

Mt. Carmel Public Utility Co.  
 Electric  
 FAC Revenues and Costs Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
1	FAC Revenues Per Staff	\$ -	
2	FAC Revenues Per Company	<u>5,543,420</u>	Response to Staff DR BCJ-3.07
3	Staff Adjustment to Reduce Revenues	<u><u>\$ (5,543,420)</u></u>	
4	FAC Costs Per Staff	\$ -	
5	FAC Costs Per Company	<u>5,543,420</u>	Response to Staff DR BCJ-3.07
6	Staff Adjustment to Reduce Expenses	<u><u>\$ (5,543,420)</u></u>	

Mt. Carmel Public Utility Co.  
 Electric  
 Industry Association Dues Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
1	Industry Association Dues Per Staff	\$ 21,107	ICC Staff Ex. 2.0, Sch. 2.02 E, p. 2, Col. (e)
2	Industry Association Dues Per Company	<u>26,566</u>	ICC Staff Ex. 2.0, Sch. 2.02 E, p. 2, Col. (b)
3	Staff Adjustment	<u><u>\$ (5,459)</u></u>	Line 1 - Line 2

Mt. Carmel Public Utility Co.  
 Electric  
 Industry Association Dues Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Percentage Used for Lobbying Purposes (c)	Dues for Lobbying Purposes Col. (b) x (c) (d)	Allowable Industry Association Dues Per Staff Col. (b) - (d) (e)
1	Edison Electric Institute:				
2	Regular Activities	\$ 19,000	21%	\$ 3,990	\$ 15,010
3	Industry Issues	1,900	35%	665	1,235
4	Mutual Assistance Program	500	0%	0	500
5	Total Edison Electric Institute	<u>21,400</u>		<u>4,655</u>	<u>16,745</u>
6	Illinois Energy Association	2,296	35%	804	1,492
7	Energy Education Council	<u>2,870</u>	0%	<u>0</u>	<u>2,870</u>
8	Totals	<u>\$ 26,566</u>		<u>\$ 5,459</u>	<u>\$ 21,107</u>

Source:

Review of Mt. Carmel 2011 general ledger and invoices provided.

Mt. Carmel Public Utility Co.  
 Electric  
 Lobbying Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Registration Fees (b)	Salary and Benefits (c)	Total Lobbying Expense Col. (b)+(c) (d)
1	Lobbying Expenses Per Staff	\$ -	\$ -	\$ -
2	Lobbying Expenses Per Company	<u>510</u>	<u>602</u>	<u>1,112</u>
3	Staff Adjustment	<u><u>\$ (510)</u></u>	<u><u>\$ (602)</u></u>	<u><u>\$ (1,112)</u></u>

Source:

Line 2, Col. (b): American Express statement 1/28/11: \$622 x 82% allocation factor  
 Line 2, Col. (c): ICC Staff Exhibit 2.0, Schedule 2.03 E, p. 2, line 10  
 Line 3: Line 1 - Line 2

Mt. Carmel Public Utility Co.  
 Electric  
 Lobbying Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
	Calculation of Employee's Salary and Benefits Spent on Lobbying Activities		
1	Employee Salary	\$ 111,617	2011 FERC Form 1, Page 104
2	Benefits Loading Rate	<u>55%</u>	Response to Saff DR BCJ-2.05
3	Employee Benefits	\$ 61,389	(Line 1 x Line 2)
4	Total Employee Salary and Benefits	\$ 173,006	(Line 1 + Line 3)
5	Number of Employee Hours Spent on Lobbying Activities	7	Response to Saff DR BCJ-2.05
6	Total Number of Employee Hours Worked in Test Year	1,649	Response to Saff DR BCJ-2.05
7	Percentage of Time Spent on Lobbying Activities	0.4%	( Line 5 / Line 6)
8	Employee Salary and Benefits Related to Lobbying Activities	\$ 734	( Line 4 x Line 7)
9	Electric Allocation Factor	<u>82%</u>	Response to Saff DR BCJ-2.05
10	Employee Salary and Benefits Spent on Lobbying Activities	<u>\$ 602</u>	( Line 8 x Line 9)

