

ACCOUNT NUMBER	DESCRIPTION	ACQUISITION VALUE	DEPRECIATION EXPENSE	4 FACTOR ALLOCATOR CURRENT ELEC 67.18%	4 FACTOR ALLOCATOR Current GAS 32.82%	CURRENT RATE %	PROPOSED RATE	Diff% RATE	PROPOSED DEPRECIATION EXPENSE AMOUNT	4 FACTOR ALLOCATOR PROPOSED ELEC 67.18%	4 FACTOR ALLOCATOR PROPOSED GAS 32.82%	INCREASE (DECREASE) AMOUNT
<b>COMMON PLANT</b>												
389.1	LAND AND LAND RIGHTS - EASEMENTS	14,082,567.58	281,651.40	189,213.41	92,437.99	2.00%	1.65%	82.26%	231,681.04	155,643.32	76,037.72	(33,570.09) -
390	STRUCTURES AND IMPROVEMENTS											
	EAST SIDE TELECOMMUNICATION OFFICE	25,949,969.49	1,338,163.75	898,978.41	439,185.34	5.27%	2.95%	55.94%	748,551.23	502,876.71	245,674.51	(396,101.69) -
	FACTORIA	18,065,002.23	952,025.64	639,570.82	312,454.82	5.27%	1.88%	35.58%	338,741.01	227,566.21	111,174.80	(412,004.62) -
	OTHER STRUCTURES	45,026,876.40	1,846,509.14	1,240,484.84	606,024.30	5.27%	1.28%	24.38%	450,196.04	302,441.70	147,754.34	(938,043.14) -
		89,041,848.12	4,136,698.53	2,779,034.07	1,357,664.46				1,537,488.27	1,032,884.62	504,603.65	(1,746,149.45)
391.1	OFFICE FURNITURE AND EQUIPMENT	21,112,177.85	374,011.60	251,260.99	122,750.61	5.00%	5.00%	100.10%	374,384.02	251,511.18	122,872.83	250.19 -
			495,366.96	332,787.52	162,579.44	16.44%	5.00%	30.45%	150,824.15	101,323.66	49,500.49	(231,463.86)
			869,378.56	584,048.52	285,330.04				525,208.17	352,834.85	172,373.32	(231,213.67)
391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	63,265,264.67	11,802,785.69	7,929,111.43	3,873,674.26	20.00%	20.00%	100.01%	11,804,366.85	7,930,173.65	3,874,193.20	1,062.22 -
392	TRANSPORTATION EQUIPMENT	4,200,662.92	374,440.27	251,548.97	122,891.30	9.00%	1.43%	15.92%	59,594.95	40,035.89	19,559.06	(211,513.09) -
			(353.22)	(237.29)	(115.93)	60.00%	1.43%	2.39%	(8.43)	(5.67)	(2.77)	231.63
			374,087.05	251,311.68	122,775.37				59,586.51	40,030.22	19,556.29	(211,281.46)
393	STORES EQUIPMENT	92,575.77	2,683.68	1,802.90	880.78	5.00%	5.00%	100.00%	2,683.80	1,802.98	880.82	0.08 -
			1,803.24	1,211.42	591.82	16.44%	5.00%	30.42%	548.51	368.49	180.02	(842.93)
			4,486.92	3,014.31	1,472.61				3,232.31	2,171.47	1,060.85	(842.84)
394	TOOLS, SHOP AND GARAGE EQUIPMENT	1,586,280.50	38,814.78	26,075.77	12,739.01	5.00%	5.00%	99.91%	38,781.00	26,053.08	12,727.92	(22.69) -
			21,582.00	14,498.79	7,083.21	16.44%	5.00%	30.39%	6,558.81	4,406.21	2,152.60	(10,092.58)
			60,396.78	40,574.56	19,822.22				45,339.81	30,459.29	14,880.53	(10,115.27)
396	POWER OPERATED EQUIPMENT	405,180.32	24,310.80	16,332.00	7,978.80	6.00%	2.84%	47.33%	11,505.99	7,729.72	3,776.27	(8,602.27) -
397	COMMUNICATION EQUIPMENT **											
	FULLY ACCRUED	21,530,076.08	3,356,202.05	2,254,696.54	1,101,505.51	6.67%	6.67%	99.93%	3,353,840.92	2,253,110.33	1,100,730.59	(1,586.21)
	AMORTIZED	63,796,965.93	2,058,324.03	1,382,782.08	675,541.95	27.91%	6.67%	23.88%	491,610.51	330,263.94	161,346.57	(1,052,518.14) -
		85,327,042.01	5,414,526.08	3,637,478.62	1,777,047.46				3,845,451.43	2,583,374.27	1,262,077.16	(1,054,104.35)
398	MISCELLANEOUS EQUIPMENT	1,051,805.58	39,622.04	26,618.09	13,003.95	6.67%	6.67%	100.03%	39,633.66	26,625.89	13,007.77	7.80 -
			27,739.68	18,635.52	9,104.16	27.91%	6.67%	23.91%	6,631.96	4,455.35	2,176.61	(14,180.17)
		1,051,805.58	67,361.72	45,253.60	22,108.12				46,265.62	31,081.24	15,184.37	(14,172.36)
		\$ 280,165,405.32	\$ 23,035,683.53	\$ 15,475,372.20	\$ 7,560,311.33	8.22%	6.46%	78.62%	\$ 18,110,126.00	\$ 12,166,382.65	\$ 5,943,743.35	\$ (3,308,989.55) -
392 *	Remove CC300 depreciation not booked		(374,087.05)	(251,311.68)	(122,775.37)				(59,586.51)	(40,030.22)	(19,556.29)	211,281.46
