IN THE TENNESSEE REGULATORY AUTHORITY AT NASHVILLE, TENNESSEE

IN RE:)		
PETITION OF NAVITAS TN NG, LLC FOR AN ADJUSTMENT TO ITS NATURAL GAS RATES AND APPROVAL OF REVISED)))	DOCKET NO. 12-00068	
TARIFFS)		

SECOND DATA RESPONSES OF THE CONSUMER ADVOCATE AND PROTECTION DIVISION TO TENNESSEE REGULATORY AUTHORITY

The Consumer Advocate and Protection Division of the Office of the Attorney General ("Consumer Advocate"), hereby submits its responses to the Second Data Request of the Tennessee Regulatory Authority ("TRA") dated January 2, 2013.

1. Navitas' proposed tariff submitted on December 21, 2012 contained provisions for Returned Check Charges, Collection/Shut-Off Fees, Lighting Charges, and Charges Related to Customer Requested meter Changes. Provide the anticipated annual revenue effects of these new charges and discuss how/if they are incorporated in the proposed rate design attached to the Stipulation and Settlement Agreement.

RESPONSE: The Consumer Advocate did not anticipate any specific revenue effects from any "new charges" and accordingly, there is no revenue from "new charges" incorporated in the rate design. The Consumer Advocate intended that any such charges would be passed through at cost. The Consumer Advocate maintains that any Customers who may be subject to these types of charges should bear their cost and not shift them to other ratepayers.

Revenue effects from service charges and penalties are included in Other Revenues

which were grossed up as previously described in the Consumer Advocate's Response to

the TRA's First Data Request No. 6.

2. Please discuss how the Provision of Competitive Service Rates conforms to the

TRA's existing rule 1220-4-1-.07, Special Contracts.

RESPONSE: The Consumer Advocate maintains that the referenced Rule speaks

for itself and expects Navitas to fully conform to the Rule.

3. Refer to the Settlement Exhibits attached to the Stipulation and Settlement

Agreement in Exhibit A. Is the Depreciation & Maintenance Expense amount on line 7 of

Schedule 4 also included as part of the Operations & Amortization Expense amount on line 5 of

Schedule 4? If the answer is no, please explain the amounts identified as Depreciation and

Amortization on Schedule 4.A. If the answer is yes, provide revised schedules removing

Depreciation and Amortization Expense from Operations and Maintenance Expense (also, please

do not include DIMP costs in these schedules).

RESPONSE: Yes. Revised schedules are attached.

Respectfully Submitted,

John J. Baroni (BPR #27041)

Assistant Attorney General

Office of the Attorney General

Consumer Advocate and Protection Division

P.O. Box 20207

Nashville, Tennessee 37202-0207

(615) 741-8726

Dated: January 4, 2013.

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CERTIFICATE OF SERVICE

I hereby certify that on January 4, 2013, a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

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John J. Barogii

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For the 12 Months Ending December 31, 2013

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NAVITAS TN NG, LLC Results of Operations For the 12 Months Ending December 31, 2013

Line				
<u>No.</u>	Rate Base	Settlement \$ 805,411 A/	Company E/ \$ 1,490,326	Difference \$ -684,915
		· · · · · · · · · · · · · · · · · · ·	ψ 1,400,020	Ψ -00-,913
2	Operating Income At Current Rates	-152,405 B /	-97,000	-55,405
3	Earned Rate Of Return	-18.92%	-6.51%	-12.41%
4	Fair Rate Of Return	8.71% C /	9.20%	-0.49%
5	Required Operating Income	70,119	137,080	-66,961
6	Operating Income Deficiency	222,524	234,080	-11,556
7	Gross Revenue Conversion Factor	1.008384_D/	1.666795	-0.658411
8	Revenue Deficiency	\$ <u>224,389</u>	\$ 390,164	\$ <u>-165,774</u>
	<u>Analysis</u>			
9	Total Revenue (Current Rates)	435,987.63 F/	484,183.00 F/	(48,195.37)
10	Increase in Total Revenue	51% G /	81% G /	-29%

A/ CAPD Exhibit, Schedule 2.

B/ CAPD Exhibit, Schedule 4.

C/ CAPD Exhibit, Schedule 10. D/ CAPD Exhibit, Schedule 11.

E/ Company Filing. CAPD requests that Navitas files all documents provided to CAPD to

the TRA to help ensure confidentical documents are not indavertently filed.

F/ Settlement Exhibit, Schedule 5.

G/ This amount is the percentage increase to the customer's bills based on the PGA rate effective from the CAPD's test year of April 1, 2011 to March 31, 2012, calculated as Revenue Deficiency (Line 8) divided by Total Revenue (Current Rates) (Line 9).

NAVITAS TN NG, LLC Average Rate Base For the 12 Months Ending December 31, 2013

Line No.	Additions:	·	Test Period A/	_ <u>A</u>	djustments_B/	_	Attrition Period
1	Utility Plant in Service	\$	1,755,227	\$	182,766	\$	1,937,993
2	Other Long-Term Assets		214,438		-174,255		40,183
3	Working Capital	_	37,578		-501_*		37,077
. 4	Total Additions	\$	2,007,243	\$	8,010	\$_	2,015,253
	Deductions:						
5	Accumulated Depreciation	\$	907,049	\$	73,612	\$	980,661
6	Accumulated Amortization of Other Long-Term Assets		19,257		-14,988		4,269
7	Acquisition Adjustment	_	251,338		-26,426		224,912
8	Total Deductions	\$_	1,177,644	\$	32,198	\$	1,209,842
9	Rate Base	· \$	829,599	\$	-24,188	\$_	805,411

A/ Company Filing.

^{*} Utility Plant in Service, Other Long Term Assets, Accumulated Depreciation, and Plant Acquisition Adjustment are from the Navitas TN NG Trial Balance as of 12/31/2011. The calculation for working capital in this Settlement is the "one-eighth method", which presumes that cash working capital necessary equals 1/8 (or 45 days/360 days) of the O&M expense, which is the NUC Crews charge on Schedule 4.A.

^{**} Other Long Term Assets recorded in Navitas's financial statements

B/ CAPD Exhibit, Schedule 2.A.

NAVITAS TN NG, LLC Adjustments to Rate Base For the 12 Months Ending December 31, 2013

Line No.	Adjustments to Additions	
1	Reverse journal entry transfering meters to NUC from TN	9,000.00 A/
2	New Meters from 2011	3,990.00 B/
3	New Meters for 2012	1,976.00 B/
4	New Meters for 2013*	11,520.00 B/
5	2012 Non-meter Capital Expenditures	16,359.76 C/
6	2013 Non-meter Capital Expenditures*	8,568.38 C/
7	California Land	53,009.19 E/
8 .	California Building	58,729.90 E/
9	Eakley Land	1,845.22 E/
10	Eakley Building	17,767.32 E/
11	Other Long Term Assets	(174,255.38)_F/
12		8,510.39
13		
14	Adjustments to Deductions	
15	Accumulated Depreciation increase for Meters in 2011	1,083.35 D/
16	Accumulated Depreciation increase for 2012 Depreciation	47,987.02 D/
17	Accumulated Depreciation increase for 2013 Depreciation*	24,541.36 D/
18	Amortization of the Acquisition Adjustment 2012 & 2013*	(26,425.64) E/
19	Amortization of the Other Long Term Assets 2012 & 2013*	(14,988.06) F/
20	•	32,198.03

 The estimated acquisitions and related depreciation and amortization for 2013 are reduced by half to arrive at the Average Rate Base on Schedule 2.A. The meters expected to be replaced in March 2013 are added in full since the replacement occurs in the first part of the year.

Notes:

- A/ This amount reflects the reversal of a journal entry recorded to transfer the cores of the meters from TN's fixed assets to NUC's fixed asset, as shown and explained on CAPD Exhibit, Schedule 2.A.
- B/ This amount reflects the acceleration of replacing meters, as shown and explained on CAPD Exhibit, Schedule 2.A.
- C/ This amount reflects the estimated capital expenditures that are not related to meter replacement as calculated by the CAPD on CAPD Exhibit, Schedule 2.A.
- D/ Accumulated Depreciation increase for 2012 and 2013 were calculated on the Depreciation Schedule, Schedule 4.A.2. This amount is also described in CAPD Exhibit, Schedule 2.A.
- E/ See Depreciation Schedule, Schedule 4.A.2.
- F/ See Amortization Schedule, Schedule 4.A.3.

NAVITAS TN NG, LLC Comparative Rate Base For the 12 Months Ending December 31, 2013

Line No.	Additions:	_	Settlement A/	_	Company B/	 Difference
1	Utility Plant in Service	\$	1,937,993	\$	2,443,206	\$ -505,213
2	Other Long-Term Assets		40,183		27,300	12,883
3	Working Capital	_	37,077	_	37,866	 -789
4	Total Additions	\$	2,015,253	\$_	2,508,372	\$ -493,119
	Deductions:					
5	Accumulated Depreciation	\$	980,661	\$	1,018,046	\$ -37,385
6	Accumulated Amortization of Other Long-Term Assets		4,269		0	4,269
7	Acquisition Adjustment	_	224,912	_	0	 224,912
8	Total Deductions	\$_	1,209,842	\$_	1,018,046	\$ 191,796
9	Rate Base	\$_	805,411	\$_	1,490,326	\$ -684,915

A/ CAPD Exhibit, Schedule 2. B/ Company Filing.

Income Statement at Current Rates For the 12 Months Ending December 31, 2013

Line No.			est riod A/	_Ad	justments	_	ettlement Attrition Amount
	Operating Revenues:						
1	Gas Sales & Transportation Revenues	\$	456,860	\$	-28,667	\$.	428,193 B/
2	Other Revenues		27,323		-19,529		7,794 C/
3	Total Revenue	\$	484,183	\$	-48,195	\$	435,988
	Operating & Maintenance Expenses:						
4	Purchased Gas Expense	\$	224,324	\$	-5,164	\$	219,160 BI
5	Operations & Maintenance		302,949		10,980		313,929 D/
6	Total Operating & Maintenance Expenses	\$	527,273	\$	5,816	\$	533,089
	Other Expenses:						
7	Depreciation & Amortization Expense	\$	55,094	\$	-10,702	\$	44,392 D/
8	General Taxes		10,469		442	,	10,911 E /
9	State Excise Taxes		0		0		0 F/
10	Federal Income Taxes		0		0		0 G /
11	Total Other Expenses	\$	65,563	\$	-10,260	\$	55,303
12	Total Operating Expenses	. \$	<u>592,836</u>	\$ <u>.</u>	-4,443	\$	588,393
13	Utility Operating Income	\$	108,653	\$	-43,752	\$	-152,405

A/ Company Filing. B/ CAPD Exhibit, Schedule 6.

C/ Navitas TN NG account # 4199, Penalties & Service Charges

12/31/2011:

\$6,174.20

Less Q1 2011: 3,962.23

Add Q1 2012: 5,582.21

Total

\$7,794.18

D/ CAPD Exhibit, Schedule 4.A.

E/ CAPD Exhibit, Schedule 7.

F/ CAPD Exhibit, Schedule 8.

G/ Federal Income Taxes are passed through to the owner's personal return.

