	1946	1/2 to 2 inch
10	46	1966	1/2 to 2 inch
11	46	1926	1/2 to 2 inch
4	45	1956	1/2 to 2 inch
9	45	1946	1/2 to 2 inch
5	45	1946	1/2 to 2 inch
6	44	1926	4 inch
11	43	1946	1/2 to 2 inch
7	43	1946	1/2 to 2 inch
5	43	1956	1/2 to 2 inch
7	42	1956	1/2 to 2 inch
4	42	1966	1/2 to 2 inch
3	41	1956	1/2 to 2 inch
5	41	1946	1/2 to 2 inch
6	41	1956	1/2 to 2 inch
3	41	1956	1/2 to 2 inch
4	40	1966	1/2 to 2 inch
3	40	1926	1/2 to 2 inch
3	39	1926	1/2 to 2 inch
2	39	1926	1/2 to 2 inch
4	39	1966	1/2 to 2 inch
0	37	1930	1/2 to 2 inch
0	36	1956	1/2 to 2 inch
0	36	1956	1/2 to 2 inch
1	36	1956	1/2 to 2 inch
2	35	1956	1/2 to 2 inch
0	35	1956	1/2 to 2 inch

2	34	1966	1/2 to 2 inch
2	33	1956	4 inch
0	31	1966	1/2 to 2 inch
9	43	1955	1/2 to 2 inch
3	37	1955	3 inch
0	34	1955	3 inch
0	32	1955	1/2 to 2 inch
0	30	1955	3 inch
46	83	1956	1/2 to 2 inch
35	74	1956	1/2 to 2 inch
33	71	1956	1/2 to 2 inch
24	70	1956	1/2 to 2 inch
33	69	1956	1/2 to 2 inch
35	69	1956	1/2 to 2 inch
23	68	1956	1/2 to 2 inch
29	67	1966	1/2 to 2 inch
26	66	1956	3 inch
25	65	1956	1/2 to 2 inch
25	65	1956	1/2 to 2 inch
27	65	1966	1/2 to 2 inch
24	64	1956	1/2 to 2 inch
25	64	1956	1/2 to 2 inch
26	64	1966	1/2 to 2 inch
21	63	1956	1/2 to 2 inch
26	63	1966	1/2 to 2 inch
21	62	1926	3 inch
24	61	1966	1/2 to 2 inch
23	61	1956	1/2 to 2 inch
21	61	1956	3 inch
23	61	1966	1/2 to 2 inch
28	61	1966	1/2 to 2 inch
21	60	1956	1/2 to 2 inch
21	60	1956	1/2 to 2 inch
20	60	1956	1/2 to 2 inch
20	60	1956	3 inch
21	59	1956	1/2 to 2 inch
21	59	1956	1/2 to 2 inch
17	58	1956	3 inch
18	58	1956	3 inch
21	58	1956	1/2 to 2 inch
20	58	1966	1/2 to 2 inch
17	56	1956	1/2 to 2 inch
22	55	1966	1/2 to 2 inch
16	55	1956	3 inch
16	55	1956	1/2 to 2 inch
15	55	1956	1/2 to 2 inch
12	54	1956	1/2 to 2 inch

15	54	1956	1/2 to 2 inch
21	54	1956	1/2 to 2 inch
8	54	1926	3 inch
21	54	1956	3 inch
17	53	1956	1/2 to 2 inch
12	53	1956	1/2 to 2 inch
19	53	1956	3 inch
14	53	1956	1/2 to 2 inch
11	52	1956	1/2 to 2 inch
14	52	1956	1/2 to 2 inch
18	52	1956	1/2 to 2 inch
13	51	1956	1/2 to 2 inch
12	51	1956	3 inch
6	51	1956	1/2 to 2 inch
14	51	1966	1/2 to 2 inch
18	51	1956	3 inch
3	50	1956	1/2 to 2 inch
12	50	1956	1/2 to 2 inch
12	50	1966	1/2 to 2 inch
17	50	1966	1/2 to 2 inch
9	50	1956	4 inch
0	49	1956	1/2 to 2 inch
9	49	1956	1/2 to 2 inch
0	48	1946	1/2 to 2 inch
8	48	1956	1/2 to 2 inch
6	48	1956	1/2 to 2 inch
6	48	1956	3 inch
15	48	1956	3 inch
3	47	1956	3 inch
6	46	1956	3 inch
2	46	1950	1/2 to 2 inch
7	46	1956	1/2 to 2 inch
7	46	1956	1/2 to 2 inch
9	46	1966	1/2 to 2 inch
9	46	1966	1/2 to 2 inch
12	46	1966	1/2 to 2 inch
11	46	1966	1/2 to 2 inch
11	45	1956	1/2 to 2 inch
6	45	1956	3 inch
12	45	1956	3 inch
15	45	1956	1/2 to 2 inch
5	44	1956	1/2 to 2 inch
3	44	1956	1/2 to 2 inch
6	44	1966	1/2 to 2 inch
0	43	1940	1/2 to 2 inch
3	43	1956	3 inch
3	43	1956	1/2 to 2 inch
2	43	1956	3 inch
3	43	1956	3 inch
5	43	1956	1/2 to 2 inch
4	43	1956	1/2 to 2 inch
3	42	1956	1/2 to 2 inch

3	42	1956	1/2 to 2 inch
3	42	1956	1/2 to 2 inch
7	42	1966	1/2 to 2 inch
0	41	1940	1/2 to 2 inch
5	41	1966	1/2 to 2 inch
0	41	1956	3 inch
0	41	1956	3 inch
0	41	1956	1/2 to 2 inch
0	41	1956	4 inch
6	40	1956	1/2 to 2 inch
0	40	1950	1/2 to 2 inch
10	40	2001	1/2 to 2 inch
0	40	1970	3 inch
0	40	1956	1/2 to 2 inch
2	40	1956	1/2 to 2 inch
5	40	1966	1/2 to 2 inch
0	39	1940	1/2 to 2 inch
0	39	1956	1/2 to 2 inch
0	39	1956	1/2 to 2 inch
0	39	1956	1/2 to 2 inch
0	38	1940	1/2 to 2 inch
3	38	1956	1/2 to 2 inch
0	38	1956	1/2 to 2 inch
0	38	1956	3 inch
3	38	1956	1/2 to 2 inch
0	38	1956	1/2 to 2 inch
0	38	1956	3 inch
3	38	1966	1/2 to 2 inch
0	37	1956	1/2 to 2 inch
2	37	1956	1/2 to 2 inch
0	37	1956	3 inch
0	36	1956	3 inch
0	34	1966	1/2 to 2 inch
0	33	1966	1/2 to 2 inch
0	32	1956	3 inch
0	32	1956	1/2 to 2 inch

42	81	1956	1/2 to 2 inch
41	75	1956	1/2 to 2 inch
30	72	1956	1/2 to 2 inch
29	69	1966	1/2 to 2 inch
30	68	1946	3 inch
21	67	1956	1/2 to 2 inch
27	66	1946	3 inch
25	65	1956	3 inch
25	65	1946	3 inch
25	64	1956	3 inch
18	64	1946	1/2 to 2 inch
19	64	1956	1/2 to 2 inch
28	64	1966	1/2 to 2 inch
28	62	1956	1/2 to 2 inch

26	61	1956	1/2 to 2 inch
24	59	1956	1/2 to 2 inch
26	59	1966	1/2 to 2 inch
24	59	1956	1/2 to 2 inch
13	58	1956	3 inch
15	58	1956	1/2 to 2 inch
15	57	1946	3 inch
21	57	1956	1/2 to 2 inch
17	57	1946	1/2 to 2 inch
12	56	1946	1/2 to 2 inch
21	55	1956	1/2 to 2 inch
21	55	1956	1/2 to 2 inch
15	55	1946	1/2 to 2 inch
15	54	1946	3 inch
10	53	1950	1/2 to 2 inch
8	53	1946	1/2 to 2 inch
13	53	1946	3 inch
14	53	1946	3 inch
17	53	1956	1/2 to 2 inch
15	52	1956	1/2 to 2 inch
17	52	1956	1/2 to 2 inch
18	52	1966	1/2 to 2 inch
17	51	1956	1/2 to 2 inch
17	51	1956	1/2 to 2 inch
3	50	1950	1/2 to 2 inch
13	50	1956	3 inch
13	50	1956	1/2 to 2 inch
13	49	1956	1/2 to 2 inch
12	49	1956	1/2 to 2 inch
7	48	1956	3 inch
6	48	1956	1/2 to 2 inch
10	48	1956	1/2 to 2 inch
0	48	1956	1/2 to 2 inch
12	48	1956	1/2 to 2 inch
13	48	1956	1/2 to 2 inch
5	47	1946	3 inch
6	47	1946	1/2 to 2 inch
13	47	1966	1/2 to 2 inch
10	47	1966	1/2 to 2 inch
0	46	1950	1/2 to 2 inch
6	46	1956	1/2 to 2 inch
0	45	1940	1/2 to 2 inch
2	45	1956	1/2 to 2 inch
7	45	1946	1/2 to 2 inch
6	45	1956	1/2 to 2 inch
9	45	1966	1/2 to 2 inch
4	44	1956	3 inch
11	44	1956	3 inch
5	44	1956	1/2 to 2 inch
7	44	1956	3 inch
0	44	1940	1/2 to 2 inch
11	44	1956	1/2 to 2 inch