396 **	to 403 to be adjusted separately		(24,310.80)	(16,332.00)	(7,978.80)				(11,505.99)	(7,729.72)	(3,776.27)	8,602.27
	<b>SUBTOTAL (excludes CC 300)</b>	<b>\$ 280,165,405.32</b>	<b>\$ 22,637,285.68</b>	<b>\$ 15,207,728.52</b>	<b>\$ 7,429,557.16</b>	8.08%	6.44%	79.69%	<b>\$ 18,039,033.50</b>	<b>\$ 12,118,622.70</b>	<b>\$ 5,920,410.79</b>	<b>\$ (3,089,105.82) -</b>
<b>UNRECOVERED RESERVE TO BE AMORTIZED</b>												
391.1	OFFICE FURNITURE AND EQUIPMENT	-	-	-	-				316,970.16	212,940.55	104,029.61	212,940.55
391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	-	-	-	-				(151,112.36)	(101,517.28)	(49,595.08)	(101,517.28)
393	STORES EQUIPMENT	-	-	-	-				882.65	592.96	289.69	592.96
394	TOOLS, SHOP AND GARAGE EQUIPMENT	-	-	-	-				18,966.71	12,741.83	6,224.87	12,741.83
397	COMMUNICATION EQUIPMENT	-	-	-	-				1,473,760.04	990,072.00	483,688.05	990,072.00
398	MISCELLANEOUS EQUIPMENT	-	-	(681.00)	-				(1,598.56)	(1,073.91)	(524.65)	(392.91)
	<b>TOTAL UNRECOVERED RESERVE TO BE AMORTIZED</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (681.00)</b>	<b>\$ -</b>				<b>\$ 1,657,868.64</b>	<b>\$ 1,113,756.15</b>	<b>\$ 544,112.49</b>	<b>\$ 1,114,437.15</b>
	<b>TOTAL COMMON</b>	<b>280,165,405.32</b>	<b>22,637,285.68</b>	<b>15,207,047.52</b>	<b>7,429,557.16</b>				<b>19,696,902.14</b>	<b>13,232,378.86</b>	<b>\$ 6,464,523.28</b>	<b>\$ (1,974,668.66)</b>
<b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>												
302	FRANCHISES AND CONSENTS	31,729.64	2,347.00	1,576.71	770.29				2,347.00	1,576.71	770.29	-
303	MISCELLANEOUS INTANGIBLE PLANT	166,359,858.70	27,664,698.00	18,585,144.12	9,079,553.88				27,664,698.00	18,585,144.12	9,079,553.88	-
389	LAND AND LAND RIGHTS	28,496,665.23	-	-	-				-	-	-	-
390.1	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	46,511,320.42	3,019,656.99	2,028,605.57	991,051.42				3,019,656.99	2,028,605.57	991,051.42	-
391.21	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS CAPITAL	756,461.72	-	-	-				-	-	-	-
392.1	AIRCRAFT	1,509,234.08	-	-	-				-	-	-	-
392.2	AIRCRAFT ENGINE REBUILD	832,657.21	83,265.72	55,937.91	27,327.81				83,265.72	55,937.91	27,327.81	-
399	ARO GENERAL PLANT	-	157,467.00	105,786.33	51,680.67				157,467.00	105,786.33	51,680.67	-
	Landis & Gyr Reclassified to 902	-	-	-	-				-	-	-	-
	<b>TOTAL COMMON PLANT</b>	<b>\$ 244,497,927.00</b>	<b>\$ 30,927,434.71</b>	<b>\$ 20,777,050.64</b>	<b>\$ 10,150,384.07</b>				<b>\$ 30,927,434.71</b>	<b>\$ 20,777,050.64</b>	<b>\$ 10,150,384.07</b>	<b>\$ -</b>
	Move ARC to separate line		<b>\$ (157,467.00)</b>	<b>(105,786.33)</b>	<b>(51,680.67)</b>				<b>\$ (157,467.00)</b>	<b>\$ (105,786.33)</b>	<b>\$ (51,680.67)</b>	<b>\$ -</b>
<b>Amortization</b>		<b>\$ 244,497,927.00</b>	<b>\$ 30,769,967.71</b>	<b>\$ 20,671,264.31</b>	<b>\$ 10,098,703.40</b>				<b>\$ 30,769,967.71</b>	<b>\$ 20,671,264.31</b>	<b>\$ 10,098,703.40</b>	<b>\$ -</b>
<b>Total Common Depreciation and Amortization</b>		<b>\$ 524,663,332.32</b>	<b>\$ 53,407,253.39</b>	<b>\$ 35,878,311.83</b>	<b>\$ 17,528,260.56</b>				<b>\$ 50,466,869.85</b>	<b>\$ 33,903,643.16</b>	<b>\$ 16,563,226.68</b>	<b>\$ (1,974,668.66)</b>
		<b>524,663,332.32</b>	<b>53,564,720.39</b>	<b>35,984,779.16</b>	<b>17,579,941.23</b>				<b>50,624,336.85</b>	<b>34,009,429.49</b>	<b>16,614,907.35</b>	
			<b>(2,940,383.54)</b>							<b>34,009,429.49</b>	<b>16,614,907.35</b>	

Allocate for CC 300 portion of IS	
* C392	Transportation Equipment
** C396	Power Operated Equipment
CC 300 Depr. Exp. portion of Income Statement	

Test Year	
	251,311.68
	16,332.00
	267,643.68
	58%
	156,332.22

Restated	
	40,030.22
	7,729.72
	47,759.94
	58%
	27,896.66