BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Public Utilities Company, Florida Division of Chesapeake Utilities Corporation, Florida Public Utilities Company – Fort Meade, and Florida Public Utilities Company – Indiantown Division

DOCKET NO. 20220067-GU

SUPPLEMENTAL TESTIMONY

OF

DAVID J. GARRETT

ON BEHALF OF THE FLORIDA OFFICE OF PUBLIC COUNSEL

Richard Gentry Public Counsel

Patricia A. Christensen Associate Public Counsel

Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400

Attorneys for the Citizens of The State of Florida

LIST OF EXHIBITS

Exhibit DJG-S-18 Summary Accrual Adjustment
Exhibit DJG-S-20 Detailed Rate Comparison
Exhibit DJG-S-21 Depreciation Rate Development

I. <u>INTRODUCTION</u>

1 Q. STATE YOUR NAME AND OCCUPATION.

- 2 A. My name is David J. Garrett. I am a consultant specializing in public utility regulation. I
- am the managing member of Resolve Utility Consulting PLLC.

4 Q. DID YOU FILE DIRECT TESTIMONY IN THIS PROCEEDING?

- 5 A. Yes. I filed direct testimony on August 24, 2022. A summary of my qualifications was
- 6 included in my testimony.¹

7 Q. DESCRIBE THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY.

8 A. In my direct testimony, I testified on behalf of the Florida Office of Public Counsel 9 ("OPC") in response to the petition for rate increase by Florida Public Utilities Company-10 Gas Division, Florida Division of Chesapeake Utilities Corporation, Florida Public 11 Utilities Company – Fort Meade, and Florida Public Utilities Company – Indiantown Division (collectively "FPUC" or the "Company"). I addressed the Company's proposed 12 13 depreciation rates in response to the direct testimony of Company witness Patricia Lee, 14 who sponsors the Company's depreciation study. On September 9, 2022, Ms. Lee filed 15 revised testimony, which included revisions to a number of the Company's proposed 16 depreciation parameters. I am filing this supplemental testimony to reflect OPC's position

regarding depreciation pursuant to the Company's revised testimony.

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¹ Exhibit DJG-1.

- 1 Q. WERE THE ANY CHANGES TO THE NARRATIVE OF YOUR DIRECT
- 2 TESTIMONY AS A RESULT OF MS. LEE'S REVISED TESTIMONY?
- 3 A. Yes, there is one change. On page 10, line 8 of my direct testimony, the dollar amount is
- 4 now \$250,098.
- 5 Q. ARE YOU FILING ANY REVISED EXHIBITS AS PART OF YOUR
- 6 **SUPPLEMENTAL TESTIMONY?**
- 7 A. Yes. I am filing supplemental versions of Exhibits DJG-18, 20 and 21.
- 8 Q. DOES THIS CONCLUDE YOUR TESTIMONY?
- 9 A. Yes.

CERTIFICATE OF SERVICE DOCKET NO. 20220067-GU

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail on this 27th day of September 2022, to the following:

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Summary Depreciation Accrual Adjustment

Docket No. 20220067-GU FPUC Petition Exhibit DJG-S-18 Page 1 of 3

Plant Function	•	Plant Balance	FP	PUC Proposed Accrual	 PC Proposed Accrual	1	OPC Accrual Adjustment
Distribution		538,699,687		11,028,918	10,740,534		(288,384)
General		37,763,561		2,051,173	 2,089,459		38,286
Total Plant Studied	\$	576,463,248	\$	13,368,910	\$ 13,118,812	\$	(250,098)