6	43	1956	1/2 to 2 inch
5	43	1946	1/2 to 2 inch
4	43	1966	1/2 to 2 inch
4	43	1946	3 inch
0	42	1956	1/2 to 2 inch
5	42	1966	1/2 to 2 inch
7	42	1956	1/2 to 2 inch
0	41	1946	1/2 to 2 inch
6	41	1956	1/2 to 2 inch
0	41	1956	1/2 to 2 inch
7	41	1956	1/2 to 2 inch
6	41	1956	1/2 to 2 inch
7	41	1956	1/2 to 2 inch
3	41	1956	1/2 to 2 inch
6	40	1956	1/2 to 2 inch
2	40	1946	1/2 to 2 inch
3	40	1946	1/2 to 2 inch
0	40	1946	1/2 to 2 inch
2	40	1956	1/2 to 2 inch
3	40	1966	1/2 to 2 inch
2	39	1956	1/2 to 2 inch
6	39	1966	1/2 to 2 inch
3	39	1956	3 inch
0	39	1956	1/2 to 2 inch
0	39	1956	1/2 to 2 inch
0	38	1940	1/2 to 2 inch
0	38	1956	1/2 to 2 inch
0	38	1946	1/2 to 2 inch
3	38	1966	1/2 to 2 inch
0	37	1956	1/2 to 2 inch
0	37	1946	3 inch
0	37	1966	1/2 to 2 inch
0	37	1956	1/2 to 2 inch
0	36	1956	1/2 to 2 inch
0	36	1956	1/2 to 2 inch
2	36	1956	1/2 to 2 inch
0	36	1956	1/2 to 2 inch
0	36	1956	1/2 to 2 inch
0	35	1966	1/2 to 2 inch
0	35	1940	1/2 to 2 inch
0	34	1956	1/2 to 2 inch
0	34	1966	1/2 to 2 inch
0	33	1956	1/2 to 2 inch
0	31	1966	1/2 to 2 inch
20	57	1953	1/2 to 2 inch
15	55	1954	3 inch
17	53	1964	1/2 to 2 inch
16	53	1954	1/2 to 2 inch
14	52	1949	1/2 to 2 inch
18	52	1954	1/2 to 2 inch

14	51	1963	1/2 to 2 inch
13	51	1954	1/2 to 2 inch
14	50	1961	3 inch
14	50	1954	1/2 to 2 inch
16	50	1960	1/2 to 2 inch
12	49	1952	1/2 to 2 inch
7	49	1954	1/2 to 2 inch
12	48	1963	1/2 to 2 inch
8	48	1962	1/2 to 2 inch
12	48	1961	3 inch
11	48	1954	1/2 to 2 inch
6	47	1954	1/2 to 2 inch
9	45	1964	1/2 to 2 inch
7	45	1962	1/2 to 2 inch
8	45	1954	1/2 to 2 inch
8	44	1963	1/2 to 2 inch
10	44	1954	1/2 to 2 inch
8	44	1954	1/2 to 2 inch
8	44	1954	3 inch
7	43	1954	3 inch
0	42	1954	1/2 to 2 inch
5	42	1964	3 inch
8	42	1953	1/2 to 2 inch
4	41	1950	1/2 to 2 inch
6	41	1963	3 inch
4	41	1963	1/2 to 2 inch
7	41	1954	1/2 to 2 inch
4	41	1954	1/2 to 2 inch
5	41	1964	4 inch
3	40	1964	1/2 to 2 inch
0	40	1956	1/2 to 2 inch
3	40	1956	1/2 to 2 inch
4	40	1952	3 inch
5	40	1963	3 inch
0	40	1963	1/2 to 2 inch
0	40	1954	1/2 to 2 inch
4	39	1964	3 inch
0	39	1959	3 inch
0	39	1949	1/2 to 2 inch
4	38	1954	1/2 to 2 inch
0	38	1954	1/2 to 2 inch
0	37	1965	3 inch
0	37	1954	1/2 to 2 inch
0	37	1956	1/2 to 2 inch
0	37	1954	1/2 to 2 inch
3	37	1954	1/2 to 2 inch
5	37	1954	3 inch
0	36	1964	1/2 to 2 inch
0	36	1964	1/2 to 2 inch
0	36	1963	1/2 to 2 inch
0	36	1954	1/2 to 2 inch
0	36	1957	1/2 to 2 inch

0	35	1964	3 inch
0	35	1963	1/2 to 2 inch
0	35	1954	1/2 to 2 inch
0	35	1964	1/2 to 2 inch
0	34	1954	1/2 to 2 inch
0	34	1954	1/2 to 2 inch
0	33	1949	1/2 to 2 inch
0	33	1963	1/2 to 2 inch
0	31	1955	4 inch
0	28	1949	4 inch

10	50	1953	6 inch
17	48	1954	1/2 to 2 inch
7	47	1953	6 inch
15	46	1954	1/2 to 2 inch
15	46	1954	1/2 to 2 inch
16	46	1949	1/2 to 2 inch
13	44	1961	1/2 to 2 inch
14	44	1952	1/2 to 2 inch
9	43	1954	3 inch
0	42	1954	1/2 to 2 inch
2	42	1954	3 inch
4	41	1954	1/2 to 2 inch
9	39	1951	1/2 to 2 inch
9	38	1959	1/2 to 2 inch
0	37	1955	1/2 to 2 inch
12	37	1963	1/2 to 2 inch
6	37	1951	1/2 to 2 inch
6	36	1954	1/2 to 2 inch
4	36	1954	6 inch
5	36	1953	1/2 to 2 inch
5	35	1951	1/2 to 2 inch
0	35	1954	1/2 to 2 inch
0	35	1954	3 inch
6	34	1963	1/2 to 2 inch
9	34	1963	1/2 to 2 inch
0	34	1951	1/2 to 2 inch
4	34	1953	3 inch
3	33	1953	1/2 to 2 inch
0	33	1956	1/2 to 2 inch
3	33	1961	1/2 to 2 inch
3	32	1965	1/2 to 2 inch
2	32	1954	1/2 to 2 inch
0	32	1954	3 inch
2	31	1958	1/2 to 2 inch
0	31	1954	1/2 to 2 inch
0	31	1960	1/2 to 2 inch
0	30	1963	1/2 to 2 inch
0	30	1953	1/2 to 2 inch
0	30	1953	1/2 to 2 inch
0	29	1961	1/2 to 2 inch

0	29	1953	1/2 to 2 inch
0	28	1960	1/2 to 2 inch
0	28	1960	1/2 to 2 inch
3	28	1963	1/2 to 2 inch
0	28	1963	1/2 to 2 inch
2	27	1963	1/2 to 2 inch
30	58	1951	1/2 to 2 inch
28	56	1951	1/2 to 2 inch
26	53	1950	3 inch
22	50	1950	1/2 to 2 inch
21	49	1949	1/2 to 2 inch
20	48	1951	1/2 to 2 inch
20	48	1950	1/2 to 2 inch
20	48	1950	1/2 to 2 inch
17	47	1950	1/2 to 2 inch
15	47	1951	1/2 to 2 inch
18	46	1951	1/2 to 2 inch
15	46	1950	1/2 to 2 inch
15	45	1950	3 inch
14	45	1950	1/2 to 2 inch
16	44	1950	1/2 to 2 inch
14	43	1951	1/2 to 2 inch
9	42	1951	1/2 to 2 inch
14	42	1947	1/2 to 2 inch
13	41	1951	1/2 to 2 inch
10	41	1950	1/2 to 2 inch
12	40	1950	1/2 to 2 inch
6	40	1951	1/2 to 2 inch
11	40	1945	1/2 to 2 inch
11	40	1945	1/2 to 2 inch
7	39	1951	1/2 to 2 inch
11	39	1951	1/2 to 2 inch
11	39	1951	1/2 to 2 inch
11	39	1950	1/2 to 2 inch
11	39	1950	1/2 to 2 inch
10	39	1951	1/2 to 2 inch
12	39	1952	3 inch
11	39	1947	1/2 to 2 inch
6	38	1950	1/2 to 2 inch
9	38	1947	1/2 to 2 inch
7	38	1947	1/2 to 2 inch
9	37	1951	1/2 to 2 inch
9	37	1950	1/2 to 2 inch
9	37	1950	1/2 to 2 inch
9	37	1951	1/2 to 2 inch
9	37	1951	1/2 to 2 inch
8	36	1951	3 inch
8	36	1951	1/2 to 2 inch
8	36	1950	1/2 to 2 inch
6	35	1945	1/2 to 2 inch