NAVITAS TN NG, LLC TN Expense Adjustments For the 12 Months Ending December 31, 2013

	Company P&L 12/31/2011*	Deduct P&L 1/1/2011 to 3/31/2011*	Add P&L 1/1/2012 to 3/31/2012*	Company P&L 4/1/2012 to 3/31/2012	Settlement Adjustments	Adjusted Expenses for 4/1/2012 to 3/31/2012	Inflation (2012 & 2013) G/	Total Expenses	
5900 Direct Costs				•			<u> </u>		
5921 NUC-Crews	278,164.98	50,060.01	88,590.00	316,694.97	A/	A/		296,613,22 A/	
5923 NUC-asset billing	15,447.65	2,173.75	4,977.00	18,250.90	(18,250,90) 8/	-			
5999 Depreciation	49,634,18	10,371.16	14,240.61	53,503,63	(17,648.54) C/	35,855,09		35,855.09	
5999 Amortization					8,537,31 D/	8,537,31		8.537.31	
6000 Overhead					.,	-,		-1	
6300 Bank Fees	1,372.82	169,70	590.92	1,794,04		1,794,04	1,038	1,861.78	
6408 Advalorem Tax Expense	6,976,83		1,740,00	8,716,83		8,716,83	1.038	9.045.95	
6410 Lic, permit, member			1,920.00	1,920,00		1,920.00	1.038	1,992,49	
8412 Postage-billing	1,152.95	263,13	352.82	1,242.64	(62.13) E/	1,180,51	1,038	1.225.08	
6420 Tax consult & filing	53.15			53.15	(53,15	1,038	55,16	
6495 Bad debt	6,210.77		100,64	6,311,41	(4,000) F/	2.311.41	1.038	2,398.68	
6496 Customer Discounts	523.60	291.51	477,45	709.54	(1,000, 11	709.54	1,038	736,33	
	359,536.93			409,197.11	(31,424.26)	377,772.85		358,321.09	

- * Per Navitas's Quickbooks reports.
- Af The Settlement adjustments to the NUC-Crews expense amount to calculate the fair and reasonable expenses allocated to TN for the attrition year are shown on CAPD Exhibit, Schedule 4.A.1.
- B/ To remove the expenses related to Intercompany charges by NUC to TN for meter fees of \$3.00 per meter. The meters should be recorded in TN's fixed assets and depreciated in TN's books. See Note B on Schedule 2.A.1.
- Cf. To adjust depreciation expenses for the meters and the expected 2012 and 2013 capital expenditures, as well as include the amortization of the Plant Acquisition Adjustment. See Schedule 4.A.2.
- D/ To include amortization for organizational costs, the unamortized portion of the 2011 rate case expenses, and the 2012 rate case expenses. See Amortization Schedule, Schedule 4.A.3.
- Ef To reduce the amount of Postage by the 5% markup amount erroneously applied to expenses directly charged from NUC to TN.
- F/ Per review of the account details of account #6495, Bad Debt Expense, \$6,178.96 of the expenses from 4/1/2011 to 3/31/2012 related to a write off of \$6,178.96 to clean up of bad debt receivables that were on Gasco's books and probably should have been written off before the purchase by Navitas. Per review of the account details for 2012 and discussions with Navitas, the 2011 write off was an abstration. The Settlement adjusted this account so that the 2013 expenses would reflect the 2012 bad debt expense as of 11/16/2012 of \$2,347.25, as annualized.
- G/ Per inflation Schedule, Schedule 4.A.6.

NAVITAS TN NG. LLC NUC Expense Adjustments For the 12 Months Ending December 31, 2013

, , , , , , , , , , , , , , , , , , ,	Company P&L 12/31/2011*	Deduct P&L 1/1/2011 to 3/31/2011*	Add P&L 1/1/2012 to 3/31/2012*	Gompany P&L 4/1/2012 to 3/31/2012	Settlement Adjustments for Indirect Costs	Settlement Allocation % to TN	Settlement Indirect Costs Allocable to TN	Settlement Adjustments for TN's Direct Costs	inflation (2012 & 2013) O/	NUC charges to TN 12/31/2013
5099 Direct Costs 5100 Services (labor)	1,678,951,19	200 505 40	440 000 74	4 704 040 44						
5100 Services (racor)	1,678,951.19	358,595.49	413,686.71	1,704,242.41	(1,618,093) /A		68,149.20	75,788 AI	1.038	168,051
5300 Equipment	28,191.04	3,774,12	8,641.93	00.050.05	110,854	9.23% N/	10,209.05		1.038	10,595
5400 Construction	52,751,29	2,303.31	(15,748,85)	33,058.85 34,699,13	to	9.23%	3,050.04		1.038	3,185
5999 Depreciation	204,330,76	51,329.64	(15,746.65) 53,348.89	206,350,01	(34,899) /B	9,23%			1,038	
6100 General Expenses	204,330.70 BYBYDAYISHADAAA	31,329.04 Children Gerrander	201340.08 201340.08	200,350.01 Decara (200,350.01	(45,292) /C	9.23%	14,869.37	atomica movembologija oversleven	1.000 X/	14,859
6110 Communication Equipment	3,089,19	261.55	760.40	3,588.04	CONTRACTOR CONTRACTOR			esta de la composición dela composición de la composición de la composición dela composición dela composición dela composición de la composición dela composición de la composición dela		
8120 Communication Services	48,590,39	9,935,51	13,502,14	52,157.02	•	9.23%	331.04		1,038	344
6130 Postage	13,776,32	4,744.75	2,431.98	11,483,53	(8,524) D/	9.23% 9.23%	4,812.05 271.25		1.038 1.038	4,994
6140 Office Consummables	18,975.25	5,403,25	7,780,99	21,352.99	(0,024) 0/	9.23%	1,970.04		1,036	281 2,044
6150 Travel & Subsistence	16,704.13	(2,996,33)	12,908,20	32,608,68	(31,769) E/	9.23%	77.50	6,560 E/	1,038	2,044 6.668
6200 Office Excenses	Markani katera d					THE CHARLEST SELECTION OF THE			a arendarina della ca	50000000000000000000000000000000000000
6210 Payroli Expenses	388,543,48	105,951,03	100,757.07	383,349.52	(143,259) F/	9.23%	22,150.97	16,659 F/	1.038	40,275
6220 Facilities	50,817.02	9,219.63	7,604,34	49,201,73	(28,695) G		1.891.95	10,055 11	1.038	1.963
6230 Utilities	28,809.94	5,286,21	5,149.72	28,673,45	,,,	9.23%	2.645.44		1,038	2,745
6232 Equipment Leasing	989.07	(2,451.27)	853,73	4,294,07	(372) H/	9.23%	361,85	372 H/	1.038	762
6241 Contracted Transportation	117,856.44	31,282.50	22,813.56	109,187,50	(109,187) 1/	9,23%	0.05	372 70	1.038	0
6242 Firel	190,740.92	37,755.55	43,846.19	198,833.56	(69,912) I/	9,23%	11,709,85		1.038	12,152
6240 Transportation - Other	104,279.95	24,532.33	27,013.84	105,761,46	(66,916) J/	9,23%	3,676.18		1,038	3,815
6320 Bank Fees	3,802.20	1,000,50	1,180.52	3,982.22		9.23%	367.40		1,038	381
6400 Business Expenses										
6410 Licenses, permits, membersh	11,783.71	4,982,41	5,385.39	12,186,69		9,23%	1,124.35		1.038	1,167
6420 Tax Consult& Filing	24,680.00		2,750.00	27,430.00		9.23%	2,530,71		1.038	2,626
6425 Legal	21,021.02	(9,900,17)	54,169.12	85,090.31	(72,765) KI	9.23%	1,137.13		1,038	1,180
6440 Bonds & Insurance	91,620.32	26,165.41	23,230.49	88,685,40		9.23%	6,182.19		1.038	8,491
6445 Safety & Security	52,658.10	13,244.43	10,877,73	50,291.40		9,23%	4,639,93		1.038	4,815
6460 Company promotions	2,057.93	378,66	95.38	1,774.43		9.23%	163.71		1.038	170
6471 Education	10,711.92	2,915.62	4,820.41	12,816,71		9.23%	1,164.03		1,030	1,208
6470 Seminars & Subscriptions	6,913.95	103.00	213.49	7,024.44		9.23%	648.08		1.038	673
6475 Employee Incentives	1,600.00	600,00		1,000.00		9,23%	92.26		1.038	96
6799 Penalties & Fines	1,375.75	283.49	1,934.57	3,046,83	(3,047) 1/	9.23%	-		1.000 X/	
6510 New Opportun & Methods	30,000.00	7,500.00	7,500.00	30,000.00	M	9.23%	2,767.82	<u></u>	1.03B	2,872
	3,205,621.28	722,180.84	817,509.92	3,300,950.36	(2,121,875.40)		186,983,44	99,378.69		296,613

- A/ Settlement took the \$1,593,598 in employee and cutside labor and allocated labor to TN, which is shown on Labor, Schedule 4.A.4. The remainder of the charges of \$110,854 were for uniform services that had memos of the location incurring the costs of the uniform services as well as monthly charges to Volunteer Trenching to be available for back up services. These non-labor charges will be considered for tracking directly to the benefitting system for future rate cases.
- B/ The charges to this account are primarily expenses that are later capitalized to specific systems. The behance in this account reflects the timing differences between the expense and the time of capitalization. It is essentially a CWIP account that can apply to any of the systems. The Settlement reduces the indirect allocation costs for CWIP and estimated expected capital expenditures for Tennessee in Schedule 2 and 2.A. Par the terms of the Settlement, the charges to this account will be considered for tracking costs directly to the benefitting system in separate accounts.
- C/ To remove the depreciation expense related to meters in the entirely from the indirect allocations and add the estimated depreciation expenses for the meters in Tennessee expected for 2013 (per the Depreciation Schedule, Schedule 4,A.2.)
- D/ All postage is charged first to NUC then charged to the systems at a 5% markup. The individual states are charged for the postage for sending out customer bills. The Settlement eliminated the 5% markup for TN in Schedule 4.A. The annual expense of \$11,463.53 equals \$955 in monthly expenses. The Settlement's adjustment results in approximately \$2940 per year in Postage expenses for NUC ((100 stamps * \$0.45 * 52 weeks) + (\$60 Priority/Non-envelope shipping * 12 months)).

- E/ The Settlement includes recovery for the work travel based on the planned trips in 2013:

 Walker and Cash (TN labor) training for 2 days (direct cost) and

 2 California employees attending a 3-day training on utility accounting (indirect).

 The Settlement assumed expenses of \$140 daily for lodging and subsistence for the planned trips, the direct costs to TN are \$5,680, and the indirect costs for the utility accounting training is \$1,420. The Settlement assumed expenses of \$140 daily for lodging and subsistence for the planned trips, the direct costs to TN are \$5,680, and the indirect costs for the utility accounting training is \$1,420. The Settlement also includes in the settlineal gustred trips for Hartline, at approximately \$1,500 per trip to include travel, per clem hots and meats, and car rental. Air and mileage are expensed in a separate account. Air travel was included for Hartline because his monthly travel expenses of \$2,500 were eliminated from Transportation Other, account #6240.
- This account reflects employee healthcare. The Settlement reduced the indirect costs by 37,37% of the tost year expenses to reflect the approximate healthcare costs associated with the employees declicated to Oklahoma and Kentucky. The 37,37% was derived from reviewing the employee expenses on Labor Schedule, Schedule 4.A.4. CAPD also reclassified the healthcare rejated to TN's lebor from indirect Costs to the costs directly allocable to TN.
- G/ The Facilities expe savings for 2013. ses reduced significantly because the California office originally rented facilities but then purchased office space. The Settlement adjusted the annual expenses to reflect these expected
- H/ This account has three monthly charges: (1) \$158 to Pitney Bowes for the postage machine (billing); (2) \$13 to Airgas for equipmenet leased at the Eakely, Okiahoma location; and (3) \$31 to Holiston for equipmenet leased and dedicated to the Jellico, Tennessee operations. The Settlement Reclassified the Holston charges to direct charges to TN.
- If This account is entirely plane expense, which the Settlement disaflows for recovery through rates. Reasonable and prudent (rave) expenses have been estimated and included in the Travel and Subsistence adjustments. See E.
- Jf This account includes the fuel for the trucks, which is allowed for rate recovery, as well as the disallowed expenses for plane fuel and fuel used for personal purpose. The Settlement disallowed the costs associated with the plane using adjustments in CAPD Exhibit, Schedule 4.A.1. Because some trucks are dedicated to certain systems, some or all the costs charged to this account should be considered for direct cost tracking for future rate cases.
- K/ This account includes expenses for the trucks, which is an allowable expenses as well as expenses of \$2500 to two executive officers (\$5000 total). The Settlement adjusted this account based on CAPD adjustments in CAPD Exhibit, Schedule 4.A.1. Because some trucks are dedicated to certain systems, some or all the costs charged to this account should be considered for direct cost tracking for future. red for direct cost tracking for future rate
- U This account is for late fees and other fines end penalties. Such charges are not permitted for recovery through rates because the rates for 2013 are expected to permit the company to avoid penalties and fines.
- M/ Per CAPD Exhibit. Schedule 4.A.1, this account reflects monthly charges of \$2500 for a consultant to advise Navitas about utility practices
- N/ This percentage is the affocation percentage calculated, as shown on CAPD Exhibit Allocation Percentage Calculation, Schedule 4.A.5.
- Of Inflation amounts are from CAPO Exhibit, Schedule 4.A.6. Also available in Settlement Exhibit, Schedule 4.A.6.