Docket No. 20220067-GU FPUC Petition Exhibit DJG-S-20 Page 2 of 3

		[1]		[2]		[3]		(4)
			FP	UC Proposal		PC Proposal	Di	forence
ount		Plant		Annual		Annual		Annual
lo.	Description	Balance	Rate	Accrual	Rate	Accrual	Rate	Accrual
	DISTRIBUTION PLANT	-						
3741	Land Rights	33,410	1.20%	401	1.20%	390	0.00%	-1
375	Structures & Improvements	1,572,719	2.80%	44,036	2.80%	43,599	0.00%	-4
3761	Mains - Plastic	129,087,416	1.60%	2,065,399	1.50%	1,930,600	-0.10%	-134,7
3762	Mains - Steel	61,810,864	2.10%	1,298,028	2.10%	1,310,993	0.00%	12,9
376G	Mains - GRIP	146,906,029	1.60%	2,350,496	1.70%	2,476,104	0.10%	125,6
378	Measuring and Regulating Equip General	6,890,853	2.70%	186,053	2.20%	154,669	-0.50%	-31,3
379	Measuring and Regulating Equipt City Gate	14,603,999	2.50%	365,100	1.90%	277,706	-0.60%	-87,3
3801	Services - Plastic	69,786,805	2.50%	1,744,670	2.20%	1,533,979	-0.30%	-210,6
3802	Services - Other	1,327,469	3.50%	46,461	3.60%	48,054	0.10%	1,5
380G	Services - GRIP	48,993,831	2.50%	1,224,846	2.50%	1,229,371	0.00%	4,5
381	Meters	23,268,059	3.70%	860,918	3.80%	884,074	0.10%	23,1
3811	Meters - AMR Equipment	2,303,034	2.20%	50,667	2.30%	53,144	0.10%	2,4
382	Meter installations	18,239,922	2.60%	474,238	2.60%	475,121	0.00%	8
3821	Meter Installations - MTU/DCU	593,040	2.20%	13,047	2.20%	12,976	0.00%	
383	House Regulators	6,859,108	2.00%	137,182	2.00%	138,061	0.00%	8
384	House Regulator Installations	1,081,39 9	2.40%	25,954	2.50%	27,439	0.10%	1,4
385	Indus. Meas. & Reg. Station Equip	1,883,028	2.00%	37,661	2.20%	40,998	0.20%	3,3
387	Other Equipment	3,458,702	3.00%	103,761	3.00%	103,257	0.00%	5
	Total Distribution Plant	538,699,687	2.05%	11,028,918	1.99%	10,740,534	-0.05%	-288,3
200	GENERAL PLANT	- 14,092,184		274.400				
390	Structures & Improvemts.					220.042	0.000	
2010	Office Southerness		2.30%	324,120	2.30%	330,942	0.00%	6,8
3910	Office Equipment	2,294,441	7.14%	163,889	7.14%	163,889	0.00%	6,8
3912	Computer Hardware	2,294,441 374,792	7.14% 10.00%	163,889 37,479	7.14% 10.00%	163,889 37,479	0.00% 0.00%	6,8
3912 3913	Computer Hardware Office Furniture	2,294,441 374,792 758,651	7.14% 10.00% 5.00%	163,889 37,479 37,933	7.14% 10.00% 5.00%	163,889 37,479 37,933	0.00% 0.00% 0.00%	6,8
3912 3913 3914	Computer Hardware Office Furniture Computer Software	2,294,441 374,792 758,651 7,283,950	7.14% 10.00% 5.00% 10.00%	163,889 37,479 37,933 728,395	7.14% 10.00% 5.00% 10.00%	163,889 37,479 37,933 728,395	0.00% 0.00% 0.00% 0.00%	6,1
3912 3913 3914 3921	Computer Hardware Office Furniture Computer Software Transportation - Cars	2,294,441 374,792 758,651 7,283,950 298,594	7.14% 10.00% 5.00% 10.00% 5.70%	163,889 37,479 37,933 728,395 17,020	7.14% 10.00% 5.00% 10.00% 5.70%	163,889 37,479 37,933 728,395 17,083	0.00% 0.00% 0.00% 0.00% 0.00%	
3912 3913 3914 3921 3922	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224	7.14% 10.00% 5.00% 10.00% 5.70% 5.60%	163,889 37,479 37,933 728,395 17,020 374,765	7.14% 10.00% 5.00% 10.00% 5.70% 5.90%	163,889 37,479 37,933 728,395 17,083 397,394	0.00% 0.00% 0.00% 0.00% 0.00% 0.30%	
3912 3913 3914 3921 3922 3923	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0	7.14% 10.00% 5.00% 10.00% 5.70% 5.60% 8.20%	163,889 37,479 37,933 728,395 17,020 374,765 0	7.14% 10.00% 5.00% 10.00% 5.70% 5.90% 8.20%	163,889 37,479 37,933 728,395 17,083 397,394	0.00% 0.00% 0.00% 0.00% 0.00% 0.30% 0.00%	
3912 3913 3914 3921 3922 3923 3924	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Other	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465	7.14% 10.00% 5.00% 10.00% 5.70% 5.60% 8.20% 1.90%	163,889 37,479 37,933 728,395 17,020 374,765 0 1,206	7.14% 10.00% 5.00% 10.00% 5.70% 5.90% 8.20% 2.00%	163,889 37,479 37,933 728,395 17,083 397,394 0	0.00% 0.00% 0.00% 0.00% 0.00% 0.30% 0.00% 0.10%	