Mt. Carmel Public Utility Co.  
 Electric  
 Advertising Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Vendor	Advertising per Company		Advertising Per Staff	Staff Adjustment (d-c-b)
		Account 913	Account 930.1		
	(a)	(b)	(c)	(d)	(e)
1	Daily Republican Register				
2	Tree Trimming	\$ 492	\$ 384	\$ 876	\$ -
3	FAC/PGA Notice	49	598	647	-
4	Internet Link		984	984	-
5	Safety/Informational Ads		357	357	-
6	Want Ad		83	83	-
7	Promotional Ads		1,479	-	(1,479)
8	WYNG				-
9	Safety/Informational Ads	4,339	868	5,207	-
10	Promotional Ads	205		-	(205)
11	Golf cards/construction hats	724		-	(724)
12	Phonebook		1,469	1,469	-
13	Community Advertising				-
14	Yearbook Ads		198	-	(198)
15	WSJD Radio		697	-	(697)
16	Wabash Valley College Radio	205	582	-	(787)
17	Brushfire Design		246	-	(246)
18	XI ALPHA ETA - calendar		82	-	(82)
19	Elks Club - newsletter		98	-	(98)
20	Golden Aces Basketball		82	-	(82)
21	Mt. Carmel Little League	82		-	(82)
22	L.A.W. Publications		319	-	(319)
23		<u>\$ 6,096</u>	<u>\$ 8,525</u>	<u>\$ 9,622</u>	<u>\$ (4,999)</u>

Source:

Columns (a), (b), (c): Review of Mt. Carmel 2011 general ledger and invoices.

Mt. Carmel Public Utility Co.  
 Electric  
 Community and Economic Development Organizations Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Total Amount (b)	Allocated to Electric Per Company (c)	Allocated to Electric Per Staff (d)	Staff Adj. to Reduce A&G Exp. (e)
1	Wabash County Merchant's Association	\$ 100	\$ 82	\$ -	\$ (82)
2	Wabash County Farm Bureau	75	62	-	(62)
3	Wabash County Chamber of Commerce				
4	Dues	736	604	-	(604)
5	AG Days	200	164	-	(164)
6	Annual Golf Tournament	200	164	-	(164)
7	Banquet Tickets	212	174	-	(174)
8	Illinois Chamber of Commerce	660	541	-	(541)
9	Area Industrial Development Committee	<u>6,482</u>	<u>5,315</u>	<u>-</u>	<u>(5,315)</u>
10	Total Memberships and Dues	<u>\$ 8,665</u>	<u>\$ 7,106</u>	<u>\$ -</u>	<u>(7,106)</u>

Source:

Col. (b) Invoices provided by Company in response to Staff DR BCJ-2.03  
 Col. (c) Col. (b) x 82% electric allocation factor  
 Col. (e) Col. (d) - Col. (c)

Mt. Carmel Public Utility Co.  
 Electric  
 Miscellaneous General Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Total Amount (b)	Allocated to Electric Per Company (c)	Allocated to Electric Per Staff (d)	Staff Adjust. to Reduce Miscellaneous General Exp. (e)
4	Mt. Carmel Aces Sports Boosters - Ad on Sports Schedule Poster	\$ 125	\$ 103	\$ -	\$ (103)
5	Mt. Carmel Aces Sports Boosters - Ad on MCHS Athletic Programs	150	123	-	(123)
6	Wabash Valley College Basketball Warrior Club Membership	500	410	-	(410)
7	SHOCAP Golf Outing	350	287	-	(287)
8	Jason Ile Memorial Scholarship 4 Man Golf Scramble	250	205	-	(205)
9	Mt. Carmel Men's Golf Association	100	82	-	(82)
10	Elks 2011 Golf Outing	200	164	-	(164)
11	Wabash County Sportsman's Club	250	205	-	(205)
13	Mt. Carmel Fireworks Display	300	246	-	(246)
14	Christmas Festival - Meet Blitzen the Reindeer	100	82	-	(82)
15	Total	<u>\$ 2,325</u>	<u>\$ 1,907</u>	<u>\$ -</u>	<u>\$ (1,907)</u>