6	35	1950	1/2 to 2 inch
7	35	1951	1/2 to 2 inch
8	35	1951	3 inch
7	35	1951	1/2 to 2 inch
7	35	1951	1/2 to 2 inch
6	34	1951	1/2 to 2 inch
6	34	1951	1/2 to 2 inch
6	34	1950	1/2 to 2 inch
3	34	1950	1/2 to 2 inch
6	34	1950	1/2 to 2 inch
6	34	1952	1/2 to 2 inch
3	34	1951	1/2 to 2 inch
6	34	1952	3 inch
5	33	1951	1/2 to 2 inch
2	33	1951	1/2 to 2 inch
5	33	1954	1/2 to 2 inch
5	33	1953	1/2 to 2 inch
0	33	1945	1/2 to 2 inch
5	33	1947	1/2 to 2 inch
3	32	1955	1/2 to 2 inch
4	32	1951	1/2 to 2 inch
0	32	1950	1/2 to 2 inch
4	32	1951	1/2 to 2 inch
5	32	1952	3 inch
4	32	1949	1/2 to 2 inch
3	32	1950	1/2 to 2 inch
3	31	1951	1/2 to 2 inch
3	31	1951	1/2 to 2 inch
2	31	1950	3 inch
0	31	1950	1/2 to 2 inch
0	31	1950	1/2 to 2 inch
3	31	1949	1/2 to 2 inch
0	31	1951	3 inch
3	31	1952	1/2 to 2 inch
3	30	1950	3 inch
0	30	1950	1/2 to 2 inch
2	30	1950	1/2 to 2 inch
2	30	1947	1/2 to 2 inch
0	30	1953	3 inch
0	29	1951	1/2 to 2 inch
0	29	1951	3 inch
0	29	1950	1/2 to 2 inch
0	29	1950	1/2 to 2 inch
0	28	1951	1/2 to 2 inch
0	28	1951	1/2 to 2 inch
0	28	1951	1/2 to 2 inch
0	28	1950	1/2 to 2 inch
0	28	1950	1/2 to 2 inch
0	28	1950	1/2 to 2 inch
0	28	1952	1/2 to 2 inch
0	28	1949	1/2 to 2 inch
0	28	1947	1/2 to 2 inch

0
0
0
0
0
0

28
28
28
28
27
27

1950
1947
1947
1947
1951
1952

1/2 to 2 inch
1/2 to 2 inch
1/2 to 2 inch
1/2 to 2 inch
3 inch
3 inch

LENGTH	MATERIAL	WALL THICKNESS	JOINT TYPE
400	Bare Steel	Standard Wall	Screwed
175	Bare Steel	Standard Wall	Screwed
522	Bare Steel	Standard Wall	Screwed
310	Bare Steel	Standard Wall	Screwed
200	Bare Steel	Standard Wall	Screwed
200	Bare Steel	Standard Wall	Screwed
300	Bare Steel	Standard Wall	Screwed
200	Bare Steel	Standard Wall	Screwed
300	Bare Steel	Standard Wall	Screwed
250	Bare Steel	Standard Wall	Screwed
800	Bare Steel	Standard Wall	Screwed
500	Bare Steel	Standard Wall	Screwed
250	Bare Steel	Standard Wall	Screwed
42	Bare Steel	Standard Wall	Screwed
100	Bare Steel	Standard Wall	Screwed
800	Bare Steel	Standard Wall	Screwed
600	Bare Steel	Standard Wall	Screwed
175	Bare Steel	Standard Wall	Welded
62	Bare Steel	Standard Wall	Screwed

400	Bare Steel	Less than Standard Wall	Welded
820	Bare Steel	Less than Standard Wall	Welded
1080	Bare Steel	Less than Standard Wall	Welded
1100	Bare Steel	Less than Standard Wall	Welded
500	Bare Steel	Less than Standard Wall	Welded
300	Bare Steel	Less than Standard Wall	Welded
200	Bare Steel	Less than Standard Wall	Welded
500	Bare Steel	Less than Standard Wall	Welded
710	Bare Steel	Less than Standard Wall	Welded
800	Bare Steel	Less than Standard Wall	Welded
900	Bare Steel	Less than Standard Wall	Welded
850	Bare Steel	Less than Standard Wall	Welded
30	Bare Steel	Less than Standard Wall	Welded
1150	Bare Steel	Less than Standard Wall	Welded
520	Bare Steel	Less than Standard Wall	Welded
960	Bare Steel	Less than Standard Wall	Welded
880	Bare Steel	Less than Standard Wall	Welded
250	Bare Steel	Less than Standard Wall	Welded
1300	Bare Steel	Less than Standard Wall	Welded
800	Bare Steel	Less than Standard Wall	Welded
1400	Bare Steel	Less than Standard Wall	Welded
350	Bare Steel	Less than Standard Wall	Welded
220	Bare Steel	Less than Standard Wall	Welded
650	Bare Steel	Less than Standard Wall	Welded
200	Bare Steel	Less than Standard Wall	Welded
1220	Bare Steel	Less than Standard Wall	Welded
750	Bare Steel	Less than Standard Wall	Welded

[illegible]

850	Bare Steel	Less than Standard Wall	Welded
550	Bare Steel	Less than Standard Wall	Welded
200	Bare Steel	Less than Standard Wall	Welded
500	Bare Steel	Less than Standard Wall	Welded
870	Bare Steel	Less than Standard Wall	Welded
700	Bare Steel	Less than Standard Wall	Welded
550	Bare Steel	Less than Standard Wall	Welded
100	Bare Steel	Less than Standard Wall	Welded
600	Bare Steel	Less than Standard Wall	Welded
300	Bare Steel	Less than Standard Wall	Welded
400	Bare Steel	Less than Standard Wall	Welded
250	Bare Steel	Less than Standard Wall	Welded
500	Bare Steel	Less than Standard Wall	Welded
200	Bare Steel	Less than Standard Wall	Welded
450	Bare Steel	Less than Standard Wall	Welded
1300	Bare Steel	Less than Standard Wall	Welded
550	Bare Steel	Less than Standard Wall	Welded
350	Bare Steel	Less than Standard Wall	Welded
1050	Bare Steel	Less than Standard Wall	Welded
870	Bare Steel	Less than Standard Wall	Welded
650	Bare Steel	Less than Standard Wall	Welded
260	Bare Steel	Less than Standard Wall	Welded
700	Bare Steel	Less than Standard Wall	Welded
200	Bare Steel	Less than Standard Wall	Welded
200	Bare Steel	Less than Standard Wall	Welded
1000	Bare Steel	Less than Standard Wall	Welded
400	Bare Steel	Less than Standard Wall	Welded
200	Bare Steel	Less than Standard Wall	Welded
850	Bare Steel	Less than Standard Wall	Welded
750	Bare Steel	Less than Standard Wall	Welded
700	Bare Steel	Less than Standard Wall	Welded
750	Bare Steel	Less than Standard Wall	Welded
350	Bare Steel	Less than Standard Wall	Welded
1400	Bare Steel	Less than Standard Wall	Welded
650	Bare Steel	Less than Standard Wall	Welded
50	Bare Steel	Less than Standard Wall	Welded
480	Bare Steel	Less than Standard Wall	Welded

1120	Bare Steel	Standard Wall	Mechanical
1150	Bare Steel	Standard Wall	Mechanical
312	Bare Steel	Standard Wall	Mechanical
773	Bare Steel	Standard Wall	Mechanical
890	Bare Steel	Standard Wall	Mechanical
320	Bare Steel	Standard Wall	Mechanical
620	Bare Steel	Standard Wall	Mechanical
380	Bare Steel	Standard Wall	Mechanical
700	Bare Steel	Standard Wall	Mechanical
1345	Bare Steel	Standard Wall	Mechanical
350	Bare Steel	Standard Wall	Mechanical
900	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical

460	Bare Steel	Standard Wall	Mechanical
825	Bare Steel	Standard Wall	Mechanical
1100	Bare Steel	Standard Wall	Mechanical
575	Bare Steel	Standard Wall	Mechanical
950	Bare Steel	Standard Wall	Mechanical
425	Bare Steel	Standard Wall	Mechanical
602	Bare Steel	Standard Wall	Mechanical
460	Bare Steel	Standard Wall	Mechanical
380	Bare Steel	Standard Wall	Mechanical
750	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
520	Bare Steel	Standard Wall	Mechanical
620	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
1790	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
1050	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
170	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Mechanical
260	Bare Steel	Standard Wall	Mechanical
975	Bare Steel	Standard Wall	Welded
300	Bare Steel	Standard Wall	Mechanical
1340	Bare Steel	Standard Wall	Mechanical
740	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
1480	Bare Steel	Standard Wall	Mechanical
660	Bare Steel	Standard Wall	Mechanical
375	Bare Steel	Standard Wall	Mechanical
577	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
880	Bare Steel	Standard Wall	Mechanical
240	Bare Steel	Standard Wall	Mechanical
240	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
675	Bare Steel	Standard Wall	Mechanical
200	Bare Steel	Standard Wall	Mechanical
140	Bare Steel	Standard Wall	Mechanical
1450	Bare Steel	Standard Wall	Mechanical
1060	Bare Steel	Standard Wall	Mechanical
1502	Bare Steel	Standard Wall	Mechanical
280	Bare Steel	Standard Wall	Mechanical
325	Bare Steel	Standard Wall	Screwed
325	Bare Steel	Standard Wall	Screwed
800	Bare Steel	Standard Wall	Mechanical
450	Bare Steel	Standard Wall	Mechanical
960	Bare Steel	Standard Wall	Mechanical
820	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical

600	Bare Steel	Standard Wall	Mechanical

455	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Welded
600	Bare Steel	Standard Wall	Mechanical
360	Bare Steel	Standard Wall	Mechanical
170	Bare Steel	Standard Wall	Mechanical
700	Bare Steel	Standard Wall	Mechanical
650	Bare Steel	Standard Wall	Mechanical
180	Bare Steel	Standard Wall	Mechanical
820	Bare Steel	Standard Wall	Screwed
1400	Bare Steel	Standard Wall	Mechanical
700	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Mechanical
550	Bare Steel	Standard Wall	Welded
400	Bare Steel	Standard Wall	Mechanical
570	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Mechanical
520	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
700	Bare Steel	Standard Wall	Mechanical
1050	Bare Steel	Standard Wall	Mechanical
546	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
640	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
280	Bare Steel	Standard Wall	Mechanical
560	Bare Steel	Standard Wall	Mechanical
150	Bare Steel	Standard Wall	Welded
418	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
607	Bare Steel	Standard Wall	Mechanical
680	Bare Steel	Standard Wall	Mechanical
1100	Bare Steel	Standard Wall	Mechanical
950	Bare Steel	Standard Wall	Mechanical
620	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Mechanical
900	Bare Steel	Standard Wall	Mechanical
975	Bare Steel	Standard Wall	Mechanical
450	Bare Steel	Standard Wall	Mechanical
900	Bare Steel	Standard Wall	Mechanical
360	Bare Steel	Standard Wall	Mechanical
100	Bare Steel	Standard Wall	Mechanical
450	Bare Steel	Standard Wall	Mechanical
186	Bare Steel	Standard Wall	Mechanical
1020	Bare Steel	Standard Wall	Mechanical
680	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
250	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Mechanical
520	Bare Steel	Standard Wall	Mechanical
740	Bare Steel	Standard Wall	Mechanical
425	Bare Steel	Standard Wall	Mechanical
360	Bare Steel	Standard Wall	Mechanical

565	Bare Steel	Standard Wall	Welded
700	Bare Steel	Standard Wall	Welded
800	Bare Steel	Standard Wall	Welded

980	Bare Steel	Less than Standard Wall	Welded
1060	Bare Steel	Less than Standard Wall	Welded
430	Bare Steel	Less than Standard Wall	Welded
530	Bare Steel	Less than Standard Wall	Welded
640	Bare Steel	Less than Standard Wall	Welded

600	Bare Steel	Standard Wall	Screwed
800	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Welded
900	Bare Steel	Standard Wall	Mechanical
705	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Welded
500	Bare Steel	Standard Wall	Mechanical
200	Bare Steel	Standard Wall	Mechanical
875	Bare Steel	Standard Wall	Welded
950	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
725	Bare Steel	Standard Wall	Mechanical
950	Bare Steel	Standard Wall	Mechanical
1025	Bare Steel	Standard Wall	Welded
500	Bare Steel	Standard Wall	Welded
850	Bare Steel	Standard Wall	Mechanical
425	Bare Steel	Standard Wall	Welded
900	Bare Steel	Standard Wall	Welded
560	Bare Steel	Standard Wall	Welded
1050	Bare Steel	Standard Wall	Welded
750	Bare Steel	Standard Wall	Mechanical
710	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Welded
400	Bare Steel	Standard Wall	Welded
900	Bare Steel	Standard Wall	Mechanical
1050	Bare Steel	Standard Wall	Mechanical
750	Bare Steel	Standard Wall	Welded
500	Bare Steel	Standard Wall	Welded
1050	Bare Steel	Standard Wall	Welded
900	Bare Steel	Standard Wall	Mechanical
700	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Welded
625	Bare Steel	Standard Wall	Welded
250	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Welded
450	Bare Steel	Standard Wall	Mechanical
850	Bare Steel	Standard Wall	Mechanical
480	Bare Steel	Standard Wall	Mechanical
725	Bare Steel	Standard Wall	Mechanical

380	Bare Steel	Standard Wall	Mechanical
1050	Bare Steel	Standard Wall	Welded
300	Bare Steel	Standard Wall	Mechanical
1050	Bare Steel	Standard Wall	Welded
300	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Welded
650	Bare Steel	Standard Wall	Mechanical
580	Bare Steel	Standard Wall	Welded
300	Bare Steel	Standard Wall	Welded
550	Bare Steel	Standard Wall	Welded
1050	Bare Steel	Standard Wall	Welded
700	Bare Steel	Standard Wall	Welded
400	Bare Steel	Standard Wall	Welded
850	Bare Steel	Standard Wall	Welded
500	Bare Steel	Standard Wall	Welded
700	Bare Steel	Standard Wall	Welded
900	Bare Steel	Standard Wall	Welded
500	Bare Steel	Standard Wall	Mechanical
560	Bare Steel	Standard Wall	Mechanical
800	Bare Steel	Standard Wall	Welded
980	Bare Steel	Less than Standard Wall	Welded
450	Bare Steel	Standard Wall	Welded
850	Bare Steel	Standard Wall	Mechanical
280	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
750	Bare Steel	Standard Wall	Mechanical
800	Bare Steel	Standard Wall	Welded
1050	Bare Steel	Standard Wall	Welded
800	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Welded
650	Bare Steel	Standard Wall	Screwed
200	Bare Steel	Standard Wall	Mechanical
800	Bare Steel	Standard Wall	Welded
400	Bare Steel	Standard Wall	Welded
425	Bare Steel	Standard Wall	Welded
560	Bare Steel	Standard Wall	Mechanical
475	Bare Steel	Standard Wall	Mechanical
650	Bare Steel	Standard Wall	Welded
500	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Welded
750	Bare Steel	Standard Wall	Welded
200	Bare Steel	Standard Wall	Mechanical
620	Bare Steel	Standard Wall	Welded
750	Bare Steel	Standard Wall	Mechanical
150	Bare Steel	Standard Wall	Welded
700	Bare Steel	Standard Wall	Mechanical
550	Bare Steel	Standard Wall	Mechanical
950	Bare Steel	Standard Wall	Welded
900	Bare Steel	Standard Wall	Welded
700	Bare Steel	Standard Wall	Mechanical
800	Bare Steel	Standard Wall	Welded
900	Bare Steel	Standard Wall	Mechanical

350	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
100	Bare Steel	Standard Wall	Screwed
200	Bare Steel	Standard Wall	Mechanical
1050	Bare Steel	Standard Wall	Welded
200	Bare Steel	Standard Wall	Welded
650	Bare Steel	Standard Wall	Welded
700	Bare Steel	Standard Wall	Welded
582	Bare Steel	Standard Wall	Welded
100	Bare Steel	Standard Wall	Screwed
800	Bare Steel	Standard Wall	Mechanical
200	Bare Steel	Standard Wall	Welded
450	Bare Steel	Standard Wall	Mechanical
725	Bare Steel	Standard Wall	Welded
1000	Bare Steel	Standard Wall	Welded
100	Bare Steel	Standard Wall	Welded
775	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
125	Bare Steel	Standard Wall	Mechanical
100	Bare Steel	Standard Wall	Welded
950	Bare Steel	Standard Wall	Mechanical
475	Bare Steel	Standard Wall	Welded
200	Bare Steel	Standard Wall	Welded
450	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Welded
350	Bare Steel	Standard Wall	Welded
550	Bare Steel	Standard Wall	Welded
440	Bare Steel	Standard Wall	Mechanical
1000	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Welded
600	Bare Steel	Standard Wall	Mechanical
450	Bare Steel	Standard Wall	Welded
1050	Bare Steel	Standard Wall	Welded
950	Bare Steel	Standard Wall	Welded
500	Bare Steel	Standard Wall	Welded

1040	Bare Steel	Standard Wall	Mechanical
800	Bare Steel	Standard Wall	Mechanical
900	Bare Steel	Standard Wall	Mechanical
1000	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Mechanical
920	Bare Steel	Standard Wall	Mechanical
1000	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Mechanical
900	Bare Steel	Standard Wall	Mechanical
880	Bare Steel	Standard Wall	Mechanical
340	Bare Steel	Standard Wall	Mechanical
800	Bare Steel	Standard Wall	Mechanical
660	Bare Steel	Standard Wall	Mechanical
900	Bare Steel	Standard Wall	Mechanical

210	Bare Steel	Standard Wall	Mechanical
820	Bare Steel	Standard Wall	Mechanical
900	Bare Steel	Standard Wall	Mechanical
750	Bare Steel	Standard Wall	Mechanical
840	Bare Steel	Standard Wall	Mechanical
1040	Bare Steel	Standard Wall	Mechanical
850	Bare Steel	Standard Wall	Mechanical
1060	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Mechanical
440	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
930	Bare Steel	Standard Wall	Mechanical
1000	Bare Steel	Standard Wall	Mechanical
350	Bare Steel	Standard Wall	Mechanical
1000	Bare Steel	Standard Wall	Welded
130	Bare Steel	Standard Wall	Mechanical
260	Bare Steel	Standard Wall	Mechanical
730	Bare Steel	Standard Wall	Mechanical
1000	Bare Steel	Standard Wall	Mechanical
800	Bare Steel	Standard Wall	Mechanical
800	Bare Steel	Standard Wall	Mechanical
830	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
700	Bare Steel	Standard Wall	Mechanical
100	Bare Steel	Standard Wall	Welded
750	Bare Steel	Standard Wall	Mechanical
600	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
1025	Bare Steel	Standard Wall	Mechanical
525	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
760	Bare Steel	Standard Wall	Mechanical
980	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
900	Bare Steel	Standard Wall	Mechanical
610	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
200	Bare Steel	Standard Wall	Welded
800	Bare Steel	Standard Wall	Mechanical
750	Bare Steel	Standard Wall	Screwed
340	Bare Steel	Standard Wall	Bell and Spigot
650	Bare Steel	Standard Wall	Mechanical
280	Bare Steel	Standard Wall	Mechanical
1000	Bare Steel	Standard Wall	Mechanical
340	Bare Steel	Standard Wall	Mechanical
800	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
1000	Bare Steel	Standard Wall	Screwed
700	Bare Steel	Standard Wall	Mechanical