Navitas TN NG, LLC Depreciation Expense For the 12 Months Ending December 31, 2013

	Source: 2012 3rd Quarter Depreciation So	reduces 1080	abey (N	ent.		1	Settlemer 2012	R Ca	ICLEASION
						Į	Depreciation	П	2013
					Tennessee	ł	Expense	П	Depreciati
		Acq Date	Life	Cost basis	Allocation	[(annualized)		Expense
ns (NA	RUC sect #376)					1		11	
	Syrdstown & County	12/31/10	480	550.595.00	EE0 505 51	Ţ		П	. ,
	Syrostown & County Fantrens County	12/31/10	480	3,018.00	550,595.00 3,016.00	ŀ	\$ 13,764.88 \$ 75,45	11	\$ 13,764
	Jelico System	12/31/10	480	1.183.700.00	1,183,700,00	i	\$ 75.45 \$ 29,592.50		\$ 75 \$ 29,592
	Sullov Stolent	1207714	-10.0	1,100,100,00	1,100,100,00	ı	9 23,1192.90	11	9 ZH,092
	Total 177	4	-	1,737,313.00	1,737,313.00	1	\$ 43,432,63	1 1	\$ 43,432
		-			***************************************	ı	1	1 1	V 10,10L
	Rebuild Byrdstown Odorant Sys	01/01/11	240	15,000,00	15,000.00	ı	\$ 750,00	1 1	\$ 750
			_			ı		11	
	Total 177	4		15,000.00	15,000,00	1	\$ 750,00	1 1	\$ 750
						ı	1		
vices (i	NARUC acct #380)					ı	1	i i	
	Service - McCreaty; McCreaty; Veach .	10/31/11	480	1,288,25	1,288,25	ı	l	1 1	
	Service - Delic Stevens	11/30/11	480	1,250.25 892.50	1,266.25 892.50	ı	\$ 32.16 \$ 22.31	H	\$ 32
	Service - Chitwood	12/31/11	480	735.00	735.00	ı	\$ 22,31 \$ 18.38 \$ 135.54 \$ 65.02 \$ 13,13 \$ 14.96 \$ 60.03		\$ 22 \$ 18
	Service - Pickett County Viellor Center	01/31/12	480	5.421.78	5.421.76	ı	\$ 135.54	1 1	\$ 18 \$ 135
	Service - Jellico Elementary	03/31/12	480	2,500,85	2.600.85	ı	\$ 65.02	l i	\$ 65
	Service - David Creekmore	04/30/12	480	525.00	525.00	ı	8 13.13	1 1	\$ 65 \$ 13 \$ 14 \$ 50 \$ 12
	Service - Jelico Hospital	05/31/12	480	598.50	598.50	ı	5 14.96	1 1	\$ 14
	Service - Etter Baptist Church	05/31/12	480	2,001.30	2,001.30	ı	\$ 50.03	11	5 50
	Service - Gien Parris	07/31/12	480	507.41	507.41	ı	3 12.69	Ιi	3 12
	Service - Robert Johnson	08/30/12	480	845.00	6(5.00	ı	\$ 12.69 \$ 15.38	Ιł	\$ 15
	GELYICE - ROUGH SUINSUIT	warm 12	400	070.00	034,00	I	10.38	1	a 15
	Total 177	7	-	15,183.57	15,183.57	1	379.59	1 }	378
	10/41/17	-		100,100,01	.5,100.31	ı	3,5,53		319
	Subtol	el	-	1,787,496.57	1,767,496.57	1	44,562,41	11	44,562
			-			1		1 1	
uisiKo	n adjustment					ı	ļ	11	
						ı	· '	11	
	Acquisition Adjustment - Jejico	12/31/10	240	(44,840,00)	(44,840.00)	ı	\$ (2,242.00)	1	\$ (2,242
	Acquisition Adjustment - Byrdstown	12/31/10	240	(219,120,00)	(219,120,00)	ı	\$ (10,956.00)	1	\$ (10,956
]	Ĺ	J (
	Total 177	7		(263,960.00)	(283,960.00)	1	(13,198.00)	1	(13,198
						1		1 1	
	Acquisition balancing entry	06/30/11	240	(592.88)	(592.86)	ı	\$ (29,64)	ı i	\$ (29
			_					1 1	
	Total 177	8		(592.86)	(592,86)	1	(29.84)	1	(29
						•		7 (
D Adi	istments to Navitas TN NG, LLC's Asset Eist	ing .						1 1	
TN	2011 Meter Cores	01/01/11	120	9,000.00	9,000.00	!	900.00	11	900
	2011 Meters*	06/01/1 t	120	2,014,00	2,014.00	i	201.40	11	201
1	2011 Melers*	09/01/11	120	1,976.00	1,976,00	ı	197.50	1 I	197
	2012 Melers*	04/01/12	120	1,978.00	1,976.00	ı	148,20		197
- 1	2013 Meters*	03/01/13	120	11,520.00	11,520.00	ı	N/A	1 1	960
	2012 other cap ex 4th Quarter	11/15/12	480	4,089,94	4,089.94	ı	17.04	11	102
	2013 other cap ex**	06/30/13	480	17,138,76	17,138,76	ı	N/A	11	
Sfornia:	Land - 3188D Alrway Blvd, Costa Mesa	06/30/11		547,200.00	50,485.13	A/	[1 (
atomus:							1		
erogna:	Land - Closing cost on property	06/30/11		27,357.91	2,524.06	N.	!	1 1	
erogna:	Land - Closing cost on property Value of building improvements 4800sf * \$50	06/30/11 06/30/11	468	27,357.91 240,000,00	22,142,60	A	567.76	11	567
erckine:	Land - Closing cost on property Value of building improvements 4800sf * \$50	06/30/11	468 488	27,357.91	22,142,60		567.76 794.56		567 794
eroștua :	Land - Closing cost on property Value of building improvements 4800sf * \$50 Improvements in 2011	06/30/11 06/30/11		27,357.91 240,000,00 335,870.90	2,524.06 22,142.60 30,987,73 5.018.33	A	567.76 794,56 128.68		794
: визуота	Land - Closing cost on property Value of building improvements 4800sf * \$50 Improvements in 2011 Improvements in 2012 Q1	06/30/11 06/30/11 12/31/11 03/31/12	488 488	27,357,91 240,000,00 335,870,90 54,392,82	22,142.60 30,987,73 5,018.33	AJ AJ	794,56		794 128
,	Land - Closing cost on property Value of building improvements 4600sf * \$50 Improvements in 2011 Improvements in 2012 Q1 Improvements in 2012 Q2	06/30/11 06/30/11 12/31/11	488	27,357,91 240,000,00 335,870,90 54,392,82 6,300,00	22,142,60 30,987,73 5,018,33 581,24	2 2 2 X	794,56 128.68		794 128
,	Land - Glosing cost on property Visite of building improvements 4800s) * \$50 improvements in 2011 improvements in 2012 Q1 improvements in 2012 Q2 Land - Eathy	06/30/11 06/30/11 12/31/11 03/31/12 06/30/12	488 488 468	27,357.91 240,000,00 335,870.90 54,392.82 6,300,00 40,000,00	22,142.60 30,987,73 5,018.33	AI AI AI	794,56 128.68		794 128 14
,	Land - Closing cost on property Value of Sulfing improvements 4800s! * \$50 Improvements in 2012 01 Improvements in 2012 01 Improvements by 2012 02 Land - Ealdy Ealdy Structure	06/30/11 06/30/11 12/31/11 03/31/12 06/30/12 07/28/09 07/28/09	468 468 468	27,357,91 240,000,00 335,870,90 54,392,82 6,300,00 40,000,00 12,501,70	22,142,60 30,987,73 5,018,33 581,24 1,845,22 576,71	はなるない	794,56 128,68 14,90		794 128 14
,	Land - Closing cost on property Value of building improvements 4800sf * \$50 Improvements in 2011 Improvements in 2012 Q1 Improvements in 2012 Q2 Land - Ealtly Ealtly Structure II Ealtly reconstr L	08/30/11 08/30/11 12/31/11 03/31/12 06/30/12 07/28/09 07/28/09	468 468 468 468 468	27,357.91 240,000,00 335,870.90 54,392.62 6,300,00 40,000,00 12,501.70 24,311.25	22,142,60 30,987,73 5,018,33 581,24 1,845,22 676,71 1,121,49	されなる 記憶器	794,56 128,68 14,90 14,79 28,78		794 128 14 14 28
,	Land - Choling coat on property Value of building involvements 4800el * \$50 Improvements in 2011 Improvements in 2012 Q1 Land - Eatily Eathy Structure LI- Eatily reconstr L LI- Closing coats	08/30/11 08/30/11 12/31/11 03/31/12 06/30/12 07/28/09 09/30/09 10/01/09	468 468 468	27,357,91 240,000,00 335,870,90 54,392,82 6,300,00 40,000,00 12,501,70 24,311,25 1,346,75	22,142,60 30,987,73 5,018,33 581,24 1,845,22 576,71 1,121,49 52,13	A A A B B B B B B B B B B B B B B B B B	794,56 128,68 14,90 14,79 28,78 1,59		794 125 14 14 28
,	Land - Closing cost on property Value of building improvements 480% * \$50 Improvements in 2011 (Improvements in 2012 01 Improvements in 2012 02 Land - Eathy Eathy Structure LI - Eathy reconstr L LI - Closing costs LI - Eathy Reconstr M&S	08/30/11 08/30/11 12/31/11 03/31/12 06/30/12 07/28/09 09/30/09 10/01/09 10/31/09	468 468 468 468 468	27,357.91 240,000,00 335,870.90 54,392.62 6,300,00 40,000,00 12,501.70 24,311.25	22,142,60 30,987,73 5,018,33 581,24 1,845,22 578,71 1,121,48 62,13 109,70	されなる 記憶器	794,56 128,68 14,90 14,79 28,78 1,59 2,81		794 128 14 14 28 1
,	Land - Coloning cost on property Values of building improvements 4800e)* \$50 improvements in 2011 of improvements in 2012 of i	08/30/11 08/30/11 12/31/11 03/31/12 06/30/12 07/28/09 09/30/09 10/01/09	468 468 468 468 468 468	27,357,91 240,000,00 335,870,90 54,392,82 6,300,00 40,000,00 12,501,70 24,311,25 1,346,75 2,378,01	22,142,60 30,987,73 5,018,33 581,24 1,845,22 576,71 1,121,49 62,13 109,70 742,28	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	794,56 128,68 14,90 14,79 28,78 1,59 2,81 19,03		794 128 14 14 28 1 2
,	Land - Closing cost on property Value of buldings improvements 4800s! * \$50 Improvements in 2011 ci Improvements in 2012 ci Im	06/30/11 06/30/11 12/31/11 03/31/12 06/30/12 07/28/09 07/28/09 09/30/09 10/1/09 10/31/09 11/30/09	468 468 468 468 468 468 468	27,357,91 240,000,00 335,870,90 54,392,82 6,300,00 40,000,00 12,501,70 24,311,25 1,346,75 2,378,01 16,090,68	22,142,60 30,987,73 5,018,33 581,24 1,845,22 578,71 1,121,48 62,13 109,70	化基金银银金金金银金金金金金金金金金金金金金金金金金金金金金金金金金金金金金金	794,56 128,68 14,90 14,79 28,78 1,59 2,81		794 128 14 14 28 1 2 19
,	Land - Coloning cost on property Values of building improvements 4800e)* \$50 improvements in 2011 improvements in 2012 Q1 Land - Eathy Eathy Structure LI - Eathy reconstr L LI - Coloning costs LI - Eathy reconstr L LI - L LI - Eathy reconstr L LI -	08/30/11 08/30/11 12/31/11 03/31/12 06/30/12 07/28/09 09/30/09 10/01/09 10/31/09 10/31/09	468 468 468 468 468 468 468 468	27,357,91 240,000,00 335,870,90 54,392,82 6,300,00 40,000,00 12,501,70 24,311,25 1,346,75 2,378,01 16,090,58 15,025,13	22,142,60 30,987,73 5,018,33 581,24 1,845,22 576,71 1,121,49 62,13 109,70 742,28 693,12	化基金银银银银金银银银银银银银银银银银银银银银银银银银银银银	794,56 128,68 14,90 14,79 28,78 1,59 2,61 19,03 17,77		794 128 14 14 28 1 2 19 17
Eakiey	Land - Closing cost on property Value of buldings improvements 4800s! * \$50 Improvements in 2011 ci Improvements in 2012 ci Im	06/30/11 06/30/11 12/31/11 06/30/12 07/28/09 07/28/09 10/31/09 10/31/09 10/31/09 12/31/09	468 468 468 468 468 468 468 468 468	27,357,91 240,000,00 335,870,90 54,392,82 6,300,00 40,000,00 12,501,70 24,311,25 1,346,75 2,378,01 16,090,88 15,025,13 32,997.00	22,142,60 30,987,73 5,018,33 581,24 1,845,22 576,71 1,121,49 52,13 109,70 742,28 693,12 1,522,17 1,655,86	NA N	794,56 128,68 14,90 14,79 28,76 1,59 2,81 19,03 17,77 39,03		794 128 14 14 28 1 2 19 17 39