3912 3913 3914 3921 3922 3923 3924 393	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458	7.14% 10.00% 5.00% 10.00% 5.70% 5.60% 8.20% 1.90% 3.85%	163,889 37,479 37,933 728,395 17,020 374,765 0 1,206 1,133	7.14% 10.00% 5.00% 10.00% 5.70% 5.90% 8.20% 2.00% 3.85%	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133	0.00% 0.00% 0.00% 0.00% 0.00% 0.30% 0.00% 0.10%	
3912 3913 3914 3921 3922 3923 3924 393 394	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458 1,366,809	7.14% 10.00% 5.00% 10.00% 5.70% 5.60% 8.20% 1.90% 3.85% 6.67%	163,889 37,479 37,933 728,395 17,020 374,765 0 1,206 1,133	7.14% 10.00% 5.00% 10.00% 5.70% 5.90% 8.20% 2.00% 3.85% 6.67%	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121	0.00% 0.00% 0.00% 0.00% 0.00% 0.30% 0.00% 0.10% 0.00%	
3912 3913 3914 3921 3922 3923 3924 393 394 395	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Liboratory Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458 1,366,809	7.14% 10.00% 5.00% 10.00% 5.70% 5.60% 8.20% 1.90% 3.85% 6.67% 5.00%	163,889 37,479 37,933 728,395 17,020 374,765 0 1,206 1,133 91,121	7.14% 10.00% 5.00% 10.00% 5.70% 5.90% 8.20% 2.00% 3.85% 6.67% 5.00%	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121	0.00% 0.00% 0.00% 0.00% 0.00% 0.30% 0.00% 0.10% 0.00%	22,6
3912 3913 3914 3921 3922 3923 3924 393 394 395 396	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Hight Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458 1,366,809 0	7.14% 10.00% 5.00% 10.00% 5.70% 5.60% 8.20% 1.90% 3.85% 6.67% 5.00% 4.00%	163,889 37,479 37,933 728,395 17,020 374,765 0 1,206 1,133 91,121 0 71,562	7.14% 10.00% 5.00% 10.00% 5.70% 5.90% 8.20% 2.00% 3.85% 6.67% 5.00%	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121 0 80,303	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.10% 0.00% 0.00% 0.00%	6,6 22,6 8,7
3912 3913 3914 3921 3922 3923 3924 393 394 395 396 397	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458 1,366,809 0 1,789,042 2,351,047	7.14% 10.00% 5.00% 10.00% 5.70% 5.60% 8.20% 1.90% 3.85% 6.67% 5.00% 4.00% 7.69%	163,889 37,479 37,933 728,395 17,020 374,765 0 1,206 1,133 91,121 0 71,562 180,850	7.14% 10.00% 5.00% 10.00% 5.70% 5.90% 8.20% 2.00% 3.85% 6.67% 5.00% 4.50% 7.69%	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121 0 80,303 180,850	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	22,6
3912 3913 3914 3921 3922 3923 3924 393 394 395 396	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Hight Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458 1,366,809 0	7.14% 10.00% 5.00% 10.00% 5.70% 5.60% 8.20% 1.90% 3.85% 6.67% 5.00% 4.00%	163,889 37,479 37,933 728,395 17,020 374,765 0 1,206 1,133 91,121 0 71,562	7.14% 10.00% 5.00% 10.00% 5.70% 5.90% 8.20% 2.00% 3.85% 6.67% 5.00%	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121 0 80,303	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.10% 0.00% 0.00% 0.00%	22,6
3912 3913 3914 3921 3922 3923 3924 393 394 395 396 397 398	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458 1,366,809 0 1,789,042 2,351,047 368,904	7.14% 10.00% 5.00% 10.00% 5.70% 5.60% 8.20% 1.90% 3.85% 6.67% 5.00% 4.00% 7.69% 5.88%	163,889 37,479 37,933 728,395 17,020 374,765 0 1,206 1,133 91,121 0 71,562 180,850 21,700	7.14% 10.00% 5.00% 10.00% 5.70% 5.90% 8.20% 2.00% 3.85% 5.667% 5.00% 4.50% 4.50%	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121 0 80,303 180,850 21,700	0.00% 0.00% 0.00% 0.00% 0.00% 0.30% 0.10% 0.00% 0.00% 0.00% 0.00%	22,6 8,7
3912 3913 3914 3921 3922 3923 3924 393 394 395 396 397 398	Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Tangible	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458 1,366,809 0 1,789,042 2,351,047 368,904 0	7.14% 10.00% 5.00% 10.00% 5.70% 5.60% 8.20% 1.90% 3.85% 6.67% 5.00% 4.00% 7.69% 5.88% 20.00%	163,889 37,479 37,933 728,395 17,020 374,765 0 1,206 1,133 91,121 0 71,562 180,850 21,700	7.14% 10.00% 5.00% 10.00% 5.70% 5.90% 8.20% 2.00% 3.85% 6.67% 5.00% 4.50% 7.69% 5.88% 20.00%	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121 0 80,303 180,850 21,700 0	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	22,6