320	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
380	Bare Steel	Standard Wall	Mechanical
220	Bare Steel	Standard Wall	Mechanical
260	Bare Steel	Standard Wall	Mechanical
220	Bare Steel	Standard Wall	Mechanical
460	Bare Steel	Standard Wall	Mechanical
750	Bare Steel	Standard Wall	Mechanical
360	Bare Steel	Standard Wall	Mechanical
360	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
570	Bare Steel	Standard Wall	Mechanical
220	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
150	Bare Steel	Standard Wall	Mechanical
230	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
410	Bare Steel	Standard Wall	Mechanical
800	Bare Steel	Standard Wall	Welded
380	Bare Steel	Standard Wall	Mechanical
900	Bare Steel	Standard Wall	Mechanical
440	Bare Steel	Standard Wall	Mechanical
500	Bare Steel	Standard Wall	Mechanical
200	Bare Steel	Standard Wall	Screwed
200	Bare Steel	Standard Wall	Mechanical
140	Bare Steel	Standard Wall	Mechanical
380	Bare Steel	Standard Wall	Mechanical
1060	Bare Steel	Standard Wall	Mechanical
230	Bare Steel	Standard Wall	Mechanical
700	Bare Steel	Standard Wall	Mechanical
400	Bare Steel	Standard Wall	Mechanical
450	Bare Steel	Standard Wall	Mechanical
370	Bare Steel	Standard Wall	Mechanical
380	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
300	Bare Steel	Standard Wall	Mechanical
220	Bare Steel	Standard Wall	Mechanical
100	Bare Steel	Standard Wall	Welded
340	Bare Steel	Standard Wall	Mechanical
200	Bare Steel	Standard Wall	Mechanical
900	Bare Steel	Standard Wall	Welded
900	Bare Steel	Standard Wall	Welded
950	Bare Steel	Less than Standard Wall	Welded
225	Bare Steel	Less than Standard Wall	Welded
559	Bare Steel	Less than Standard Wall	Welded
490	Bare Steel	Less than Standard Wall	Welded
1300	Bare Steel	Less than Standard Wall	Welded
800	Bare Steel	Less than Standard Wall	Welded

[illegible]

850	Bare Steel	Less than Standard Wall	Welded
1200	Bare Steel	Less than Standard Wall	Welded
400	Bare Steel	Less than Standard Wall	Welded
560	Bare Steel	Less than Standard Wall	Welded
225	Bare Steel	Less than Standard Wall	Welded
1300	Bare Steel	Less than Standard Wall	Welded
400	Bare Steel	Less than Standard Wall	Welded
460	Bare Steel	Less than Standard Wall	Welded
1050	Bare Steel	Less than Standard Wall	Welded
500	Bare Steel	Less than Standard Wall	Welded

1190	Bare Steel	Less than Standard Wall	Welded
860	Bare Steel	Less than Standard Wall	Welded
640	Bare Steel	Less than Standard Wall	Welded
630	Bare Steel	Less than Standard Wall	Welded
330	Bare Steel	Less than Standard Wall	Welded
1100	Bare Steel	Less than Standard Wall	Welded
530	Bare Steel	Less than Standard Wall	Welded
640	Bare Steel	Less than Standard Wall	Welded
720	Bare Steel	Less than Standard Wall	Welded
220	Bare Steel	Less than Standard Wall	Welded
1500	Bare Steel	Less than Standard Wall	Welded
1150	Bare Steel	Less than Standard Wall	Welded
820	Bare Steel	Less than Standard Wall	Welded
550	Bare Steel	Less than Standard Wall	Welded
650	Bare Steel	Standard Wall	Welded
950	Bare Steel	Less than Standard Wall	Welded
330	Bare Steel	Less than Standard Wall	Welded
850	Bare Steel	Less than Standard Wall	Welded
1010	Bare Steel	Less than Standard Wall	Welded
560	Bare Steel	Less than Standard Wall	Welded
750	Bare Steel	Less than Standard Wall	Welded
1100	Bare Steel	Less than Standard Wall	Welded
700	Bare Steel	Less than Standard Wall	Welded
900	Bare Steel	Less than Standard Wall	Welded
920	Bare Steel	Less than Standard Wall	Welded
660	Bare Steel	Less than Standard Wall	Welded
420	Bare Steel	Less than Standard Wall	Screwed
750	Bare Steel	Less than Standard Wall	Welded
100	Bare Steel	Less than Standard Wall	Welded
425	Bare Steel	Less than Standard Wall	Welded
110	Bare Steel	Less than Standard Wall	Welded
500	Bare Steel	Less than Standard Wall	Welded
400	Bare Steel	Less than Standard Wall	Welded
440	Bare Steel	Less than Standard Wall	Welded
130	Bare Steel	Less than Standard Wall	Mechanical
650	Bare Steel	Less than Standard Wall	Welded
220	Bare Steel	Less than Standard Wall	Welded
1020	Bare Steel	Less than Standard Wall	Welded
800	Bare Steel	Less than Standard Wall	Welded
520	Bare Steel	Less than Standard Wall	Welded

770	Bare Steel	Less than Standard Wall	Welded
130	Bare Steel	Less than Standard Wall	Welded
180	Bare Steel	Less than Standard Wall	Welded
1080	Bare Steel	Less than Standard Wall	Welded
180	Bare Steel	Less than Standard Wall	Welded
1000	Bare Steel	Less than Standard Wall	Welded

870	Bare Steel	Standard Wall	Welded
920	Bare Steel	Standard Wall	Welded
760	Bare Steel	Standard Wall	Welded
490	Bare Steel	Standard Wall	Welded
950	Bare Steel	Standard Wall	Welded
1850	Bare Steel	Standard Wall	Welded
750	Bare Steel	Standard Wall	Welded
1150	Bare Steel	Standard Wall	Welded
840	Bare Steel	Standard Wall	Screwed
1130	Bare Steel	Standard Wall	Welded
80	Bare Steel	Standard Wall	Welded
1170	Bare Steel	Standard Wall	Welded
1170	Bare Steel	Standard Wall	Welded
1070	Bare Steel	Standard Wall	Welded
1030	Bare Steel	Standard Wall	Welded
940	Bare Steel	Standard Wall	Welded
350	Bare Steel	Standard Wall	Welded
1060	Bare Steel	Standard Wall	Welded
620	Bare Steel	Standard Wall	Welded
750	Bare Steel	Standard Wall	Welded
1180	Bare Steel	Standard Wall	Welded
760	Bare Steel	Standard Wall	Screwed
1210	Bare Steel	Standard Wall	Welded
920	Bare Steel	Standard Wall	Welded
860	Bare Steel	Standard Wall	Welded
1110	Bare Steel	Standard Wall	Welded
520	Bare Steel	Standard Wall	Welded
1210	Bare Steel	Standard Wall	Welded
590	Bare Steel	Standard Wall	Welded
640	Bare Steel	Standard Wall	Welded
810	Bare Steel	Standard Wall	Welded
860	Bare Steel	Standard Wall	Welded
480	Bare Steel	Standard Wall	Welded
1610	Bare Steel	Standard Wall	Welded
1010	Bare Steel	Standard Wall	Welded
940	Bare Steel	Standard Wall	Welded
590	Bare Steel	Standard Wall	Welded
750	Bare Steel	Standard Wall	Welded
630	Bare Steel	Standard Wall	Welded
1410	Bare Steel	Standard Wall	Welded
1460	Bare Steel	Standard Wall	Welded
510	Bare Steel	Standard Wall	Welded
250	Bare Steel	Standard Wall	Welded
940	Bare Steel	Standard Wall	Welded