Eakiey	Land - Coloning cost on property Value of building improvements 4800el * \$50 improvements in 2011 improvements in 2012 02 Land - Eabity Structure of the Coloning of the Coloning of the Coloning Costs II - Eabity reconstr LG II - Eabity reconstr L	06/30/11 06/30/11 12/31/11 03/31/12 06/30/12 07/28/09 09/30/09 10/31/09 10/31/09 11/30/09 12/31/09	468 468 468 468 468 468 468 468 468 468	27,357,91 240,000,00 335,870,90 54,392,82 6,300,00 40,000,00 12,501,70 24,311,25 1,348,75 2,378,01 16,090,68 15,005,13 32,897,00 35,895,26	22,142,60 30,987,73 5,018,33 581,24 1,845,22 576,71 1,121,49 52,13 109,70 742,28 693,12 1,522,17 1,655,86	计算程序的现在分词的现在分词	794,56 128,68 14,90 14,79 28,78 1,59 2,81 19,03 17,77 39,03 42,46		794 128 14 28 1 19 17 39 42 25
Eakiey	Land - Closing cost on property Value of buldings improvements 4800s! * \$50 Improvements in 2011 ci Improvements in 2012 ci Im	06/30/11 06/30/11 12/31/11 03/31/12 06/30/12 07/28/09 06/30/09 10/31/09 10/31/09 11/30/09 12/31/09 01/31/10 01/31/10	468 468 468 468 468 468 468 468 468 468	27,357,91 240,000,00 335,870,90 54,392,82 6,300,90 12,501,70 24,311,25 1,346,75 2,378,01 16,000,88 16,005,51 32,897,00 32,897,00 24,178,74	22,142,60 30,987,73 5,018,33 591,24 1,845,22 576,71 1,121,49 62,13 109,70 742,28 693,12 1,522,17 1,552,17	计算机的现在时间的可以对对对对对对对对对对对对对对对对对对对对对对对对对对对对对对对对对对对对	794,56 128,68 14,90 14,79 28,76 1,59 2,81 19,03 17,77 39,03 42,46 25,88		794 128 14 28 1 2 19 17 39 42 25
Eakiey	Land - Closing cost on property Value of buldings improvements 4800s! * \$50 Improvements in 2011 (improvements in 2012 of Improvements in 2012 of Improvements in 2012 of Land - Eathy Eathy Structure U Closing costs U Closing costs U Closing costs U Eathy reconstr L&E U Eathy rec	06/30/11 06/30/11 12/31/11 03/31/12 06/30/12 07/28/09 07/28/09 10/31/09 10/31/09 12/31/09 12/31/09 12/31/09 12/31/09	468 468 468 468 468 468 468 468 468 468	27,357,91 240,000,00 335,870,50 54,392,82 6,300,00 12,501,70 24,311,25 1,348,75 2,378,01 16,000,68 15,0025,13 32,897,00 35,695,26 21,878,74 13,107,00	22,142,60 30,987,73 5,018,33 581,24 1,845,22 578,71 1,121,49 52,13 109,70 742,28 633,12 1,522,17 1,655,86 1,009,28 604,63	化 化 化 化 化 化 化 化 化 化 化 化 化 化 化 化 化 化 化	794,56 128,66 14,90 14,79 28,78 1,59 2,81 19,03 17,77 39,03 42,46 25,88		794 128 14 14 28 1 17 39 42 25 16 77
Eakiey	Land - Chosing cost on property Value of building improvements 480% * \$50 Improvements in 2011 (Improvements in 2012 of Improvements in 2012 of Improvements in 2012 of Improvements in 2012 og Land - Eathy Eathy Structure U Cloring costs U Cloring costs U Cloring costs U Cloring costs U Eathy reconstr L&E U Eathy reconstr L&B U Eathy reconst	06/30/11 06/30/11 12/31/11 03/31/12 06/30/12 07/28/09 07/28/09 08/30/09 10/31/09 10/31/09 11/30/09 12/31/09 01/31/10 02/28/10 02/28/10	458 468 458 458 468 468 468 468 468 468 468 468	27,357,91 240,000,00 335,870,90 54,392,82 8,300,00 40,000,30 12,591,70 24,311,25 1,348,75 2,378,01 16,000,88 15,025,13 32,997,00 55,895,26 21,876,74 13,107,00 65,315,10	22,142,60 30,987,73 50,18.33 591,24 1,845,2 578,71 1,121,49 62,13 109,70 742,28 633,12 1,522,17 1,655,86 1,009,28 604,63 3,013,01	医医胃蛋白蛋白蛋白蛋白蛋白蛋白	794,56 126,68 14,90 14,79 28,76 1,59 2,81 19,03 17,77 39,03 42,46 25,88 15,50 77,28		794 128 14 14 28 1 19 17 39 42 25 16 77
Eakiey	Land - Closeins cost on property Value of buldings improvements 4800sf * \$50 Improvements in 2011 0 Improvements in 2012 02 Land - Eastly Eastly Structure L - Eastly reconstr. L L - Eastly r L - Eastl	06/30/11 06/30/11 12/31/11 03/31/12 06/30/12 07/28/09 07/28/09 08/30/09 10/31/09 11/30/09 12/31/09 01/31/10 02/28/10 03/31/10 03/31/10 04/30/10 05/31/10	458 468 468 468 468 468 468 468 468 468 46	27,357,91 24,000,00 335,870,90 54,322,82 6,300,00 40,000,90 12,501,70 24,311,25 1,348,75 2,378,01 16,000,08 15,002,51 32,997,00 55,885,26 21,878,74 13,107,00 65,315,10 62,09,73 15,725,70	22,142,60 39,987,73 5,018,33 581,24 1,845,22 576,71 1,121,49 62,13 105,70 742,28 633,12 1,522,17 1,525,65 1,009,28 604,63 3,013,01 376,72	医医疗 医医疗 医医疗 医医疗 医医疗 医多种	794,56 128,58 14,90 14,79 28,76 1,59 2,51 19,03 17,77 39,03 42,46 25,88 16,505 77,28		794 128 14 14 28 1 2 19 17 39 42 25 15 77
Eakiey	Land - Chosing cost on property Value of building improvements 480% * \$50 Improvements in 2011 (improvements in 2012 of Improvements in 2012 of Improvements in 2012 of Land - Eathy Eathy Structure LI - Eathy reconstr L LI - Cally reconstr L LI - Cally reconstr L LI - Eathy reconstr L LI - L LI - Eathy reconstr L LI -	06/30/11 06/30/11 12/31/11 06/30/12 07/28/03 07/28/03 07/28/03 10/31/03 10/31/03 12/31/03 12/31/03 12/31/03 12/31/10 02/28/10 04/30/10 04/30/10 05/31/10	458 468 458 468 468 468 468 468 468 468 468 468 46	27,357,91 24,000,00 335,870,90 54,392,82 6,300,00 40,000,30 12,501,70 24,311,25 1,344,78 2,378,01 16,000,68 15,005,13 32,897,00 35,895,26 21,878,74 13,107,00 65,315,10 6,209,73 15,725,70 40,070,65	22,142,60 33,987,73 5,018,33 561,24 1,845,22 578,71 1,121,49 62,13 109,70 742,28 693,12 1,555,86 1,009,28 604,63 3,013,01 378,72 725,43 1,846,48	医医疗 医医疗 医医疗 医医疗 医医疗 医多种	794,56 128,68 14,90 14,79 28,76 1,59 2,81 19,03 17,77 39,03 42,46 25,89 15,50 77,28 9,71 10,60 47,40		7945 128 144 28 19 19 177 32 422 25 16 777 8
Eakiey	Land - Chosing cost on property Value of bulding improvements 4800sf * \$50 Improvements in 2011 0 Improvements in 2012 02 Land - Eastly Land -	08/30/11 08/30/11 08/30/11 12/3/1/11 08/30/11 08/30/11 08/30/12 07/20/08 08/30/09 10/3/10 10/3/10 10/3/10 11/3/10 12/3/10 03/3/10 03/3/10 04/30/10 05/3/1/10 08/30/10 08/30/10 08/30/10	458 468 458 458 458 468 468 468 468 468 468 468 468 468	27,357,91 240,000,00 335,870,90 54,392,82 6,300,00 40,000,90 12,501,70 24,311,25 1,344,75 2,378,91 10,000,80 55,997,00 55,995,26 21,878,74 13,107,00 65,315,10 65,397,31 15,725,70 40,070,65	22,142,60 30,987,73 5,018,33 5,018,34 1,845,22 576,71 1,121,49 62,13 102,70 742,28 633,12 1,522,17 1,552,60 604,63 3,013,01 376,72 725,43 1,648,49	医医尿管医尿管检验检检检检检检检检检检检检检检检检检检检检检检检检检检检检检检检	794,56 128,688 14,90 14,79 28,76 1,59 2,51 19,00 17,77 39,00 42,46 25,89 15,50 77,28 9,71 19,00 47,40		7948 128 144 288 1 1 2 2 19 19 17 352 157 777 777 777 777
Eakiey	Land - Closing cost on property Value of buldings improvements 480% * \$50 improvements in 2011 ci improvements in 2012 cg: Land - Eathy Eathy Structure LI - Eathy reconstr L LI - L	0830/11 0830/11 123/1/11 123/1/11 123/1/11 123/1/11 123/1/11 123/1/12 17/28/03 17/28/03 102/08 103/1/09 123/1/0	458 458 458 458 458 468 468 468 468 468 468 468 468 468 46	27,357,91 240,000,00 335,870,90 54,382,82 6,300,00 40,000,00 40,000,00 12,501,70 24,311,25 1,348,75 2,378,01 16,000,88 15,005,13 32,997,00 35,895,26 21,878,47 13,107,00 65,315,10 6,209,73 15,725,70 40,077,65 3,153,95 20,179,66	22,142,60 30,987,73 5,018,33 581,24 1,845,22 5,847,11 1,121,49 62,13 1,92,70 7,42,28 633,12 1,522,17 1,655,66 604,63 3,013,01 376,72 725,43 1,848,49	医医院 医医院 医医院 医医院 医医院 医医院 医多种	794,56 128,68 14,50 14,79 28,76 1,59 2,61 19,00 17,77 39,03 42,46 25,58 15,50 77,23 0,71 10,00 47,40 3,73 23,87		7948 128 144 28 2 2 19 17 17 77 77 39 42 42 42 42 42 43 44 47 47 47 47 47 47 47 47 47 47 47 47
Eakiey	Land - Choking cost on property Value of bulding improvements 4800sf * \$50 Improvements in 2011 C1 Improvements in 2012 C2 Land - Eastly Land	0850/11 0830/11 12571/11 0873/17 0873/12 07/28/09 07/28/09 08/28/09 1031/09 1031/09 1231/09 1231/09 01/28/10 02/28/10 03/31/10 02/28/10 03/31/10 03/31/10 04/30/10 04/30/10 04/30/10 04/30/10	458 458 458 468 468 468 468 468 468 468 468 468 46	27,357,91 24,000,00 335,870,90 54,382,82 8,300,90 40,000,90 42,551,70 24,311,20 24,311,20 24,311,20 24,311,20 24,311,20 24,311,20 25,885,26 21,878,27 13,107,00 65,315,10 6,209,73 15,725,70 40,070,85 20,178,66 3,955,43	22,142,60 30,987,73 5,018,33 581,24 1,845,22 578,71 1,121,49 162,13 109,70 742,28 633,12 1,525,56 1,005,28 604,63 3,013,01 378,72 725,43 1,646,48 1,646,48 1,646,48 1,646,48	经银币的现在分词 医克里氏性皮肤皮肤皮肤皮肤皮肤皮肤	794.56 128.68 14.90 14.79 28.76 1.59 1.59 1.59 1.50 17.77 39.03 42.46 15.50 77.28 9.771 10.60 47.40 3.73 23.87		7948 128 14 14 28 28 19 19 19 25 25 15 77 7 7 8
Eakiey	Land - Chosing cost on property Value of building improvements 480% * \$50 Improvements in 2011 (Improvements in 2012 of Improvements in 2012 of Improvements in 2012 of Land - Eathy Eathy Structure LI - Eathy reconstr L L LI - Eathy reconstr L LI - Eathy r L LI - Eathy r L LI - Eathy	0850/11 0830/11 1231/11 0831/12 0830/12 07/28/08 07/28/08 08/38/09 1031/89 1031/89 123	458 458 458 458 458 458 458 458 468 468 468 468 468 468 468 468 468 46	27,357,90 240,000,00 335,870,90 54,382,82 6,300,00 12,501,70 24,311,25 1,348,78 2,378,01 16,000,58 15,002,51 32,997,00 65,315,10 6,209,73 15,725,70 40,070,65 31,539,	22,142,60 30,987,73 5,018,33 581,24 1,845,25 1,121,49 1,49 1,49 1,49 1,49 1,49 1,49 1,49	医复数医阿里氏性甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	794,56 128,68 14,50 14,79 22,76 1,59 2,61 19,00 17,77 39,03 42,46 25,88 15,50 77,28 9,71 10,00 47,40 3,73 23,87 4,689 8,21		794 128 144 144 128 177 177 177 177 177 177 177 177 177 17