^{[1], [2]} From depreciation study

^[3] From Exhibit DJG-S-21

^{{4} = [3] - [2]}

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		[1]	(2)	[3]	[4]	[5]	(6)	[7]	(8)	(9)	
No.	Description	Plant Balance	Type AL	_ Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Age (Years)	Remaining Life	Total Accrusi	al Ra
	DISTRIBUTION PLANT									·	
	DISTRIBUTION PERMI	-								ĺ	
3741	Land Rights	33,410	SQ - 75	0.0%	33,410	11,583	21,827	19.2	56.0	390	1.
375	Structures & Improvements	1,572,719	S4 · 40	0.0%	1,572,719	351,957	1,220,762	11.7	28.0	43,599	2
3761	Mains - Plastic	129,087,416	53 · 75	-25.0%	161,359,270	32,009,063	129,350,207	8.0	67.0	1,930,600	1
3762	Mains - Steel	61,810,864	S3 · 65	-40.0%	86,535,210	30,162,494	56,372,716	22.2	43.0	1,310,993	2
376G	Mains - GRIP	146,906,029	53 · 75	-25.0%	183,632,536	17,733,587	165,898,949	8.0	67.0	2,476,104	1.
378	Measuring and Regulating Equip General	6,890,853	R3 - 46	-10.0%	7,579,938	1,702,522	5,877,416	8.0	38.0	154,669	2
379	Measuring and Regulating Equipt. City Gate	14,603,999	R3 · 49	-10.0%	16,064,399	5,789,277	10,275,122	12.7	37.0	277,706	1.
3801	Services - Plastic	69 ,786,805	S3 - 57	-30.0%	90,722,847	15,557,857	75,164,990	8.7	49.0	1,533,979	2.
3802	Services - Other	1,327,469	S2 - 60	-130.0%	3,053,179	1,419,349	1,633,830	26.3	34.0	48,054	3.
380G	Services - GRIP	48,993,831	S3 - 57	-30.0%	63,691,980	3,452,804	60,239,176	8.7	49.0	1,229,371	2
381	Meters	23,268,059	R3 - 28	0.0%	23,268,059	7,354,720	15,913,339	9.9	18.0	884,074	3.
3811	Meters - AMR Equipment	2,303,034	R3 - 28	0.0%	2,303,034	1,452,732	850,302	12.1	16.0	53,144	2
382	Meter Installations	18,239,922	S2 - 45	-20.0%	21,887,906	5,258,682	16,629,224	10.2	35.0	475,121	2
3821	Meter Installations - MTU/DCU	593,040	S2 - 45	-20.0%	711,648	283,446	428,202	12.5	33.0	12,976	2
383	House Regulators	6,859,108	R4 - 40	0.0%	6,859,108	3,131,461	3,727,647	13.1	27.0	138,061	2.
384	House Regulator Installations	1,081,399	\$3 - 45	-20.0%	1,297,679	694,010	603,669	23.0	22.0	27,439	2.
385	Indus. Meas. & Reg. Station Equip	1,883,028	R3 - 38	0.0%	1,883,028	1,227,066	655,962	22.3	16.0	40,998	2.
387	Other Equipment	3,458,702	\$3 · 30	0.0%	3,458,702	1,496,827	1,961,875	10.9	19.0	103,257	
	Total Distribution Plant	538,699,687		-25.5%	675,914,652	129,089,437	546,825,215		50.9	10,740,534	1.
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	CENTRAL DI ANT										
	GENERAL PLANT	_									
390	GENERAL PLANT Structures & Improvemts.	- 14,092,184	R3 - 40	10.0%	12,682,966	1,099,982	11,582,984	4.8	35.0	330,942	2.
390 3910		 14,092,184 2,294,441	SQ - 14	10.0% 0.0%	2,294,441	458,688	1,835,553	4.8	14.0	163,889	7.
	Structures & Improvemts.	2,294,441 374,792			2,294,441 374,792	458,888 247,363	1,835,553 127,429	4.8	14.0 10.0	163,889 37,479	7. 10.
3910	Structures & Improvemts. Office Equipment	2,294,441	SQ - 14	0.0%	2,294,441	458,888 247,363 189,663	1,835,553 127,429 568,989	4.8	14.0 10.0 20.0	163,889 37,479 37,933	7. 10. 5.
3910 3912	Structures & Improvemts. Office Equipment Computer Hardware	2,294,441 374,792 758,651 7,283,950	SQ - 14 SQ - 10 SQ - 20 SQ - 10	0.0% 0.0% 0.0% 0.0%	2,294,441 374,792 758,651 7,283,950	458,888 247,363 189,663 4,588,889	1,835,553 127,429 568,988 2,695,061		14.0 10.0 20.0 10.0	163,889 37,479 37,933 728,395	7. 10. 5. 10.