Source:

- Col. (b) Invoices provided by Company in response to Staff DR BCJ-2.03
- Col. (c) Col. (b) x 82% electric allocation factor
- Col. (e) Col. (d) - Col. (c)

Mt. Carmel Public Utility Co.  
 Electric  
 General Plant Maintenance Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Per Staff (b)	Per Company (c)	Staff Adjustment (d)
1	<u>Maintenance Expense</u>			
2	General Plant Maintenance Expense Allocated to Law Office	\$ (5,919)	\$ (5,215)	\$ (704)
3	General Plant Maintenance Expense Allocated to Gas Operations	\$ (32,147)	\$ (41,250)	\$ 9,103
4	Remodel Bathrooms	\$ -	\$ 6,068	\$ (6,068)
5	Total	<u>\$ (38,065)</u>	<u>\$ (40,397)</u>	<u>\$ 2,332</u>
6	<u>Plant in Service</u>			
7	Remodel Bathrooms	<u>\$ 5,594</u>	<u>\$ -</u>	<u>\$ 5,594</u>

Source:

Col. (b), Lines 2,3: Sch. 2.07 E, p. 2  
 Col. (b), Line 7: \$7,400 total cost x 75.6% electric allocation factor  
 Col. (c), Lines 2,3: Co. Sch. C-2, Line 4  
 Col. (c), Line 4: 2011 Detail Trial Balance, Acct. 935

Mt. Carmel Public Utility Co.  
 Electric  
 General Plant Maintenance Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
1	General Plant Maintenance Expense Per Filing	\$ 143,735	2011 FERC Form 1
2	Expense to Remodel Bathrooms	6,068	Detail Trial Balance, Acct. 935
3	General Plant Maintenance Expense	<u>\$ 137,667</u>	Line 1 - Line 2
4	General Plant Maintenance Expense	\$ 137,667	Line 3
5	Percent Allocated to Law Office	4.2992%	Company WP B-2.1
6	General Plant Maintenance Expense Allocated to Law Office	<u>\$ 5,919</u>	Line 4 x Line 5
7	General Plant Maintenance Expense in Gas and Electric Operations	\$ 131,748	Line 4 - Line 6
8	Gas Labor Percent	24.4%	Company WP B-2.1
9	General Plant Maintenance Expense Allocated to Gas Operations	<u>\$ 32,147</u>	Line 7 x Line 8

Mt. Carmel Public Utility Co.  
Electric  
Unamortized Rate Case Expense Adjustment  
For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
1	Unamortized Rate Case Expense in Rate Base Per Staff	\$ -	
2	Unamortized Rate Case Expense in Rate Base Per Company	<u>17,600</u>	Mt. Carmel Schedule B-1 - Electric
3	Staff Adjustment to Reduce Rate Base	<u>\$ (17,600)</u>	

Mt. Carmel Public Utility Co.  
 Electric  
 Rate Case Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
1	Rate Case Expense - Electric Operations Per Staff	\$ 4,654	Sch. 2.09 E, p. 2
2	Rate Case Expense - Electric Operations Per Company		
3	Pro Forma Adjustment	\$ 4,400	Mt. Carmel Sch. C - Electric
4	Account 928.01	<u>\$ 19,910</u>	Mt. Carmel Detail General Ledger
5	Staff Adjustment to Electric Operations Expense	<u><u>\$ (19,656)</u></u>	Line 1 - Line 3 - Line 4