Eakiey	Land - Choking cost on property Value of Sublishing improvements 4800s1* \$50 Improvements in 2011 (Improvements in 2012 01 Improvements in 2012 02 Land - Eastly Eastly Structure LL - Closing costs LL - Eastly reconstr McS LL - Eastly reconstr LASS LL - Eastly reconstr LL EASS	0850/11 0830/11 123/1/11 083/11/12 08/00/12 07/28/08 08/30/09 103/18/2 103/	458 458 458 458 458 458 458 468 468 468 468 469 469 469 469 469	27,357,361 240,000.00 335,870.50 43,302.62 43,002.00 42,501.70 43,002.00 42,501.70 43,002.00 43,	22,142,60 30,987,73 5,018,33 581,24 1,845,22 578,71 1,121,49 162,13 109,70 742,28 693,12 1,525,68 1,009,28 604,53 1,048,48 1,448,	10.00.00.00.00.00.00.00.00.00.00.00.00.0	794,56 128,68 14.90 14.79 28.76 1,59 2,51 15.90 17.77 39.03 42.46 25.89 9.71 19.00 47.40 3.73 23,87 4.88		794 128 144 28 1 1 2 2 19 17 17 17 77 77 5 18 19 22 25 25 25 25 25 25 25 25 25 25 25 26 26 27 26 27 27 27 28 28 28 28 28 28 28 28 28 28 28 28 28
Eakiey	Land - Closing cost on property Value of buldings improvements 480% * \$50 Improvements in 2011 (Improvements in 2012 of Improvements in 2012 of Improvements in 2012 of Land - Eathy Eathy Structure LI - Coloring costs LI - Eathy reconstr L LI - Coloring costs LI - Eathy reconstr L L LI - Eathy r L LI - Eathy r L L -	0850/11 0830/11 1231/11 0831/12 0830/12 07/28/03 07/28/03 08/30/09 1031/09 1031/09 1231/09 0131/10 0430/10 0831/10 0430/10 0831/10 0430/10 0831/10 0430/10	458 458 458 458 458 458 458 458 458 458	27,387,91 240,000,00 335,870,50 54,392,62 6,300,00 12,501,70 24,501,70 24,501,70 2,501,70 2,501,70 2,501,70 2,501,70 3,501,70 5,505,50 3,153,65 3,1	22,142,60 30,987,73 5,018,33 591,24 1,845,22 578,71 1,121,49 623,13 100,70 742,28 1,922,17 1,	化分分分配 医医疗 医多种 医多种 医多种 医多种 医多种 医多种 医多种	794.56 128.68 14.90 14.79 28.76 1.59 2.61 19.00 17.77 39.00 42.46 25.88 15.59 77.28 9.71 16.60 47.40 3.73 2.387 4.688 8.21 1.81		7947 7948 144 144 144 145 145 145 145 145 145 145
Eakiey	Land - Choking cost on property Value of Sublishing improvements 4800s1* \$50 Improvements in 2011 1 Improvements in 2012 02 Land - Eably Eably Structure LL - Closing costs LL - Eably reconstr LL - Eably reconstr LAS LL - Eably reconstr LL - EAS	0850/11 0830/11 123/1/11 0830/11 0830/12 0830/12 0830/12 0830/12 0830/12 1001/18 1001/18 1031/	488 488 488 488 468 468 468 468 468 468	27,387,91 240,000,000 335,870,90 43,000,000 40,000,000 12,501,70 40,000,000 12,501,70 1,346,75 1,346,75 22,167,00 10,000,08 11,005,13 11	22,142,60 30,987,73 5,018,33 581,24 1,845,22 578,71 1,121,49 1,623,12 1,623,12 1,623,12 1,625,66 1,005,28 1,005,28 1,048,48 1,648	化分分分配 医医尿管 医多种性 医多种性 医多种性 医多种性 医多种性	794.56 128.68 14.90 14.79 28.76 1.59 2.81 15.00 17.77 33.03 42.46 23.86 15.55 17.22 23.77 24.37 42.46 25.86 46.21 1.86 47.46 48.46 48.46 48.46 48.46 48.46 48.46 48.46 48.46 48.46 48.46 48.46		79-97-98-98-98-98-98-98-98-98-98-98-98-98-98-
Eakiey	Land - Chosing cost on property Value of building improvements 480% * \$50 Improvements in 2011 (Improvements in 2012 of Improvements in 2012 of Improvements in 2012 of Land - Eathy Eathy Structure LI - Eathy reconstr LI L - Coloring costs LI - Eathy reconstr LA LI - LA LI	9850/11 1934/1	488 468 468 466 468 468 468 468 468 468	27,387,91 240,000,00 335,870,50 54,392,62 6,300,00 12,501,70 24,311,25 1,346,75 2,378,01 16,000,08 16,000,	22,142,60 30,987,73 5,018,33 591,24 1,845,22 578,71 1,121,49 623,13 109,70 742,28 633,12 1,522,17 1,522,17 1,522,17 1,522,17 1,525,66 1,009,28 604,63 1,009,28 1,009,	14.14.14.16.16.16.16.16.16.16.16.16.16.16.16.16.	794.56 128.68 14.90 14.79 28.76 1.59 2.61 19.00 17.77 39.00 42.46 25.88 15.59 77.28 9.71 18.60 47.40 3.73 23.87 4.68 8.21 1.81 8.44 4.14		79-9 79-9 128-9 12
Eakiey	Land - Choking cost on property Value of bulding improvements 4800s1* \$50 Improvements in 2011 (Improvements in 2012 O1 Improvements in 2012 O2 Land - Eastly Eastly Structure LL - Closing costs LL - Eastly reconstr McS LL - Eastly reconstr LANS LL - Eastly reconstr LANS LL - Eastly reconstr LANS LL - Eastly reconstr LL - McS LL - L - Eastly reconstr LL - McS LL - L - Eastly reconstr LL - McS LL - L - L - L - L - McS LL - L - L - L - L - McS LL - L - L - L - L - McS LL - L - L - L - McS LL - L - L - L - McS LL - L - L - L - McS LL - L - L - L - McS LL - Mc	0850/11 0830/11 123/1/11 0830/11 0871/12 08720/12 08720/12 08720/12 08720/12 08720/12 1007/18	468 468 468 468 468 468 468 468 468 468	27,357.96 240,000.00 335,870.90 54,392.02 6,300.00 12,501.70 24,000.00 12,501.70 13,446.75 1,3446.75 1,3446.75 1,346.75 1,346.75 1,346.75 1,346.75 1,346.76	22,142,60 30,987,73 5,018,33 58124 1,845,22 578,71 1,121,49 633,12 1,522,73 1,655,66 1,005,28 604,63 3,013,01 378,72 725,43 1,848,48 1,848	14.14.14.16.16.16.16.16.16.16.16.16.16.16.16.16.	794.56 128.68 14.90 14.79 28.76 1.59 2.81 15.07 3.0.03 42.46 23.86 15.57 77.23 15.97 47.46 23.86 48.41 1.70 0.98		794 128 15 15 15 15 15 15 15 15 15 15 15 15 15
Eakiey	Land - Coloning cost on property Value of buildings improvements 4800s * \$50 Improvements in 2011 (Improvements in 2012 of Improvements in 2012 of Improvements in 2012 of Land - Eastly Eastly Structure LI - Eastly reconstr L LI	0850/11 10530/11 12531/11 10530/11 10531/12 0850/12 07/280/3 07/28	468 468 468 468 468 468 468 468 468 468	27,387,91 240,000,00 335,870,50 54,392,62 6,300,00 12,501,70 24,501,70 24,501,70 24,501,70 24,501,70 24,501,70 24,501,70 25,695,25 21,678,74 13,107,00 65,315,10 40,070,65 3,153,95 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 3,955,43 40,070,65 4	22,142,60 30,987,73 5,018,33 591,24 1,845,22 578,71 1,121,49 623,13 109,70 742,28 1,952,17 1,	医多种氏征 医阿拉斯氏 医阿拉斯氏 医克里氏 医克里氏 医克里氏氏征	794.56 128.68 14.90 14.79 28.76 1.59 2.61 19.00 17.77 39.03 42.46 25.88 15.50 77.28 9.71 16.60 47.40 3.77 4.69 8.21 1.81 8.44 4.14 1.70 0.98		794 128 128 128 128 129 129 129 129 129 129 129 129 129 129
Eakiey	Land - Choking cost on property Value of Sublishing improvements 4800s1* \$50 Improvements in 2011 (Improvements in 2012 02) Land - Eably Eably Structure LL - Clarify Constitution LL - Eably reconstr LL L- Eably reconstr LAS LL - Eably reconstr LA	9850/11 12874/11 12874/11 12874/11 12874/11 12874/11 12874/11 12874/12 1287	468 468 468 468 468 468 468 468 468 468	27,357.96 240,000.00 335,870.50 54,392.62 6,300.00 12,501.70 240,000.00 12,501.70 1,344.73 1,344.73 1,344.73 1,344.73 1,344.73 1,344.73 1,345.74 1,347.74 1,	22,142,60 30,987,73 5,018,33 581,24 1,845,22 578,71 1,121,49 162,13 109,70 742,28 693,12 1,522,18 1,009,28 604,63 3,013,01 376,72 725,43 1,848,48 1,448,48 1	计分分式记录记录记录记录记录记录记录记录记录记录记录记录记录记录记录记录记录记录记	794,56 128,68 14,90 14,79 28,76 1,59 281 19,00 17,77 39,00 17,77 39,00 17,77 39,00 17,77 39,00 18,00 1		794 794 794 794 794 794 794 794 795 795 795 795 795 795 795 795 795 795
Eakiey	Land - Choking cost on property Value of buldings improvements 4800s1* \$50 Improvements in 2011 0 Improvements in 2012 02 Land - Ealty Ealty Structure L - Charity costs L - Ealty records L - Ealty L - Charity costs L - Ealty records L - Ealty L - Ealty	0850/11 0830/11 1253/1/11 0830/11 1253/1/11 0830/12 0830/12 07/280/21 07/280/280/21 07/280/21 07/280/21 07/280/21 07/280/21 07/280/21 07/280/280/21 07/280/21 07/280/21 07/280/21 07/280/21 07/280/21 07/280/280/21 07/280/21 07/280/21 07/280/21 07/280/21 07/280/21 07/280/280/21 07/280/21 07/280/21 07/280/21 07/280/21 07/280/21 07/280/280/21 07/280/21 07/280/21 07/280/21 07/280/21 07/280/21 07/280/280/280 07/280/280 07/280/280 07/280/280 07/280/280 07/280/280 07/280/280 07/280/280 07/280/280 07/280/280 07/280/280 07/280/280	468 468 468 468 468 468 468 468 468 468	27,357.91 240,000.00 335,870.50 343,826.22 6,300.00 12,501.70 12,5	22,142,60 30,987,73 5,018,33 561,24 1,845,22 578,71 1,121,49 623,13 109,70 742,28 633,12 1,522,17 1,522,17 1,525,16 1,009,28 604,63 3,013,01 376,72 722,43 1,445,49 1	以及以及国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际	794.56 128.68 14.90 14.79 28.76 1.59 2.61 19.00 17.77 39.03 42.46 25.88 15.59 77.28 9.71 18.60 47.40 3.73 2.38 1.81 1.81 1.81 1.81 1.81 1.81 1.81 1		79-9 128-9 1
Eakiey	Land - Choking cost on property Value of buldings improvements 4800s1* \$50 Improvements in 2011 0 Improvements in 2012 02 Land - Ealty Ealty Structure L - Charity costs L - Ealty records L - Ealty L - Charity costs L - Ealty records L - Ealty L - Ealty	9850/11 12874/11 12874/11 12874/11 12874/11 12874/11 12874/11 12874/12 1287	468 468 468 468 468 468 468 468 468 468	27,357.96 240,000.00 335,870.50 54,392.62 6,300.00 12,501.70 240,000.00 12,501.70 1,344.73 1,344.73 1,344.73 1,344.73 1,344.73 1,344.73 1,345.74 1,347.74 1,	22,142,60 30,987,73 5,018,33 581,24 1,845,22 578,71 1,121,49 162,13 109,70 742,28 693,12 1,522,18 1,009,28 604,63 3,013,01 376,72 725,43 1,848,48 1,448,48 1	计分分式记录记录记录记录记录记录记录记录记录记录记录记录记录记录记录记录记录记录记	794,56 128,68 14,90 14,79 28,76 1,59 281 19,00 17,77 39,00 17,77 39,00 17,77 39,00 17,77 39,00 18,00 1		794 128 128 128 128 128 128 128 128 128 128