3910 3912 3913	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture	2,294,441 374,792 758,651	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12	0.0% 0.0% 0.0%	2,294,441 374,792 758,651 7,283,950 268,735	458,888 247,363 189,663 4,588,889 114,990	1,835,553 127,429 568,989 2,695,061 153,745	2.9	14.0 10.0 20.0 10.0 9.0	163,889 37,479 37,933 728,395 17,083	7. 10. 5. 10. 5.
3910 3912 3913 3914 3921 3922	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12 S2 - 12	0.0% 0.0% 0.0% 0.0% 10.0% 20.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779	458,688 247,363 189,663 4,588,889 114,990 2,969,418	1,835,553 127,429 568,988 2,695,061 153,745 2,384,361	2.9 6.1	14.0 10.0 20.0 10.0 9.0 6.0	163,889 37,479 37,933 728,395 17,083 397,394	7. 10. 5. 10. 5.
3910 3912 3913 3914 3921	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software Transportation - Cars	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12 S2 - 12 SQ - 11	0.0% 0.0% 0.0% 0.0% 10.0% 20.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779	458,888 247,363 189,663 4,588,889 114,990 2,969,418 0	1,835,553 127,429 568,988 2,695,061 153,745 2,384,361	2.9 6.1 0.0	14.0 10.0 20.0 10.0 9.0 6.0 11.0	163,889 37,479 37,933 728,395 17,083 397,394	7. 10. 5. 10. 5. 5. 8.
3910 3912 3913 3914 3921 3922	Structures & Improvemts. Office Equipment Computer Hardware Office Funiture Computer Software Transportation - Light Trucks & Vans	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12 S2 - 12 SQ - 11 S4 - 27	0.0% 0.0% 0.0% 0.0% 10.0% 20.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779 0 63,465	458,888 247,363 189,663 4,588,899 114,990 2,969,418 0 49,848	1,835,553 127,429 568,983 2,695,061 153,745 2,384,361 0	2.9 6.1	14.0 10.0 20.0 10.0 9.0 6.0 11.0	163,889 37,479 37,933 728,395 17,083 397,394 0	7. 10. 5. 10. 5. 5. 8.
3910 3912 3913 3914 3921 3922 3923	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12 S2 - 12 SQ - 11	0.0% 0.0% 0.0% 0.0% 10.0% 20.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779 0 63,465 29,458	458,888 247,363 189,663 4,588,889 114,990 2,969,418 0 49,848 9,064	1,835,553 127,429 568,988 2,695,061 153,745 2,384,361 0 13,617 20,394	2.9 6.1 0.0	14.0 10.0 20.0 10.0 9.0 6.0 11.0 11.0	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133	7. 10. 5. 10. 5. 5. 8. 2.
3910 3912 3913 3914 3921 3922 3923 3924	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Hight Trucks & Vans Transportation - Heavy Trucks Transportation - Other	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12 SQ - 11 S4 - 27 SQ - 26 SQ - 15	0.0% 0.0% 0.0% 0.0% 10.0% 20.0% 10.0% 0.0% 0.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779 0 63,465	458,888 247,363 189,663 4,588,899 114,990 2,969,418 0 49,848	1,835,553 127,429 568,988 2,695,061 153,745 2,384,361 0 13,617 20,394 902,094	2.9 6.1 0.0	14.0 10.0 20.0 10.0 9.0 6.0 11.0 26.0 15.0	163,889 37,479 37,933 728,395 17,083 397,394 0	7. 10. 5. 10. 5. 5. 8. 2. 3.