Mt. Carmel Public Utility Co.  
 Electric  
 Rate Case Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Total Amount (b)	Source (c)
1	SPI Energy Group Invoices for:		
2	Oct-11	1,523	Co. response to Staff DR BCJ-1.07 
3	Nov-11	2,214	
4	Dec-11	4,029	
5	Jan-12	5,037	
6	Feb-12	4,886	
7	Mar-12	5,734	
8	Apr-12	7,306	
9	May-12	6,463	
10	Jun-12	6,920	
11	Jul-12	11,914	
12	Aug-12	10,760	
13	Sep-12	8,089	
14	Oct-12	8,497	
15	Nov-12	7,039	
16	Dec-12	10,360	
17	Jan-13	7,283	
18	Feb-13	8,294	
19		<u>\$ 116,348</u>	
20	Amortization Period	5 years	
21	Annual Amorization	<u>\$ 23,270</u>	Line 19/Line 20
22	Allocated to Electric Operations	<u>\$ 4,654</u>	Line 21 x 20%

Mt. Carmel Public Utility Co.  
 Gas  
 PGA Revenues and Costs Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
1	PGA Revenues Per Staff	\$ -	
2	PGA Revenues Per Company	<u>1,797,260</u>	Response to Staff DR BCJ-3.06
3	Staff Adjustment to Reduce Revenues	<u>\$ (1,797,260)</u>	
4	PGA Costs Per Staff	\$ -	
5	PGA Costs Per Company	<u>1,797,260</u>	Response to Staff DR BCJ-3.06
6	Staff Adjustment to Reduce Operation Expenses	<u>\$ (1,797,260)</u>	

Mt. Carmel Public Utility Co.  
 Gas  
 Industry Association Dues Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
1	Industry Association Dues Per Staff	\$ 958	ICC Staff Ex. 2.0, Sch. 2.02 G, p. 2, Col. (e)
2	Industry Association Dues Per Company	<u>1,134</u>	ICC Staff Ex. 2.0, Sch. 2.02 G, p. 2, Col. (b)
3	Staff Adjustment	<u><u>\$ (176)</u></u>	Line 1 - Line 2

Mt. Carmel Public Utility Co.  
 Gas  
 Industry Association Dues Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Percentage Used for Lobbying Purposes (c)	Dues for Lobbying Purposes Col. (b) x (c) (d)	Allowable Industry Association Dues Per Staff Col. (b) - (d) (e)
1	Illinois Energy Association	\$ 504	35%	\$ 176	\$ 328
2	Energy Education Council	<u>630</u>	0%	<u>0</u>	<u>630</u>
3	Totals	<u>\$ 1,134</u>		<u>\$ 176</u>	<u>\$ 958</u>

Source:

Review of Mt. Carmel 2011 general ledger and invoices provided.

Mt. Carmel Public Utility Co.  
 Gas  
 Lobbying Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Registration Fees (b)	Salary and Benefits (c)	Total Lobbying Expense Col. (b) + (c) (d)
1	Lobbying Expenses Per Staff	\$ -	\$ -	\$ -
2	Lobbying Expenses Per Company	<u>112</u>	<u>132</u>	<u>244</u>
3	Staff Adjustment	<u><u>\$ (112)</u></u>	<u><u>\$ (132)</u></u>	<u><u>\$ (244)</u></u>

Source:

Line 2, Col. (b): American Express statement 1/28/11: \$622 x 18% allocation factor  
 Line 2, Col. (c): ICC Staff Exhibit 2.0, Schedule 2.03 G, p. 2, line 10  
 Line 3: Line 1 - Line 2

Mt. Carmel Public Utility Co.  
 Gas  
 Lobbying Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
	Calculation of Employee's Salary and Benefits Spent on Lobbying Activities		
1	Employee Salary	\$ 111,617	2011 FERC Form 1, Page 104
2	Benefits Loading Rate	<u>55%</u>	Response to Saff DR BCJ-2.05
3	Employee Benefits	\$ 61,389	(Line 1 x Line 2)
4	Total Employee Salary and Benefits	\$ 173,006	(Line 1 + Line 3)
5	Number of Employee Hours Spent on Lobbying Activities	7	Response to Saff DR BCJ-2.05
6	Total Number of Employee Hours Worked in Test Year	1,649	Response to Saff DR BCJ-2.05
7	Percentage of Time Spent on Lobbying Activities	0.4%	( Line 5 / Line 6)
8	Employee Salary and Benefits Related to Lobbying Activities	\$ 734	( Line 4 x Line 7)
9	Gas Allocation Factor	<u>18%</u>	Response to Saff DR BCJ-2.05
10	Employee Salary and Benefits Spent on Lobbying Activities	<u>\$ 132</u>	( Line 8 x Line 9)