920	Bare Steel	Standard Wall	Welded
670	Bare Steel	Standard Wall	Welded
1680	Bare Steel	Standard Wall	Welded
1590	Bare Steel	Standard Wall	Welded
710	Bare Steel	Standard Wall	Welded
560	Bare Steel	Standard Wall	Welded
540	Bare Steel	Standard Wall	Welded
1240	Bare Steel	Standard Wall	Welded
360	Bare Steel	Standard Wall	Welded
1030	Bare Steel	Standard Wall	Welded
680	Bare Steel	Standard Wall	Welded
390	Bare Steel	Standard Wall	Welded
910	Bare Steel	Standard Wall	Welded
700	Bare Steel	Standard Wall	Welded
590	Bare Steel	Standard Wall	Welded
1000	Bare Steel	Standard Wall	Welded
610	Bare Steel	Standard Wall	Welded
970	Bare Steel	Standard Wall	Welded
510	Bare Steel	Standard Wall	Welded
90	Bare Steel	Standard Wall	Welded
940	Bare Steel	Standard Wall	Welded
490	Bare Steel	Standard Wall	Welded
910	Bare Steel	Standard Wall	Welded
1190	Bare Steel	Standard Wall	Welded
1060	Bare Steel	Standard Wall	Welded
710	Bare Steel	Standard Wall	Welded
500	Bare Steel	Standard Wall	Welded
700	Bare Steel	Standard Wall	Welded
1030	Bare Steel	Standard Wall	Welded
490	Bare Steel	Standard Wall	Welded
930	Bare Steel	Standard Wall	Welded
450	Bare Steel	Standard Wall	Welded
1230	Bare Steel	Standard Wall	Welded
300	Bare Steel	Standard Wall	Welded
810	Bare Steel	Standard Wall	Welded
980	Bare Steel	Standard Wall	Welded
940	Bare Steel	Standard Wall	Welded
750	Bare Steel	Standard Wall	Welded
540	Bare Steel	Standard Wall	Welded
290	Bare Steel	Standard Wall	Welded
880	Bare Steel	Standard Wall	Welded
240	Bare Steel	Standard Wall	Welded
880	Bare Steel	Standard Wall	Welded
170	Bare Steel	Standard Wall	Welded
500	Bare Steel	Standard Wall	Welded
600	Bare Steel	Standard Wall	Welded
900	Bare Steel	Standard Wall	Welded
250	Bare Steel	Standard Wall	Welded
710	Bare Steel	Standard Wall	Welded
1330	Bare Steel	Standard Wall	Welded
580	Bare Steel	Standard Wall	Welded
1040	Bare Steel	Standard Wall	Welded

590	Bare Steel	Standard Wall	Welded
230	Bare Steel	Standard Wall	Welded
250	Bare Steel	Standard Wall	Welded
260	Bare Steel	Standard Wall	Welded
490	Bare Steel	Standard Wall	Welded
1320	Bare Steel	Standard Wall	Welded

[illegible][illegible]

Normal Residential Load
Heavily Traveled Road
Normal Residential Load
Normal Residential Load
Normal Residential Load
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Heavily Traveled Road
Heavily Traveled Road
Normal Residential Load
Normal Residential Load
Heavily Traveled Road
Heavily Traveled Road
Heavily Traveled Road
Traveled by Heavy Loads
Normal Residential Load

[illegible][illegible][illegible]

[illegible]

Dense Residential
Light Commercial
Dense Residential
Dense Residential
Dense Residential
Dense Commercial
Dense Residential
Dense Commercial
Dense Residential
Dense Commercial
Light Residential
Dense Commercial
Dense Commercial

None
Normal Residential Load
None
None
None
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
None
None
Normal Residential Load
Normal Residential Load
Normal Residential Load

Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Light Commercial	Traveled by Heavy Loads
Over 15 PSIG to 30 PSIG	Dense Commercial	Traveled by Heavy Loads
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Light Commercial	Traveled by Heavy Loads
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Dense Commercial	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Light Residential	None
Over 15 PSIG to 30 PSIG	Light Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load
Over 15 PSIG to 30 PSIG	Dense Residential	Heavily Traveled Road
Over 15 PSIG to 30 PSIG	Light Commercial	Normal Residential Load
Over 15 PSIG to 30 PSIG	Light Commercial	Normal Residential Load
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Light Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Light Commercial	Heavily Traveled Road
Over 15 PSIG to 30 PSIG	Light Residential	None
Over 15 PSIG to 30 PSIG	Light Commercial	None
Over 15 PSIG to 30 PSIG	Rural	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Light Commercial	Traveled by Heavy Loads
Over 15 PSIG to 30 PSIG	Light Commercial	Traveled by Heavy Loads
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Light Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Light Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load
Over 15 PSIG to 30 PSIG	Dense Residential	Normal Residential Load
Over 15 PSIG to 30 PSIG	Dense Residential	None
Over 15 PSIG to 30 PSIG	Light Residential	Normal Residential Load
Over 15 PSIG to 30 PSIG	Light Residential	None
Over 15 PSIG to 30 PSIG	Light Residential	None
Over 15 PSIG to 30 PSIG	Rural	None

Over 15 PSIG to 30 PSIG

Dense Residential

None

Light Residential
Light Residential
Dense Residential
Dense Residential
Light Commercial
Dense Residential
Dense Residential
Light Commercial
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Light Commercial
Dense Residential
Dense Residential
Light Residential
Dense Residential
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Dense Residential
Dense Residential
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Light Residential
Light Residential
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Light Commercial
Dense Residential
Dense Residential
Dense Residential
Light Residential
Dense Residential
Light Residential
Dense Residential
Dense Residential
Light Residential
Dense Residential

None	None
Traveled by Heavy Loads	None
None	None
Traveled by Heavy Loads	None
Normal Residential Load	None
Traveled by Heavy Loads	None
Normal Residential Load	None
None	None
None	None
Normal Residential Load	None
None	None
Heavily Traveled Road	None
None	None
Normal Residential Load	None
Traveled by Heavy Loads	None
None	None
None	None
None	None
None	None
None	None
Normal Residential Load	None
None	None
None	None
None	None
Traveled by Heavy Loads	None
None	None
None	None
None	None
None	None
None	None
None	None
None	None
Normal Residential Load	None
None	None
None	None
None	None
Normal Residential Load	None
Heavily Traveled Road	None
None	None
None	None
None	None
Normal Residential Load	None

Normal Residential Load
None
Normal Residential Load

Normal Residential Load
Normal Residential Load
Normal Residential Load
Normal Residential Load
None

Normal Residential Load
Normal Residential Load
Normal Residential Load
Traveled by Heavy Loads
Normal Residential Load
None
Normal Residential Load
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Heavily Traveled Road
Normal Residential Load
Traveled by Heavy Loads
Normal Residential Load
Traveled by Heavy Loads
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Normal Residential Load
None
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Traveled by Heavy Loads
Normal Residential Load
Normal Residential Load
Traveled by Heavy Loads
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Normal Residential Load
None
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Traveled by Heavy Loads



Family Trauma

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Dense Residential
Dense Residential
Dense Residential
Light Residential
Dense Commercial
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Commercial
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Commercial
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Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Dense Residential
Light Commercial
Light Residential
Dense Residential
Dense Residential
Light Commercial
Dense Residential

Normal Residential Load
Normal Residential Load
Normal Residential Load
Heavily Traveled Road
Highway
Heavily Traveled Road
Traveled by Heavy Loads
Normal Residential Load
Normal Residential Load
Traveled by Heavy Loads
None
Normal Residential Load
Normal Residential Load
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Heavily Traveled Road
Normal Residential Load
Normal Residential Load
Normal Residential Load
Heavily Traveled Road
Traveled by Heavy Loads
Normal Residential Load
Heavily Traveled Road
Normal Residential Load
Normal Residential Load
Traveled by Heavy Loads
Traveled by Heavy Loads
Traveled by Heavy Loads
Traveled by Heavy Loads
Normal Residential Load
Normal Residential Load
Traveled by Heavy Loads
Heavily Traveled Road
Normal Residential Load
Heavily Traveled Road
Traveled by Heavy Loads
Heavily Traveled Road
Heavily Traveled Road
Traveled by Heavy Loads
Normal Residential Load
Normal Residential Load
Normal Residential Load
Traveled by Heavy Loads
Normal Residential Load
Normal Residential Load
Normal Residential Load
Heavily Traveled Road
None

Over 15 PSIG to 30 PSIG
Over 15 PSIG to 30 PSIG
Over 15 PSIG to 30 PSIG
Over 15 PSIG to 30 PSIG
Over 15 PSIG to 30 PSIG
Over 15 PSIG to 30 PSIG

Dense Residential
Dense Commercial
Dense Residential
Dense Residential
Dense Residential
Dense Residential

Normal Residential Load
Heavily Traveled Road
Normal Residential Load
Normal Residential Load
Heavily Traveled Road
Normal Residential Load

[illegible][illegible][illegible]

Normal Residential Load	Heavily Traveled Road
Normal Residential Load	Normal Residential Load
Normal Residential Load	Normal Residential Load
Normal Residential Load	Normal Residential Load
Normal Residential Load	Heavily Traveled Road
None	None

[illegible]

Over 15 PSIG to 30 PSIG	Light Commercial	None
Over 15 PSIG to 30 PSIG	Light Commercial	None
Over 30 PSIG to 60 PSIG	Light Commercial	None
Over 30 PSIG to 60 PSIG	Rural	None
Over 15 PSIG to 30 PSIG	Light Residential	None
Over 30 PSIG to 60 PSIG	Rural	None

[illegible]

Over 15 PSIG to 30 PSIG
Over 15 PSIG to 30 PSIG
Over 15 PSIG to 30 PSIG
Over 15 PSIG to 30 PSIG
Over 15 PSIG to 30 PSIG
Over 15 PSIG to 30 PSIG

Light Residential
Light Residential
Light Residential
Light Residential
Light Residential
Light Residential

Normal Residential Load
Normal Residential Load
Normal Residential Load
Normal Residential Load
Normal Residential Load
Normal Residential Load

[illegible]

Dirt
Concrete
Dirt
Dirt
Dirt
Blacktop/Asphalt
Blacktop/Asphalt
Blacktop/Asphalt
Dirt
Blacktop/Asphalt
Blacktop/Asphalt
Blacktop/Asphalt
Dirt
Dirt
Blacktop/Asphalt
Concrete
Blacktop/Asphalt
Blacktop/Asphalt
Dirt