Eakiey	Land - Choking cost on property Value of Sublishing improvements 4800s1* \$50 Improvements in 2011 (Improvements in 2012 02) Land - Eably Eably Structure LL - Clarify reconstr LL - Eably	0850/11 125/1/11	468 468 468 468 468 468 468 468 468 468	27,357.96 240,000.00 335,870.50 54,392.62 6,300.00 12,501.70 240,000.00 12,501.70 1,344.73 1,344.73 12,997.00 15,005.13 1,346.73 12,997.00 15,005.13 1,107.00 15,005.13 1,107.00 15,005.13 1,107.00 1,107	22,142,60 30,987,73 5,018,33 581,24 1,845,22 578,71 1,121,49 162,49 162,49 162,49 162,49 162,49 163,12 1,825,98 1,005,28 1604,63 3,013,01 376,72 725,43 1,848,48 145,49 930,90 162,47 320,32 70,68 251,30 161,44 662,26 38,10 22,13 48,78 12,22	化过滤器 医多种 医多种 医多种 医多种 医多种 医多种 医多种 医多种 医多种	794,56 128,68 14,90 14,79 28,76 1,59 2,81 19,00 17,77 39,00 17,77 39,00 17,77 39,00 17,77 39,00 18,00 17,77 23,87 23,87 23,87 24,48 4,14 1,70 0,39 0,57 1,25 0,37		799 1224 1225 1245 1255 1255 1255 1255 1255
Eakiey	Land - Choking cost on property Value of buldings improvements 4800s1* \$50 Improvements in 2011 (1 Improvements in 2012 Q1 Improvements in 2012 Q2 Land - Ealty Ealty Structure L - Charing costs L - Charing costs L - Charing costs L - Ealty records VAS L - Ealty VAS L - Ea	0850/11 1053/11 1253/11 1053/11	468 468 468 468 468 468 468 468 468 468	27,357.91 240,000.00 335,870.50 54,302.02 6,300.00 12,501.70	22,142,60 30,987,73 5,018,33 561,24 1,845,22 578,71 1,121,49 623,13 109,70 742,28 633,12 1,522,17 1,522,17 1,525,16 1,009,28 604,63 3,013,01 376,72 722,43 1,445,49 1	以及以及国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际	794.56 128.68 14.90 14.79 28.76 1.59 2.61 19.00 17.77 39.03 42.46 25.88 15.50 77.28 9.71 18.60 47.40 3.73 23.87 4.69 8.21 1.81 8.44 4.14 1.70 0.98 6.25 0.31 0.77		794 128 128 128 128 128 128 128 128 128 128
Eakiey	Land - Choking cost on property Value of Sublishing improvements 4800s1* \$50 Improvements in 2011 Cimprovements in 2012 C1 Improvements in 2012 C2 Land - Early Early Structure L1 - Early reconst Mas L1 - Early reconst L6 L1 - Early	0850/11 12574/11 12574/11 12574/11 12574/11 12574/11 12574/11 12574/12 10574/12 10772000 10772000 10772000 10772000 10772000 10772000 10774000 1077	468 468 468 468 468 468 468 468 468 468	27,357.96 240,000.00 335,870.50 54,392.62 6,300.00 12,501.70 24,000.00 12,501.70 13,446.75 13,446.75 13,546.76 14,000.08 14,075.16 15,025.15 15,02	22,142,50 30,987,73 5,018,33 561,24 1,845,22 576,71 1,121,49 62,13 102,70 742,29 1,522,17 1,525,60 1,000,28 604,65 3,013,01 376,72 725,43 1,844,46 145,49 930,40 182,47 70,88 251,30 181,44 65,26 12,22 25,30 26,1	这种,我们是是是是是是是是是是是是是是是是是是是是是是是是是是是	794,56 128,68 14,90 14,79 28,76 1,59 2,81 19,00 17,77 39,00 42,46 23,89 15,50 77,28 4,60 47,40 3,70 23,87 4,60 44,41 4,170 0,39 0,57 1,25 0,31 0,57 1,25 0,31		7949 128 128 128 128 128 128 128 128 128 128
Eakiey	Land - Chosing cost on property Value of buldings improvements 4800s1* \$50 Improvements in 2011 (Improvements in 2012 Q1 Land - Ealty	9850/11 1950/11 1257/11 1950/11 1257/11 1950/11 1257/12 0870/12 0870/12 0870/12 0870/12 0870/12 0870/12 0870/12 0870/12 107720/12 0870/12 107720/1	468 468 468 468 468 468 468 468 468 468	27,357.96 240,000.00 335,870.50 335,870.50 345,870.50 142,501.70 240,000.00 12,501.70 245,000.00 12,501.70 245,000.00 12,501.70 245,000.00 12,501.70 245,000.00 12,501.70 245,000.00 12,501.70 245,000.00 12,501.70 245,000.00 12,501.70 245,000.00 12,501.70 245,000.00 12,501.70 245,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00 12,501.70 25,000.00	22,142,60 30,987,73 5,018,33 561,24 1,845,22 578,71 1,121,49 62,13 109,70 742,28 635,12 1,952,17 1,952,18 1,000,28 604,63 3,013,01 376,72 725,40 1,646,49 1,	化多分子 医多种	794,55 128,68 14,90 14,79 28,78 1,59 2,81 15,90 20,77 17,00 47,40 3,73 23,97 4,90 8,21 1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,		7949 7949 1288 1288 1288 1288 1288 1288 1288 128
Eakiey	Land - Choking cost on property Value of Sublishing improvements 4800s1* \$50 Improvements in 2011 Cimprovements in 2012 C1 Improvements in 2012 C2 Land - Eably Eably Structure L1 - Eably reconst Mas L1 - Eably reconst L6 L1 - Eably	0850/11 125/1/11 125/1/11 125/1/11 125/1/11 125/1/12 0850/12 07/28/08 07/28/08 07/28/08 08/30/09 100/1/08 11/30/09 125/1/11 125/1/11 125/1/11 125/1/11 125/1/11	468 468 468 468 468 468 468 468 468 468	27,357.96 240,000.00 335,870.50 345,870.50 40,000.00 12,501.70 24,000.00 12,501.70 24,000.00 12,501.70 24,000.00 12,501.70 24,000.00 12,501.70 24,000.00 12,501.70 24,007.00 25,151.70 25,17	22,142,50 30,987,73 5,018,33 561,24 1,845,22 576,71 1,121,49 62,13 102,70 142,20 1522,17 1,525,60 1,002,28 604,63 1,044,49 145,49 180,00 1102,47 7,088 251,30 111,44 652,60 122,17 16,556,60 132,17 16,556,60 132,17 16,556,60 132,17 16,556,60 132,17 16,556,60 132,17 16,556,60 132,17 16,556,60 132,17 16,556,60 132,17 16,566,60 132,17 16,566,60 132,17 16,566,60 132,17 16,566,60 132,17 16,566,60 132,17 16,566,60 132,17 16,566,60	化多分子 医多种	794,56 128,68 14,90 14,79 28,77 39,03 17,77 39,03 42,46 25,89 15,50 77,28 35,77 24,66 47,40 3,77 23,87 4,66 4,44 4,14 4,17 0,039 0,037 1,257 1,257 0,37 0,97		794 128 128 128 128 128 128 128 128 128 128
Eakiey	Land - Chosing cost on property Value of buldings improvements 4800s1* \$50 Improvements in 2011 (Improvements in 2012 01 Improvements in 2012 02 Land - Early Lan	9850/11 1950/11 1257/11 1950/11 1257/11 1950/11	468 468 468 468 468 468 468 468 468 468	27,357.91 240,000.00 335,870.50 345,870.50 40,000.00 12,501.70 40,000.00 12,501.70 12,	22,142,50 30,987,73 5,018,33 561,24 1,845,22 578,71 1,121,49 62,13 109,70 742,28 633,12 1,952,17 1,952,17 1,952,17 1,952,17 1,952,17 1,952,17 1,953,18 1,000,28 604,63 3,013,01 376,72 722,43 1,646,46 1,454,46 1,	化多分子 医多克克氏 医多克克氏 医多克克氏 医多克克氏 医多克克氏 医多克克氏 医多克克氏	794,55 128,68 14,90 14,79 28,78 1,599 2,81 19,00 40,00 40,00 40,00 41,00 41,00 42,46 42,46 42,46 42,46 42,46 43,47 44,40 41,40		7944 1288 1288 1288 1288 1288 1288 1288 12
Eakiey	Land - Choking cost on property Value of Sublishing improvements 4800s1" \$50 Improvements in 2011 Cimprovements in 2012 CI Improvements in 2012 CI Lend - Early Early Structure LL - Early reconst LL L- Early	0850/11 125/1/11 125/1/11 125/1/11 125/1/11 08/50/12 09/50/12 09/50/12 09/50/12 09/50/12 09/50/12 09/50/12 10/5	468 468 468 468 468 468 468 468 468 468	27,387,361 240,000,000 335,870,500 335,870,500 340,000,000 12,501,70 240,000,000 12,501,70 240,000,000 12,501,70 240,000,000 12,501,70 240,700 25,315,100	22,142,50 30,987,73 5,018,33 561,24 1,845,22 576,71 1,121,49 623,37 102,70 633,37 1,42,29 633,37 1,43,21 1,43,21 1,43,21 1,43,21 1,43,21 1,43,21 1,44,49 1,44,	经现代证据 医克里氏氏征 医克里氏氏征 医阿里氏氏征 医克里氏氏征 经现代的 医克里氏征	794,56 128,68 14,90 14,79 28,76 1,59 2,61 19,00 17,77 39,03 42,46 25,89 15,50 77,28 25,89 15,50 47,40 3,73 23,87 4,60 8,21 1,01 4,44 4,44 4,14 4,17 0,09 0,09 0,07 1,05 0,07 1,0		794 128 128 128 128 128 128 128 128 128 128
Eakiey	Land - Chosing cost on property Value of buldings improvements 4800s1* \$50 Improvements in 2011 (Improvements in 2012 01 Improvements in 2012 02 Land - Early Lan	9850/11 1950/11 1257/11 1950/11 1257/11 1950/11	468 468 468 468 468 468 468 468 468 468	27,357.91 240,000.00 335,870.50 345,870.50 40,000.00 12,501.70 40,000.00 12,501.70 12,	22,142,50 30,987,73 5,018,33 561,24 1,845,22 578,71 1,121,49 62,13 109,70 742,28 633,12 1,952,17 1,952,17 1,952,17 1,952,17 1,952,17 1,952,17 1,953,18 1,000,28 604,63 3,013,01 376,72 722,43 1,646,46 1,454,46 1,	化多分子 医多克克氏 医多克克氏氏 医多克克氏氏 医多克克氏氏 医多克克氏氏 医多克克氏氏 医多克克氏氏征 医多克克氏氏征 计算机	794,55 128,68 14,90 14,79 28,78 1,599 2,81 19,00 40,00 40,00 40,00 41,00 41,00 42,46 42,46 42,46 42,46 42,46 43,47 44,40 41,40		794 144 144 144 144 144 144 144 144 144 1
Eakiey	Land - Choking cost on property Value of Sublishing improvements 4800s1" \$50 Improvements in 2011 Cimprovements in 2012 CI Improvements in 2012 CI Lend - Early Early Structure LL - Early reconst LL L- Early	0850/11 125/1/11 125/1/11 125/1/11 125/1/11 08/50/12 09/50/12 09/50/12 09/50/12 09/50/12 09/50/12 09/50/12 10/5	468 468 468 468 468 468 468 468 468 468	27,387,361 240,000,000 335,870,500 335,870,500 340,000,000 12,501,70 240,000,000 12,501,70 240,000,000 12,501,70 240,000,000 12,501,70 240,700 25,315,100	22,142,50 30,987,73 5,018,33 561,24 1,845,22 576,71 1,121,49 683,12 100,70 742,28 683,12 1,502,28 1,002,88 1,002,88 1,002,88 1,002,88 1,003,13,01 1,01 1,023,103,01 1,044,48 683,13 3,013,01 1,024,48 1,024,28 1,0	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	794,56 128,68 14,90 14,79 28,76 1,59 2,61 19,00 17,77 39,03 42,46 25,89 15,50 77,28 25,89 15,50 47,40 3,73 23,87 4,60 8,21 1,01 4,44 4,44 4,14 4,17 0,09 0,09 0,07 1,05 0,07 1,0		794 122 14 14 14 14 14 14 14 14 14 14 14 14 14