3910 3912 3913 3914 3921 3922 3923 3924 393	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software Transportation - Light Trucks & Vans Transportation - Light Trucks & Vans Transportation - Other Stores Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12 S2 - 12 SQ - 11 S4 - 27 SQ - 26	0.0% 0.0% 0.0% 0.0% 10.0% 20.0% 0.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779 0 63,465 29,458 1,366,809 0	458,688 247,363 189,663 4,588,889 114,990 2,969,418 0 49,848 9,064 454,715	1,835,553 127,429 568,968 2,695,061 153,745 2,384,361 0 13,617 20,394 902,094	2.9 6.1 0.0 15.5	14.0 10.0 20.0 10.0 9.0 6.0 11.0 11.0 26.0 15.0	163,889 37,479 37,933 728,395 17,683 397,394 0 1,238 1,133 91,121	7. 10. 5. 10. 5. 5. 8. 2. 3. 6.
3910 3912 3913 3914 3921 3922 3923 3924 393 394	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458 1,366,809	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12 SQ - 11 S4 - 27 SQ - 26 SQ - 15	0.0% 0.0% 0.0% 0.0% 10.0% 20.0% 10.0% 0.0% 0.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779 0 63,465 29,458 1,366,809	458,888 247,363 189,663 4,588,889 114,990 2,969,418 0 49,848 9,064	1,835,553 127,429 568,988 2,695,061 153,745 2,384,361 0 13,617 20,394 902,094	2.9 6.1 0.0	14.0 10.0 20.0 10.0 9.0 6.0 11.0 11.0 26.0 15.0 20.0	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121	7. 10. 5. 10. 5. 8. 2. 3. 6. 5.
3910 3912 3913 3914 3921 3922 3923 3924 393 394 395	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software Transportation - Light Trucks & Vans Transportation - Light Trucks Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458 1,366,809 0	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12 SQ - 11 S4 - 27 SQ - 26 SQ - 15 SQ - 20	0.0% 0.0% 0.0% 10.0% 10.0% 20.0% 0.0% 0.0% 0.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779 0 63,465 29,458 1,366,809 0	458,688 247,363 189,663 4,588,889 114,990 2,969,418 0 49,848 9,064 454,715	1,835,553 127,429 568,968 2,695,061 153,745 2,384,361 0 13,617 20,394 902,094	2.9 6.1 0.0 15.5	14.0 10.0 20.0 10.0 9.0 6.0 11.0 11.0 26.0 15.0 20.0 8.0	163,889 37,479 37,933 728,395 17,683 397,394 0 1,238 1,133 91,121	7. 10. 5. 10. 5. 8. 2. 3. 6.
3910 3912 3913 3914 3921 3922 3923 3924 393 394 395 396	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,455 29,458 1,366,809 0 1,789,042	SQ - 14 SQ - 10 SQ - 20 SQ - 10 SQ - 12 SQ - 12 SQ - 12 SQ - 11 S4 - 27 SQ - 26 SQ - 15 SQ - 20 S2 - 20	0.0% 0.0% 0.0% 0.0% 10.0% 10.0% 0.0% 0.0	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779 0 63,465 29,458 1,366,809 0	458,688 247,363 189,663 4,588,889 114,990 2,969,418 0 0 49,848 9,064 454,715 0 0	1,835,553 127,429 568,989 2,695,061 153,745 2,384,361 0 13,617 20,394 902,094 0 642,424	2.9 6.1 0.0 15.5	14.0 10.0 20.0 10.0 9.0 6.0 11.0 11.0 26.0 15.0 20.0	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121	7. 10. 5. 10. 5. 8. 2. 3. 6. 5. 4. 7. 5.