[illegible]

Suburban Area
Soil Against Building
Soil Against Building
Soil Against Building
Suburban Area
Soil Against Building
Suburban Area
Pavement Building Wall to Main
Pavement Building Wall to Main
Suburban Area
Suburban Area
Soil Against Building
Pavement Building Wall to Main
Suburban Area
Pavement Building Wall to Main
Pavement Building Wall to Main
Suburban Area
Suburban Area
Suburban Area
Soil Against Building
Soil Against Building
Suburban Area
Suburban Area
Suburban Area
Suburban Area
Soil Against Building
Soil Against Building

[illegible][illegible]

[illegible]

Soil Against Building

Dirt

None

Pavement Building Wall to Main

Blacktop/Asphalt

Other Side of Street

Pavement Building Wall to Main

Soil Against Building

Dirt

Other Side of Street

Same Side of Street

None	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Concrete	Same Side of Street
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Gravel	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Pavement Building Wall to Main	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Gravel	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Dirt	Same Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Gravel	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Gravel	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Gravel	Other Side of Street
Soil Against Building	Gravel	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Gravel	Other Side of Street
Soil Against Building	Concrete	Same Side of Street
Soil Against Building	Gravel	Within 4' of Pipe
Soil Against Building	Gravel	Other Side of Street
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Gravel	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Gravel	Other Side of Street
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Gravel	Same Side of Street
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Gravel	Same Side of Street
Soil Against Building	Gravel	Within 4' of Pipe
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Gravel	Same Side of Street
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Dirt	Same Side of Street

Other Side of Street
Same Side of Street
Other Side of Street

Other Side of Street
Other Side of Street
Other Side of Street
Other Side of Street
Same Side of Street

[illegible]

Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Dirt	Same Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Suburban Area	Dirt	Same Side of Street
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Suburban Area	Dirt	Same Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Pavement Building Wall to Main	Concrete	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Suburban Area	Dirt	Same Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Suburban Area	Dirt	Same Side of Street
Suburban Area	Dirt	Other Side of Street
Soil Against Building	Concrete	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Suburban Area	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street

Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Gravel	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Dirt	Within 4' of Pipe
Pavement Building Wall to Main	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Gravel	Other Side of Street
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Gravel	Same Side of Street
Soil Against Building	Gravel	Within 4' of Pipe
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Gravel	Within 4' of Pipe
Soil Against Building	Gravel	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Dirt	Other Side of Street
Suburban Area	Dirt	Other Side of Street

Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Pavement Building Wall to Main	Concrete	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Concrete	Other Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Pavement Building Wall to Main	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Dirt	Other Side of Street

Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Dirt	Within 4' of Pipe
Pavement Building Wall to Main	Concrete	Same Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Pavement Building Wall to Main	Concrete	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Dirt	None
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Pavement Building Wall to Main	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Dirt	Same Side of Street
Pavement Building Wall to Main	Concrete	Within 4' of Pipe
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Dirt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Pavement Building Wall to Main	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Concrete	Same Side of Street
Soil Against Building	Dirt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Within 4' of Pipe
Soil Against Building	Blacktop/Asphalt	Same Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	Same Side of Street
Soil Against Building	Dirt	Other Side of Street

Soil Against Building
Soil Against Building
Soil Against Building
Soil Against Building

[illegible]

Blacktop/Asphalt
Dirt
Blacktop/Asphalt
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Blacktop/Asphalt
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Within 4' of Pipe
Same Side of Street
Same Side of Street
Same Side of Street
Within 4' of Pipe
Same Side of Street
Same Side of Street
Within 4' of Pipe
Same Side of Street
Same Side of Street
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Other Side of Street
Within 4' of Pipe
Same Side of Street
Other Side of Street
Same Side of Street
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Within 4' of Pipe
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Within 4' of Pipe
Within 4' of Pipe
Within 4' of Pipe
Other Side of Street
Within 4' of Pipe
Within 4' of Pipe
Same Side of Street
Same Side of Street
Other Side of Street
Same Side of Street
Other Side of Street
Other Side of Street

Soil Against Building
ment Building Wall to
Soil Against Building
Soil Against Building
Soil Against Building
Soil Against Building

Blacktop/Asphalt
Blacktop/Asphalt
Blacktop/Asphalt
Blacktop/Asphalt
Blacktop/Asphalt
Dirt

Other Side of Street
None
Other Side of Street
Other Side of Street
Other Side of Street
Other Side of Street

[illegible]

Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Gravel	Other Side of Street
Soil Against Building	Blacktop/Asphalt	Other Side of Street
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Gravel	None
Soil Against Building	Dirt	Other Side of Street
Soil Against Building	Dirt	None
Pavement Building Wall to Main	Dirt	None
None	Dirt	Same Side of Street

Pavement Building Wall to Main	Blacktop/Asphalt	Other Side of Street
None	Dirt	Within 4' of Pipe
Pavement Building Wall to Main	Blacktop/Asphalt	Other Side of Street
None	Dirt	Same Side of Street
None	Dirt	Same Side of Street
None	Dirt	Same Side of Street
None	Gravel	Same Side of Street
None	Dirt	Same Side of Street
None	Concrete	Same Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	Within 4' of Pipe
Pavement Building Wall to Main	Concrete	Same Side of Street
Pavement Building Wall to Main	Blacktop/Asphalt	None
Suburban Area	Dirt	Other Side of Street
None	Dirt	Other Side of Street
Soil Against Building	Blacktop/Asphalt	None
None	Dirt	None
Suburban Area	Dirt	Same Side of Street
None	Dirt	Same Side of Street
None	Blacktop/Asphalt	Other Side of Street
None	Gravel	Same Side of Street
None	Dirt	Same Side of Street
None	Blacktop/Asphalt	Same Side of Street
None	Concrete	Same Side of Street
None	Dirt	Same Side of Street
None	Dirt	None
Suburban Area	Blacktop/Asphalt	Other Side of Street
None	Dirt	Other Side of Street
None	Gravel	None
None	Blacktop/Asphalt	Same Side of Street
None	Dirt	Same Side of Street
None	Dirt	Same Side of Street
Suburban Area	Dirt	None
None	Concrete	Other Side of Street
None	Dirt	Other Side of Street
None	Dirt	Same Side of Street
None	Blacktop/Asphalt	None
Suburban Area	Dirt	Same Side of Street
None	Gravel	Other Side of Street
None	Gravel	None
None	Dirt	Same Side of Street

None
None
None
None
Other Side of Street
None

[illegible]

[illegible]

None
None
None
None
None
None

Dirt
Dirt
Dirt
Dirt
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Dirt

None
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None
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None

[illegible][illegible]

Within 10' to 50'

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CAPD 2-53

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

53. Please identify and describe the level of detail, e.g. by account, functional category, at which the Company computes the depreciation expense for purposes of financial reporting, Commission reporting, and rate making in this case. Explain fully any differences among these three depreciation calculations.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The company depreciates by individual property account.

Witness: D. Meziere/T. Petersen

CAPD 2-54

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

54. State whether your company has accrued reserves against any non-legal removal costs that it has not classified as regulatory liabilities on its financial books. Please describe these costs in detail, state fully the reason(s) for your belief that such accruals are not regulatory liabilities, and identify the amounts of such accruals in as much detail as is available. Provide the supporting documentation for each amount.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The Company has accrued reserves against all non-legal removal costs and, for external financial reporting purposes, has presented such amounts as a regulatory liability. On the general ledger, these liabilities are reflected as a component of accumulated depreciation (FERC Account 108). The supporting calculation for these non-legal cost of removal accruals was provided in response to item 45.

Respondent: C. Forsythe

CAPD 2-55

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

55. Please identify and describe fully any administrative, accounting, computational or conceptual objections that your company has to the treatment of non-legal retirement cost obligations in similar manner as legal asset retirement obligations are treated under SFAS 143.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Paragraph 20 of SFAS 143 states that certain asset removal obligations recognized by rate regulated entities do not qualify as an asset retirement obligation (ARO). Therefore, conceptually, Atmos Energy objects to the treatment of non-AROs in a similar manner to AROs under SFAS 143, because applying the same accounting for an ARO to a non-ARo would be misleading to the financial statement user.

Additionally, SFAS 143 requires the use of a fair value concept to establish the asset retirement obligation and corresponding asset retirement cost asset. Since the fair value concept under US GAAP does not necessarily correlate to the actual costs incurred to remove an asset, which could result in the establishment of inappropriate depreciation rates.

Finally, the asset retirement cost asset is not recognized as a valid regulatory asset for ratemaking purposes. Therefore, current ratemaking would need to be changed to recognize this asset as a valid regulatory asset and included in rate base. This is further complicated by the fact the Company operates in multiple jurisdictions. Since ratemaking decisions in one jurisdiction do not necessarily carry over to other jurisdictions, this could lead to our Tennessee service area being an outlier when compared to all of the Company's other jurisdictions, resulting in inconsistent accounting treatment by jurisdiction for similar assets and liabilities.

Administratively, if the accounting treatment for AROs was expanded to include non-AROs, the implementation and maintenance of the Company's SFAS 143 calculation would be burdensome. Currently, the Company's SFAS 143 calculations are manual in nature; however, they involve a limited number of assets. Therefore, these manual calculations are currently manageable within one relatively simple Excel file.