Note: The Company calculates a full month of depreciation for the month of acquisition.

Per discussion with CAPO Edubit, Schedule 4.A.2, 157 meters had been replaced by 11/17/2012. Harithre indicated that approximately a third of the tintal meters were replaced in June 2011, September 2011, and April 2012. Harithre also indicated that 200 meters were scheduled to be replaced in March 2013. For further information, see Note 8 on CAPD Exhibit, Schedule 2.A. Adjustments to Rate Base.

The Settlement assumes the acquisitions will occur throughout the year. To reflect this, CAPD chose the mid-year acquisition date of 6/30/2013.

Af
These costs are for the tand and building, including leasehold improvements, for the California location where management and other administrative
dutins are performed. For settlement purposes, the property was allocated using CAPD bended alocation in CAPD Exhibit A, Schedule 4.A.5 of 9.23%
because the sendoes performed at this location go beyond customer sendoe duties. Also for settlement purposes, the useful life used was 39 years.

^{8/} These code are for the land building, including leasehold improvements, for the California location where management and other administrative duties are performed. This building is approximately 7.000 aquare feet with approximately half of the drug used to sebuild meles. The space for meless was removed from the cost basis for adocation because the costs to build mater are a capitalized cost. The other half of the building has four private offices, three open workspaces, bathrooms, and a conference room. There of the four private offices are used force is used by a customer service representatives as well as the three open workspaces. Encoding on the conference room is used primarily for management and administrative purposes. For settlement purposes, the property was allocated using CAPD Sended and administrative purposes. For settlement purposes, the property was allocated using CAPD bended allocation in CAPD. Exhibit A, Schedule 4.A.5 of 2.2% because the services performed at this location go beyond customer service duties. Also for settlement purposes, the useful life used was 39 years.

Navitas TN NG, LLC

Amortization Expense For the 12 Months Ending December 31, 2013

•	Acquisition Date	Life (months)	Cost Basis	Accumulated Amortization as of 12/31/2011	Unamortized balance as of 12/31/2011	
Org Costs						
80% of legal cost of Gasco acq	12/31/10	120	72,400.00	7,843.33	64,556.67	
20% of legal cost of Gaso acq Q1 '11	03/31/11	120	6,220.00	518,33	5,701.67	
NUC expense for TN transaction	03/31/11	120	91,575.00	7,631.25	83,943.75	
Legal Services for GASCO closing	06/30/11	120	9,132.38	532.72	8,599.66	
Total 188	1	•	179,327.38	16,525.64	162,801.74	Α
Rate Case						
Legal Services for Rate Tariff	06/30/11	60	5,750.33	670.87	5,079	
Legal Services for Rate Tariff	07/31/11	60	6,608.28	660.83	5,947	
Legal Services for Rate Tariff	08/31/11	60	7,196.79	599.73	6,597	
Legal Services for Rate Tariff	09/30/11	60	6 586.13	439.08	6,147	
Legal Services for Rate Tariff	10/31/11	60	6,092.63	304.63	5,788	
Legal Services for Rate Tariff	11/30/11	60	479.85	16.00	464	
Legal Services for Rate Tariff	12/31/11	60	2,396.84	39.95	2,357	
Total 188:	2		35,110.85	2,731.08	32,379.77	В

2013 Amortization

	Acquisition Date	Life (months)	Unamortized balance as of 1/1/2013	Monthly	2013 Amortization Expense
Rate Case					
Legal fees to obtain 25-yr Franchise Agmt	04/26/12	300	7,183 E/	23,94	287.31
Estimated Legal Services for 2012 Rate Case	12/31/12	48	33,000.00_C/	687.50	8,250.00
Total 1882			40,182,85	687.50	8,537.31

Note: The Company calculates a full month of amortization for the first month the capitalized expense is amortized.

- A The Settlement reduced rate base and adjusted the accumulated depreciation on Schedule 2.A to reflect the elimination of these investor expense.
- B/ The Settlement reduced rate base and adjusted the accumulated depreciation on Settlement Exhibit, Schedule 2.A.1 to reflect the elimination of these non-recurring expense.
- C/ Navitas did not include any rate case expense in its petition. The Settlement adjusted rate case expense based on estimated expenses. See CAPD Exhibit, Schedule 4.A.3.
- D/ Although not included in these workpapers per TRA data request #3, the DIMP asset was calculated for the settlement exhibits as follows:

Minimum monthly payments \$4,000 x Minimum number of payments 63

x Tennessee customer allocation 10.7%
Tennessee DIMP Asset \$26,964

Minimum monthly payments calculated per the contract is \$1 per customer, with a minimum of 4,000 customers.

Minimum number of monthly payments is also according to the contract. The Tennessee customer allocation is based on Navitas's petition. Since the number of customers will vary each month, and according to the Quickbooks report showing that Tri-Star has only charged Navitas \$4,000 per month, any amount above the minimum payment is uncertain at the time of this rate case.

E/ These costs relate to the legal fees Navitas incurred to renew the Franchise Agreement for an additional 25 years.

NAVITAS TN NG. LLC NUC Labor For the 12 Months Ending December 31, 2013

ı	Employee Labor Directly Allocable to TN \$	45,787.57	D/	Indirect Labor Breakdown	-1/	TN %		TN Portion
ļ	Outside Labor Directly Altocable to TN \$	30,000.00	E f	Shared Services 90%	- \$	827,674.85 9.23%	J/	76,361.97
Ì	Employee Labor indirectly Allocable to TN \$	914,694.47	=F-D	Customer Services 10%	. \$	91,469.45 10.7%		9,787.23
. [Employee Labor Not Allocable to TN \$	573,106.14	G/	100%				86,149.20
	Outside Labor Not Allocable to TN \$	30,000.00	Ei					
	Total \$	1.593.586.18	H/					

			Total Earnings			Amount applicable to	Amount not allocable to
Employee Name	· ID	Location	- 2011*	Description	Applicable to TN?	TN	TN
				Shared	Yes	1	
				Shared	Yes	1	
				Shared	Yes	1	
				Shared	Yes	1	
				Shared	Yes	1	
				Accounting	Yes	. 1	
				Shared	Yes	1	
-				Shared	Yes	1	
				Customer Service	Yes	2	
				General Manager	Yes	1	
				Shared Services (monitors line loss)	Yes	1	
				Billing Manager/Cust Svc	Yes	2 2	
				Customer Service	Yes		
				Shared services (Ops Mgr)	Yes	1	
				Shared services (acctg)	Yes	1	
				Tennessee	Yes		
				Meters (capital) (2 wks/yr for TN)	No		
•				Oklahoma	No		
				Oklahoma	No		
				Meters (capital) (2 wks/yr for TN)	No		
				Oklahoma	No		
				Oklahoma	No		
				Oklahoma	No		
				Meters (capital) (2 wks/yr for TN)	No		
				Oklahoma	No		
				Okłahoma	Na		
				Oklahoma	No		
				Oklahoma	No		
				Oklahoma	No		
				Oklahoma	No ·		
				Oklahoma	No		
				Oklahoma	Na		
3				Okłahoma	No		i
				Oklahoma	No		
5				Oklahoma	No		
3				Oklahoma	No		
7				60% Oklahoma, 40% shared	40%	1	
Total Employee L	shor for 201	4	\$1,513,532.38			\$ 947,921,14 62	2.63% A/ \$ 565,611.24
: Employee Labor fo			\$ (443,233.40)	la.		\$ (277,595,85) A	
			\$ 463,289.20			\$ 290,156.74 A	
: Employee Labor fo	1/1/2012 10	313 (IZU 1Z	₩ 4 05,203.20	1 ~		1	
Total Employee L	abor for 4/1/	2011 to 3/31/2012	\$1,533,588.18			\$ 960,482.04 F	\$ 573,106.14

- * These earnings are from the Paychex payroll report from 1/1/2011 to 12/31/2011.
- A/ This is the percentage of total salaries of employees who do any work for Tennessee that is not capitalized. CAPD did not receive the Q1 2012 Paychex salary report with the exact salary expense of each employee from 1/1/2012 to 3/31/2012. CAPD multiplied the percentage of 2011 salaries by the salaries related to Q1 2011 and Q1 2012 as an estimate of the salaries applicable to Tennessee. The same type of calculation was used to calculate the labor that is not allocable to TN.
- B/ Sum of Paychex charges to NUC account # 5100, Services, for the period 1/1/2011 to 3/31/2011.
- C/ Sum of Paychex charges to NUC account #5100, Services, for the period 1/12012 to 3/31/2012.
- D/ This labor reflects the salary of Jerry Walker, who is dedicated to TN, as increased by 4.52%, which is the amount of the increase in Q1 2012 labor from Q1 2011 labor.
- E/ This labor reflects 50% of the payments to Frank Cash from 4/1/2011 to 3/31/2012. Navitas started paying Cash on 7/1/2011 approximately \$5000 per month. Cash's time is split 50/50 between Tennessee and Kentucky. Cash did not start until July 2011, so the annual amount of his fees would be \$60,000, half of which would be directly charged to Tennessee
- F/ This is the total indirect employee and outside labor allocable to TN. It was calculated by taking the total allocable labor less the labor that should be directly charged to TN.
- G/ This portion of labor is dedicated to Oklahoma and therefore is not included in the Tennessee revenue requirement.