Mt. Carmel Public Utility Co.  
 Gas  
 Advertising Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Vendor (a)	Advertising per Company		Advertising Per Staff (d)	Staff Adjustment (d-c-b) (e)
		Account 913 (b)	Account 930.1 (c)		
1	Daily Republican Register				
2	Tree Trimming	\$ 108	\$ 84	\$ 192	\$ -
3	FAC/PGA Notice	11	131	142	-
4	Internet Link		216	216	-
5	Safety/Informational Ads		78	78	-
6	Want Ad		18	18	-
7	Promotional Ads		325	-	(325)
8	WYNG				-
9	Safety/Informational Ads	950	190	1,140	-
10	Promotional Ads	45		-	(45)
11	Golf cards/construction hats	159		-	(159)
12	Phonebook		322	322	-
13	Community Advertising				-
14	Yearbook Ads		44	-	(44)
15	WSJD Radio		153	-	(153)
16	Wabash Valley College Radio	45	128	-	(173)
17	Brushfire Design		54	-	(54)
18	XI ALPHA ETA - calendar		18	-	(18)
19	Elks Club - newsletter		22	-	(22)
20	Golden Aces Basketball		18	-	(18)
21	Mt. Carmel Little League	18		-	(18)
22	L.A.W. Publications		70	-	(70)
23	Total	<u>\$ 1,336</u>	<u>\$ 1,872</u>	<u>\$ 2,109</u>	<u>\$ (1,099)</u>

Source:

Columns (a), (b), (c): Review of Mt. Carmel 2011 general ledger and invoices.

Mt. Carmel Public Utility Co.  
 Gas  
 Community and Economic Development Organizations Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Total Amount (b)	Allocated to Gas Per Company (c)	Allocated to Gas Per Staff (d)	Staff Adj. to Reduce A&G Exp. (e)
1	Wabash County Merchant's Association	\$ 100	\$ 18	\$ -	\$ (18)
2	Wabash County Farm Bureau	75	14	-	(14)
3	Wabash County Chamber of Commerce				
4	Dues	736	133	-	(133)
5	AG Days	200	36	-	(36)
6	Annual Golf Tournament	200	36	-	(36)
7	Banquet Tickets	212	38	-	(38)
8	Illinois Chamber of Commerce	660	119	-	(119)
9	Area Industrial Development Committee	6,482	1,167	-	(1,167)
10	Total Memberships and Dues	\$ 8,665	\$ 1,560	\$ -	\$ (1,560)

Source:

Col. (b) Invoices provided by Company in response to Staff DR BCJ-2.03  
 Col. (c) Col. (b) x 18% gas allocation factor  
 Col. (e) Col. (d) - Col. (c)

Mt. Carmel Public Utility Co.  
 Gas  
 Miscellaneous General Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description	Total Amount	Allocated to Gas Per Company	Allocated to Gas Per Staff	Staff Adjust. to Reduce Miscellaneous General Exp.
	(a)	(b)	(c)	(d)	(e)
4	Mt. Carmel Aces Sports Boosters - Ad on Sports Schedule Poster	\$ 125	\$ 23	\$ -	\$ (23)
5	Mt. Carmel Aces Sports Boosters - Ad on MCHS Athletic Programs	150	27	-	(27)
6	Wabash Valley College Basketball Warrior Club Membership	500	90	-	(90)
7	SHOCAP Golf Outing	350	63	-	(63)
8	Jason Ile Memorial Scholarship 4 Man Golf Scramble	250	45	-	(45)
9	Mt. Carmel Men's Golf Association	100	18	-	(18)
10	Elks 2011 Golf Outing	200	36	-	(36)
11	Wabash County Sportsman's Club	250	45	-	(45)
13	Mt. Carmel Fireworks Display	300	54	-	(54)
14	Christmas Festival - Meet Blitzen the Reindeer	100	18	-	(18)
15	Total	<u>\$ 2,325</u>	<u>\$ 419</u>	<u>\$ -</u>	<u>\$ (419)</u>