To arbitrarily expand the guidance of SFAS 143 to include all assets, the analyses of the Company's actual costs, the timing of those costs and future cost estimates

would need to be significantly expanded. Further, this arbitrary expansion of scope would require the development and maintenance of 12 unique manual calculations (one for each state in which we operate), and the development of specialized software to perform these calculations.

The Company's current systems and headcount complement do not contemplate such an expansion. Studies would need to be performed to determine what systems, process and personnel changes would be required. Implementing the results of these evaluations could materially increase the Company's Tennessee jurisdictional cost of service because the costs that would be incurred as a result of complying with Tennessee jurisdictional ratemaking could only be borne by the Company's Tennessee customers.

Respondent: C. Forsythe

CAPD 2-56

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

56. SGAS 143 contains an Appendix B, "Background Information and Basis for Conclusions". Paragraph B22, as follows:

Paragraph 37 of Statement 19 states that "estimated dismantlement, restoration, and abandonment costs...shall be taken into account in determining amortization and depreciation rates." Application of that paragraph has the effect of accruing an expense irrespective of the requirements for liability recognition in the FASB Concepts Statements. In doing so, it results in recognition of accumulated depreciation that can exceed the historical cost of long-lived asset. The Board concluded that an entity should be precluded from including an amount for an asset retirement obligation in the depreciable base of a long-lived asset unless that amount also meets the recognition criteria of this Statement. When an entity recognizes a liability for an asset retirement obligation, it also will recognize an increase in the carrying amount of the related long-lived asset. Consequently, depreciation of that asset will not result in the recognition of accumulated depreciation in excess of the historical cost of a long-lived asset.

- a. Does the present method of accounting for non-legal retirement costs allow for the accumulation of depreciation in excess of the historical cost of assets being depreciated?
- b. If the answer to (a) is yes, please explain fully whether your company's accounting is maintained in accordance with the Board's directives in the foregoing paragraph.
- c. Can your company offer any alternative method of removal cost accounting that would not result in the accrual of depreciation in excess of the historical cost of the asset being depreciated? If so, please describe such alternative accounting in detail.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

- a. No. The present method of accounting for non-legal retirement costs results in a rational and systematic allocation of the cost of removal to customers over the lives of the associated assets for obligations that do not qualify as asset retirement obligations under the guidance of SFAS 143 or FIN 47.

- b. The Company believes the accounting described in the response to item a is in accordance with paragraph 20 of SFAS 143 as the Company meets the criteria for applying SFAS 71, Accounting for the Effects of Certain Types of Regulation.
- c. The Company has not considered any alternative method of removal cost accounting for non-legal asset retirement obligations.

Witness: T. Petersen

CAPD 2-57

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

57. SFAS 143 contains an Appendix B, "Background Information and Basis for Conclusions". Paragraph B73 states as follows:

Many rate-regulated entities currently provide for the costs related to asset retirement obligations in their financial statements and recover those amounts in rates charged to their customers. Some of those costs related to asset retirement obligations within the scope of this Statement; others are not within the scope of this Statement and, therefore, cannot be recognized as liabilities under its provisions. The objective of including those amounts in rates currently charged to customers is to allocate costs to customers over the lives of those assets. The amount charged to customers is adjusted periodically to reflect the excess or deficiency of the amounts charged over the amounts incurred for the retirement of long-lived assets. The Board concluded that if asset retirement costs are charged to customers of rate-regulated entities but no liability is recognized, a regulatory liability should be recognized if the requirements of Statement 71 are met.

- a. Does your company agree with this statement? If not, explain fully the nature of your disagreement.
- b. Has your company established regulatory liabilities in accordance with the recommendations in this paragraph? If not, explain fully why not?
- c. If your company has established regulatory liabilities in accordance with the recommendations in this paragraph, please identify those liabilities in as much detail as is available.
- d. Please describe fully the derivation of any amounts identified in response to (c) and provide full documentation, including source data, work papers, calculations, etc. of that derivation.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

- a. The Company agrees with this statement.
- b. The Company has established a regulatory liability associated with its non-legal cost of removal obligation in accordance with paragraph 20 of SFAS 143.

- c. The Company has reported its non-legal cost of removal obligation on the face of its balance sheet and has also provided footnote disclosure of this liability in its annual report on Form 10-K for the fiscal year ended September 30, 2006. This liability reflects the excess of the amounts charged to customers over the amounts currently incurred for the retirement of long-lived assets.
- d. The file CAPD DR2-045 ATT Cost of removal liability rollforward.xls provided in response to item CAD 2-45 presents a rollforward of the Company's nonlegal cost of removal liability from inception through September 30, 2006.

Witness: T. Petersen

CAPD 2-58

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

58. Please provide a narrative description of the facilities, equipment or software in each of the SSU accounts. Include in this description the location and a jurisdictional breakdown of the assets in each SSU asset account and the manner in which they benefit Atmos's operations in Tennessee.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

Shared Services assets include items utilized for the provision of services to the Company's operating divisions and include:

Acct 390.00	Structures and improvements – Improvements to Dallas Office
Acct 390.09	Structures and improvements – Improvements to Dallas Office, Improvements to Company call center in Amarillo
Acct 391.00	Office furniture and equipment – Office furniture, modular furniture, art work and decorations, and office machines
Acct 391.02	Office furniture and equipment – Office furniture, modular furniture, art work and decorations, and office machines
Acct 391.03	Office furniture and equipment – Office furniture, modular furniture, art work and decorations, and office machines
Acct 394.00	Tools, shop and garage equipment – Hand tools, air compressors, testers
Acct 397.00	Communication equipment – Radio equipment, audio and video equipment, telephone equipment, and computer hardware
Acct 398.00	Miscellaneous equipment – Training videos and programs, mail inserter, signs, and television monitors
Acct 399.00	Other tangible property – CIS program management and start-up costs
Acct 399.01	Other tangible property – Banner (billing) server hardware, other server hardware, and disk system
Acct 399.02	Other tangible property – Operating systems (UNIX, HPIIX, WIN 2000, LINUX), Banner (billing) server software, other server software, and software licenses
Acct 399.03	Other tangible property – Routers, switches and networking equipment
Acct 399.04	Other tangible property – IBM mainframe
Acct 399.05	Other tangible property – Mainframe hardware and upgrades
Acct 399.06	Other tangible property – Laptops, printers, overhead projectors, scanners, PCs, monitors, and CPUs
Acct 399.07	Other tangible property – Call center PC software, Microsoft office, tax software, and software upgrades

- Acct 399.08 Other tangible property -- Banner software, Oracle upgrade, Hyperion upgrade, training and electronic mapping system, conversion costs from Texas Gas CIS to Advantage System, DataMart system, PowerPlant System and Waco call center
- Acct 399.09 Other tangible property -- Mainframe software
- Acct 399.24 Other tangible property -- Costs related to CIS system and related assets

In general these assets are physically located in Dallas, Amarillo, and Waco TX and Metairie, LA. The assets are segregated into two rate divisions, Shared Services -- General Office and Shared Services -- Customer Support. This segregation relates to the function of the assets and the provision of service, not the physical location. These shared assets benefit the operations in each of the company's states and are utilized to perform services that are more efficiently provided on a centralized basis, such as, accounting, billing etc. For ratemaking purposes, Shared Services ratebase, of which these assets are a part, is allocated based upon the methodologies discussed in Mr. Cagle's testimony.

Witness: D. Meziere / J. Cagle

CAPD 2-59

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

59. Please describe fully the "Fully Depreciated" and "Late Retirements" lines in Schedule 1 of the SSU study.

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The fully depreciated line on Schedule 1 is comprised of those accounts in which the Company has fully depreciated its entire costs of those assets. The following is a breakdown of the fully depreciated accounts in the amount of \$5,331,910:

Acct. 391.02 - \$25,380	Acct. 399.04 - \$1,095,465
Acct. 391.03 - \$436,305	Acct. 399.05 - \$1,159,964
Acct. 392.00 - \$18,885	Acct. 399.09 - \$2,588,228
Acct. 394.00 - \$7,683	

The late retirements line on Schedule 1 is comprised of those retirements that took place in fiscal year 2006, but were not yet recorded to the general ledger as of September 30, 2006, the period of the depreciation study. The following is a breakdown by account of the late retirements amount of \$4,363,383:

Acct. 390.09 - \$178,757	Acct. 399.06 - \$2,632,955
Acct. 397.00 - \$792,568	Acct. 399.07 - \$16,495
Acct. 399.03 - \$11,472	Acct. 399.08 - \$731,136

Witness: D. Roff

CAPD 2-60

Atmos Energy Corporation, Tennessee
Docket No. 07-00105
Responses to CAPD Second Discovery Request

60. Provide a historical record of account 399.24, "General Start-up Cost."
Explain fully why the depreciation (or amortization) rate for this account is proposed to be increased from 8.33% to 10.32%. Why isn't the depreciation rate for this account the reciprocal of its amortization period, that is, 10%?

Response:

Subject to and without waiving its general objections, the Company responds as follows:

The historical record of Account 399.24 is entirely recorded in vintage 1999 in the amount of \$23,172,326. The depreciation rate for this account is not the reciprocal of its amortization period because this account is not being amortized. The basis for the recommended depreciation rate is a function of the remaining life technique.

Witness: D. Roff