\$1,593,588.18 H/

- H/ This is the total labor costs for 4/1/2011 to 3/31/2012, as adjusted to annualize the outside labor to a full 12 months of Frank Cash's services (\$5,000 per month).
- If CAPD utilized two different allocation percentages to the indirect labor of \$914,694.47. CAPD determined that the indirect labor was approximately 90% shared services and approximately 10% customer service based on the salaries and description of services provided by each employee. CAPD allocated the estimated customer service labor based on TN's percentage of customers and the shared services based on the blended allocation calculated in the Allocation Percentage Calculation, Schedule 4.A.5.
- Jf CAPD utilized its shared services allocation calculated in Schedule 4.A.3 for non-customer driven labor.

Allocation Percentage Calculation
For the 12 Months Ending December 31, 2013

	Line No.
	1
I	2
ſ	3
I	4
I	5
I	6

	Tennessee	Kentucky	Oklahoma	Total
Gross Plant in Service*	1756 14.03%	1045 8.35%	9711 77.61%	12,512 100.00%
Customers**	10.70%			- 10.70%
Miles of Pipe***	34 2.94%	25 2.16%	1096 94.89%	1,155 100.00%
Sum of Allocations	27.68%	10.52%	172.51%	
Simple Average (÷3)	. 3	3	3	
Allocation of NUC's O&M	9.23%	3.51%	57.50%	70.23%

^{*} Gross Plant in Service is in millions. It is unadjusted for any Acquisition Adjustments.

^{**} Customer allocation is per Navitas's petition.

^{**} Six customers in Tennessee are domestic tap customers spread along 30 miles of third-party pipe. The 34 miles of pipe shown for the calculation of the Tennessee's allocation is net of any pipes owned by a third-party because presumably the third-party would either maintain their own pipes or reimburse NUC for any expenses incurred to maintain third-party pipe.

Calculation of Inflation For the 12 Months Ending December 31, 2013

	QUARTER						
YEAR	1/1 - 3/31	4/1 - 6/30	7/1 - 9/30	10/1 - 12/31	GDP IDP		
2010	110.21	110.69	111.217	111.775	110.9730		
2011	112.362	113,106	113,940	113,985	113.3483		
AVERAG	2.14%						
					1.038 A/		

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Table 1.1.9 (Information available as of October 26, 2012).

A/ This number represents the GDP deflator compounded for 9 months of 2012 (April 2012 through December 2012) and 12 months in 2013.

NAVITAS TN NG, LLC Comparative Income Statement at Current Rates For the 12 Months Ending December 31, 2013

Line No.		Settlement A/	Company_B/	Difference
	Operating Revenues:			
- 1	Gas Sales & Transportation Revenues	\$ 428,193	\$ 456,860	\$ -28,667
2	Other Revenues	7,794	27,323	-19,529
3	Total Revenue	\$ 435,988	\$ 484,183	\$48,195
	Operating & Maintenance Expenses:			
4	Purchased Gas Expense	\$ 219,160	\$ 224,324	\$ -5,164
5	Operations & Maintenance	313,929	302,949	10,980
6	Total Operating & Maintenance Expenses	\$533,089	\$ 527,273	\$ <u>5,816</u>
	Other Expenses:			
7	Depreciation Expense	\$ 44,392	\$ 55,094	\$ -10,702
8	General Taxes	10,911	10,469	442
9	State Excise Taxes	0	-11,653	11,653
10	Federal Income Taxes		0	0
11	Total Other Expenses	\$ 55,303	\$ 53,910	\$ 1,393
. 12	Total Operating Expenses	\$588,393	\$581,183	\$
13	Utility Operating Income	\$ <u>-152,405</u>	\$97,000	\$55,405

A/ CAPD Exhibit, Schedule 4. B/ Company Filing.

Margin & Revenue Summary at Current Rates For the 12 Months Ending December 31, 2013

Line No.	Customer Class	Billing Determinant A/		Current Rate B/		Revenue
	Residential:					
1	Customer Charge	5,114	\$	6.00	\$	30,684
2	First 9 Ccf per Month	34,185	•	0.25	·	8 546
3	Commodity Charge (All Consumption)	182,578		0.40		73,031
4	Total Residential Margin	·			\$	112,261
	Commercial:					
5	Customer Charge	902	\$	6.00	\$	5,412
6	First 9 Ccf per Month	6,174	,	0.25		1,544
7	Commodity Charge (All Consumption)	113,651		0.40		45,460
8	Total Commercial Margin	•			\$_	52,416
	industrial:					
. 9	Customer Charge	126	\$	6.00	\$	756
10	First 9 Ccf per Month	981	,	0.25		245
11	Commodity Charge (All Consumption)	144,516		0.30		43,355
12	Total Industrial Margin	·			\$	44,356
13	Total Sales Margin				\$_	209,033
14	Gas Cost	440,745	\$	0.49725 C/	\$	219,160
15	Total Sales Revenue				\$_	428,193

A/ The billing determinants differ slightly than the actual billing determinants. Per discussion with Navitas, the system that calculates the bills does not have the reporting capabilities to show the number of customers and the flow for each customer. Navitas tracks of the number of meters and the flow monthly. Navitas provided the number of meters and flow for the 12 months ended 3/31/2012 to CAPD. Per discussion with Navitas, there are a few customers with more than one meter, however the exact number is unknown. Since the flow per customer is also unknown, Navitas estimates revenue by taking the average flow per customer and, when that average is greater than 9 Ccf, assumes that each customer used at least 9 Ccf. Navitas recognizes that both of these variances of using meters instead of customers and using average flow instead of actual flow per customer may overstate the estimated revenue for B/ Current Emergency Tariff Rates.

C/ Current PGA Rate.

Taxes Other than Income Income Taxes For the 12 Months Ending December 31, 2013

Line No.		Settlement	A/ C	ompany B/	n	ifference
1	Property Taxes	\$ 6,977	\$	6,977	\$	0
2	TRA Inspection Fee	1,920		1,920		0
3	Payroll Taxes	0		. 0		0
4	Franchise Tax	2,014		1,572		442
5	Gross Receipts Tax	0		0		0
6	Allocated & Other Taxes	0	·	0		0
7	Total	\$10,911	\$	10,469	\$	442

A/ From Company's actual property tax bills for 2011 and the 2011 Franchise and Excise Tax Return. B/ Company Filing.

Excise Taxes at Current Rates
For the 12 Months Ending December 31, 2013

Line No.	Operating Revenues	<u> </u>	ettlement 435,988 A/
2 3 4 5	Operating Expenses: O&M Expenses Depreciation Expense General Taxes Total Operating Expenses	\$ \$	533,089 A/ 44,392 A/ 10,911 A/ 588,393
6 7 8	NOI Before Excise and Income Taxes Less Interest Expense Pre-tax Book Income	\$ \$	-152,405 35,092 B/ -187,497
9 10 11	Excise Taxable Income Excise Tax Rate State Excise Tax Expense	\$ \$	0 C/ 6.50% 0

A/ CAPD Exhibit, Schedule 4.

B/ CAPD Exhibit, Schedule 10.

C/ Losses under current rates results in an Excise Taxable income of \$0.

Income Statement at Proposed Rates For the 12 Months Ending December 31, 2013

Line No.			Current Rates A/		Rate Increase		Proposed Rates
	Operating Revenues:						
1	Gas Sales & Transportation Revenues	\$	428,193	\$	224,389 B/	\$.	652,583
2	Other Revenues		7,794		4,084 C/		11,879
3	Total Revenue	\$ <u></u>	435,988	\$_	228,474	\$	664,461
	Operating & Maintenance Expenses:						
4	Purchased Gas Expense	\$	219,160	\$		\$	219,160
5	Operations & Maintenance		313,929	•	1,211 D/	,	315,140
6	Total Operating & Maintenance Expenses	\$	533,089	\$	1,211	\$_	534,301
	Other Expenses:						
7.	Depreciation Expense	\$	44,392	\$		\$	44,392
8	General Taxes		10,911	-			10,911
9	State Excise Taxes		. 0		4,739 E/		4,739
10	Federal Income Taxes		0		-		0
11	Total Other Expenses	\$	55,303	\$	4,739	\$	60,042
12	Total Operating Expenses	\$	588,393	\$	5,950	, \$	594,343
13	Utility Operating Income	\$	-152,405	\$	222,524	\$	70,119

A/ CAPD Exhibit, Schedule 4.

B/ CAPD Exhibit, Schedule 1.

C/ This amount was calculated by taking the change in operating revenue (B/) multiplied by the gross up factor for forfeited discounts on Schedule 11.

D/ This amount was calculated by taking the change in operating revenue (B/) multiplied by the gross up factor for uncollectibles on Schedule 11. E/ This amount was calculated by taking the change in operating revenue that will result in operating income multiplied by the state excise tax factor on Schedule 11.

Rate of Return Summary
For the 12 Months Ending December 31, 2013

			Settlement	
Line No.	Class of Capital	Percent of Total	Cost RateA/	Weighted Cost Rate A/
1	Short-Term Debt	4.26%	6.89%	0.29%
2	Long-Term Debt	67.50%	6.02%	4.06%
3	Common Equity	28.24%	15.40%	4.35%
4	Total	100.00%		8.71%
5 6 7	Interest Expense Short-Term Debt: Rate Base Short-Term Weighted Debt Cost Short-Term Debt Interest Expense			\$ 805,411 B / 0.29% \$ 2,364
8 9 10	Interest Expense Long-Term Debt: Rate Base Long-Term Weighted Debt Cost Long-Term Debt Interest Expense			\$ 805,411 B/ 4.06% \$ 32,728
11	Total Interest Expense		:	\$35,092

A/ Klein Exhibit, Page 2 of 16. B/ CAPD Exhibit, Schedule 2.

NAVITAS TN NG, LLC Revenue Conversion Factor For the 12 Months Ending December 31, 2013

Line No.	Operating Revenues	Amount	Balance 1.000000
2	Add: Forfeited Discounts	0.018202 A /	0.018202
3	Balance		1.018202
4	Uncollectible Ratio	0.005302 B/	0.005399
5	Balance		1.012803
6	State Excise Tax	0.020852 C/	0.021119
7	Balance	•	0.991684
8	Federal Income Tax	0.000000 D /	0.000000
9	Balance		0.991684
10	Revenue Conversion Factor (Line 1 / Line 9)		1.008384

A/ CAPD calculated this ratio by taking Other Revenue, which reflects the revenue from penalties and service charges for the 12 months ended 3/31/2012 on Schedule 4.A, divided by Operating Revenues from Schedule 5, the Comparative Income Statement.

B/ CAPD calculated this ratio by taking the adjusted bad debt expense for the 12 months ended 3/31/2012 on Schedule 4.A, divided by Operating Revenues from Schedule 5, the Comparative Income Statement.

C/ State Excise Tax Rate of 6.50% based upon total revenue increase above \$0 income.

D/ Federal Income Taxes are passed through to the owner's personal return.

NAVITAS TN NG, LLC CAPD Proposed Margin Change For the 12 Months Ending December 31, 2013

Line No.	Customer Class	<u> </u>	Current Rates A/	 Proposed Rates	Revenue Change	Percent Change
1	Residential	\$	112,261	\$ 232,769	\$ 120,508	107.35%
2	Commercial		52,416	108,683	56,267	107.35%
3	Industrial	_	44,356	 91,971	 47,615	107.35%
4	Total Sales & Transportation Revenue	\$	209,033	\$ 433,422	\$ 224,389	107.35%
5	Other Revenues	_	7,794	 11,879	 4,084	52.40%
6	Total Revenues	\$	216,827	\$ 445,301	\$ 228,474 B/	105.37%

A/ CAPD Exhibit, Schedule 6. B/ CAPD Exhibit, Schedule 9.