Source:

- Col. (b) Invoices provided by Company in response to Staff DR BCJ-2.03
- Col. (c) Col. (b) x 18% gas allocation factor
- Col. (e) Col. (d) - Col. (c)

Mt. Carmel Public Utility Co.  
 Gas  
 General Plant Maintenance Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Per Staff (b)	Per Company (c)	Staff Adjustment (d)
1	<u>Maintenance Expense</u>			
2	General Plant Maintenance Expense Allocated to Law Office	\$ -	\$ (964)	\$ 964
3	General Plant Maintenance Expense Allocated to Gas Operations	\$ 32,147	\$ 34,108	\$ (1,961)
4	Remodel Bathrooms	\$ -	\$ 1,332	\$ (1,332)
5	Total	<u>\$ 32,147</u>	<u>\$ 34,476</u>	<u>\$ (2,329)</u>
6	<u>Plant in Service</u>			
7	Remodel Bathrooms	<u>\$ 1,806</u>	<u>\$ -</u>	<u>\$ 1,806</u>

Source:

Col. (b), Line 3: Sch. 2.07 E, p. 2  
 Col. (b), Line 7: \$7,400 total cost x 24.4% gas allocation factor  
 Col. (c), Lines 2,3: Co. Sch. C-2, Line 4  
 Col. (c), Line 4: 2011 Detail Trial Balance, Acct. 932

Mt. Carmel Public Utility Co.  
Gas  
Unamortized Rate Case Expense Adjustment  
For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
1	Unamortized Rate Case Expense in Rate Base Per Staff	\$ -	
2	Unamortized Rate Case Expense in Rate Base Per Company	<u>70,400</u>	Mt. Carmel Schedule B-1 - Gas
3	Staff Adjustment to Reduce Rate Base	<u>\$ (70,400)</u>	

Mt. Carmel Public Utility Co.  
 Gas  
 Rate Case Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
1	Rate Case Expense - Gas Operations Per Staff	\$ 18,616	Sch. 2.09 G, p. 2
2	Rate Case Expense - Gas Operations Per Company		
3	Pro Forma Adjustment	\$ 17,600	Mt. Carmel Sch. C - Electric
4	Account 928.02	<u>\$ 3,656</u>	Mt. Carmel Detail General Ledger
5	Staff Adjustment to Gas Operations Expense	<u><u>\$ (2,640)</u></u>	Line 1 - Line 3 - Line 4

Mt. Carmel Public Utility Co.  
 Gas  
 Rate Case Expense Adjustment  
 For the Test Year Ending December 31, 2011

Line No.	Description (a)	Amount (b)	Source (c)
1	SPI Energy Group Invoices for:		
2	Oct-11	\$ 1,523	Co. response to Staff DR BCJ-1.07 
3	Nov-11	2,214	
4	Dec-11	4,029	
5	Jan-12	5,037	
6	Feb-12	4,886	
7	Mar-12	5,734	
8	Apr-12	7,306	
9	May-12	6,463	
10	Jun-12	6,920	
11	Jul-12	11,914	
12	Aug-12	10,760	
13	Sep-12	8,089	
14	Oct-12	8,497	
15	Nov-12	7,039	
16	Dec-12	10,360	
17	Jan-13	7,283	
18	Feb-13	8,294	
19		<u>\$ 116,348</u>	
20	Amortization Period	5 years	
21	Annual Amorization	<u>\$ 23,270</u>	Line 19/Line 20
22	Allocated to Electric Operations	<u>\$ 4,654</u>	Line 21 x 20%
23	Allocated to Gas Operations	<u>\$ 18,616</u>	Line 21 x 80%