3910 3912 3913 3914 3921 3922 3923 3924 393 394 395 396 397	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software Transportation - Cars Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment	2,294,441 374,792 758,651 7,281,950 298,594 6,692,224 0 63,465 29,458 1,366,809 0 1,789,042 2,351,047	SQ - 14 SQ - 10 SQ - 20 SQ - 20 SQ - 11 S2 - 12 SQ - 11 S4 - 27 SQ - 26 SQ - 20 SQ - 20 SQ - 20 SQ - 13	0.0% 0.0% 0.0% 0.0% 10.0% 20.0% 10.0% 0.0% 0.0% 0.0% 0.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779 0 63,465 29,458 1,366,609 0 1,699,590 2,351,047	456,888 247,363 189,663 4,588,889 114,990 2,969,418 0 49,848 9,064 454,715 0 1,057,165 1,030,934	1,835,553 127,429 569,989 2,695,061 153,745 2,384,361 0 13,617 20,394 902,094 0 642,424 1,320,113	2.9 6.1 0.0 15.5	14.0 10.0 20.0 10.0 9.0 6.0 11.0 11.0 26.0 15.0 20.0 8.0	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121 80,303 180,850	7. 10. 5. 10. 5. 8. 2. 3. 6. 5. 4. 7. 5.
3910 3912 3913 3914 3921 3922 3923 3924 393 394 395 396 397 398	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software Transportation - Light Trucks & Vans Transportation - Light Trucks & Vans Transportation - Henry Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 6,4655 29,458 1,366,809 0 1,789,042 2,351,047 368,904	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12 SQ - 11 S4 - 27 SQ - 26 SQ - 15 SQ - 20 SQ - 20 SQ - 13 SQ - 17	0.0% 0.0% 0.0% 0.0% 10.0% 10.0% 10.0% 0.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779 0 63,465 29,458 1,366,809 0 1,699,590 2,351,047	458, 838 247,363 189,663 4,588,889 114,990 2,969,418 0 49,848 9,064 464,715 0 1,057,166 1,030,934 247,387	1,835,553 127,429 569,988 2,695,061 153,745 2,384,361 0 13,617 20,394 902,094 0 642,424 1,320,113 121,517	2.9 6.1 0.0 15.5	14.0 10.0 20.0 10.0 9.0 6.0 11.0 11.0 25.0 20.0 8.0 13.0	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121 80,303 180,850	7 10 5 10 5 8 8 2 3 6 6 5 4 4 7 5 5 20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
3910 3912 3913 3914 3921 3922 3923 3924 393 394 395 396 397 398	Structures & Improvemts. Office Equipment Computer Hardware Office Furniture Computer Software Transportation - Light Trucks & Vans Transportation - Light Trucks & Vans Transportation - Heavy Trucks Transportation - Other Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment	2,294,441 374,792 758,651 7,283,950 298,594 6,692,224 0 63,465 29,458 1,366,800 1,789,042 2,351,047 368,904 0	SQ - 14 SQ - 10 SQ - 20 SQ - 10 S2 - 12 SQ - 11 S4 - 27 SQ - 26 SQ - 15 SQ - 20 SQ - 20 SQ - 13 SQ - 17	0.0% 0.0% 0.0% 0.0% 10.0% 10.0% 10.0% 0.0%	2,294,441 374,792 758,651 7,283,950 268,735 5,353,779 0 63,465 29,458 1,366,609 0 1,699,590 2,351,047 158,904 0	458,888 247,363 189,663 4,588,889 114,990 2,969,418 0,064 464,715 0 1,057,166 1,030,934 247,387	1,835,553 127,429 568,988 2,695,061 153,745 2,384,361 0 13,617 20,394 902,094 0 642,424 1,320,113 121,517 0	2.9 6.1 0.0 15.5	14.0 10.0 20.0 10.0 9.0 6.0 11.0 26.0 15.0 20.0 8.0 13.0 17.0 5.0	163,889 37,479 37,933 728,395 17,083 397,394 0 1,238 1,133 91,121 80,303 180,850 21,700	7. 10. 5. 10. 5. 8. 2. 3. 6. 5. 4. 7.

^[1] From depreciation study

^[2] Average Efe for adjusted accounts based on average of approved Eves in Exhibit DIG-19
[3] Mass net salvage rates developed through statistical analysis and professional judgment

^{[4] = [1]*(1-[3])}

^[5] From depreciation study

^{[6] = [4] - [5]}

^[7] Company calculated ages from depreciation study [8] Composite remaining life based on lowa cuve in [2]

^{[10] = [9] / [1]}